INSTRUCTIONS FOR THE PUBLISHING SECTOR

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 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 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, 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.

Newspapers (including free press and digital copies) - national and local [QE]

Item	Instructions
1	Total revenues QE 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). Automatic sum of the items 2+9+14+17+18+19.
2	Revenues from the sale of print and digital copies (net of add-ons related to the item 14) Automatic sum of the items 3+6.
3	Revenues from the sale of print copies (net of add-ons) Revenues from the daily newspapers's sale of print copies, national and local, by subscription, at newsstands and through other distribution channels (e.g. large-scale retail trade, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy. Automatic sum of the items 4+5. In case of newspapers published in both print and digital editions, and in case of a joint or combined offer of digital and print publishing products, put here only the share relating to the print product; where this is not possible, the criterion to be followed in attributing revenues is prevalence, i.e. revenues are to be attributed to the item relating to the main activity. Revenues from the sale of digital editions, under item 6 below, or online titles under item 153 of the section "Internet: Online titles, Online audiovisual content (including SMA), Online advertising, Search engines and Online intermediation services [IT]" are excluded. The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 14.
4	- revenues from copies sold by subscription Revenues from subscription sales of print copies of national and local daily newspapers, both in Italy and abroad, if they contribute to revenue in Italy. This item includes revenues from the online sale of print subscriptions sent by postal mail. The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 14.

	- revenues from copies sold at newsstands and other distribution channels
5	Revenues from the sale of print copies of national and local daily newspapers at newsstands and through other distribution channels (e.g. large-scale retail trade, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy.
	The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 14.
	Revenues from the sale of digital editions of the print publication (net of add-ons)
	Revenues from the sale, both direct and through distribution platforms, of digital editions (replicas of the print edition), single or by subscription, of daily newspapers in Italy and abroad, if they contribute to the revenue in Italy.
6	Automatic sum of the items 7+8.
	In case of newspapers published in both print and digital editions, and in the case of a joint or combined offer of digital and print publishing products, refer in these items only to the share relating to the digital edition; where this is not possible, the criterion to be followed in attributing revenues is prevalence, ie the revenues are to be attributed to the item relating to the main activity.
	- revenues from the sale of copies sold individually
7	Revenues from the sale of a single digital edition of daily newspapers sold either directly by the publisher or through distribution platforms, in Italy and abroad if they contribute to revenue in Italy.
	- revenues from copies sold by subscription
	Revenues from subscription sales of digital editions of daily newspapers, either directly by the publisher or through distribution platforms, in Italy and abroad, if they contribute to revenue in Italy.
8	Subscription sales are defined as a commercial offer that provides for the possibility of purchasing a number of digital editions of a single newspaper of the purchaser's choice over a given period of time. Subscription sales can be on a "time" basis (the purchaser buys the digital editions published in a given period - e.g. weekly, monthly, yearly) or on a "scalar" basis (the purchaser buys a number of credits corresponding to a number of editions that can be used up to the occurrence of the purchased credit, i.e. specific quantities).
9	Revenues from advertising (net of discounts and agency fees) (excluding online advertising)
	Automatic sum of the items 10 +11. Value equal to sum of the items 12+13

	- revenues from advertising sales through sales houses
10	Revenues from the sale - through sales houses - of advertising spaces in the daily newspaper(s) published in both print and digital editions.
	Revenues from the sale of advertising spaces to public entities (institutional advertising) are included.
	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded.
	The amounts are net of discounts and agency fees.
	- revenues from direct sales of advertising
	Revenues from the sale of advertising spaces in the daily newspaper(s) published both in print and digital editions directly by the company.
11	Revenues from the sale of advertising spaces to public entities (institutional advertising) are included.
••	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded.
	Revenues from national advertising
	Revenues deriving from the sale - through sales houses and directly - of national advertising in the daily newspaper(s) published in both print and digital editions.
12	Revenues deriving from the sale of advertising spaces to public entities (institutional advertising) are included.
12	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediation services [IT]" are excluded.
	The amounts are net of discounts and agency fees.
	Dayanyas from local advartisina
	Revenues from local advertising Revenues from the sale - through sales houses and directly - of local advertising in the daily
	newspaper(s) published in both print and digital editions.
13	Revenues from the sale of advertising spaces to public entities (institutional advertising) are included.
	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediation services [IT]" are excluded.
	The amounts are net of discounts and agency fees.

14	Revenues from the sale of add-ons Automatic sum of the items 15+16
15	- revenues from book and phonographic add-ons Revenues from the sale of editorial products marketed, as an attachment to the copy of the daily newspaper(s), of a book nature (both stand-alone titles and series) and/or of a phonographic nature (audio compact discs, etc.).
16	- revenues from other types (Video, etc.) Revenues from the sale of products marketed as an attachment to the copy of the daily newspaper(s), of a video nature (DVD/Blu Ray, etc.) and/or of a nature other than that indicated in the item 15.
17	Revenues from public funds (public contributions) Amounts paid by the State or other public bodies for the exercise of publishing activities and accounted for within the revenues relating to the activity itself.
18	Revenues from agreements with public entities Revenues from agreements or contracts signed with public entities for the supply of publishing products and/or services.
19	Other revenues from Newspapers publishing activities (specify in the "Notes" box) Revenues from other activities involving the sale of goods and/or the provision of services in the sector of national and local daily newspapers not included under the previous items.
20	Total costs from Newspapers publishing activities 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. If the company operates in more than one business segment, the specific portion for common/joint cost components shall be entered in this item.
	Sales Houses which realize the advertising revenue 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 e-mail) of the sales houses which manage and sale advertising.

Information on Newspapers Publishing

For each newspaper published that contributes to the achievement of revenues, indicate in the appropriate table:

- name of the newspaper;
- the Province corresponding to the district of the Court where the publication is registered or the place of publication if it turned to the simplification provided for by art. 16 of law no. 62 of 7 March 2001;
- the Court registration number or the ROC registration number pursuant to art. 16 of Law no. 62 of 7 March 2001
- whether the publication is published in a print-only edition or is published in both a print and a digital edition
- geographical distribution (national, multi-regional, regional or local (provincial/municipal));
- business model (whether free or paid);
- numbers of issues published per year, the annual print copies circulated (including free gifts), the annual print copies sold, the annual digital copies circulated (including free gifts) and the annual digital copies sold.
- "Print copies circulation per year (including not paid copies)" means the annual print copies distributed, as the number of copies of the printed publishing product distributed in total during the year in Italy and abroad, if they contribute to revenue in Italy, including copies distributed free of charge (free coupons, free subscriptions, free gifts).
- "Print copies sold per year" means the number of copies of the printed publishing product sold (not free of charge) in total during the year, in Italy and abroad, if they contribute to revenue in Italy.
- "Digital copies circulation per year" means the number of digital editions* of the printed publishing product distributed in total during the year in Italy and abroad, if they contribute to revenue in Italy, including copies distributed free of charge (free promotions, free gifts).
- "Digital copies sold per year" means the number of digital editions* of the printed publishing product sold in total during the year, in Italy and abroad, if they contribute to revenue in Italy. Indicate only the copies sold against a specific payment, not counting in this field the copies distributed free of charge (even those offered for promotional purposes or in free combination with the print copy sold). In case of a print-digital bundling, allocate the copies according to the principle of prevalence, only to the print or only to the digital.
- * The digital edition must be considered as sold (with a value at least equal to or greater than 30% of the hard copy) only once even if:
- used several times by the same user
- used even after its release date
- Reproduced several times or redistributed by the same user
- enjoyed on more than one digital device.

Magazines (including free press and digital editions) - national and local [DE]

Item	Instructions
21	Total revenues DE 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). Automatic sum of the items 22+29+34+37+38+39.
22	Revenues from the sale of print and digital copies (net of add-ons related to the item 34) Automatic sum of the items 22A+22B+ 22C. Value equal to the sum of the items 23+26.
22A	- revenues from weekly magazines Revenues deriving from the sale of print and digital copies of weekly magazines, national and local, by subscription, at newsstands and through other distribution channels (e.g. large-scale retail trade, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy. Revenues from the sale of online titles under item 153 of the section "Internet: Online titles, Online audiovisual content (including SMA), Online advertising, Search engines and Online intermediation services [IT]" are excluded. The amount indicated is net of the revenues deriving from the sale of "add-ons" related to the item 34.
22B	- revenues from monthly magazines Revenues from the sale of print and digital copies of monthly publications, national and local, by subscription, at newsstands and through other distribution channels (e.g. large-scale retail trade, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy. Revenues from the sale of online titles under item 153 of the section "Internet: Online titles, online audiovisual content (including SMA), online advertising, search engines and online intermediation services [IT]" are excluded. The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 34.

- revenues from other magazines

Revenues from the sale of <u>print and digital</u> copies of publications with a frequency other than weekly and monthly, distributed nationally and locally by subscription, at newsstands and through other distribution channels (e.g. large-scale retail trade, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy.

22C

Revenues from the sale of online titles under item 153 of the section "Internet: Online titles, Online audiovisual content (including SMA), Online advertising, Search engines and Online intermediation services [IT]" are excluded.

The amount indicated is net of the revenues deriving from the sale of "add-ons" related to the item 34.

Revenues from the sale of print copies (net of add-ons)

Revenues from the magazine's sale of <u>print</u> copies, national and local, by subscription, at newsstands and through other distribution channels (e.g. large-scale retail trade, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy.

Automatic sum of the items 24+25.

23

In case of titles published in both print and digital editions, and in case of a joint or combined offer of digital and print publishing products, put here only the <u>share relating to the print product</u>; where this is not possible, the criterion to be followed in attributing revenues is prevalence, i.e. revenues are to be attributed to the item relating to the main activity.

Revenues from the sale of digital editions, under item 26 below, or online titles under item 153 of the section "Internet: Online titles, Online audiovisual content (including SMA), Online advertising, Search engines and Online intermediation services [IT]" are excluded.

The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 34.

- revenues from copies sold at newsstands and other distribution channels

24

Revenues from the sale of <u>print</u> copies of national and local magazines at newsstands and through other distribution channels (e.g. large-scale distribution, bars, etc.), both in Italy and abroad, if they contribute to revenue in Italy.

The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 34.

	T
25	- revenues from copies sold by subscription Revenues from subscription sales of print copies of national and local magazines, both in Italy and abroad, if they contribute to revenue in Italy. It includes revenues from the online sale of print subscriptions sent by postal mail. The amount indicated is net of revenues deriving from the sale of "add-ons" related to the item 34.
26	Revenues from the sale of digital editions of the print publication (net of add-ons) Revenues from the sale, both direct and through distribution platforms, of digital editions (replicas of the print edition), single or by subscription, of magazines in Italy and abroad, if they contribute to the revenue in Italy. Automatic sum of the items 27+28. In case of magazines published in both print and digital editions, and in the case of a joint or
	combined offer of digital and print publishing products, refer in these items only to the share relating to the digital edition; where this is not possible, the criterion to be followed in attributing revenues is prevalence, ie the revenues are to be attributed to the item relating to the main activity.
27	- revenues from copies sold individually Revenues from the sale of a single digital edition of magazines sold either directly by the publisher or through distribution platforms, in Italy and abroad if they contribute to revenue in Italy.
	- revenues from copies sold by subscription
28	Revenues from subscription sales of <u>digital editions of magazines</u> , either directly by the publisher or through distribution platforms, in Italy and abroad, if they contribute to revenue in Italy.
	Subscription sales are defined as a commercial offer that provides for the possibility of purchasing a number of digital editions of a single newspaper of the purchaser's choice over a given period of time. Subscription sales can be on a "time" basis (the purchaser buys the digital editions published in a given period - e.g. weekly, monthly, yearly) or on a "scalar" basis (the purchaser buys a number of credits corresponding to a number of editions that can be used up to the occurrence of the purchased credit, i.e. specific quantities).
29	Revenues from advertising (net of discounts and agency fees) (excluding online advertising) Automatic sum of the items 29A+29B+29C. Value equal to sum of the items 30+31 and value equal to sum of the items 32+33.

- revenues from the sale of advertising spaces in weekly magazines Revenues from the sale through sales houses and direct sales of national and local advertising in the weekly magazine(s) published in both print and digital editions. Revenues from the sale of advertising spaces to public entities (institutional advertising) are included. 29A Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded. The amounts are net of discounts and agency fees. - revenues from the sale of advertising spaces in monthly magazines Revenues from the sale through sales houses and direct sales of national and local advertising in the monthly magazine(s) published in both print and digital editions. Revenues from the sale of advertising spaces to public entities (institutional advertising) are included. 29B Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded. The amounts are net of discounts and agency fees. - revenues from the sale of advetising spaces in other magazines Revenues from the sale through sales houses and direct sales of national and local advertising in magazine(s) published in both print and digital editions with a frequency other than weekly and monthly. 29C Revenues from the sale of advertising spaces to public entities (institutional advertising) are included. Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded. The amounts are net of discounts and agency fees. Revenues from advertising sales through sales houses Revenues from the sale - through sales houses - of advertising spaces in the magazine(s) published in both print and digital editions. Revenues from the sale of advertising spaces to public entities (institutional advertising) are included. 30 Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded. The amounts are net of discounts and agency fees.

	Revenues from direct sales of advertising
	Revenues from the sale of advertising spaces in the magazine(s) published both in <u>print and digital</u> <u>editions</u> directly by the company.
31	Revenues from the sale of advertising spaces to public entities (institutional advertising) are included.
	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded.
	Revenues from national advertising
	Revenues deriving from the sale - through sales houses and directly - of national advertising in the magazine(s) published in <u>both print and digital editions</u> .
32	Revenues deriving from the sale of advertising spaces to public entities (institutional advertising) are included.
	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediation services [IT]" are excluded.
	The amounts are net of discounts and agency fees.
	Revenues from local advertising
	Revenues from the sale - through sales houses and directly - of local advertising in the magazine(s) published in both <u>print and digital editions</u> .
33	Revenues from the sale of advertising spaces to public entities (institutional advertising) are included.
33	Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediation services [IT]" are excluded.
	The amounts are net of discounts and agency fees.
34	Revenues from the sale of add-ons
34	Automatic sum of the items 35+36

	- revenues from book and phonographic add-ons
35	Revenues from the sale of editorial products marketed, as an attachment to the copy of the magazine(s), of a book nature (both stand-alone titles and series) and/or of a phonographic nature (audio compact discs, etc.).
	- revenues from other types (Video, etc.)
36	Revenues from the sale of products marketed as an attachment to the copy of the magazine(s), of a video nature (DVD/Blu Ray, etc.) and/or of a nature other than that indicated in the item 35.
	Revenues from public funds (public contributions)
37	Amounts paid by the State or other public bodies for the exercise of publishing activities and accounted for within the revenues relating to the activity itself.
	Revenues from agreements with public entities
38	Revenues from agreements or contracts signed with public entities for the supply of publishing products and/or services.
	Other revenues from magazine publishing activities (specify in the "Notes" box)
39	Revenues from other activities involving the sale of goods and/or the provision of services in the sector of national and local daily newspapers not included under the previous items.
	Total costs from magazine publishing activities
40	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.
40	If the company operates in more than one business segment, the specific portion for common/joint
	cost components shall be entered in this item.
	Sales Houses which realize the advertising revenue
	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 e-mail) of the sales houses which manage and sale advertising.

Information on magazines publishing

For each magazine published that contributes to revenue, indicate in the appropriate table:

- name of the magazine;
- the Province corresponding to the district of the Court where the publication is registered or the place of publication if it turned to the simplification provided for by art. 16 of law no. 62 of 7 March 2001;
- the Court registration number or the ROC registration number pursuant to art. 16 of Law no. 62 of 7 March 2001
- whether the publication is published in a print-only edition or is published in both a print and a digital edition
- geographical distribution (national, multi-regional, regional or local (provincial/municipal));
- business model (whether free or paid);
- frequency of publication (specifying 'weekly', 'monthly' or other);
- numbers of issues published per year, the annual print run copies, the annual print copies circulated (including free gifts), the annual print copies sold, the annual digital copies circulated (including free gifts) and the annual digital copies sold.

"Print run copies per year" means the annual copies printed and useful for circulation (net, therefore, of production waste), in Italy and abroad. The net circulation must be indicated without rounding, with reference to the year under review.

"Print copies circulation per year (including not paid copies)" means the annual print copies distributed, as the number of copies of the printed publishing product distributed in total during the year in Italy and abroad, if they contribute to revenue in Italy, including copies distributed free of charge (free coupons, free subscriptions, free gifts).

"Print copies sold per year" means the number of copies of the printed publishing product sold (not free of charge) in total during the year, in Italy and abroad, if they contribute to revenue in Italy.

"Digital copies circulation per year" means the number of digital editions* of the printed publishing product distributed in total during the year in Italy and abroad, if they contribute to revenue in Italy, including copies distributed free of charge (free promotions, free gifts).

"Digital copies sold per year" means the number of digital editions* of the printed publishing product sold in total during the year, in Italy and abroad, if they contribute to revenue in Italy. Indicate only the copies sold against a specific payment, not counting in this field the copies distributed free of charge (even those offered for promotional purposes or in free combination with the print copy sold). In case of a paper-digital bundling, allocate the copies according to the principle of prevalence, only to the print or only to the digital.

- * The digital edition must be considered as sold (with a value at least equal to or greater than 30% of the hard copy) only once even if:
- used several times by the same user
- used even after its release date
- Reproduced several times or redistributed by the same user
- enjoyed on more than one digital device.

Yearbook publishing [EE]

Item	Instructions
41	Total revenues EE 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). Automatic sum of the items 42+43+44+45+46+47
42	Revenues from the sale of annual publications in printed copy Revenues from the sale (including by subscription) of publishing products published annually in printed format. Revenues deriving from the sale of offline and online publications (items 43 and 154 below) are excluded. In the case of hybrid publications and in the case of the joint offer of digital and print and offline/online products, if possible, put here only the share relating to the print product; where this is not possible, the criterion to be followed in attributing revenues is prevalence, i.e. revenues are to be attributed to the item relating to the main activity.
43	Revenues from the sale of annual publishing products and services on offline media Revenues from the sale (including by subscription), on offline media (e.g. CD-Rom), of publishing products and services published on an annual basis, including any intra-annual updates. In the case of hybrid publications and in the case of a joint offer of digital and printed products, if possible, put here only the share relating to the print product; where this is not possible, the criterion to be followed in attributing revenues is prevalence, i.e. revenues are to be attributed to the item relating to the main activity.
44	Revenues from advertising (net of discounts and agency fees) (excluding online advertising) Revenues deriving from the sale - through sales houses and directly - of advertising spaces in the titles published in both print and on offline media. Revenues from the sale of online advertising spaces, as related to the item 163 (and following) of the section "Internet: Newspapers, online audiovisual content (including SMA), online advertising, search engines and online intermediary services [IT]" are excluded. The amounts are net of discounts and agency fees.

45	Revenues from public funds (public contributions) Amounts paid by the State or other public bodies for the exercise of publishing activities and accounted for within the revenues relating to the activity itself.
46	Revenues from agreements with public entities Revenues from agreements or contracts signed with public entities for the supply of publishing products and/or services.
47	Other revenues from yearbook publishing activities (specify in the "Notes" box) Revenues from other activities involving the sale of goods and/or the provision of services in the sector of national and local yearbook not included under the previous items.
48	Total costs from yearbook publishing activities 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. If the company operates in more than one business segment, the specific portion for common/joint cost components shall be entered in this item.
	Sales Houses which realize the advertising revenue 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 advertising.
	Yearbook name that contribute to the achievement of revenue For each published yearbook that contributes to revenue, please indicate the name, the supply mode (i.e. whether the publication is published in a print-only edition or is published in both a print and a digital edition), the eographical distribution (national, multi-regional, regional or local (provincial/municipal)), the business model (whether it is free or paid for).

National press agencies [GE]

ltem	Instructions
49	Total revenues GE 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). Automatic sum of the items 50+53+54
50	Revenues from the sale of services and news Automatic sum of the items 51+52
51	- revenues from sale to other communication operators (publishers, broadcasters,) Revenues from the sale, by subscription or otherwise, of news and other types of information services to other communication operators (publishers, broadcasters, etc.).
52	- revenues from sale to users (consumers, PA, business,) Revenues from the sale, by subscription or otherwise, of newsletters and other types of information services to users (consumers, public administrations, businesses, etc.).
53	Revenues from public funds (public contributions) / agreements with public entities Amounts paid by the State or other public bodies for the exercise of publishing activities and accounted for within the revenues relating to the activity itself./ Revenues from agreements or contracts signed with public entities for the supply of publishing products and/or services.
54	Other revenues from press agency activities (specify in the "Notes" box) Revenues from other activities involving the sale of goods and/or the provision of services in the sector of national press agencies not included under the previous items.
55	Total costs from news agency activities 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. If the company operates in more than one business segment, the specific portion for common/joint cost components shall be entered in this item.