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Please consider as reference only the original version in Italian language*

## **INSTRUCTIONS FOR COMPLETING THE INTERNET SECTION: ONLINE PUBLISHING, ONLINE AUDIOVISUAL CONTENT, ONLINE ADVERTISING, ONLINE SEARCH ENGINE AND ONLINE INTERMEDIATION [IT]"**

### **MODEL "ESERCIZIO"**

#### **Internet: Online Publishing, Online Audiovisual Content, Online Advertising, Online Search Engines and Online Intermediation Services [IT]**

It should be noted that, pursuant to letters h) and i), of paragraph 1, of article 2 of resolution no. 397/13/CONS, as amended by article 1, paragraph 1 of resolution no. 161/21/CONS, providers of an online intermediation service and providers of an online search engine shall send the Economic Information System (IES). "Provider of online intermediation services" means any natural or legal person, even if not established or resident in the national territory, which provides or which offers to provide, online intermediation services to business users established or resident in Italy. "Provider of online search engine" means any natural or legal person, even if not established or resident in the national territory, which provides or which offers to provide, an online search engine in the Italian language or to users established or resident in Italy.

Regarding online advertising, it is specified that, pursuant to letter e), paragraph 1, article 2 of resolution no. 397/13/CONS, as amended by article 1, paragraph 2 of resolution no. 397/13/CONS, as amended by article 1, comma 2 of the resolution no. 235/15/CONS, are intended to operate on the national territory all those obliged subjects who offer online advertising services in Italy, although the technology used for the provision of services is not present or accessible from the national territory, as they still perform in Italy an economic activity.

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 in any case relating 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 article 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 reports of companies based or established abroad, concerning the value of production as resulting from such annual reports, or, for those subjects not obliged to prepare them, with 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 the 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.

All revenues deriving from online publishing, online audiovisual content, online advertising, online search engines and online intermediation services shall be included in the Internet section, selecting ALL the activities carried out by the company from those indicated:

- **Online Publishing**
- **Online Audiovisual Content**
- **Online Advertising**
- **Online Search Engines and Online Intermediation Services**

Item	Instructions
Online Publishing	
<b>152</b>	<p><b>Total Revenues Online publishing</b> (online advertising revenues shall be entered in the section "Online advertising")</p> <p>Automatic sum of the following items 153+154+155+156</p>
<b>153</b>	<p><i>Revenues from the sale of subscriptions to online publishing</i></p> <p>Revenues from the sale of subscription to online publishing, comparable to newspapers and magazines, available only online, both via fixed and mobile devices.</p> <p>Revenues deriving from digital editions of printed publications are excluded and shall be included in the specific items of the "newspapers" and "magazines" sections.</p> <p>"Online publication" means a digital publication available online that is a stand-alone digital product and does not have a print version. For example, digital publication registered in the form of a site, newsletters, apps and products and services specific to mobile devices are included in this definition.</p> <p>On the other hand, other digital products, such as digital versions or additions of books and e-books and other services like online training courses, are not relevant for the purposes of this notion.</p> <p>Information on each online publishing shall be inserted in the relevant table.</p>

<p><b>154</b></p>	<p><i>Revenues from the sale of online publishing products and services with annual output</i></p> <p>Revenues from the sale, including subscription fees, of digital products and services published online annually, including any infra-annual updates.</p> <p>In the case of hybrid publications and joint offers (print/offline and online), if possible, refer only to the portion of that relating to online products; where this is not possible, the allocation of revenues shall be done following the "prevalence" criteria, meaning that the revenues are attributed to the item relating to the main activity.</p>
<p><b>155</b></p>	<p><i>Revenues from donations/private contributions</i></p> <p>Amounts given by private parties for providing the online publishing activities and accounted for as revenues relating to these activities.</p>
<p><b>156</b></p>	<p><i>Revenues from public funds (public contributions)/agreements with public entities</i></p> <p>Amounts paid by the State or other public bodies for providing online publishing and accounted for as revenues relating to this activity.</p> <p>Revenues from agreements or contracts signed with public entities for the supply of online publishing products and/or services.</p>
	<p><b>INFORMATION ABOUT ONLINE PUBLISHING</b></p> <p>For each online publication that contributes to the achievement of revenues, fill in the appropriate table with the name, the web site (if applicable) through which to access to the publication, the Court Registration Number or the ROC registration number pursuant the article 16, the Province corresponding to the district of the Court where the publication is registered, (or of the place of the publication if the subject obliged to the registration has made use of the simplification procedure provided by in Article 16 of the Law of 7 March 2001, n. 62), the frequency of the publication (at least daily), and in case of payment, the number of subscription days per year to the online publishing.</p> <p>"Subscription days per year to online publication" means the total number of days corresponding to the subscriptions to each online publication purchased by end users, in Italy and abroad, if these contribute to the total revenues realized in Italy. Please fill in only the days relating to paid offers (therefore excluding what is access for free and offered for promotional purposes).</p>

Online Audiovisual Content	
<b>157</b>	<p>Total Revenues Online Audiovisual Content (online advertising revenues shall be entered in the section "Online advertising")</p> <p>Automatic sum of the items 158+161+162</p>
<b>158</b>	<p><i>Revenues from paid offers of online audiovisual content</i></p> <p>Automatic sum of the items 159+160</p>
<b>159</b>	<p>- <i>revenues from subscriptions fees (S-VOD)</i></p> <p>Subscription revenues upon payment of a periodic fee by the end user to access online audiovisual contents, both through fixed and mobile devices.</p>
<b>160</b>	<p>- <i>revenues from sale/rental of audiovisual content (EST, T-VOD)</i></p> <p>Revenues from the sale and rental of online audiovisual content (EST, T-VOD) by an end user, both via fixed and mobile devices.</p>
<b>161</b>	<p><i>Revenues from donations/private contributions</i></p> <p>Amounts given by private parties/entities for providing online audiovisual content and accounted for as revenues relating to this activity.</p>
<b>162</b>	<p><i>Revenues from agreements with public entities</i></p> <p>Amounts granted by the State or by other public bodies for providing online audiovisual contents and accounted as revenues from that activity.</p> <p>Revenues from agreements or contracts stipulated with public entities.</p>

	<p><b>INFORMATION ON USERS OF PAID ONLINE AUDIOVISUAL CONTENT SERVICES</b></p> <p>Number of registered users: please indicate the total number of registered users as of 31/12/2020.</p> <p>Number of active users: please indicate the number of registered users who purchased a subscription or purchased/rented at least one content during the year, specifying:</p> <ul style="list-style-type: none"> <li>- the number of those who have purchased a subscription contracts (postpaid and prepaid);</li> <li>- the number of those who have purchased/rented single audiovisual content without purchasing a subscription</li> </ul> <p>Number of registered users different from active users: please indicate the total number of registered "non-active users", meaning, who, during the year, did not display any content. <b>Automatic difference between the total number of registered users and the total number of active registered users.</b></p> <p>Number of "simultaneous streams" that are marketed with subscription service. Please indicate the number of users, through a single subscription (account) purchased during the year, can access various video contents on multiple screens at the same time.</p>
<p>Online advertising</p>	
<p>Online advertising direct sales and online advertising sales through sales houses/intermediaries</p>	
<p><b>163</b></p>	<p><b>Online advertising revenue</b></p> <p>Online advertising revenues - direct sales and sales through intermediaries - on their properties, including all types of ad (display, video, search, etc ...) displayed through fixed or mobile devices (PC, smart TV, console smartphone, tablet).</p> <p>The amounts must be net of agency discounts and commissions.</p> <p><b>Automatic sum of the following items 164+165.</b></p>
<p><b>164</b></p>	<p><i>Revenues from direct sales of online advertising spaces</i></p> <p>Revenues received from the direct sale of online advertising spaces on own properties, displayed through any type of fixed or mobile device (PC, smart TV, console, smartphone, tablet). Includes the traffic acquisition cost (TAC) from access point holders (for example, browsers).</p>

165	<p><i>Revenues from sales of online advertising spaces through sales houses/intermediaries (including Ad Networks)</i></p> <p>Revenues received from sales of online advertising spaces on own properties through intermediaries (including Ad Network, Affiliation Network, Inventory Media Trader), displayed through any type of fixed or mobile device (PC, smart TV, console, smartphone, tablet).</p> <p>The amounts must be net of agency discounts and commissions.</p>
	<p><b>Intermediaries/sales houses (including Ad Networks) which manage and sale online advertising</b></p> <p>Relating to each intermediary/sales house (including Ad Network, Affiliation Network, Inventory Media Trader) that realized revenue, please fill in the table with the company name, the Tax Code/VAT number (italian or abroad), the contact person (email, telephone number of the person qualified to entertain relations).</p>
<p><b>Online advertising sales for third parties</b></p>	
166	<p><b>Gross online advertising revenues</b></p> <p>Gross ad revenues realized by providing online advertising intermediation services (including Ad Network, Affiliation Network, Inventory Media Trader), including all types of ads (search and non-search) displayed through any type of fixed or mobile device (PC, smart TV, console, smartphone, tablet).</p> <p>The amounts must be net of agency discounts and commissions.</p>
167	<p><i>Online advertising revenues paid to third parties</i></p> <p>Ad revenues portion due, paid or recognized to third parties like publishers, apps, technology platform providers, sub licensors (SSP, Ad Server, DSP, Ad Exchange, DMP), on the total revenues deriving from online advertising sale.</p>
168	<p><i>- paid to third Ad technology platform providers (SSP, Ad Server, DSP, Ad Exchange, DMP)</i></p> <p>Specify the portion of the online advertising revenues related to the item 167 paid to Ad technology platform providers (SSP, Ad Server, DSP, Ad Exchange, DMP).</p>
169	<p><b>Net online advertising revenues</b></p> <p>Automatic difference of the items 166-167</p>

Service providers on digital platforms for the purchase and sale of online advertising (SSP, Ad Server, DSP, Ad Exchange, DMP)	
<b>170</b>	Total revenues - Service providers on digital platforms for the purchase and sale of online advertising spaces  Automatic sum of the items 171+174+175+176+179
<b>171</b>	<i>Gross online advertising revenues from SSP (Supply Side Platform) activities</i>  Gross online advertising revenues realized through the provision of SSP technology that allow publishers and sales houses to manage and sell online ad spaces in real time through automated technology platforms (programmatic advertising).
<b>172</b>	<i>Online advertising revenues from SSP (Supply Side Platform) activities paid to third parties</i>  Revenue's share related to the item 171 due (as paid or recognized) to third parties.
<b>173</b>	<i>Net online advertising revenues from SSP (Supply Side Platform) activities</i>  Revenues realized through the provision of SSP technology, net of the revenue share paid to third parties related to the item 172.  Automatic difference of the items 171 – 172
<b>174</b>	<i>Online advertising revenues from Ad Server activities</i>  Revenues realized through the provision of Ad server technology used by publishers/sales houses to manage their own inventory and used by advertisers/media agencies to manage the delivery of advertisements.
<b>175</b>	<i>Online advertising revenues from DSP (Demand Side Platform) activities</i>  Revenues realized through the provision of DSP (Demand Side Platform) technology that allows advertisers and media agencies to purchase online advertising inventory in real time through automated platforms (programmatic advertising).
<b>176</b>	<i>Gross online advertising revenues from Ad Exchange activities</i>  Revenues realized through the provision of Ad Exchange, a virtual place based on RTB protocol (Real Time bidding) that allows advertisers and publishers to dynamically buy and sell inventory (displays, videos and advertising space for mobile devices).

<b>177</b>	<p><i>Online advertising revenues from Ad Exchange paid to third parties</i></p> <p>Revenue's share related to in item 176 due (as paid or recognized) to third parties.</p>
<b>178</b>	<p><i>Net Online advertising revenues from Ad Exchange activities</i></p> <p>Revenues realized through the provision of Ad Exchange, net of the revenue paid to third parties (item 177).</p> <p><b>Automatic difference of the items 176-177</b></p>
<b>179</b>	<p><b>Revenues from DMP (<i>Data Management Platform</i>) activities</b></p> <p>Revenues realized through access to a data store platform that collects, stores, organizes, and analyzes data from various sources (included owned first party, second party and third party data) to allow a better targeting of audience segments that can be actionable (also) in the online advertising sales process.</p>
<b>Certifiers</b>	
<b>180</b>	<p><b>Total revenues from <i>ad-validation</i> and <i>audience analytics</i> activities</b></p> <p><b>Automatic sum of the items 181+182</b></p>
<b>181</b>	<p><i>Revenue from online ad-validation activities</i></p> <p>Revenues realized through the provision of services for the automatic validation of online advertising</p>
<b>182</b>	<p><i>Revenue from online audience and web analytics activities</i></p> <p>Revenues realized through audience and web analytics services.</p>
<b>Data Provider</b>	
<b>183</b>	<p><b>Total revenues - Data provider</b></p> <p>As part of the online advertising chain, revenues from the sale of own first party and / or second or third party user data (connected with the online ad supply chain)</p> <p><b>Automatic sum of the items 184+185+186</b></p>

184	<p><i>Revenues from sales of data to Publishers / Intermediaries / Ad Network / Affiliation Network / Inventory Media Trader</i></p> <p>As part of the online advertising chain, revenues from the sale of user's data (own first party and / or second and third parties) to Publisher, Intermediaries, Ad network, Affiliation Network, Inventory Media Trader.</p>
185	<p><i>Revenues from sales of data to technology ad platform providers (SSP, Ad Server, DSP, Ad Exchange, DMP)</i></p> <p>As part of the online advertising chain, revenues from the sale of user's data (own first party and / or second and third parties) to Ad platform providers (SSP, Ad Servers, DSP, Ad Exchange, DMP).</p>
186	<p><i>Revenues from sales of data to Media Agency/Trading Desk</i></p> <p>As part of the online advertising chain, revenues from the sale of user's data (own first party and / or second and third parties) to Media Agency/Trading Desk.</p>
<p><b>Online Search Engines</b></p>	
187	<p><b>Total revenue from general online search engines (other than online advertising)</b> <i>excluded online advertising revenues deriving from online search engines services that shall be inserted in the section "Online Advertising"</i></p> <p><b>Automatic sum of the items 188+189</b></p>
188	<p>Revenues (commissions, fees, fixed fees, ...) from services (other than online advertising) provided to corporate websites users established in Italy, which, through the online search engine offer goods/services to consumers.</p>
189	<p>Revenues (commissions, fees, fixed fees, ...) from services (other than advertising) provided to users established in Italy <b>different from corporate websites users</b>, which, through the search engine, offer goods/services to consumers.</p>
<p><b>INFORMATION ABOUT ONLINE SEARCH ENGINES (2020)</b></p> <p>Please indicate the Online search engine name and the number of corporate websites users established in Italy which use the online search engine to offer goods/services to consumers.</p>	

Online intermediation services	
SELECT ALL ACTIVITIES CARRIED OUT	
E-commerce marketplace	
Specialized Marketplace (e.g. travel and accommodation; transport; catering and meal distribution; fashion; design and furniture; real estate services; gaming; entertainment; e-learning; ...)	
App-stores	
Social media (marketplace, business user pages, shops, ... within social networks, instant messaging services, etc.)	
Other online intermediation services (including price comparison services) other than online advertising	
Advertising services and advertising tools are included in the section "Online Advertising"	
<b>E-commerce Marketplace</b>	
<b>190</b>	<p><b>Total revenue from e-commerce marketplace</b> (excluded revenues from online advertising which shall be entered in the section "Online Advertising" and revenues from paid offers of online audiovisual content (SVOD, EST, T-VOD) which shall be entered in the section "Online Audiovisual Content")</p> <p><b>Automatic sum of the items 191+192+193+194+195</b></p>
<b>191</b>	Subscription fees and fixed fees (registration / affiliation / subscription / ...) for the use of the e-commerce marketplace platform by business users established in Italy which offer goods/services to consumers.
<b>192</b>	Fixed and variable commissions withheld on sales (i.e. net shares obtained from sales), made through the e-commerce marketplace platform of goods/services offered by business users established in Italy to consumers.
<b>193</b>	Fixed and variable commissions paid by business users established in Italy which offer goods/services to consumers through the e-commerce marketplace platform.
<b>194</b>	Other revenues from intermediation services (other than advertising) provided to business users established in Italy which offer, through the e-commerce marketplace platform, goods / services to consumers.
<b>195</b>	Revenues from intermediation services (other than advertising) provided to users <b>different from business users</b> established in Italy which offer through the e-commerce marketplace platform goods/ services to consumers.

Specialized marketplace (e.g. travel and accommodation; transport; catering and meal distribution; fashion; design and furniture; real estate services; gaming; entertainment; e-learning; ...	
<b>196</b>	Total revenues from specialized marketplace (excluded revenues from online advertising which shall be entered in the section "Online Advertising" and revenues from paid offers of online audiovisual content (SVOD, EST, T-VOD) which shall be entered in the section "Online Audiovisual Content") Automatic sum of the items 197+198+199+200+201
<b>197</b>	Subscription fees and fixed fees (registration/affiliation/subscription/ ...) for the use of the marketplace platform by business users established in Italy which offer goods/services to consumers.
<b>198</b>	Fixed and variable commissions withheld on sales (i.e. net shares obtained from sales), made through the marketplace platform, of goods/services offered by business users established in Italy to consumers.
<b>199</b>	Fixed and variable commissions paid by business users established in Italy for the sales of goods/services offered to consumers through the marketplace platform.
<b>200</b>	Other revenues from intermediation services (other than advertising) provided to business users established in Italy which offer, through the marketplace platform, goods/services to consumers.
<b>201</b>	Revenues from intermediation services (other than advertising) provided to users <b>different from business users</b> established in Italy which offer, through the marketplace platform, goods/services to consumers.
<b>App-stores</b>	
<b>202</b>	Total app-stores revenues (excluded revenues from online advertising which shall be entered in the section "Online Advertising" and revenues from paid offers of online audiovisual content (SVOD, EST, T-VOD) which shall be entered in the section "Online Audiovisual Content") Automatic sum of the items 203+204+205+206+207
<b>203</b>	Subscription fees and fixed fees (registration/affiliation/subscription/...) for the use of the app-store by business users established in Italy which offer goods/services to consumers.
<b>204</b>	Net shares from sales, or commissions withheld or paid on apps and digital content offered, through the app-store, by business users established in Italy to consumers.
<b>205</b>	Net shares obtained from sales, or commissions withheld or paid on in-app goods/services offered, through the app-store, by business users established in Italy to consumers.

<b>206</b>	Other revenues from intermediation services (other than advertising) provided to business users established in Italy which offer, through the app-store, goods/services to consumers.
<b>207</b>	Revenues from intermediation services (other than advertising) provided to users <b>different from business users</b> established in Italy which offer, through the app-store, goods/services to consumers in Italy.
<b>Social media (marketplace, business user pages, shops, ... within social networks, instant messaging services, etc.)</b>	
<b>208</b>	Total revenues from social media (marketplace, business user pages, shop, ...) (excluded revenues from online advertising which shall be entered in the section "Online Advertising" and revenues from paid offers of online audiovisual content (SVOD, EST, T-VOD) which shall be entered in the section "Online Audiovisual Content")  Automatic sum of the item 209+210+211+212+213
<b>209</b>	Subscription fees and fixed fees (registration/affiliation/subscription/...) for the use of the social media platform by business users established in Italy which offer goods/services to consumers.
<b>210</b>	Fixed and variable commissions withheld on sales (i.e. net shares obtained from sales), made through the social media platform, of goods/services offered by business users established in Italy to consumers.
<b>211</b>	Fixed and variable commissions paid by business users established in Italy for the sales of goods/services offered to consumers through the social media platform.
<b>212</b>	Other revenues from intermediation services (other than advertising) provided to business users established in Italy which offer, through the social media platform, goods/services to consumers.
<b>213</b>	Revenues from intermediation services (other than advertising) provided to users <b>different from business users</b> established in Italy which offer, through the social media platform, goods/services to consumers.
<b>Other online intermediation services (including price comparison services) other than online advertising</b>	
<b>214</b>	Total revenues from other online intermediation services (excluded revenues from online advertising which shall be entered in the section "Online Advertising" and revenues from paid offers of online audiovisual content (SVOD, EST, T-VOD) which shall be entered in the section "Online Audiovisual Content")  Automatic sum of the item 215++216+217+218+219
<b>215</b>	Subscription fees and fixed fees (registration/affiliation/subscription/ ...) for the use of the platform by business users established in Italy which offer goods/services to consumers.
<b>216</b>	Fixed and variable commissions withheld on sales (i.e. net shares obtained from sales), made through the platform, of goods/services offered by business users established in Italy to consumers.

<b>217</b>	Fixed and variable commissions paid by business users established in Italy for the sales of goods/services offered to consumers through the platform.
<b>218</b>	Other revenues from intermediation services (other than online advertising) provided to business users established in Italy which offer, through the platform, goods/services to consumers.
<b>219</b>	Revenues from intermediation services (other than advertising) provided to users <b>different from business users</b> established in Italy which offer, through the platform, goods/services to consumers.
	<p><b>INFORMATION ABOUT INTERMEDIATION PLATFORMS (2020)</b></p> <p>For each intermediation platforms please indicate, in the specific table, the name, the type of intermediation service, the commodity sector, the number of business users established in Italy which offer goods / services to consumers, the number of users established in Italy different from business users which offer goods/services to consumers, the number of transactions for the provision of goods/services offered by business users established in Italy to consumers, the number of transactions for the provision of goods/services offered by users established in Italy different from business users to consumers.</p>
<b>220</b>	Other revenues from online activities (not included in the previous sections)
<b>221</b>	- revenues from online sales of own goods/services (direct e-commerce)
<b>222</b>	- revenues from the online resale of goods/services (retail e-commerce)
<b>223</b>	- revenue from the provision of cloud services
<b>224</b>	<p><b>Total IT section revenues</b></p> <p>Values consistent with those shown in the annual report or, for parties not required to prepare annual report, in the corresponding item in other accounting records. <i>In the calculation of the total revenues, and relating to sales houses/ Intermediaries the amount includes advertising revenues gross of any amount paid to publisher</i></p> <p>Automatic sum of the items 152+157+163+166+170+180+183+187+190+196+202+208+ 214+220</p>
<b>225</b>	<p><b>Total costs from online activities</b></p> <p>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.</p> <p>The amount paid to third parties (related to in item 167) is not to be included in this item.</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>