

KPMG S.A.
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2 avenue Gambetta
CS 60055
92066 Paris la Défense Cedex

Société des Auteurs Compositeurs et Editeurs de Musique - Sacem

Statutory auditor's certificate on the information provided for in 1°, 7° to 10° of II and in III of article R. 321-14 of the Intellectual Property Code communicated in the annual transparency report provided for in article L. 326-1 of the same code for the financial year ending 31 December 2022

Assemblée générale d'approbation des comptes de l'exercice clos le 31 décembre 2022
Société des Auteurs Compositeurs et Editeurs de Musique - Sacem
225, avenue Charles de Gaulle - 92521 Neuilly-sur-Seine

KPMG S.A., société d'expertise comptable et de commissaires aux comptes inscrite au Tableau de l'Ordre des experts comptables de Paris sous le n° 14-30080101 et rattachée à la Compagnie régionale des commissaires aux comptes de Versailles et du Centre.
Société française membre du réseau KPMG constitué de cabinets indépendants affiliés à KPMG International Limited, une société de droit anglais (« private company limited by guarantee »).

Société anonyme à conseil d'administration
Siège social :
Tour EQHO
2 avenue Gambetta
CS 60055
92066 Paris La Défense Cedex
Capital social : 5 497 100 €
775 726 417 RCS Nanterre

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Statutory auditor's certificate on the information provided for in 1°, 7° to 10° of II and in III of article R. 321-14 of the Intellectual Property Code communicated in the annual transparency report provided for in article L. 326-1 of the same code for the financial year ending 31 December 2022

General Meeting to approve the financial statements for the year ending 31 December 2022

To the Sacem General Meeting,

In our capacity as statutory auditors of Sacem and in accordance with Articles L. 326-8 and R. 321-14 IV of the French Intellectual Property Code, we have drawn up this certificate on the information provided for in 1°, 7° to 10° of II and III of article R. 321-14 of the same code, communicated in the annual transparency report provided for in article L. 326-1 of said code for the financial year ending 31 December 2022.

This information was prepared under the responsibility of the Board of Directors on the basis of the accounting records used to prepare Sacem's annual financial statements for the year ended 31 December 2022.

It is our responsibility to certify this information. However, it is not our role to question the assumptions made by Sacem's management.

In our capacity as statutory auditors, we have audited the financial statements of Sacem for the year ended 31 December 2022..

Our audit was conducted in accordance with professional standards applicable in France. Its purpose was to express an opinion on the annual financial statements taken as a whole, and not on any specific elements of these financial statements used to determine this information. Accordingly, we did not perform our audit tests and procedures for this purpose and we express no opinion on these items taken in isolation.

We carried out the procedures we considered necessary to comply with professional guidance issued by the national auditing body (Compagnie nationale des commissaires aux comptes) relating to this mission.

Those procedures, which do not constitute an audit or a limited review, involved performing procedures, on a sample basis or using other selection methods, such as:

- take note of the procedures put in place by Sacem to produce the information provided for in 1°, 7° to 10° of II and III of article R. 321-14 of the Intellectual Property Code, given in the annual transparency report provided for in article L. 326-1 of the same code
- carry out the necessary reconciliations between this information and the accounts from which it is derived and verify that it is consistent with the information used to prepare Sacem's annual accounts for the financial year ending 31 December 2022
- verify the consistency of this information with the information used to prepare your entity's financial statements for the year ended 31 December 2022
- check the arithmetical accuracy of the information produced
- assess whether this information is presented in good faith

On the basis of our work, we have no comment to make on the information provided for in 1°, 7° to 10° of II and III of Article R. 321-14 of the French Intellectual Property Code contained in the annual transparency report provided for in Article L. 326-1 of the same Code.

This certificate serves as a special report within the meaning of Articles L. 326-8 and R. 321-14 IV of the French Intellectual Property Code.

It was drawn up for your attention in the context specified in the first paragraph and must not be used, distributed or quoted for any other purpose.

Paris la Défense, april 28, 2023

KPMG S.A.

Geoffroy Muselier
Partner

**SOCIETE DES AUTEURS COMPOSITEURS ET
EDITEURS DE MUSIQUE - Sacem**

Attestation du commissaire aux comptes sur les informations prévues aux 1°, 7° à 10° du II et au III de l'article R. 321-14 du code de la propriété intellectuelle communiquées dans le rapport de transparence annuel prévu à l'article L. 326-1 du même code pour l'exercice clos le 31 décembre 2022

Assemblée générale d'approbation des comptes de l'exercice clos le 31 décembre 2022

TRANSPARENCY REPORT

Any reproduction of these documents, even in part, is strictly prohibited. The transparency report has been drawn up in accordance with article R321-14 of the French Intellectual Property Code.

1° Accounts for the 2022 financial year

See Sacem's financial statements for the year ended 31/12/2022 and the Statutory Auditor's report on the annual financial statements (available on the Sacem website).

2° Report on the year's activities

See the CEO's report for the 2022 financial year (available on the Sacem website).

3° Number of refusals to grant an operating licence in accordance with the provisions of the third paragraph of article L. 324-7 and the main categories of reasons for these refusals

Sacem did not refuse any authorisations during the 2022 financial year.

4° Description of the legal structure and governance of the collecting society

A non-trading company governed by Articles 1832 et seq. of the French Civil Code and by the provisions of Title II of Book III of the French Intellectual Property Code (CPI).

The company is administered by a Board of Directors whose 19 members and one alternate member are elected by the General Meeting. The Board of Directors appoints a Chief Executive Officer who is the managing director of Sacem.

The activities of the Board of Directors and the Chief Executive Officer are supervised by the Supervisory Board, whose 6 members are also elected by the General Meeting.

5° List of legal entities that the organisation controls within the meaning of Article L. 233-16 of the French Commercial Code, together with the amount of capital, the proportion of capital held, the results for the last financial year, and the net and gross book value of the securities held.

See Appendix 15 to the financial statements.

6° Total remuneration paid during the previous year to the persons mentioned in the first paragraph of article L. 323-13 and to the members of the supervisory body, as well as other benefits granted to them.

See Appendix 15 to the financial statements.

7° The amount of revenue from the exploitation of rights, broken down by category of rights managed and by type of use, and the amount of revenue resulting from the investment of this revenue, together with information on the use of this revenue

		Collections €m
Mandatory collective management	Private copying	
	Total	104,1
Voluntary collective management	General rights	104,1
	International Online	327,0
	Phono/Video	88,5
	TV/Radio/Providers	492,6
	Total	48,1
Overall Total		353,1
		1 309,3

Categories of rights and types of use

SACEM manages two categories of rights:

- Rights legally managed by collective management
- Rights managed voluntarily by collective management

The types of use correspond to the sector of activity.

(*Definitions in accordance with regulation No. 2017-07 of 01/12/2017 of the French Accounting Standards Authority (Autorité des normes Comptables)).

8° Financial information on the cost of rights management and other services provided to rights holders by the organisation

a) Amount of all operating and financial costs, broken down by category of rights managed, and where the costs are indirect and cannot be allocated to one or more categories of rights, an explanation of the method used to allocate these indirect costs

Expense Categories	2022
Personnel costs	120,0
Other operational costs	62,7
Net provisions and depreciation	20,4
Capitalised production and expense transfers	-6,8
Other items	-7,3
Financial results	-24,4
Exceptional items	-0,7
Overall Total	164,0

The breakdown of costs by category of rights consists of isolating the costs of voluntary collective management from those of compulsory collective management. For the latter category, Sacem essentially manages the distribution. The cost of distribution of this compulsory collective management is marginal compared to the costs of voluntary collective management. Financial income (€24.4m) is deducted from management costs.

b) The amount of operating and financial costs relating solely to the management of the rights, broken down by category of rights managed, distinguishing between the amount of management costs deducted or offset against income from the exploitation of the rights or income from the investment of that income, and where the costs are indirect and cannot be allocated to one or more categories of rights, an explanation of the method used to allocate those indirect costs.

See 8° a).

c) Amount of operating and financial costs relating to services other than rights management, including social, cultural and educational services

Operating costs for cultural and educational services under article L 324-17 of the CPI amount to €1.8 million..

d) Description of the resources used to cover the amounts

Operating costs relating to rights management are financed as follows:

Resource categories	2022
Funds unable to be distributed	-47,9
Fees on royalties	-132,9
Change in provisional deductions on rights awaiting distribution	-14,3
Overall Total	-195,1
Surplus/Deficit	31,1

The surplus for the year is deducted from the previous year's accumulated deficit of €25.3 million. The accumulated surplus of €5.8m is the first resource in the management account for the following year, unless the General Meeting decides to allocate it on the basis of a proposal from the Board of Directors, which can only be made on condition that the balance of the management account and the continuity of Sacem's activities are ensured. The amount of operating costs relating to cultural and educational services (see. c) is financed by the sums arising from article L 324-17 CPI..

e) The amount of deductions made from income from the exploitation of rights, broken down by category of rights managed and by type of use, and the purpose of such deductions

	Expenses M€
Gestion collecti.. Copie privée	4,4
Total	4,4
Voluntary TV/Radio	54,0
collective Droits généraux	45,3
mgt Online	36,2
International	4,0
Phono/vidéo	3,3
Autres	0,0
Total	142,8
Total (M€)	147,2

These deductions cover the costs incurred during collection and distribution..

f) The percentage that the cost of rights management and other services provided to rightsholders by the organisation represents in relation to the income from the exploitation of rights for the financial year concerned, by category of rights managed, and where the costs are indirect and cannot be allocated to one or more categories of rights, an explanation of the method used to allocate these indirect costs.

The average percentage is 11.65% calculated according to the methodology presented in Appendix 17-2 of Sacem's accounts. Due to the marginal cost of compulsory collective management, the breakdown by category of rights does not make economic sense.

9° Financial information on amounts due to rights holders

a) a) Total amount distributed to rights holders, with a breakdown by category of rights managed and by type of use

		RAES costs	net amount distributed	Assignment of undistributed funds from private copying to cultural works L324-17 CPI	Assignment 25% private copying to cultural works L324-17 CPI
Obligatory collective mgt	Private cpy	2,4			
	Total	2,4	52,7	5,4	21,7
Voluntary collective mgt	Others	0,0	1,9		
	gen rights	16,0	155,0		
	International	0,6	66,3		
	Online	1,0	381,5		
	Phono/vidéo	0,7	45,9		
	TV/Radio	23,4	281,7		
	Total	41,7	932,2		
Total (M€)		44.1	984.9	5.4	21.7

b) b) Total amount paid to rights holders, broken down by category of rights managed and type of use

Social works account: 44,1 M€

		Summary RAES costs	net amount paid	Assignment of undistributed funds from private copying to cultural works L324-17	Assignment 25% private copying to cultural works
Obligatory collective mgt	Copie privée	2,4	52,7		
	Total	2,4	52,7	5,4	21,7
Voluntart collective mgt	Autres	0,0	1,4		
	Droits généraux	16,0	155,0		
	International	0,6	66,3		
	Online	1,0	381,5		
	Phono/vidéo	0,7	45,9		
	TV/Radio	23,4	281,7		
	Total	41,7	931,7		

c) Frequency of payments, with a breakdown by category of rights managed and type of use

Distributions are quarterly and relate to different collection periods depending on the type of use.:

TV / Radio: half yearly.

General rights: half-yearly, except for cinemas, public address systems and certain categories of shows, which are allocated quarterly (Private copy: half-yearly; International: quarterly; Online: quarterly; Phono / Video: half-yearly, with marginal exceptions.)

d) Total amount billed

See Appendix 17-9 of the financial statements

e) Total amount of sums collected but not yet distributed to rights holders, with a breakdown by category of rights managed and by type of use, indicating the financial year in which these sums were collected

See Appendix 17-3 of the financial statements

f) Total amount of sums distributed but not yet paid to rights holders, with a breakdown by category of rights managed and by type of use, indicating the financial year in which these sums were received.

See Appendix 17-5 of the financial statements.

g) Reasons for the organization's failure to comply with the deadlines applicable to it for the payment of sums due to rightsholders in accordance with article L. 324-12

The reasons for this are the late submission of documentation by foreign collective management organizations, the lack of information, either in the programs submitted by users or by the rights beneficiary, on the elements enabling identification of the work or the beneficiary, or the latter's location.

h) Total amount of sums that cannot be distributed, with an explanation of how they were used

See Appendix 17-7 of the financial statements. The amount of non-distributable voluntary collective management rights is €47.9 million in 2022. In accordance with Sacem's bylaws, this amount is included in the income statement. Irreparable income from private copying will amount to €5.4M in 2022. In accordance with the provisions of the French Intellectual Property Code, the following is allocated to cultural aid.

10° Information on relations with other collective management organizations

i a) Amounts received from other organizations and amounts paid to other organizations, with a breakdown by category of rights and type of use, as well as by organization.

ii Amounts received from other foreign organizations (K€)

	Z		0,0		89,1		121,1
ACAM	A	0,0	0,0	1,8	0,0	15,0	0,0
ACUM	I	0,0		179,8		62,5	
AEI	K	0,0		1,9		5,1	
AGADU	S	0,0		13,8		6,8	
AKKALAA	Autres	3,8		31,2		3,1	
AKM	OGC	0,0		241,3		54,5	
AMCOS		0,0		9,6		385,6	
APA		0,0		0,0		0,0	
APDAYC		0,0		26,9		26,7	
APRA		0,0		104,2		631,2	
ARMAUTHOR		0,0		0,8		0,0	
ARTISJUS		53,8		54,4		5,7	
ASCAP		0,0		1 569,0		1 402,8	
AUSTRO-MECHANA		18,8		0,0		3,5	
BMDA		0,0		0,0		0,0	
BMI		0,0		78,3		799,0	
BUMA		0,0		989,1		241,8	
CASH		0,0		8,1		69,4	
COMPASS		0,0		2,7		1,6	
EAU		0,0		14,6		7,7	
FILSCAP		0,0		6,0		18,0	
GCA		0,0		0,7		0,0	
GEMA		687,0		1 199,8		1 927,6	
HARRY FOX		0,0		0,0		0,0	
HDS-ZAMP		0,0		37,6		0,0	
IMRO		0,0		8,5		39,1	
IPRS		0,0		0,2		0,4	
JASRAC		0,2		623,2		799,3	
KODA		6,3		149,8		1 058,6	
KOMCA		0,0		25,2		83,9	
LATGA A		11,7		7,5		0,0	
MACP		0,0		0,2		48,4	
MASA		0,0		0,0		0,0	
MCPS		0,0		0,0		402,8	
MCSC		0,0		55,4		75,8	
MCT		0,0		6,0		13,3	
MESAM		0,0		4,7		2,3	
MLC		0,0		0,0		667,7	
MUSERK		0,0		0,0		356,5	
MUSICAUTOR		0,0		0,0		0,0	
MUST		0,0		6,7		23,3	
NCB		0,0		0,0		174,8	
OSA		56,2		136,3		7,3	
PAM CG		0,0		0,0		0,0	
PRO LITTERIS		0,0		0,0		0,0	
PRS		0,0		347,5		963,5	
QATAR		0,0		18,9		0,0	
SABAM		92,1		1 220,8		54,9	
SACEM - LIBAN		0,0		100,0		0,0	
SACEM - Luxembourg		0,0		1 551,1		31,0	
SACEM - POLYNESIE		0,0		509,6		0,0	
SACENC		0,0		391,5		0,0	
SACERAU		0,0		214,8		206,0	
SACM		0,0		12,2		540,9	
SADAIC		0,0		46,5		131,1	
SAMRO		0,0		0,0		5,0	
SAYCE		0,0		0,0		0,0	
SAYCO		0,0		0,0		0,0	
SAZAS		0,0		40,8		0,1	
SESAC		0,0		1,5		26,3	
SGAE		129,3		531,1		243,3	
SIAE		0,0		991,4		590,2	
SOBODAYCOM		0,0		0,0		0,0	
SOCAN		0,0		53,0		1 139,8	
SOCOM-ZAMP		0,0		0,0		0,0	
SODAV		0,0		0,0		0,0	
SOKOJ		0,0		3,2		0,1	
SOZA		0,0		6,0		0,2	
SPA		143,8		60,0		18,1	
SPAC		0,0		0,0		2,6	
SSA		0,0		55,8		0,0	
STEMRA		251,7		0,0		166,9	
STIM		0,7		177,4		1 240,9	
SUISA		0,2		901,1		144,3	
TEOSTO		16,3		112,4		157,5	
TONO		5,3		83,9		281,4	
UBC		0,0		39,6		548,0	
UCMR ADA		5,3		160,1		43,1	
VCPMC		0,0		21,4		0,1	
WAMI		0,0		12,1		64,8	

0,0	0,1	0,0	16,9
1,6	557,4	69,7	871,0
0,0	0,5	15,1	22,6
0,0	0,0	8,9	29,5
0,3	65,8	4,3	108,4
0,0	994,5	84,7	1 375,0
19,3	5,8	13,0	433,4
0,0	0,0	4,4	4,4
3,7	8,8	15,4	81,6
0,0	459,8	12,3	1 207,5
0,0	0,2	0,0	1,0
2,5	254,2	38,6	409,3
0,0	4 043,3	28,3	7 043,3
14,3	105,0	1,9	143,5
0,0	0,0	47,1	47,1
0,0	912,4	221,6	2 011,4
0,0	2 158,3	300,4	3 689,6
0,0	186,3	67,2	331,1
0,0	3,9	5,6	13,9
0,0	69,8	0,1	92,1
0,0	0,9	0,1	25,0
0,0	17,9	0,4	18,9
439,3	5 738,5	49,8	10 041,9
70,7	0,0	10,6	81,3
0,0	42,8	0,2	80,6
0,4	77,4	79,7	205,1
0,4	6,3	2,4	9,7
340,5	1 973,5	22,4	3 759,1
1,1	1 464,9	81,0	2 761,6
0,0	111,5	13,2	233,8
0,0	57,0	0,1	76,4
0,0	20,4	4,9	73,9
0,0	0,0	40,2	40,2
299,3	274,0	80,5	1 056,6
1,2	4,6	0,0	137,0
0,0	10,5	1,3	31,1
0,7	33,2	0,1	41,1
0,0	0,0	0,0	667,7
0,0	0,0	0,0	356,5
0,0	8,5	0,0	8,5
0,0	63,8	0,4	94,2
52,2	0,0	9,5	236,6
12,0	784,2	209,5	1 205,4
0,0	29,7	0,0	29,7
0,0	0,0	9,6	9,6
0,0	2 635,1	1 716,1	5 662,2
0,0	0,0	0,0	18,9
240,0	6 450,8	21,5	8 080,0
0,0	19,4	0,0	119,4
41,1	2 548,2	0,0	4 171,4
0,0	267,2	0,0	776,8
0,0	440,5	0,0	831,9
158,2	175,4	0,0	754,4
1,7	193,5	10,4	758,6
0,6	29,6	4,7	212,6
0,0	75,5	0,5	81,0
0,0	0,0	38,0	38,0
0,0	0,0	49,7	49,7
0,2	196,1	7,3	244,5
0,0	524,1	107,0	659,0
24,8	1 849,6	11,6	2 789,7
76,1	3 535,3	19,6	5 212,5
0,0	0,0	2,9	2,9
69,6	1 542,0	238,5	3 042,9
0,0	0,0	95,8	95,8
0,0	0,0	30,9	30,9
0,1	208,4	4,1	215,8
1,0	113,0	4,9	125,1
4,6	149,8	0,0	376,3
0,0	0,3	3,4	6,3
0,0	245,9	0,7	302,4
139,0	124,8	360,9	1 043,3
4,6	560,6	17,9	2 002,2
84,7	3 952,9	988,3	6 071,4
6,9	1 012,8	86,1	1 392,1
0,0	734,2	76,0	1 180,8
0,2	494,3	45,3	1 127,5
2,5	293,7	0,0	504,7
0,0	0,4	8,5	30,3
0,0	0,3	0,1	77,4
21,0	550,9	430,7	1 212,8
0,0	0,0	0,6	0,6

Amounts received from other organizations

The amounts and breakdown of royalties received from SDRM are shown in Sacem's accounts under "Royalties collected in 2022/ DRM". The amount of royalties received from other bodies is not material.

iii Amounts received from other organizations (K€)

The amount of fees paid to other organizations is not significant. The breakdown of entitlements by category corresponds to entitlements allocated for the 2022 financial year. Payment methods may generate discrepancies between amounts allocated and amounts paid.

	Media	Online	General rights	International	Private copying	Phono/Vidéo	Others	Total
ABRAMUS	38,3	74,9	102,6	73,5	0,0	0,0	0,0	289,3
ACDAM	4,0	3,6	5,2	0,1	1,6	0,8	0,0	15,3
ACUM	90,7	70,4	20,4	0,2	8,6	3,3	0,0	193,6
AGADU	4,6	0,4	1,4	0,0	0,3	0,1	0,0	6,8
AKKA LAA	0,5	0,2	2,9	0,0	0,1	0,0	0,0	3,7
AKM	394,4	83,4	141,9	0,4	0,0	0,0	0,0	620,2
AMAR	1,6	5,4	9,9	1,3	0,7	0,0	0,0	18,9
AMCOS	120,8	126,8	7,6	0,1	25,0	6,0	0,0	286,4
AMRA	182,7	22,9	190,3	3,2	4,0	2,1	0,0	405,1
APA	0,1	0,1	0,6	0,0	0,1	0,1	0,0	1,0
APDAYC	1,6	1,1	1,2	0,0	0,0	0,0	0,0	3,9
APRA	1 265,5	1 179,0	509,2	2,3	0,0	0,0	0,0	2 955,9
ARMAUTHOR	15,2	0,0	0,1	0,0	0,0	0,0	0,0	15,3
ARTISJUS	13,8	24,4	5,9	0,1	3,8	2,3	0,0	50,3
ASCAP	11 049,1	16 080,6	6 357,9	216,9	0,0	0,0	0,0	33 697,5
ASSIM	1,1	0,5	2,1	0,0	0,0	0,0	0,0	3,7
AUIME	100,2	68,4	37,6	1,2	52,6	14,1	0,0	274,2
AUTODIA	3,7	6,6	0,3	0,0	0,5	0,4	0,0	11,4
BBDA	6,8	0,8	0,3	0,6	0,3	0,1	0,0	8,8
BCDA	22,4	1,5	1,4	0,3	0,2	0,0	0,0	26,0
BGDA	10,5	1,5	0,3	3,7	0,3	0,2	0,0	16,4
BMDA	17,4	0,1	0,0	0,0	0,0	0,0	0,0	17,4
BMI	12 612,1	19 245,3	5 443,0	82,7	0,0	0,0	0,0	37 383,1
BNDA	4,5	0,0	0,0	0,0	0,0	0,0	0,0	4,5
BUBEDRA	7,0	0,2	0,3	1,7	0,0	0,0	0,0	9,2
BUMA	877,9	314,6	376,9	0,6	0,0	0,0	0,0	1 569,9
BUMDA	15,2	17,3	4,8	13,6	1,4	0,0	0,0	52,3
BURIDA	30,1	9,0	1,9	12,3	1,5	1,2	0,0	56,0
CASH	9,5	21,7	12,1	0,1	0,1	0,0	0,0	43,5
COMPASS	27,3	5,2	7,7	0,0	0,0	0,0	0,0	40,2
COTT	2,5	1,8	2,5	0,0	0,2	0,0	0,0	7,0
EAU	8,3	0,8	4,0	0,0	0,0	0,0	0,0	13,1
FILSCAP	0,1	1,5	0,0	0,0	0,0	0,0	0,0	1,6
FOX	12,6	25,9	4,6	0,4	13,9	5,4	0,0	62,8
GEMA	3 163,4	1 579,0	1 250,6	22,3	350,2	178,7	0,0	6 539,3
HDS	21,8	6,5	1,0	0,1	0,9	0,3	0,0	30,5
IMRO	245,7	331,3	147,8	0,8	0,0	0,0	0,0	725,6
IPRS	40,9	142,9	0,4	0,9	0,2	0,1	0,0	185,4
JACAP	1,7	0,2	1,4	0,0	0,3	0,2	0,0	3,9
JASRAC	394,3	1 353,0	92,5	2,9	21,0	34,0	0,0	1 897,8
KAZAK	1,5	0,2	0,0	0,0	0,0	0,0	0,0	1,8
KODA	187,4	82,9	102,0	2,2	0,0	0,0	0,0	374,4
KOMCA	177,0	1 662,0	56,3	0,1	6,2	1,1	0,0	1 902,8
LATGA	12,6	0,1	0,2	0,0	0,0	0,0	0,0	12,9
MACP	0,2	2,1	0,0	0,0	0,0	0,0	0,0	2,3
MCPS	329,6	1 212,6	92,2	7,0	244,2	123,7	0,1	2 009,5
MCSC	42,7	0,8	0,3	0,0	0,0	0,0	0,0	43,8
MCT	1,5	1,3	0,1	0,0	0,0	0,0	0,0	2,9
MESAM	54,7	37,0	5,4	0,1	4,2	0,8	0,0	102,2
MSG	7,9	75,9	1,9	0,0	0,4	0,0	0,0	86,1
MUSICAUT	2,4	19,2	5,9	0,1	1,0	0,3	0,0	29,0
MUST	0,4	3,2	6,5	0,0	0,0	0,0	0,0	10,1
NCB	208,2	286,7	62,5	6,6	168,7	47,4	0,0	780,0
Nextone	3,6	0,0	1,7	0,0	0,4	0,0	0,0	5,7
ONDA	15,2	0,1	0,1	0,3	1,1	2,0	0,0	18,8
ONDA	23,8	2,2	1,4	0,0	1,6	0,2	0,0	29,3
OSA	108,5	37,0	18,3	0,2	6,5	1,0	0,0	171,5
PAM CG (Monténégro)	0,0	0,0	0,0	0,1	0,0	0,0	0,0	0,1
PRS	15 973,4	22 307,0	8 801,0	30,2	0,0	0,0	0,0	47 111,6
RAO	92,7	17,1	22,4	0,3	3,3	2,1	0,0	137,9
SABAM	1 140,5	721,6	543,8	13,9	240,5	80,2	0,0	2 740,5
SACEM Polynésie	133,4	0,0	7,2	0,0	0,0	0,0	0,0	140,6
SACENC	246,7	3,1	308,2	2,0	0,2	0,0	0,0	560,1
SACM	46,7	140,3	39,3	1,5	3,3	1,1	0,0	232,2
SADAIC	74,8	96,4	99,6	0,7	19,8	5,1	0,0	296,5
SAMRO	58,6	99,1	40,7	0,0	0,2	0,3	0,0	198,9
SAYCO	295,5	66,1	20,0	0,1	0,3	0,2	0,0	382,2
SAZAS (DSS)	0,1	1,4	0,1	0,0	0,3	0,1	0,0	2,0
SBACEM	1,9	2,3	4,3	0,0	0,2	0,1	0,0	8,9
SCD	4,1	4,9	5,1	0,2	1,0	0,4	0,0	15,8
SESAC	872,8	1 375,2	302,4	2,8	24,5	14,1	0,0	2 591,8
SGAE	812,8	780,0	548,1	9,1	82,4	45,5	0,0	2 277,7
SIAE	1 968,0	588,6	810,7	7,5	344,1	146,8	0,2	3 866,0
SOBODAYC	4,3	0,3	1,1	0,0	0,0	0,0	0,0	5,7
SOCAN	3 174,5	4 592,4	824,8	1,9	0,0	0,0	0,0	8 593,6
SOCINPRO	1,5	6,4	0,9	0,0	0,0	0,0	0,0	8,8
SODAV	37,9	12,5	77,2	23,4	3,7	1,9	0,0	156,6
SODRAC	153,2	270,1	40,4	2,8	97,0	42,2	0,0	605,6
SOKOJ	14,2	3,2	9,2	0,0	0,9	0,4	0,0	27,9
SOZA	0,4	8,2	0,1	0,0	0,1	0,0	0,0	8,8
SPA	54,0	36,9	78,3	0,3	12,6	5,6	0,0	187,6
STEF (Islande)	38,3	7,8	15,9	0,0	0,0	0,0	0,4	62,4
STEMRA	173,5	236,7	97,3	2,9	157,3	24,0	0,0	691,7
STIM	932,6	315,7	704,6	10,0	0,0	0,0	0,0	1 963,0
SUISA	1 507,9	577,2	731,7	6,4	238,0	80,7	0,0	3 141,8
TEOSTO	98,0	23,3	88,5	1,4	0,0	0,0	0,0	211,2
TONO	157,3	57,8	70,8	4,5	0,0	0,0	0,0	290,4
UACRR(SCAU)	1,2	0,9	0,0	0,0	0,0	0,0	0,0	2,1
UBC	54,3	66,9	55,1	0,9	3,2	1,0	0,0	181,3
UCMR	15,3	17,3	6,5	0,0	6,0	1,0	0,0	46,1
VCPMC	6,5	1,1	3,5	0,0	0,0	0,0	0,0	11,1
WAMI	0,2	1,3	0,5	0,0	0,0	0,0	0,0	2,0
ZAIKS	177,9	134,2	21,7	2,4	7,6	2,8	0,0	346,7
ZAMP (SOCOM)	0,4	0,1	1,4	0,0	0,0	0,0	0,0	2,0
Autres OGC	28,3	18,8	10,9	1,2	5,7	1,0	0,0	65,9
Total	60 419,5	76 723,1	29 525,7	590,8	2 184,8	890,1	0,7	170 304,8

b) Amount of management fees and other deductions made from income from the exploitation of rights due to other organizations, with a breakdown by category of rights and type of use as well as by organization. Sacem applies the same collection rates to other collective management organizations as it applies to its own members, the details of which are public and accessible on its website.

c) Amount of management fees and other deductions made from sums paid by other organizations, with a breakdown by category of rights and by organization (K€)

SOUTH AFRICA	
ALGERIA	Voluntary collective management
GERMANY	4,4
ARGENTINA	0,1
ARMENIA	275,4
AUSTRALIA	15,1
AUSTRIA	0,1
BARBADOS	83,9
BELGIUM	74,3
BOLIVIA	0,0
BOSNIA-HERZEGOVINIA	257,8
BRAZIL	0,1
BULGARIA	0,1
CANADA	42,9
CHILI	3,6
CHINA	139,4
COLOMBIA	11,1
CONGO	22,3
SOUTH KOREA	7,7
COSTA RICA	0,3
CROATIA	17,2
DENEMARK	1,3
EGYPT	10,0
ECUADOR	121,1
SPAIN	38,1
ESTONIA	2,2
USA	129,7
FINLAND	0,1
GB	148,6
GUATEMALA	50,5
GUINEA	0,0
HONG-KONG	0,3
HUNGARY	0,1
HUNGARY	24,7
INDIA	16,8
INDONESIA	1,2
IRELAND	2,6
ISRAEL ITALY	6,1
JAMAICA	44,2
JAPAN	177,6
KAZAKHSTAN	0,3
ESTONIA	118,0
LITHUANIA	0,0
LUXEMBOURG	5,4
MALAYSIA	6,4
MEXICO	1,0
MONTENEGRO	3,6
NORWAY	69,0
PANAMA	0,2
PARAGUAY	19,9
NETHERLAND	0,0
PERU	0,1
PHILIPPINES	96,1
POLAND	0,0
PORTUGAL	0,2
ROMANIA	54,2
UK	66,8
RUSSIA	20,8
SAINT-LUCIA	215,4
SERBIA	0,4
SINGAPOR	0,0
SLOVAKIA	31,5
SLOVENIA	1,4
SWEDEN	9,8
SWITZ.	16,0
TAIWAN	51,4
CZECH REP	205,4
THAILAND	5,7
TURKEY	108,5
UKRAINE	1,2
URUGUAY	0,8
VIETNAM	0,0
	0,0
	1,5

d) Amounts distributed directly to holders of rights from other organizations, with a breakdown by category of rights and by organization (K€)

AFRICA	
SOUTH AFRICA	
ALGERIA	0,0
GERMANY	45,0
ARGENTINA	0,6
ARMENIA	8 900,1
AUSTRALIA	158,3
AUSTRIA	0,6
BARBADOS	1 745,4
BELGIUM	1 317,3
BOLIVIA	0,1
BOSNIA-HERZEGOVINA	5 019,2
BRAZIL	0,6
BULGARIA	1,0
CANADA	854,6
CHILI	37,3
CHINA	2 511,4
COLOMBIA	117,6
BRITISH COMMONWEALTH	228,3
CONGO	82,7
SOUTH KOREA	0,0
COSTA RICA	3,2
CROATIA	183,8
DENMARK	14,5
EGYPT	102,6
ECUADOR	2 079,9
SPAIN	601,6
ESTONIA	25,2
USA	2 528,2
FINLAND	0,8
GB NON-UK	7 527,9
GREECE	981,2
GUATEMALA	0,0
GUINEA	1,3
HONG-KONG	3,0
HUNGARY	0,7
INDIA	265,4
INDONESIA	341,3
IRELAND	12,5
ISRAEL ITALY	27,0
JAMAICA	215,9
JAPAN	460,4
KAZAKSTAN	5 665,3
ESTONIA	3,0
LITHUANIA	3 985,2
LUXEMBOURG	0,1
MALAYSIA	56,0
MEXICO	66,0
MONTENEGRO	19,3
NORWAY	38,5
PANAMA	713,8
PARAGUAY	1,7
NETHERLAND	389,8
PERU	0,1
PHILIPPINES	0,9
POLAND	1 822,3
PORTUGAL	0,2
ROUMANIA	2,1
UK	1 071,3
RUSSIA	689,3
SAINT-LUCIA	213,6
SCANDINAVIA	5 274,6
SERBIA	7,8
SINGAPOR	0,3
SLOVAKIA	0,1
SLOVENIA	322,4
SWEDEN	15,0
SWITZERLAN	100,9
TAIWAN	166,5
CZCHOSLOVAKIA	1 838,4
CZECH REP.	4 065,0
THAILAND	60,0
TURKEY	0,0
UKRAINE	1 145,6
USSR	12,7
URUGUAY	8,8
VIET NAM	0,0
	0,0

Report on the use of sums deducted for the provision of social, cultural or educational services

1° Amounts deducted for social, cultural and educational services during the financial year, with a breakdown by type of purpose, and for each type of purpose a breakdown by category of rights managed and by type of use

2° Explanation of the use of these sums, with a breakdown by purpose, including the costs arising from the management of sums deducted to finance social, cultural and educational services and separate sums used for social, cultural and educational services

1. STATUTORY CULTURAL AND SOCIAL INITIATIVES (M€)

Sacem's articles of association provide for social and cultural action in favour of its members, financed by a deduction from royalties net of management fees.

Deduction of fees allocated to social and cultural organisations	44,1
Withholding of fees allocated to development funds	1,1
Other resources	8,0
Total funds for the fiscal year	53,3
Funds for pensions	-35,6
Solidarity fund	-2,0
Cultural aid excluding development funds	-0,9
Cultural aid: development fund	-1,1
Financial surplus for the fiscal year	13,6

2. OBLIGATORY CULTURAL AND EDUCATIONAL INITIATIVES (M€)

In accordance with French law (article L 324-17 CPI), 25% of the remuneration for private copying must be allocated to actions to support creation, the dissemination of live performances, the development of artistic and cultural education, and training for artists.

Collections allocated to cultural aid projects	27,1
Financial income	0,1
total funds for the year	27,2
Aid for artistic and culturelle educatoin	0,8
Aid for creation and production	12,7
Aide for the broadcast of live performances	5,4
Aide for the training of artists	1,5
Financial aid: emergency measures linked to the health crisis	4,0
Franco-American cultural fund	0,9
Operating costs	1,9
Total	27,1
Surplus resources for the year	0,0