



SUSTAINABILITY  
REPORT 2022

ANNEX 1 - GRI CONTENT INDEX

ANNEX 2 - TABLES OF PERFORMANCE INDICATORS

**ENERGIES  
IN MOTION**



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REPORT 2022

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**ANNEX 2 - TABLES OF PERFORMANCE INDICATORS**

# **ENERGIES IN MOTION**

The FS Group's path  
to a sustainable future



**Annex 1**

GRI Content Index **006**

SASB and WEF bridging tables **032**

**Annex 2**

Tables of performance indicators **036**





# GRI Content Index



## Introduction to the Annex - GRI Content Index (Reporting scope)

For the period 01/01/2022 - 31/12/2022, the Parent Company Ferrovie dello Stato Italiane prepared the Sustainability Report in accordance with GRI Standards. Various reporting scopes have been drawn up based on materiality criteria (real or potential impact considering the material topics and the nature of the companies' business) and (direct/indirect) control principle, depending on the reference topic:

- Group Profile and Compliance: Ferrovie dello Stato Italiane S.p.A. (Group Holding) and line-by-line consolidated companies (see the 2022 Annual Financial

Report, Consolidation scope and the Group's equity investments Annex);

- Governance: Ferrovie dello Stato Italiane;
- Financial data: Ferrovie dello Stato Italiane S.p.A. (Group Holding) and line-by-line consolidated companies (see the 2022 Annual Financial Report, Consolidation scope and the Group's equity investments Annex);
- Customer data (par. *Putting the needs of people and customers first*): line-by-line consolidated companies providing public services and conduct customer satisfaction surveys:

Unit	Direct subsidiaries	Indirect subsidiaries
Infrastructure	Rete Ferroviaria Italiana SpA	
	Anas SpA	
Passengers (railway passengers)	Trenitalia SpA	Hellenic Train SA Gruppo Netinera Trenitalia c2c Limited
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
Passengers (road passengers)	Busitalia - Sita Nord Srl	Busitalia Campania SpA Busitalia Veneto SpA Qbuzz BV
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
Logistics (railway freight)	Mercitalia Logistics SpA	Mercitalia Rail Srl Mercitalia Shunting & Terminal Srl

- Safety data (par. *Promoting safety, Security, information security and privacy, Sustainable infrastructure*): the companies in charge of traffic safety on the railway and

road network; railway infrastructure contracts; the security of assets core for railway operation; and companies that provide public services:

Unit	Direct subsidiaries	Indirect subsidiaries
Infrastructure	Rete Ferroviaria Italiana SpA	
	Anas SpA	
	Italferr <sup>1</sup> SpA	

1. The data refer to sites for civil and technological contracts in which Italferr is involved as works manager/coordinator during performance and for the contracts for new HS/HC lines awarded to general contractors in which Italferr provides works management and safety oversight as well as contracts awarded to general contractors in which Italferr provides oversight for both works management and safety. The data are indicated in the "Responsible purchases" section.



Unit	Direct subsidiaries	Indirect subsidiaries
Passengers (railway passengers)	Trenitalia SpA	Hellenic Train SA Gruppo Netinera Trenitalia c2c Limited Trenitalia France SAS
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
Passengers (road passengers)	Busitalia - Sita Nord Srl	Busitalia Campania SpA Busitalia Veneto SpA Qbuzz BV
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
Logistics (railway freight)	Mercitalia Logistics SpA	Mercitalia Rail Srl Mercitalia Shunting & Terminal Srl

- Workforce data (par. *Our people and their value*): the workforce data refer to Ferrovie dello Stato Italiane S.p.A. and the consolidated companies (see the 2022 Annual Report, *Consolidation scope and Group's equity investments Annex*). The information about the breakdowns required by the standards used to prepa-

re the sustainability report (e.g., turnover, personnel allocation, remuneration, training, etc.) generally refers to a scope that accounts for approximately 76% of the group's total workforce<sup>2</sup>. The scope of this information includes the parent company Ferrovie dello Stato Italiane and refer to:

Unit	Direct subsidiaries	Indirect subsidiaries
Infrastructure	Rete Ferroviaria Italiana SpA	Terminali Italia Srl Grandi Stazioni Rail SpA
	Italferr SpA	Cremonesi Workshop Srl
Passengers (railway passengers)	Trenitalia SpA Ferrovie del Sud Est e Servizi Automobilistici Srl	
Passengers (road passengers)		Busitalia Campania SpA Busitalia Veneto SpA Busitalia Rail Service Srl
Logistics (railway freight)	Mercitalia Logistics SpA	Mercitalia Rail Srl Mercitalia Intermodal SpA
Urban	FS Sistemi Urbani Srl	
	Grandi Stazioni Immobiliare SpA	
Other Services	Ferservizi SpA	
	Italcertifer SpA	
	Nugo SpA	
	FS Technology SpA	
	FS International SpA	

- Environmental data<sup>3</sup> (par. *Energy and emissions, Other environmental aspects*): environmental data include, in addition to the Parent Company, the companies consolidated on a line-by-line basis, over which FS Italiane SpA exercises direct control (excluding the companies

that perform financial and certification/inspection activities in the rail transport sector, for which the impact is not considered material) and those over which it exercises indirect control through its subsidiaries, with a number of employees greater than 100.

2. Information referring to another scope is specifically noted in the section.

3. With respect to the years 2020 and 2021, the 2022 consolidated environmental data do not include the data of Ataf Gestioni as the company has left the Group perimeter.

Unit	Direct subsidiaries	Indirect subsidiaries
<b>Infrastructure</b>	Rete Ferroviaria Italiana SpA	Terminali Italia Srl Blufferies Srl Blu Jet Srl Grandi Stazioni Rail SpA
	Anas SpA	
	Italferr SpA <sup>4</sup>	
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
<b>Passengers (railway passengers)</b>	Trenitalia SpA	Hellenic Train SA Gruppo Nefinera Trenitalia c2c Limited Trenitalia France SAS
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
<b>Passengers (road passengers)</b>	Busitalia - Sita Nord Srl	Busitalia Campania SpA Busitalia Veneto SpA Qbuzz BV
<b>Logistics (railway freight)</b>	Mercitalia Logistics SpA	Mercitalia Rail Srl Mercitalia Shunting & Terminal Srl TX Logistik AG
<b>Urban</b>	FS Sistemi Urbani Srl	
<b>Other Services</b>	Ferservizi SpA	

- Supplier data (par. Responsible Purchases): the data refer to external companies with which Group companies within the environmental perimeter have a direct relationship.

Below is the table linking the identified material aspects, the corresponding GRI topic and the related reporting boundary. For each topic of the GRI standard related to the material issues identified, the relevant impacts, current or potential, internal and external to the Group's perimeter were considered.

4. GThe environmental impacts of the construction sites where Italferr carries out construction management are represented separately. This choice was made in order to filter out the annual changes from the effects related to the environmental performance of the sites, which, given their nature, do not present continuous or regular volumes.

MATERIAL ASPECTS FOR THE ITALIAN FS GROUP	INTERNAL SCOPE	EXTERNAL SCOPE	GRI STANDARDS AND DISCLOSURES	NOTES
<b>Circular economy and responsible purchases</b>	<i>Gruppo FS Italiane</i>	<i>Supply chain</i>	Materials Water and water drainage Waste Environmental compliance	GRI 301 GRI 303 GRI 306 GRI 307  The impact assessment for the external scope includes work site operations and supplier assessments.
<b>Climate change mitigation</b>	<i>Gruppo FS Italiane</i>	<i>Supply chain</i>	Energy Emissions	GRI 302 GRI 305
<b>Ethical and responsible business</b>	<i>Gruppo FS Italiane</i>	<i>Supply chain</i> <i>Country system</i>	Economic performance Anti-corruption Anti-competitive behaviour Tax Security practices Customer privacy Public policy Socio-economic compliance	GRI 201 GRI 205 GRI 206 GRI 207 GRI 410 GRI 418 GRI 415 GRI 2-27  The impact assessment for the external scope includes work site operations and supplier assessments.
<b>Circular economy and responsible purchases</b>	<i>Gruppo FS Italiane</i>	<i>Supply chain</i>	Procurement practices Supplier environmental assessment Non-discrimination Freedom of association and collective bargaining Child labour Forced or compulsory labour Human rights assessment Supplier social assessment	GRI 204 GRI 308 GRI 406 GRI 407  GRI 408 GRI 409 GRI 412 GRI 414
<b>Innovation, digitalisation and cybersecurity</b>	<i>Gruppo FS Italiane</i>	<i>Customers</i> <i>Country system</i>	-	-
<b>Value to the customer</b>	<i>Gruppo FS Italiane</i>	<i>Customers</i> <i>Country system</i>	Local communities	GRI 413
		<i>Customers</i>	Approach to stakeholder engagement	GRI 2
<b>People's safety: values, technology and culture</b>	<i>Gruppo FS Italiane</i> <i>Employees</i>	<i>Customers' supply chain</i>	<b>Occupational health and safety</b> Customer health and safety	GRI 403 GRI 416  The impact assessment for the supply chain includes work site operations and supplier assessments
<b>Inclusion, enhancement and development of people</b>	<i>Gruppo FS Italiane</i> <i>Employees</i>		Employment Labour/management relations Training and education Diversity and equal opportunity Non-discrimination	GRI 401 GRI 402  GRI 404 GRI 405 GRI 406
<b>Resilient infrastructure and mobility systems</b>	<i>Gruppo FS Italiane</i>	<i>Customers</i> <i>Country system</i>	-	-

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
The organization and its reporting practices		
2-1 Organisation details	<ul style="list-style-type: none"> <li>• Introduction to the report</li> <li>• The group's profile and business model</li> <li>• Units and geographical areas Putting the needs of people and customers first               <ul style="list-style-type: none"> <li>- Travel</li> </ul> </li> <li>• Putting the needs of people and customers first               <ul style="list-style-type: none"> <li>- Integrated logistics</li> </ul> </li> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Business integrity</li> </ul> </li> </ul>	<p>The Parent Company Ferrovie dello Stato Italiane has its registered office in Rome, Piazza della Croce Rossa, 1.</p> <p>The parent company Ferrovie dello Stato Italiane is a joint-stock company; the company's share capital as at 31 December 2022 is wholly owned by the sole shareholder Ministry of Economy and Finance.</p>
2-2 Entities included in the consolidated financial statements	<ul style="list-style-type: none"> <li>• Introduction to the report</li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Annexes - Scope of consolidation and the group's equity investments</li> </ul> </li> </ul>	
2-3 Reporting period, frequency and point of contact		<p>The reporting period is 2022.</p> <p>Sustainability reports are annual.</p> <p>Email: <a href="mailto:rapportostenibilita@fsitaliane.it">rapportostenibilita@fsitaliane.it</a></p> <p>Fax: 06 644102077</p>
2-4 Restatements of information	<ul style="list-style-type: none"> <li>• Introduction to the report</li> </ul>	Any restatements/reclassifications are individually indicated in this document.
2-5 External assurance	<ul style="list-style-type: none"> <li>• Introduction to the report</li> </ul>	As auditors of Ferrovie dello Stato Italiane group's consolidated financial statements, KPMG S.p.A. carried out a limited assurance engagement in accordance with the criteria indicated by ISAE 3000 (revised) on the 2021 Sustainability Report.
Activities and workers		
2-6 Activities, value chain and other business relations	<ul style="list-style-type: none"> <li>• 2022 highlights</li> <li>• The group's profile and business model</li> <li>• Units and geographical areas Putting the needs of people and customers first               <ul style="list-style-type: none"> <li>- Travel</li> <li>- Integrated logistics</li> </ul> </li> <li>• Responsible purchases               <ul style="list-style-type: none"> <li>- Our suppliers</li> </ul> </li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Economic and financial performance of the segments</li> </ul> </li> </ul>	There were no significant changes to the organisation or supply chain in 2022.
2-7 Employees	<ul style="list-style-type: none"> <li>• 2022 highlights</li> <li>• Our people and their value               <ul style="list-style-type: none"> <li>- Recruitment and HR management</li> </ul> </li> <li>• Annex - Tables of performance indicators</li> </ul>	<p>Employees carry out the group's significant activities.</p> <p>There were no significant changes in the workforce in 2022.</p>
2-8 Workers who are not employees	<ul style="list-style-type: none"> <li>• Our people and their value               <ul style="list-style-type: none"> <li>- Recruitment and HR management</li> </ul> </li> <li>• Annex - Tables of performance indicators</li> </ul>	

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
<b>Governance</b>		
2-9 Governance structure and composition	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Report on corporate governance and ownership structure</li> </ul> </li> </ul>	<p>The total number of other corporate offices held by FS SpA board members within the Group is zero. They held a total of 67 other offices and other types of commitments outside the group during the year, 15 of which entailed corporate positions in companies, while the remaining mainly consisted of positions/ commitments with other organisations such as, inter alia, universities, academic organisations, trade associations, non-profits and local organisations.</p> <p>There are no non-controlling investors or groups of shareholders.</p>
2-10 Nominating and selecting the highest governance body	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Report on corporate governance and ownership structure - Board of directors of FS S.p.A.</li> </ul> </li> </ul>	
2-11 Chair of the highest governance body	<ul style="list-style-type: none"> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Report on corporate governance and ownership structure - Board of directors of FS S.p.A.</li> </ul> </li> </ul>	
2-12 Role of the highest governing body in overseeing impact management	<ul style="list-style-type: none"> <li>• Stakeholder engagement</li> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> </ul>	<p>The board of directors retained exclusive responsibility for economic and strategic decisions as per the meeting of 3 June 2021.</p> <p>Specifically, the board of directors is responsible for assessing the general performance of operations and its outlook (information provided when examining periodic reports).</p> <p>The Control, Risk and Sustainability Committee supports the board's assessments and decisions regarding:</p> <ul style="list-style-type: none"> <li>- its approval of periodic financial and non-financial reports;</li> <li>- the internal control and risk management system;</li> <li>- the sustainability profile of the group's operations and its interaction with all stakeholders.</li> </ul> <p>With respect to the internal control and risk management system, the board of directors is responsible for, inter alia, the following duties, which it carries out subject to the Control, Risk and Sustainability Committee's approval:</p> <ul style="list-style-type: none"> <li>- based on the proposals of the chairperson and the CEO, examining and defining the guidelines for the internal control and risk management system so that the main risks related to the company are properly identified and adequately measured, managed and monitored; determining the degree to which these risks are compatible with business management in line with the strategic goals and setting the company's financial risk appetite;</li> <li>- approval, at least once a year, of the Company's Audit Plan prepared by the Head of the Internal Audit Function, after consulting the Board of Auditors.</li> </ul> <p>Specifically with reference to the internal control and risk management system, in supporting the board of directors, the Control, Risk and Sustainability Committee:</p> <ol style="list-style-type: none"> <li>a. expresses opinions and/or makes proposals on the internal control and risk management system, consisting of the set of rules, procedures and organisational structures aimed at the effective and efficient identification, measurement, management and monitoring of the main risks, in order to contribute to the sustainable success of the Company;</li> <li>b. expresses opinions on specific aspects relating to the identification of the main corporate risks and supports the assessments and decisions of the Board of Directors relating to the management of risks arising from prejudicial events of which the latter has become aware;</li> </ol>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
<b>2-12 Role of the highest governing body in overseeing impact management</b>	<ul style="list-style-type: none"> <li>• Stakeholder engagement</li> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> </ul>	<p>c. expresses prior opinions on i) the appointment and dismissal of the Internal audit manager, ii) setting their remuneration, in line with company policies (including assigning annual performance targets and relevant checks for any variable component of remuneration), iii) checking that the Internal audit manager is equipped with adequate resources for carrying out their duties;</p> <p>d. expresses a prior opinion on the approval, at least once a year, of the audit plan drafted by the Internal audit manager;</p> <p>e. examines the periodic reports and particularly significant reports prepared by the Internal Audit Department;</p> <p>f. monitors the autonomy, adequacy, effectiveness and efficiency of the Internal Audit Department, in agreement with the chairperson of the board of directors (who acts as liaison between such department and the board, to which the department reports);</p> <p>g. can entrust the Internal Audit Department with performing checks on specific business areas, reporting thereon to the chairperson of the board of statutory auditors;</p> <p>h. expresses an opinion on decisions to allocate supervisory duties as per article 6.1.b) of Legislative decree no. 231/2001 and holds periodic meetings with the chairperson of the Supervisory Body on compliance with Legislative decree no. 231/2001;</p> <p>i. presents proposals on the possible adoption of measures to ensure the effectiveness and impartiality of judgement of the other company departments involved in oversight activities (such as the risk management and legal and non-compliance risk protection departments), checking that they are equipped with adequate resources and professional expertise,</p> <p>j. expresses a prior opinion on significant amendments to the rules, procedures and organisational structures that comprise the internal control and risk management system;</p> <p>k. makes proposals on the coordination and information flows between the various parties involved in the internal control and risk management system, in order to maximise the efficiency of the system, reduce duplication of tasks and ensure controls are performed effectively;</p> <p>l. monitors, with the support of the relevant company units, the integration of new legislation into the company's internal procedures;</p> <p>m. monitors, with the support of the relevant company units, the subsidiaries' prompt adoption of procedures issued by the parent.</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
2-13 Delegation of responsibility for impact management	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> </ul>	<p>Pursuant to the by-laws, the company is represented before judicial or administrative authorities and third parties by the chairperson of the board of directors and the CEO, who have separate powers of signature. The chairperson and the CEO can separately appoint lawyers and legal representatives to represent the company in court, including before the Court of Cassation. The chairperson of the board of directors and the CEO can also separately appoint special proxies for individual deeds or categories of deeds to execute the board's resolutions. The company is also represented by those parties duly allocated with the power to do so and within the limits thereof.</p> <p>Once the chairperson of the board of directors and the CEO have been appointed, the duties of the board are allocated via a resolution of the board. As per the governance model adopted by the company, the matters and powers under the exclusive responsibility of the board and the specific duties allocated to the chairperson (the latter as authorised by the shareholders) are specifically indicated so that all the remaining powers of administration are allocated to the CEO. Under the by-laws, the powers of the CEO, within the limits of such powers, include allocating delegations and power of representation of the company by individual deeds or categories of deeds to company employees or even to third parties, with the right to sub-delegate.</p> <p>Within FS S.p.A.'s organisational structure, the CEO assigns general (so-called 'organisational') powers of attorney to the Central Directors so they may carry out their organisational duties (each Central Director may, in turn, assign proxies to the heads of the units in their area). For the powers of representation subject to 'institutional' or 'employer' powers of attorney (e.g.: in matters of litigation management; health and safety in the workplace and environmental protection;) the granting of power of attorney by the legal representative takes place in implementation of specific resolutions of the Board of Directors.</p> <p>In particular, with regard to 'institutional' or 'employer' powers of attorney, those currently in place are summarised below:</p> <ul style="list-style-type: none"> <li>- Institutional power of attorney granted to the Chief Legal Officer for the conferral, in civil and criminal matters (excluding tax, labour and social security matters and mandatory assistance), of powers of substantive and procedural representation before the courts or supervisory or control bodies/authorities</li> <li>- Institutional power of attorney granted to the head of 'Legal-Labour Office' for the granting of substantive and procedural representation powers for the management of litigation in the legal-labour field</li> <li>- power of attorney conferred on the Chief Strategy &amp; Asset Management Officer as executive officer of FS S.p.A., the owner of the real estate properties forming part of the business unit covered by the Lease Agreement between FS S.p.A. and FS Sistemi Urbani S.r.l.</li> <li>- Institutional power of attorney granted to the Chief Corporate Affairs Officer as Employer and Environmental Protection Officer of FS S.p.A..</li> </ul> <p>Furthermore, the CEO may assign special proxies for the performance of individual deals through ad hoc powers-of-attorney as deemed most appropriate (notarised proxies or other types of delegations) depending on the content and deal to be carried out. If an individual deal is not covered by the CEO's powers, assignment of a proxy requires prior approval from the board of directors. The parties assigned with (general or special) powers of representation can, in turn, assign such powers if allowed by the original proxy (as a rule without the possibility to assign further proxies).</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
2-14 Highest governance body's role in sustainability reporting		The board of directors approved the Sustainability Report.
2-15 Conflicts of interest	<ul style="list-style-type: none"> <li>• Transparency and business responsibility</li> <li>- Corporate governance</li> </ul>	<p>Directors' interests are subject to the provisions of article 2391 and article 2390 of the Italian Civil code and the rules set out in the board regulation approved at its meeting of 6 October 2021. The latter provides that:</p> <ul style="list-style-type: none"> <li>- as per article 2391 of the Italian Civil Code, directors who have an interest of their own or on behalf of third parties in a transaction submitted for the board's approval shall promptly and comprehensively inform the board of such interest and the relevant circumstances. These directors shall abstain from the relevant resolution, and also from participating in the discussion, in case of particular requirements left to the assessment and decision of the parties involved.</li> <li>- upon accepting their candidature and appointment and subsequently on a yearly basis, the directors issue a statement on the non-competition clause for directors, also as per article 2390 of the Italian Civil Code. In addition to the operations of Ferrovie dello Stato S.p.A., such legislation also applies to the operations of the group of which Ferrovie dello Stato S.p.A. is the holding company in the rail and road transport sectors.</li> </ul>
2-16 Communicating critical concerns		<p>The Chief audit officer is responsible for reporting any critical issues to the highest governance body. Accordingly, the Chief audit officer periodically reports on the progress of operating activities carried out and indicates any findings requiring immediate attention. The Chief audit officer promptly informs the chairperson of FS S.p.A.'s board of directors, FS S.p.A.'s CEO, the chairperson of FS S.p.A.'s Control, Risk and Sustainability Committee, the chairperson of FS S.p.A.'s board of statutory auditors and, for issues regarding the parent, the chairperson of FS S.p.A.'s Supervisory Body, about serious faults in the system to prevent irregularities and fraudulent acts.</p> <p>Reporting to the highest governance body is also carried out by the Supervisory Body pursuant to Legislative decree no. 231/2001 and FS S.p.A.'s Ethics Committee.</p> <p>Similar flows of information are sent by the heads of the Internal Audit Departments of the subsidiaries to their management and control and supervisory bodies, in addition to by the Supervisory Body pursuant to Legislative decree no 231/2001 and the Ethics Committees to the highest governance body of the respective companies.</p> <p>Furthermore, the Internal Audit Departments liaise continuously with the main company structures involved in internal control and risk management systems<sup>1</sup>, in compliance with the internal regulatory framework and to support the assessments of each unit.</p> <p>Senior Management of the first-tier subsidiaries is required to inform the Chairperson and the CEO of FSSpA2 of the results of the checks carried out by the Internal Audit functions from which acts, facts, omissions, or other serious circumstances have emerged that may constitute a breach of a rule or regulation by apical persons of the same companies or their subsidiaries (members of the Administrative Body; of the Control Body and of the Supervisory Board).</p> <p>note 1) Such as the Human resources and organisation manager, the Risk manager, the Manager in charge of financial reporting and the legal advisor. note 2) Providing information to the Internal audit manager and the Audit Committee, where present, of the subsidiary.</p> <p>In performing the 2022 audit activities, the Internal Audit Department discovered 113 critical concerns, following which the respective management defined corrective action plans, indicated the employee(s)/manager(s) responsible for the execution thereof and the timeframe for their completion.</p>



GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
2-16 Communicating critical concerns		<p>The critical concerns identified and the implementation status of the action plans are included in the periodic reports of the Internal Audit Department of FS S.p.A. written for the highest governance body.</p> <p>The internal audit findings show the effective status of the design and operation of the internal control and risk management system (ICRMS) 1, in relation to the real or potential effects and are classified in relation to the materiality of the impact on the internal control and risk management system.</p> <p>Roughly 54% of the corrective actions identified for the critical concerns had been completed by 31 December 2022.</p> <p>In its periodic reports to the highest governance body, the Supervisory Body reported on the results of the checks it performed on the processes exposed to the risk of crime as per Legislative decree no. 231/2001 with the operational support of the Internal Audit Department.</p> <p>note 1) SCIGR is the set of tools, organisational structures, standards and corporate rules aimed at enabling the sound, correct and consistent management of the company in accordance with the corporate objectives defined by the Board of Directors, through an adequate process of identification, measurement, management and monitoring of the main risks, as well as through the structuring of adequate information flows aimed at ensuring the circulation of information.</p>
2-17 Collective knowledge of highest governance body	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Report on corporate governance and ownership structure - Board of directors of FS S.p.A.</li> </ul> </li> </ul>	
2-18 Evaluating the highest governance body's performance	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- - Corporate governance</li> </ul> </li> </ul>	
2-19 Remuneration policies	<ul style="list-style-type: none"> <li>• Our people and their value               <ul style="list-style-type: none"> <li>- Recruitment and HR management</li> </ul> </li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration</li> </ul> </li> </ul>	<p>The fees of the directors of group companies are set in an equal and consistent manner, taking into consideration the complexity and strategic nature of the company business, using as reference the fees set for the board of directors of Ferrovie dello Stato Italiane S.p.A.</p>
2-20 Process for determining remuneration	<ul style="list-style-type: none"> <li>• Our people and their value               <ul style="list-style-type: none"> <li>- Recruitment and HR management</li> </ul> </li> <li>• 2022 Annual Financial Report               <ul style="list-style-type: none"> <li>- Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration</li> </ul> </li> </ul>	<p>To date, no stakeholder involvement mechanism is in place with respect to remuneration policies.</p>
2-21 Annual total compensation ratio		<p>The ratio of the annual compensation of the highest-paid individual compared to the average annual compensation of all employees is 20.12.</p> <p>There is no increase in the salary of the highest paid individual compared to the previous year.</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
Strategy, policies and practices		
2-22 Statement from senior decision-maker	<ul style="list-style-type: none"> <li>• Letter to the Stakeholders</li> <li>• The group's role in the mobility of the future               <ul style="list-style-type: none"> <li>- The strategic and business plan</li> </ul> </li> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> </ul> </li> <li>• Stakeholder engagement</li> <li>• Putting the needs of people and customers first               <ul style="list-style-type: none"> <li>- Travel</li> <li>- Focus on people</li> <li>- Integrated logistics</li> </ul> </li> </ul>	
2-23 Policies and commitments	<ul style="list-style-type: none"> <li>• FS Group for the Planet               <ul style="list-style-type: none"> <li>- Sustainable infrastructure</li> </ul> </li> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> <li>- Business integrity</li> </ul> </li> <li>• Responsible purchases               <ul style="list-style-type: none"> <li>- Our suppliers</li> </ul> </li> </ul>	<p>The group applies the precautionary principle in the assessment and management of economic, environmental and social risks.</p> <p><a href="https://www.fsitaliane.it/content/fsitaliane/en/fs-group/governance/code-of-ethics.html">https://www.fsitaliane.it/content/fsitaliane/en/fs-group/governance/code-of-ethics.html</a></p>
2-24 Implementation of policies and commitments	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Corporate governance</li> <li>- Sustainability governance</li> <li>- Business integrity</li> </ul> </li> <li>• Putting the needs of people and customers first</li> <li>• Our people and their value</li> <li>• Relationships with communities</li> <li>• Responsible purchases</li> <li>• Sustainable infrastructure</li> </ul>	
2-25 Processes to remedy negative impacts	<ul style="list-style-type: none"> <li>• The group's role in the mobility of the future</li> <li>• Transparency and business responsibility</li> <li>• Putting the needs of people and customers first</li> <li>• Our people and their value</li> <li>• Relationships with communities</li> <li>• Energy and emissions</li> <li>• Responsible purchases</li> <li>• Sustainable infrastructure</li> <li>• Other environmental aspects Annex - Company highlights</li> </ul>	
2-26 Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> <li>• Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Business integrity</li> </ul> </li> </ul>	<p>Under the group's Code of Ethics, which was updated in February 2018, employees may report information about incidents that they, in good faith, believe are potentially illegal, irregular or, in any case, in violation of the Code of Ethics to their company's Ethics Committee.</p> <p>The confidentiality and probity of the whistleblower and the reported parties are guaranteed. Furthermore, the group has a zero tolerance policy for any retaliation against whistleblowers.</p> <p>In implementation of Law no. 179/20171, with Group Organisational Notice no. 73/AD del 17 November 2021, Procedure for the Handling of Reports of FS S.p.A was issued. This procedure governs the receipt, analysis and handling of reports sent (also anonymously) by people from inside or outside the group on events that could involve illegal or irregular conduct or, in any case, conduct in violation of: i) Model 231 and the procedures that implement the model and/or the ABC system; ii) the Code of Ethics; iii) the laws or regulations or internal regulations or measures issued by the authorities and/or, in any case, that could cause damage or jeopardise the FS Italiane Group, even just to its image or reputation.</p>

## INDICATORI GRI

## RIFERIMENTO

## COMMENTI/RISPOSTA DIRETTA

## GRI 2: General information

## Strategy, policies and practices

## 2-26 Statement from senior decision-maker

- Transparency and business responsibility
  - Business integrity

Reports may be sent, even anonymously, to FS S.p.A.'s Ethics Committee and/or its Supervisory Body pursuant to Legislative decree no. 231/2001 by: i) the IT platform, considered the preferential channel as it immediately ensures the confidentiality of whistleblowers and adequate security measures for the information; ii) post; iii) e-mail; iv) verbally, via a statement made by the whistleblower at a specific hearing before FS S.p.A.'s Ethics Committee and/or its Supervisory Body reported in the minutes of the meeting and signed by the whistleblower. The whistleblowing channels, including access to the IT platform, are published on the "Ethics, compliance and integrity" page of the company website and in the specific "Whistleblowing" section of the company intranet.

Under the procedure for the management of whistleblower reports, FS Italiane S.p.A.: (i) guarantees the confidentiality of the whistleblowers as soon as the report is received; (ii) forbids (and sanctions to the extent of its powers and capacities) any type of direct or indirect disciplinary measures, retaliation or discrimination against whistleblowers following the report, including by omission, even attempted or threatened, as well as any such measures against third parties connected to the whistleblower, such as relatives, co-workers, legal entities that the whistleblower owns or works for, that operate in a working environment linked to the FS Italiane group. This protection is guaranteed for the whistleblower even if the claims prove to be unfounded, as well as personnel who were involved in checking the reported facts. To ensure that there is no retaliation against the whistleblower over time, for FS Italiane group personnel, the Ethics Committee and/or Supervisory Body monitors their work situation for two years after the report.

When a report is received via the specific channels, the Ethics Committee and/or the Supervisory Body conduct a preliminary check and, where the conditions have been met, begin the initial process with the support of the Audit Department.

Whistleblower reports regarding one or more group companies are sent to the relevant bodies of the company concerned for their assessments.

The Ethics Committee and the Supervisory Body periodically report on whistleblower reports to senior management and the management and control bodies.

In 2022, FS Italiane S.p.A.'s Ethics Committee received and managed 46 reports, 19 of which are closed/archived.

Furthermore, in the same period, the Ethics Committee closed/filed 31 reports received in periods prior to 2022.

In 2022, FS Italiane S.p.A.'s Supervisory Body received and managed 18 reports, 12 of which are closed/archived.

Furthermore, in the same period, the Supervisory Body closed/filed 4 reports received in periods prior to 2022.

1 Law no. 179 of 30 November 2017 Provisions for the protection of the authors of reports of offences or irregularities of which they have become aware in the context of a public or private employment relationship (the so-called Whistleblowing Law). The aforementioned law provided for the regulation of so-called whistleblowing in the private sector, thus amending Legislative Decree No. 231/2001 on the 'administrative' liability of entities.

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 2: General information</b>		
Strategy, policies and practices		
<b>2-27 Compliance with laws and regulations</b>	<ul style="list-style-type: none"> <li>Annex - Tables of performance indicators</li> <li>2022 Annual Financial Report               <ul style="list-style-type: none"> <li>Regulatory activities of the Transport Regulatory Authority (ART)</li> <li>Other information</li> </ul> </li> </ul>	<p>In 2022, no significant administrative sanctions or fines were imposed for violation of environmental regulations or laws.</p> <p>In 2022, the main group companies' most significant disputes in terms of potential economic costs related to:</p> <ul style="list-style-type: none"> <li>requests for placement in higher positions;</li> <li>requests for acknowledgement of employment relationships submitted to companies alleging breach of current regulations prohibiting sham contracting;</li> <li>joint obligation;</li> <li>recruitment contracts in the maritime sector: conversion of fixed-term and/or voyage employment contracts into permanent employment contracts;</li> <li>asbestos;</li> <li>remuneration of weekdays.</li> <li>recalculation of post-employment benefits;</li> <li>apprenticeship contracts;</li> <li>rest periods pursuant to Regulation (EC) 561/2006;</li> <li>Damages Litigation.</li> </ul>
<b>2-28 Membership of associations</b>	<ul style="list-style-type: none"> <li>Stakeholder engagement</li> <li>Responsible purchases               <ul style="list-style-type: none"> <li>Sustainable procurement</li> </ul> </li> </ul>	
Stakeholder engagement		
<b>2-29 Approach to stakeholder engagement</b>	<ul style="list-style-type: none"> <li>Stakeholder engagement</li> <li>Responsible purchases               <ul style="list-style-type: none"> <li>Sustainable procurement</li> </ul> </li> </ul>	The criteria used to identify stakeholders are as follows: responsibility, dependence, materiality, influence, degree of interest/impact/knowledge.
<b>2-30 Collective bargaining agreements</b>	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Recruitment and HR management</li> </ul> </li> </ul>	
<b>GRI 3: Material topics</b>		
<b>3-1 Process of determining material topics</b>	<ul style="list-style-type: none"> <li>Introduction to the report</li> </ul>	
<b>3-2 List of material topics</b>	<ul style="list-style-type: none"> <li>Introduction to the report</li> </ul>	Any restatements/reclassifications are individually indicated in this document.
<b>3-3 Management of material topics</b>	<ul style="list-style-type: none"> <li>Introduction to the report</li> <li>Gruppo FS for the Planet               <ul style="list-style-type: none"> <li>Sustainable infrastructure</li> </ul> </li> <li>The group's role in the mobility of the future</li> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>Corporate governance</li> <li>Business integrity</li> </ul> </li> <li>Putting the needs of people and customers first</li> <li>Our people and their value</li> <li>Relationships with communities</li> <li>Energy and emissions</li> <li>Responsible purchases</li> <li>Sustainable infrastructure</li> <li>Other environmental aspects</li> <li>Annex - GRI content index</li> <li>Annex - Company highlights</li> </ul>	<p>Annex - GRI content index (available online).</p> <p>The group applies the precautionary principle in the assessment and management of economic, environmental and social risks.</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 200: Economical</b>		
GRI 201: Economic performance		
201-1 Directly generated and distributed economic value	<ul style="list-style-type: none"> <li>Stakeholder engagement</li> <li>Annex - Tables of performance indicators</li> </ul>	
201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>Integrated management of risks and opportunities</li> <li>2022 Annual Financial Report               <ul style="list-style-type: none"> <li>Risk factors</li> </ul> </li> </ul>	Group management has started the process to assess the possible financial implications of climate change.
201-3 Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>Our people and their value - Recruitment and HR management</li> <li>2022 Annual Financial Report               <ul style="list-style-type: none"> <li>Notes to the consolidated financial statements - Post-employment benefits and other employee benefits</li> </ul> </li> </ul>	
201-4 Financial assistance received from government	<ul style="list-style-type: none"> <li>Annex - Tables of performance indicators</li> </ul>	
GRI 203: Indirect economic impacts		
203-1 Infrastructure investments and services supported	<ul style="list-style-type: none"> <li>The group's role in the mobility of the future               <ul style="list-style-type: none"> <li>The NRRP and developing transport for Italy</li> </ul> </li> <li>Sustainable infrastructure</li> <li>Annex - Tables of performance indicators</li> </ul>	
203-2 Significant indirect economic impacts	<ul style="list-style-type: none"> <li>The group's role in the mobility of the future               <ul style="list-style-type: none"> <li>The NRRP and developing transport for Italy</li> </ul> </li> <li>Sustainable infrastructure</li> </ul>	
GRI 204: Procurement practices		
204-1 Proportion of spending on local suppliers	<ul style="list-style-type: none"> <li>Responsible purchases               <ul style="list-style-type: none"> <li>Our suppliers</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
GRI 205: Anti-corruption		
205-1 Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>Business integrity</li> </ul> </li> </ul>	
205-2 Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>Business integrity</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
Anti-corruption		
205-3 Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>Business integrity</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
GRI 206: Anti-competitive behaviour		
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<ul style="list-style-type: none"> <li>2022 Annual Financial Report               <ul style="list-style-type: none"> <li>Regulatory activities of the Transport Regulatory Authority (TRA)</li> <li>Other information</li> </ul> </li> </ul>	In the performance of their work, all employees and directors of the group companies scrupulously follow the restrictions of anti-trust legislation and carefully comply with the Anti-trust Compliance Manual and the Anti-trust Code of Conduct, an operating handbook that summarises the main rules of conduct to be followed in the event that one of the following circumstances arises or must be dealt with: (i) a possible initiative in violation of anti-trust legislation; (ii) inspections by an anti-trust authority; and (iii) management of a public procedure as contractor.

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 200: Economical</b>		
GRI 207: Tax		
207-1 Approach to tax	<ul style="list-style-type: none"> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Business integrity</li> </ul> </li> </ul>	
207-2 Tax governance, control, and risk management	<ul style="list-style-type: none"> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Business integrity</li> </ul> </li> </ul>	
207-3 Stakeholder engagement and management concerns related to tax	<ul style="list-style-type: none"> <li>Transparency and business responsibility               <ul style="list-style-type: none"> <li>- Business integrity</li> </ul> </li> </ul>	
207-4 Country-by-country reporting	<ul style="list-style-type: none"> <li>Annex - Tables of performance indicators</li> </ul>	
<b>GRI 300: Environmental</b>		
GRI 301: Materials		
301-1 Materials used by weight or volume	<ul style="list-style-type: none"> <li>Sustainable infrastructure               <ul style="list-style-type: none"> <li>- Work site management and oversight</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
301-2 Recycled input materials used	<ul style="list-style-type: none"> <li>Sustainable infrastructure               <ul style="list-style-type: none"> <li>- Work site management and oversight</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
GRI 302: Energy		
302-1 Energy consumption within the organisation	<ul style="list-style-type: none"> <li>Energy and emissions</li> <li>Energy consumptions Annex - Tables of performance indicators</li> <li>Annex - Company highlights</li> </ul>	
302-2 Energy consumption outside of the organisation	<ul style="list-style-type: none"> <li>Annex - Tables of performance indicators</li> </ul>	
302-3 Energy intensity	<ul style="list-style-type: none"> <li>Energy and emissions</li> <li>Energy consumptions Annex - Tables of performance indicators</li> </ul>	
302-4 Reduction of energy consumption	<ul style="list-style-type: none"> <li>Energy and emissions</li> <li>Energy consumptions Annex - Company highlights</li> </ul>	
302-5 Reductions in energy requirements of products and services	<ul style="list-style-type: none"> <li>Energy and emissions</li> <li>Energy consumptions Annex - Company highlights</li> </ul>	

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 300: Environmental</b>		
<b>GRI 303: Water and water drainage (2018)</b>		
303-1 Interaction with water as a shared resource	<ul style="list-style-type: none"> <li>• Other environmental aspects               <ul style="list-style-type: none"> <li>- Management of water resources</li> </ul> </li> <li>• Annex - Company highlights</li> <li>• Annex - Tables of performance indicators</li> </ul>	
303-2 Management of water discharge-related impacts	<ul style="list-style-type: none"> <li>• Other environmental aspects               <ul style="list-style-type: none"> <li>- Management of water resources</li> </ul> </li> <li>• Annex - Tables of performance indicators</li> </ul>	
303-3 Water withdrawal	<ul style="list-style-type: none"> <li>• Other environmental aspects               <ul style="list-style-type: none"> <li>- Management of water resources</li> </ul> </li> <li>• Annex - Tables of performance indicators</li> </ul>	
303-4 Water discharge	<ul style="list-style-type: none"> <li>• Other environmental aspects               <ul style="list-style-type: none"> <li>- Management of water resources</li> </ul> </li> <li>• Annex - Tables of performance indicators</li> </ul>	
303-5 Water consumption	<ul style="list-style-type: none"> <li>• Annex - Tables of performance indicators</li> </ul>	
<b>GRI 304: Biodiversity</b>		
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<ul style="list-style-type: none"> <li>• Sustainable infrastructure</li> </ul>	
304-2 Significant impacts of activities, products, and services on biodiversity	<ul style="list-style-type: none"> <li>• Sustainable infrastructure</li> </ul>	
304-3 Habitats protected or restored	<ul style="list-style-type: none"> <li>• Sustainable infrastructure</li> </ul>	
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<ul style="list-style-type: none"> <li>• Sustainable infrastructure</li> </ul>	

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 300: Environmental</b>		
<b>GRI 305: Emissions</b>		
305-1 Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>Energy and emissions               <ul style="list-style-type: none"> <li>Emissions</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> <li>Energy and emissions               <ul style="list-style-type: none"> <li>Emissions</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
305-3 Other indirect (Scope 3) GHG emissions	<ul style="list-style-type: none"> <li>Annex - Tables of performance indicators</li> </ul>	
305-4 GHG emissions intensity	<ul style="list-style-type: none"> <li>Energy and emissions               <ul style="list-style-type: none"> <li>Emissions</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
305-5 Reduction of GHG emissions	<ul style="list-style-type: none"> <li>Energy and emissions               <ul style="list-style-type: none"> <li>Emissions</li> </ul> </li> <li>Annex - Tables of performance indicators</li> <li>Annex - Company highlights</li> </ul>	
305-6 Emissions of ozone-depleting substances (ODS)	<ul style="list-style-type: none"> <li>Energy and emissions               <ul style="list-style-type: none"> <li>Emissions</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	Other immaterial emissions consisted of SF6, which is used as a dielectric in high voltage switches at the traction substations, and HFC, which is used as a cooling gas in the air conditioning systems.
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	<ul style="list-style-type: none"> <li>Energy and emissions               <ul style="list-style-type: none"> <li>Emissions</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
<b>GRI 306: Waste (2020)</b>		
306-1 Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> <li>Other environmental aspects               <ul style="list-style-type: none"> <li>Waste cycle management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
306-2 Management of significant waste-related impacts	<ul style="list-style-type: none"> <li>Other environmental aspects               <ul style="list-style-type: none"> <li>Waste cycle management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
306-3 Waste generated	<ul style="list-style-type: none"> <li>Other environmental aspects               <ul style="list-style-type: none"> <li>Waste cycle management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
306-4 Waste diverted from disposal	<ul style="list-style-type: none"> <li>Other environmental aspects               <ul style="list-style-type: none"> <li>Waste cycle management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
306-5 Waste directed to disposal	<ul style="list-style-type: none"> <li>Other environmental aspects               <ul style="list-style-type: none"> <li>Waste cycle management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
<b>GRI 308-1, 4-1 Supplier environmental assessment</b>		
308-1 New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>Responsible purchases               <ul style="list-style-type: none"> <li>Sustainable procurement</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
308-2 Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>Responsible purchases               <ul style="list-style-type: none"> <li>Sustainable procurement</li> </ul> </li> </ul>	In 2022, there were no significant negative events caused by real or potential environmental impacts related to the group's supply chain.



GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 400: Social</b>			
GRI 401: Employment			
401-1	<b>New employee hires and employee turnover</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Recruitment and HR management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	The following formula was used to calculate employee turnover: [(incoming + outgoing)/average number of employees ]x 100. To calculate employee turnover by age bracket, a more detailed disclosure than that required by the standard was used, as it is considered more meaningful.
401-2	<b>Benefits provided to full-time employees that are not provided to temporary or part-time employees</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Recruitment and HR management</li> </ul> </li> </ul>	The group provides open-ended contracts to 96,4% of its workforce. Approximately 9,42% of open-ended contracts are apprenticeships and roughly 1% are part time. In any case, there are no differences in the benefits received by temporary, part-time or full-time employees.
401-3	<b>Parental leave</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Relationships with trade unions</li> </ul> </li> </ul>	All employees that took parental leave came back to work except in 33 cases in which the employees left at the end or shortly after the term of parental leave (31 voluntary terminations and 2 dismissals). 98.7% of the employees who took parental leave in 2021 were still in service 12 months later.
GRI 402: Relationships with trade unions			
402-1	<b>Minimum notice periods regarding operational changes</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Relationships with trade unions</li> </ul> </li> </ul>	
GRI 403: Occupational health and safety (2018)			
403-1	<b>Occupational health and safety management system</b>	<ul style="list-style-type: none"> <li>Transparency and business responsibility <ul style="list-style-type: none"> <li>Business integrity</li> </ul> </li> <li>Annex - Company highlights</li> </ul>	
403-2	<b>Hazard identification, risk assessment, and incident investigation</b>	<ul style="list-style-type: none"> <li>Annex - Company highlights</li> </ul>	The employers, identified within each Group company, are responsible for drawing up the Risk Assessment Document (DVR) pursuant to Legislative Decree 81/08; the document, which contains the assessment of all risks and the necessary measures to be put in place to minimise them, is the cornerstone of the occupational safety management systems implemented by Group companies. It is an essential part of the occupational safety management systems that the group companies have implemented and which they use to provide workers with the tools needed to report and manage any dangerous situations and to define corrective actions following any incidents for the continuous improvement of the system.
403-3	<b>Occupational health services</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Health and Safety</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
403-4	<b>Worker participation, consultation, and communication on occupational health and safety</b>	<ul style="list-style-type: none"> <li>Annex - Company highlights</li> </ul>	The group has formal agreements in place with the trade unions protecting health and safety, to promote projects that foster a culture of safety and prevention among workers by constantly updating employee training and through the introduction of new equipment and new technologies.
403-5	<b>Worker training on occupational health and safety</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Health and Safety</li> </ul> </li> </ul>	
403-6	<b>Promotion of worker health</b>	<ul style="list-style-type: none"> <li>Our people and their value <ul style="list-style-type: none"> <li>Health and Safety</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Creation of 10 webinar seminars held by doctors and university professors dedicated to primary prevention and healthy lifestyles to combat oncological diseases and promote early diagnosis for all Group members. The events were dedicated to men, women and children/adolescents with 2,872 participants.</li> <li>Secondary prevention campaign dedicated to the Group's colleagues in the cities of Bari, Cagliari, Naples, Palermo, Reggio Calabria, Salerno. On 8 days, 800 female colleagues were offered free mammography check-ups for the promotion of early breast cancer diagnosis. First stop in Salerno in 2022: 58 services provided.</li> </ul>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 400: Social</b>		
GRI 403: Occupational health and safety (2018)		
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> <li>Responsible purchases               <ul style="list-style-type: none"> <li>Sustainable procurement</li> </ul> </li> <li>Sustainable infrastructure               <ul style="list-style-type: none"> <li>Work site management and oversight</li> </ul> </li> </ul>	
403-8 Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> <li>Annex - Tables of performance indicators</li> </ul>	
403-9 Work-related injuries	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Health and Safety</li> </ul> </li> <li>Sustainable infrastructure               <ul style="list-style-type: none"> <li>Work site management and oversight</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	<p>All data refer to INAIL statistics which, to calculate the days lost due to injury, consider that compensation is paid for all calendar days from the third day of absence. INAIL severity rate does not provide for a breakdown of data by gender.</p> <p>The employers, identified within each Group company, are responsible for drawing up the Risk Assessment Document (DVR) pursuant to Legislative Decree 81/08; the document, which contains the assessment of all risks and the necessary measures to be put in place to minimise them, is the cornerstone of the occupational safety management systems implemented by Group companies. It is an essential part of the occupational safety management systems that the group companies have implemented and which they use to provide workers with the tools needed to report and manage any dangerous situations and to define corrective actions following any incidents for the continuous improvement of the system.</p> <p>The other information required by the standard (403-9a and 403-9b) is not currently available due to the lack of the necessary data. An in-depth analysis is currently under way to structure a data collection process in the medium to long term.</p>
403-10 Work-related ill health	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Health and Safety</li> </ul> </li> </ul>	<p>Monitoring diseases and studying how they spread over time and in different areas with regard to exposure to specific pathological factors has become particularly relevant during the Covid-19 pandemic. There is now widespread awareness of how important it is to be aware of pathological events and the presence of any clusters and to identify their origins and contributing causes.</p> <p>After the long pandemic period, companies are reorganising their processes. Some practices, such as agile working, introduced to cope with the spread of the SARS-CoV-2 virus, have been internalised and are now a stable way of performing activities. On the one hand, this makes it necessary to pay attention to the new problems, also of a psychosocial nature, linked to the new organisation of work; on the other, it also changes the general framework of events that previously generated work-related pathogenesis phenomena.</p> <p>In the three-year period 2020-2022, 271 reports of occupational disease cases were received (110 in 2020, 91 in 2021 and 63 in 2022), confirming the slight decrease in the number of reports compared to the previous three-year period. For recognised cases, collaboration with INAIL is ongoing to trace the number of cases, but initial meetings have shown that on average around 40% of cases have a positive outcome.</p> <p>Disease prevention measures include an important scheme of regular health check-ups by group doctors in accordance with the occupational health and safety and train traffic safety legislation.</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 400: Social</b>		
<b>GRI 404: Training and education</b>		
404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Encouraging, training and upgrading skills</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	The data on the hours of training per year are in man-days (an average of 7.60 hours per day).
404-2 Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Recruitment and HR management</li> <li>Encouraging, training and upgrading skills</li> </ul> </li> </ul>	
404-3 Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Encouraging, training and upgrading skills</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
<b>GRI 405: Diversity and equal opportunity</b>		
405-1 Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>Transparency and business responsibility</li> <li>Corporate governance</li> <li>Our people and their value               <ul style="list-style-type: none"> <li>Recruitment and HR management</li> <li>Welfare and diversity and inclusion</li> </ul> </li> <li>Annex - Tables of performance indicators</li> <li>2022 Annual Financial Report               <ul style="list-style-type: none"> <li>Report on corporate governance and ownership - Board of directors of FS S.p.A. - Composition and appointment</li> </ul> </li> </ul>	<p>The group is compliant with current regulations regarding protected groups of people.</p> <p>A more detailed breakdown of employees by age bracket than that required by the standard was used as it is considered more meaningful.</p>
405-2 Ratio of basic salary and remuneration of women to men	<ul style="list-style-type: none"> <li>Our people and their value               <ul style="list-style-type: none"> <li>Recruitment and HR management</li> </ul> </li> <li>Annex - Tables of performance indicators</li> </ul>	
<b>GRI 406: Non-discrimination</b>		
406-1 Incidents of discrimination and corrective actions taken		There were no incidents of discrimination reported in 2022.
<b>GRI 407: Freedom of association and bargaining</b>		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		<p>There are no risks to the freedom of association and bargaining within the FS Italiane group. The group has established a system of relationships with the trade unions based on information and bargaining at various national and local levels with trade union representatives (national and local offices, unit representatives and company representatives). In addition, the FS Italiane group applies all inter-confederation agreements, including those on trade union representation.</p> <p>All group contracts require the full acceptance of the Code of Ethics. There are no suppliers or activities in which the right to freedom of association and collective bargaining is exposed to significant risk.</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 400: Social</b>		
GRI 408: Child labour		
408-1 Operations and suppliers at significant risk for incidents of child labour		All group contracts require the full acceptance of the Code of Ethics. There are no suppliers or activities with significant risk of child labour.
GRI 409: Forced labour		
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour		All group contracts require the full acceptance of the Code of Ethics. There are no suppliers or activities with significant risk of forced labour.
GRI 410: Security practices		
410-1 Security personnel trained in human rights policies or procedures		No specific training is provided in relation to human rights. Any action in this respect may be included in training on prevention promoting the health of employees and, hence, referring to occupational safety training.
		<p>The group also joined the UN's Global Compact (GC) network, undertaking to comply with the 10 human rights, labour, environmental and anti-corruption principles and include them in its business. These principles integrate and reinforce the group principles already established in the group's Code of Ethics (which guides the group in relationships with stakeholders), the 231 Model, the anti-bribery and corruption management system and the anti-corruption policy guidelines.</p> <p>In particular, with respect to human rights, by signing the Global Compact, the group has formally undertaken to:</p> <ul style="list-style-type: none"> <li>• uphold and comply with international human rights provisions;</li> <li>• ensure that it is not complicit in human rights abuses.</li> </ul> <p>On 16 April 2019, FS Italiane S.p.A.'s board of directors approved the group's sustainability policy based on the SDGs and the principles of the UN Global Compact.</p>
GRI 411: Rights of indigenous peoples		
411-1 Incidents of violations involving rights of indigenous peoples		There were no violations of the rights of indigenous people.
		<p>The group also joined the UN's Global Compact (GC) network, undertaking to comply with the 10 human rights, labour, environmental and anti-corruption principles and include them in its business. These principles integrate and reinforce the group principles already established in the group's Code of Ethics (which guides the group in relationships with stakeholders), the 231 Model, the anti-bribery and corruption management system and the anti-corruption policy guidelines.</p> <p>In particular, with respect to human rights, by signing the Global Compact, the group has formally undertaken to:</p> <ul style="list-style-type: none"> <li>• uphold and comply with international human rights provisions;</li> <li>• ensure that it is not complicit in human rights abuses.</li> </ul> <p>On 16 April 2019, FS Italiane S.p.A.'s board of directors approved the group's sustainability policy based on the SDGs and the principles of the UN Global Compact.</p>

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
GRI 400: Social		
GRI 412: Human rights assessment		
412-1 Operations that have been subject to human rights reviews or impact assessments		To date, no human rights assessments have been conducted.
412-2 Employee training on human rights policies or procedures		<p>No specific training is provided in relation to human rights.</p> <p>The group also joined the UN's Global Compact (GC) network, undertaking to comply with the 10 human rights, labour, environmental and anti-corruption principles and include them in its business. These principles integrate and reinforce the group principles already established in the group's Code of Ethics (which guides the group in relationships with stakeholders), the 231 Model, the anti-bribery and corruption management system and the anti-corruption policy guidelines.</p> <p>In particular, with respect to human rights, by signing the Global Compact, the group has formally undertaken to:</p> <ul style="list-style-type: none"> <li>• uphold and comply with international human rights provisions;</li> <li>• ensure that it is not complicit in human rights abuses.</li> </ul> <p>On 16 April 2019, FS Italiane S.p.A.'s board of directors approved the group's sustainability policy based on the SDGs and the principles of the UN Global Compact.</p>
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		<p>The FS Italiane group makes its purchases in accordance with EU Directives, as implemented by the Public Contracts Code, and its own Regulation for Negotiations with group companies. Suppliers are vetted on the basis of assessments relating to quality, price and other corporate pre-requisites (the supplier's location and nationality are not part of the vetting criteria).</p> <p>The standard contractual clauses include requirements that the contractor comply with:</p> <ul style="list-style-type: none"> <li>- labour and social security laws, with the application of national labour agreements;</li> <li>- occupational safety and hygiene obligations;</li> <li>- the standards in the group's "Code of Ethics".</li> </ul> <p>To date, no agreements and/or contracts have been formalised with the inclusion of specific human rights clauses or that are subject to the evaluation of the effective implementation of human rights protection policies.</p> <p>The group joined the UN's Global Compact (GC) network, undertaking to comply with the 10 human rights, labour environmental and anti-corruption principles and include them in its business.</p> <p>On 16 April 2019, FS Italiane S.p.A.'s board of directors approved the group's sustainability policy based on the SDGs and the principles of the UN Global Compact.</p>
GRI 413: Local communities		
413-1 Operations with local community engagement, impact assessments, and development programs	<ul style="list-style-type: none"> <li>• Stakeholder engagement</li> <li>• Sustainable infrastructure</li> </ul>	
413-2 Operations with significant actual and potential negative impacts on local communities	<ul style="list-style-type: none"> <li>• Sustainable infrastructure</li> </ul>	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
<b>GRI 400: Social</b>			
GRI 414: Supplier social assessment			
414-1	<b>New suppliers that were screened using social criteria</b>	<ul style="list-style-type: none"> <li>Responsible purchases               <ul style="list-style-type: none"> <li>- Sustainable procurement</li> </ul> </li> <li>Annex - Tables of performance</li> </ul>	All group contracts require the full acceptance of the Code of Ethics.
414-2	<b>Negative social impacts in the supply chain and actions taken</b>	<ul style="list-style-type: none"> <li>Responsible purchases               <ul style="list-style-type: none"> <li>- Sustainable procurement</li> </ul> </li> </ul>	In 2022, there were no significant negative events caused by real or potential impacts related to employment policies concerning the group's supply chain.
GRI 415: Public policy			
415-1	<b>Political contributions</b>		The group does not provide direct or indirect contributions, in any form, to political parties, movements, committees and political and trade unions organisations or their representatives and candidates, except for those due to specific regulations. Relationships with political parties, movements, committees and political and trade unions organisations are managed exclusively by formally designated company departments (article 5.5 of the group's Code of Ethics).
GRI 416: Customer health and safety			
416-1	<b>Assessment of the health and safety impacts of product and service categories</b>	<ul style="list-style-type: none"> <li>Putting the needs of people and customers first               <ul style="list-style-type: none"> <li>- Promoting safety</li> </ul> </li> </ul>	
416-2	<b>Incidents of non-compliance concerning the health and safety impacts of products and services</b>	<ul style="list-style-type: none"> <li>Putting the needs of people and customers first               <ul style="list-style-type: none"> <li>- Promoting safety</li> </ul> </li> </ul>	

GRI INDICATORS	REFERENCE	COMMENTS/DIRECT ANSWERS
GRI 400: Social		
GRI 418: Customer privacy		
<b>418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data</b>		<p>In the area of privacy and consumer data loss, 7 cases were assessed as data breaches during 2022. In all cases, the level of seriousness of the data breach was considered 'low'; however, for the following 2 cases, the Data Protection Authority was notified:</p> <ul style="list-style-type: none"> <li>• on 28 January 2022, a customer reported a breach of confidentiality of customers' personal data taking place on the trenitalia.com website due to the incorrect handling of the preview function in the web form for submitting applications for reimbursement, with the failure to delete the documents attached to the file. Although the function has been active for customers since October 2021, Trenitalia has only received one report. Based on the analysis of the access logs to the January files, it can be assumed that the identity documents of no more than 10 persons were potentially improperly displayed. The severity was identified as low, also in view of the feedback received from FSTechnology;</li> <li>• on last 23 March, in the morning, Ferrovie dello Stato Italiane S.p.A. Cyber Security team detected several concurrent security events, sent by the antivirus platform, indicating the presence of suspicious workstation activity. At the same time, several employees of Gruppo FS started to report that files on their PCs were encrypted and rendered unreadable. As soon as the Cyber Security structure recognised the nature of the event, it took all necessary actions to stop the propagation of the malware and to analyse the virus. As a precautionary measure to block the spread of malware, all affected workstations were isolated, the authentication system for company services and systems accessible via the intranet was deactivated, and users were instructed not to connect their PCs to the company network (wired, wifi, vpn), but only to use the company services available on Internet. In addition, the institutions and the postal police were immediately informed for the relevant investigations in order to determine modalities and responsibilities of the impairment. The data breach did not lead to a loss of confidentiality or data integrity but, just for the affected workstations, to a loss of data availability saved on the local storage of the PCs (files resulting as encrypted); in many cases, the data were nevertheless reconstructed without significant inconvenience to those concerned. As a preliminary step, the Data Protection Authority was notified of the data breach on 31 March 2022, and this notification was followed by further information on 27 April 2022. The severity was identified as low, also considering that the persons concerned experienced insignificant and temporary inconveniences.</li> </ul>

## SASB AND WEF BRIDGING TABLES

The following tables set out the links to the *Measuring Stakeholder Capitalism Towards Common Metrics and Consistent Reporting of Sustainable Value Creation* reporting standard defined by the 2020 World Economic Forum and the *Rail Transportation Sustainability Accounting Standard* defined by the Sustainability Accounting Standards Board in 2018. The tables indicate the GRI standard reference covering the disclosure, where present, or, alternatively, a direct response.

Specifically, the following are reported:

- the 15 main metrics required by the SASB (Sustainability Accounting Standards Board) standard in relation to the Rail transportation sector divided into accounting metrics and activity metrics;
- the 14 primary ('core') indicators defined by the World Economic Forum's International Business Council (IBC) in its report, *Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation*, which establish shared common metrics to measure, report and compare levels of sustainability, in other words the effectiveness of one's actions in pursuit of the UN's Sustainable Development Goals (SDGs), in the business model adopted to create value for stakeholders.



## Bridging table with main SASB metrics related to the “Rail transportation” sector

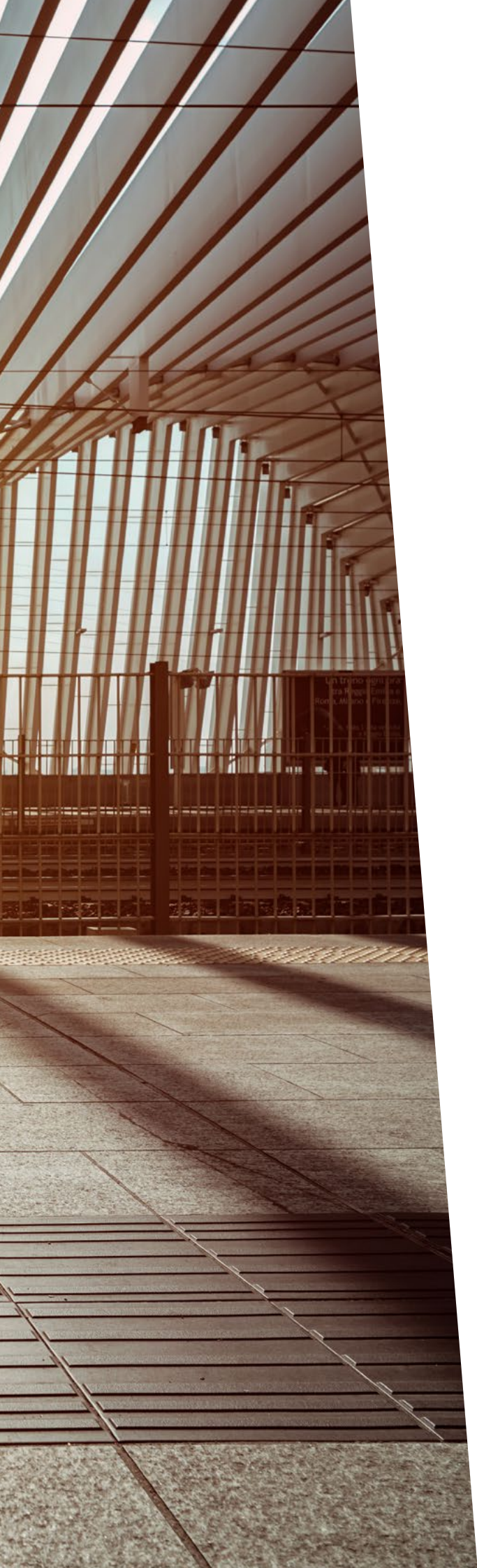
TOPIC	CODE	METRIC	REFERENCE
<b>Accounting Metrics</b>			
<b>Greenhouse gas emissions</b>	TR-RA-110a.1	Gross global Scope 1 emissions	GRI 305-1
	TR-RA-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	GRI 2-25, 3-3
	TR-RA-110a.3	Total fuel consumed, percentage renewable	GRI 302-1
<b>Air quality</b>	TR-RA-120a.1	Air emissions of the following pollutants (1) NO <sub>x</sub> (excluding N <sub>2</sub> O) and (2) particulate matter (PM <sub>10</sub> )	GRI 305-7
<b>Employee health and safety</b>	TR-RA-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate for (a) direct employees and (b) contract employees, and (3) near miss frequency rate (NMFR)	GRI 403-9
<b>Anti-competitive behaviour</b>	TR-RA-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behaviour regulations	GRI 2-27
<b>Accident &amp; safety management</b>	TR-RA-540a.1	Number of accidents and incidents	GRI 416-1, 416-2
	TR-RA-540a.2	Number of hazardous materials’ (1) accident releases and hazardous materials’ (2) non accidental releases (NARs).	GRI 306-3
	TR-RA-540a.3	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	Not applicable
	TR-RA-540a.4	Frequency of internal railway integrity inspections	GRI 416-1, 416-2
<b>Activity Metrics</b>			
<b>Transport railway - Activity metrics</b>	TR-RA-000.A	Number of carloads transported	Not available: the group undertakes to report this in the medium to long term
	TR-RA-000.B	Number of intermodal units transported	Not available: the group undertakes to report this in the medium to long term
	TR-RA-000.C	Track miles	2022 Sustainability report - <i>Travel</i>
	TR-RA-000.D	Revenue ton miles (RTM)	2022 Sustainability report - <i>Travel</i>
	TR-RA-000.E	Number of employees	GRI 2-7

## Bridging table with metrics from the “Measuring Stakeholder Capitalism” document of the World Economic Forum

TOPIC	CORE METRIC	REFERENCE
<b>Principles of Governance</b>		
Governing purpose	Setting purpose	GRI 2-12
Quality of governing body	Governance body composition	GRI 2-9, 405-1
Stakeholder engagement	Material topics impacting stakeholders	GRI 2-12, 2-29, 3-2
Ethical behaviour	Anti-corruption	GRI 205-2, 205-3
	Protected ethics advice and reporting mechanisms	GRI 2-26
Risk and opportunity oversight	Integrating risk and opportunity into business process	GRI 201-2
<b>Planet</b>		
Climate change	Greenhouse gas (GHG) emissions	GRI 305:1-4
	TCFD implementation	As of May 2021, the group supports the framework defined by the Task Force on Climate-related Financial Disclosures (TCFD). The group publishes the GHG Report, inspired by the principles of the TCFD framework.
Nature loss	Land use and ecological sensitivity	GRI 304-1
Freshwater availability	Water consumption and withdrawal in water-stressed areas	GRI 303-3 For all of the group’s infrastructure projects, it defines an analysis of the environmental impact on all main environmental matrices, including, where applicable, assessing water stress.
<b>People</b>		
Dignity and equality	Diversity and inclusion	GRI 405-1
	Pay equality	GRI 405-2
	Wage level	GRI 2-21, 405-2 The group applies the national labour agreement for the sector in defining the minimum wage. 2022 Annual Financial Report (par. Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors’ remuneration)
	Risk for incidents of child, forced or compulsory labour	GRI 408-1, 409-1
Health and well-being	Health and Safety	GRI 403-9, 403-6
Skills for the future	Training provided	GRI 404-1 The total cost of training days solely for employees amounted to €8.2 million, up 30.2% on 2021 due to the increase in training provided. Funding for training generated revenue of approximately €7.5 million.

TOPIC	CORE METRIC	REFERENCE
<b>Prosperity</b>		
<b>Employment and wealth generation</b>	Absolute number and rate of employment	GRI 401-1
	Economic contribution	GRI 201-1, 201-4
	Financial investment contribution	The parent, Ferrovie dello Stato Italiane S.p.A., is a company limited by shares. At 31 December 2022, the parent's share capital is entirely held by the Ministry of the Economy and Finance. 2022 Sustainability Report - <i>Investments to develop transport for Italy</i> 2022 Annual Financial Report (par. Investments)
<b>Innovation of better products and services</b>	Total R&D expenses	2022 Sustainability Report - <i>Investments to develop transport for Italy</i> 2022 Annual Financial Report (par. Research, development and innovation)
<b>Community</b>	Total tax paid	GRI 201-1, 207-4





# Tables of performance indicators

## KPI - PRODUCT LIABILITY

### GRI 2-29 - Stakeholder engagement - Service quality - (customer care)

Infrastructure - Railway network	Measurement unit	2022 target	2022 actual	2021 actual	GRI 2-29
Safety (railway operation safety level)	-	Do not exceed the national reference values (NRV) assigned to Italy in respect to the "company as a whole" railway risk category	achieved	achieved	
Focus on the environment and social issues (Governance - Developing the materiality matrix)	-	Implementation	achieved	-	
Focus on the environment (Environment - Double the portion of electricity from renewable sources for internal use by RFI acquired under a specific supply contract - bids for tender)	-	Implementation	achieved	-	
Focus on the environment and social issues (Social issues - spaces made available at stations for social purposes)	sq.m	3,500,0	achieved	achieved	
Modal integration (Perception of ease and convenience of arrival at the station - percentage of satisfied people)	%	90.0	98.1	97.6	
Travel comfort in station areas (overall perception of the station - percentage of satisfied people)	%	90.0	98.7	96.8	
Travel comfort in station areas (overall perception of lighting - percentage of satisfied people)	%	90.0	98.3	97.9	
Cleanliness (overall perception of cleanliness in station areas - percentage of satisfied people)	%	90.0	98.3	97.6	
Additional ground services (overall perception of commercial services - percentage of satisfied people)	%	90.0	99.2	99.3	
Station security (level of security of people and assets at stations) <sup>1</sup>	number of thefts	do not exceed the average value of the three years considered	achieved	achieved	
Station security (overall perception of security at the station - percentage of satisfied people)	%	85.0	95.5	93.8	
Information on train operation provided at stations (overall perception of information - percentage of satisfied people)	%	90.0	98.6	98.5	
Information on train operation provided at stations (perception of information under critical operating conditions - percentage of satisfied people)	%	90.0	96.3	95.8	
Assistance at stations for passengers with reduced mobility (level of satisfaction with the assistance service provided by the Sale Blu network - percentage of satisfied people)	%	90.0	99.5	99.0	
Assistance at stations for passengers with reduced mobility (roll-out of the national Sala Blu for the continuous improvement of telephone contact with passengers requesting assistance services)	-	Implementation	achieved	achieved	
Accessibility of spaces in stations (work to improve accessibility - raising platforms height to 55cm, installing lifts)	number	at least 120	achieved	achieved	

<sup>1</sup> Data monitored by the railway police (Polfer)

Infrastructure - Roadway and motorway network	Measurement unit	Standard	2022 actual	2021 actual	GRI 2-29
Customer information (handling requests for information, complaints and suggestions: initial reply to customers to notify them that the request is being handled)	working hours	≤ 48 nell'80% of cases	96% of requests handled within the standard time limit	93% of requests handled within the standard time limit	
Customer information (time for a definitive answer)	business days	≤ 30 nell'80% of cases	93% of requests handled within the standard time limit	85% of definitive responses within the standard time limit	
Compliance (average time for authorisation of an advertising system (art. 53.5 of the Traffic Code regulations) net of delays due to the customer)	calendar days	< 60	121,08 days (<60 days for 48% of provisions issued)	121,08 days (<60 days for 48% of provisions issued)	
Compliance (average time for authorisation for oversize load transit net of delays due to the customer)	calendar days (as per Pres. decree no. 495/92)	< 15	17,4 days <sup>1</sup>	11,4 days	
Compliance (average time for authorisation for agricultural machinery transit net of delays due to the customer)	calendar days	< 10	16,4 days <sup>2</sup>	9,6 days	
Environment (production of energy from renewable sources - photovoltaic)	GJ	≥ 750	1,507	454,0	

<sup>1</sup> Delays related to the necessary checks to be performed on the many roads previously managed by the various local authorities which have been transferred back to Anas, and the needs related to issuance of the technical permits. Increase in the number of applications caused by the simultaneous expiry of all authorisation titles, the validity of which had been extended to the ninetieth day after the end of the emergency (31 March 2022).

<sup>2</sup> Increase in the number of applications caused by the simultaneous expiry of all authorisation titles, the validity of which had been extended to the ninetieth day after the end of the emergency (31 March 2022).

Trains - Punctuality <sup>1</sup>	Measurement unit	2022 actual	2021 actual	2020 actual	2022-2021 delta (p.p.)	GRI 2-29
Market services - Freccie (% of trains arriving within 10 minutes of the scheduled time)	%	77.0	82.5	79.1	-5.5	
Universal services - IC day and night trains (% of trains arriving within 15 minutes of the scheduled time)	%	86.2	88.5	87.3	-2.3	
Regional services (% of trains arriving within 5 minutes of the scheduled time)	%	92.2	93.0	92.8	-0.8	

<sup>1</sup> Trains are considered late if they arrive after the indicated limit (considering all trains with no exceptions)

Trains - Regularity	Measurement unit	2022 actual	2021 actual	2020 actual	2022-2021 delta (p.p.)	GRI 2-29
Medium and long haul transport <sup>1</sup>	%	97.05	98.9	93.5	-1.85	
Regional <sup>2</sup>	%	97.5	98.9	98.8	-1.4	

<sup>1</sup> Regular trains, net of trains that were limited, cancelled or arrived over 120 minutes late.

<sup>2</sup> Percentage of trains arriving at their destination out of all scheduled train service (excluding trains cancelled due to strikes)

Road passenger transport - urban transport (Veneto)	Measurement unit	2022 target	2022 actual	2021 actual	2020 actual	GRI 2-29
Punctuality - Padua urban transport - bus (% on-time journeys)	%	97.8	98.8	98.9	99.3	
Punctuality - Padua urban transport - bus (% with delays of > 5' to <= 15')	%	1.8	0.9	0.8	0.5	
Punctuality - Padua urban transport - bus (% with delays > 15')	%	0.4	0.3	0.3	0.2	
Punctuality - Padua urban transport - tram (% on-time journeys) <sup>1</sup>	%	88.0	89.54	95.5	91.5	
Punctuality - Padua urban transport - tram (% with delays of > 4' to <= 8') <sup>1</sup>	%	9.5	8.41	3.2	7.1	
Punctuality - Padua urban transport - tram (% journeys with delays > 8')*	%	2.5	2.05	1.3	1.4	
Punctuality - Rovigo urban transport - bus (% on-time journeys)	%	99.6	99.11	99.5	99.6	
Punctuality - Rovigo urban transport - bus (% journeys with delays of > 5' to <= 10')	%	0.2	0.54	0.3	0.3	
Punctuality - Rovigo urban transport - bus (% journeys with delays of > 10')	%	0.2	0.35	0.2	0.2	
Extension of the sales network - Padua urban transport - (no. of points of sale)	no.	414	384	414	491	
Extension of the sales network - Padua urban transport - (no. of points of sale/1,000 residents)	no. of points of sale/1,000 residents	1.0	1.0	1.0	1.4	
Extension of the sales network - Rovigo urban transport - (no. of points of sale)	no.	72	68	72	83	
Extension of the sales network - Rovigo urban transport - (no. of points of sale/network km)	no. of points of sale/network km	0.8	0.7	0.8	0.9	
Extension of the sales network - Rovigo urban transport - (no. of points of sale/1,000 residents)	no. of points of sale/1,000 residents	1.4	1.4	1.4	1.6	
Accident rate - Padua urban transport (bus)	no. of accidents without liability <sup>2</sup> /million km	18.0	16.4	10.1	18.3	
Accident rate - Padua urban transport (tram)	no. of accidents without liability <sup>2</sup> /million km	4.6	4.6	4.6	6.8	
Accident rate - Rovigo urban transport (bus)	no. of accidents without liability <sup>2</sup> /million km	9.0	9.3	8.4	13.2	
Focus on the environment - Padua urban transport (Euro 2 and higher vehicles)	%	100	100	100	100	
Focus on the environment - Padua urban transport (Euro 6 and electric vehicles)	%	33	32	29	29	
Focus on the environment - Rovigo urban transport (Euro 2 and higher vehicles)	%	100	100	100	100	
Focus on the environment - Rovigo urban transport (Euro 6 vehicles)	%	54	55	52	48	

<sup>1</sup>Tram punctuality data refer to January to April 2021.

<sup>2</sup> No. of accidents without liability reflects the number of accidents that occur during service operation, for which drivers or a combination of actors are presumed to be at fault



Road passenger transport - suburban transport (Veneto)	Measurement unit	2022 target	2022 Actual	2021 Actual	2020 Actual	GRI 2-29
Punctuality - Padua suburban transport - (% on-time journeys)	%	98.2	98.69	98.9	99.2	
Punctuality - Padua suburban transport - (% trains with delays of >15' to <=30')	%	1.5	1.15	0.9	0.6	
Punctuality - Padua suburban transport - (% with delays > 30')	%	0.3	0.16	0.2	0.2	
Punctuality - Rovigo suburban transport - (% on-time journeys)	%	98.1	98.0	99.0	99.0	
Punctuality - Rovigo suburban transport - (% trains with delays of > 5' to <=15')	%	1.5	1.55	0.8	0.7	
Punctuality - Rovigo suburban transport - (% with delays > 15')	%	0.4	0.45	0.3	0.3	
Extension of the sales network - Padua suburban transport - (no. of points of sale)	no.	493	488	493	603	
Extension of the sales network - Padua suburban transport - (no. of points of sale/municipalities served)	no. of points of sale/municipalities served	3.4	3.4	3.4	4.2	
Extension of the sales network - Padua suburban transport - (no. of points of sale/millions of residents)	no. of points of sale/million residents	263	261	263	321	
Extension of the sales network - Rovigo suburban transport - (no. of points of sale)	no.	116.0	98.0	116.0	118.0	
Extension of the sales network - Rovigo suburban transport - (no. of points of sale/network km)	no. of points of sale/network km	0.15	0.13	0.15	0.2	
Extension of the sales network - Rovigo suburban transport - (no. of points of sale/municipalities served)	no. of points of sale/municipalities served	2.0	1.7	2.0	2.0	
Extension of the sales network - Rovigo suburban transport - (no. of points of sale/millions of residents)	no. of points of sale/millions of residents	161	136	161	163	
Accident rate - Padua suburban transport	accidents without liability <sup>1</sup> /million km	4.0	5.4	3.6	5.8	
Accident rate - Rovigo suburban transport	accidents without liability <sup>1</sup> /million km	1.6	1.2	1.6	0.8	
Focus on the environment - Padua suburban transport (Euro 2 and higher vehicles)	%	100	100	100	100	
Focus on the environment - Padua suburban transport (Euro 6 vehicles)	%	60.0	57.0	51.0	19.0	
Focus on the environment - Rovigo suburban transport (Euro 2 and higher vehicles)	%	100	100	100	100	
Focus on the environment - Rovigo suburban transport (Euro 6 vehicles)	%	36.0	35.0	36.0	24.0	

<sup>1</sup> No. of accidents without liability reflect the number of accidents that occur during service operation, for which drivers or a combination of actors are presumed to be at fault

Road passenger transport - (Umbria)	Measurement unit	2022 target	2022 Actual	2021 Actual	2020 Actual	GRI 2-29
Punctuality and regularity - urban transport - (on-time journeys)	%	95.58	95.60	95.58	n.a.	
Punctuality and regularity - urban transport - (journeys with delays of > 5' to <= 10')	%	4.29	4.28	4.29	n.a.	
- for internal reasons	%	0.01	0.01	0.01	n.a.	
Punctuality and regularity - urban transport - (journeys with delays of > 10')	%	0.13	0.12	0.13	n.a.	
- for internal reasons	%	0.01	0.01	0.01	n.a.	
Punctuality and regularity - suburban transport - (on-time journeys)	%	96.54	96.57	96.54	n.a.	
Punctuality and regularity - suburban transport - (journeys with delays of > 5' to <= 10')	%	3.27	3.24	3.27	n.a.	
- for internal reasons	%	0.01	0.01	0.01	n.a.	
Punctuality and regularity - suburban transport - (journeys with delays of > 10')	%	0.19	0.19	0.19	n.a.	
- for internal reasons	%	0.01	0.01	0.01	n.a.	
Extension of the sales network - (points of sale)	n.	962	912	962	993	
Extension of the sales network - (points of sale/network km)	i	0.43	0.41	0.43	0.44	
Extension of the sales network - (points of sale/municipalities served)	i	9,52	9,03	9,52	9,38	
Extension of the sales network <sup>2</sup> - (buses with on-board ticket sale with surcharge)	%	100	100	-	-	
Accident rate - (no. of accidents without liability <sup>1</sup> )		1 for every 113,509 km travelled	1 for every 97,357 km travelled	1 for every 113,509 km travelled	1 for every 107,764 km travelled	
Focus on the environment - urban transport (vehicles with Euro 2 or higher engines)	%	100	100	100	100	
Focus on the environment - suburban transport (vehicles with Euro 2 or higher engines)	%	100	100	100	100	

<sup>1</sup> No. of accidents without liability reflects the number of accidents that occur during service operation, for which drivers or a combination of actors are presumed to be at fault.

<sup>2</sup> Due to the COVID-19 emergency, on-board ticket sales were suspended in March 2020 and reactivated completely in 2022.

Road passenger transport - (Campania)	Measurement unit	2022 target	2022 Actual	2021 Actual	2020 Actual	GRI 2-29
Punctuality and regularity - urban transport - (overall regularity - travelled/scheduled km)	%	90.00	94.00	90.00	87.87	
Punctuality and regularity - urban transport - (overall regularity - travelled/scheduled journeys)	%	87.00	93.00	87.00	82.32	
Punctuality and regularity - suburban transport - (overall regularity - travelled/scheduled km)	%	91.00	97.00	91.00	83.59	
Punctuality and regularity - suburban transport - (overall regularity - travelled/scheduled journeys)	%	46.00	97.00	88.40	83.03	
Comfort (vehicles with enhanced accessibility - lower floors)	% of total vehicles	73.62	73.62	73.62	73.26	
PRM services (vehicles with enhanced accessibility for passengers with reduced mobility)	% of total vehicles	91.74	91.74	91.74	91.21	
Passenger information (signs at stops displaying transit times)	% stops/total	63.38	30.00	63.38	63.38	
Focus on the environment (vehicles with Euro 4 exhaust and higher engines)	% of total vehicles	100.00	100.00	100.00	80.22	
Extension of the sales network (points of sale/network km)	no. of points of sale/network km	0.47	0.35	0.17	0.35	
Accident rate - urban transport	no. of accidents */ km travelled	1 for every 74,723 km	1 for every 42,702 km	1 for every 74,723 km	1 for every 72,049 km	
Accident rate - urban transport	no. of accidents*/ journeys travelled	1 for every 8,996 journeys	1 for every 42,702 km	1 for every 8,996 journeys	1 for every 8,258 journeys	
Accident rate - suburban/outer suburban transport	no. of accidents */ km travelled	1 for every 99,215 km	1 for every 70,360 km	1 for every 99,215 km	1 for every 126,602 km	
Accident rate - suburban/outer suburban transport	no. of accidents*/ journeys travelled	1 for every 2,908 journeys	1 ogni 2.908 corse effettuate	1 for every 3,879 journeys	1 for every 53,905 journeys	

## GRI 2-29 - Stakeholder engagement - Service quality - (customer satisfaction)

Infrastructures – station	Measurement unit	2022	2021	2020	GRI 2-29
Modal integration (perception of ease and convenience of arrival at the station)	% of satisfied people	98.1	97.9	97.6	
Comfort of stations (overall perception of station quality)	% of satisfied people	98.7	98.2	96.8	
Comfort of stations (overall perception of station quality)	% of satisfied people	98.3	98.4	97.9	
Cleanliness (perception of cleanliness of station areas)	% of satisfied people	98.3	98.5	97.6	
Additional ground services (overall perception of commercial services)	% of satisfied people	99.2	99.5	99.3	
Security (perception of overall security at the station)	% of satisfied people	95.5	95.4	93.8	
Public information (overall perception of information)	% of satisfied people	98.6	98.8	98.5	
Public information (perception of information under critical operating conditions)	% of satisfied people	96.3	96.3	95.8	
Services for passengers with disabilities and reduced mobility (level of overall satisfaction with the assistance service provided by the "Sale Blu" network)	% of satisfied people	99.5	99.6	99.0	

Railway passenger transport – medium and long haul (Trenitalia)	Measurement unit	2022	2021	2020	GRI 2-29
Comfort	% satisfied customers	97.4	96.8	95.4	
Cleanliness	% satisfied customers	96.4	94.9	93.0	
Punctuality	% satisfied customers	92.5	91.4	87.3	
On board information	% satisfied customers	97.8	96.7	94.3	
Personnel	% satisfied customers	98.9	98.4	98.1	
Overall journey	% satisfied customers	97.7	97.1	95.3	

Railway passenger transport – regional <sup>1</sup> (Trenitalia)	Measurement unit	2022	2021	2020	GRI 2-29
Comfort	% satisfied customers	92.5	90.7	89.5	
Cleanliness	% satisfied customers	82.2	81.1	79.2	
Punctuality	% satisfied customers	83.5	82.0	79.9	
On board information	% satisfied customers	90.7	89.7	87.5	
Personnel	% satisfied customers	98.2	97.5	97.1	
Overall journey	% satisfied customers	91.8	90.4	89.0	

<sup>1</sup> Regional transport in Emilia Romagna, operated by Trenitalia TPER, left the Regional Passenger Division scope in 2020.

Railway passenger transport – regional (Ferrovie del Sud Est)	Measurement unit	2022	2021	2020	GRI 2-29
Travel safety	% satisfied customers	87.3	87.1	90.3	
Safety on board from theft, harassment, assault, etc.	% satisfied customers	83.1	85.2	72.4	
Punctuality of journeys	% satisfied customers	72.5	73.3	58.6	
Frequency of buses	% satisfied customers	73.4	71.3	65.9	
Service regularity	% satisfied customers	74.1	74.4	70.9	
Cleanliness and hygiene of vehicles	% satisfied customers	80.2	75.5	57.7	
Comfort of vehicle	% satisfied customers	83.0	83.8	69.7	
Quality, clarity and completeness of information on services	% satisfied customers	72.2	75.0	69.4	
Professionalism and expertise of personnel	% satisfied customers	86.2	86.3	87.4	
Focus on the environment and pollution	% satisfied customers	74.7	77.8	59.9	

Railway passenger transport - Hellenic Train (Greece) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 2-29
Reliability of the service (cancellations)	% satisfied customers	64.4	66.7	78.9	
Passenger information (perception of information in normal travel conditions)	% satisfied customers	77.1	76.3	77.8	
Interaction with customers	% satisfied customers	73.36	70.5	72.1	
Cleanliness of vehicles	% satisfied customers	73.74	75.5	77.3	
Safety on board	% satisfied customers	82.72	75.1	83.3	
Overall score	% satisfied customers	78	73.3	84.0	

<sup>1</sup>The data for 2021 and 2020 refer to the fourth quarter of each year; the data for 2022 refer to the third quarter.

Road passenger transport - urban service (Busitalia - Sita Nord and Italian subsidiaries)	Measurement unit	2022	2021	2020 <sup>1</sup>	GRI 2-29
Regularity	% satisfied customers	80.5	79.4		
Travel comfort	% satisfied customers	82.3	82.5		
Cleanliness	% satisfied customers	81.5	80.5		
Overall score	% satisfied customers	91	90.6		

<sup>1</sup>The results of the 2020 survey are not shown here because several differences with respect to 2019 make the data difficult to interpret. These differences included: a new methodology, different sample size, survey period, sample composition and timing of the scores.

Road passenger transport - suburban service (Busitalia - Sita Nord and Italian subsidiaries)	Measurement unit	2022	2021	2020 <sup>1</sup>	GRI 2-29
Regularity	% satisfied customers	77	77.4		
Travel comfort	% satisfied customers	83.5	82.8		
Cleanliness	% satisfied customers	78.6	79.3		
Overall score	% satisfied customers	88.6	88.7		

<sup>1</sup>The results of the 2020 survey are not shown here because several differences with respect to 2019 make the data difficult to interpret. These differences included: a new methodology, different sample size, survey period, sample composition and timing of the scores.

## GRI 2 - Stakeholder engagement - Complaints management

Infrastructure - Railway network (Inefficiencies by type)	Measurement unit	2022	2021	2020	GRI 2-29
Comfort at the station	%	12.42	17.3	17.0	
Cleanliness at the station	%	5.05	5.2	5.8	
Architectural barriers and services for the disabled	%	12.04	8.4	10.1	
Public information	%	21.34	21.3	22.8	
Safety at the station	%	12.95	13.7	15.8	
Respect for the environment <sup>1</sup>	%	12.29	13.8	-	
Other	%	23.91	20.3	28.5	
Total inefficiencies	number	6,987	5,427	4,673	
Total complaints	number	6,945	4,984	4,301	

<sup>1</sup> This KPI was monitored for the first time in 2021.

Infrastructure - Roadway and motorway network	Unità di misura	2022	2021	2020	GRI 2-29
Total complaints	number	1,703	1,042	738	

Railway passenger transport - medium and long haul (inefficiencies by type)	Unità di misura	2022	2021	2020	GRI 2-29
Regularity and punctuality	%	49	37	27	
Service level	%	29	39	60	
Train comfort	%	14	11	6	
Frontline personnel	%	2	4	2	
Passenger information	%	2	3	2	
Additional services	%	2	2	1	
Cleanliness of the trains	%	1	2	1	
Security on board trains	%	1	0	0	
Safety on board trains	%	0	1	1	
Services for passengers with reduced mobility	%	0	0	0	
Modal integration	%	0	0	0	
Total inefficiencies	number	24,380	12,623	20,497	
Total complaints	number	43,840	35,147	74,942	

Railway passenger transport - regional (inefficiencies by type)	Measurement unit	2022	2021	2020 <sup>1</sup>	GRI 2-29
Service level	%	35.2	39.9	40.9	
Regularity and punctuality	%	29.7	23.3	22.0	
Train comfort	%	9.1	9.6	7.6	
Frontline personnel	%	6.7	6.6	5.8	
Passenger information	%	5.2	4.6	4.8	
Cleanliness of the trains	%	1.3	0.7	1.2	
Safety on board trains	%	0.5	1.6	2.0	
Security on board trains	%	0,7	0.8	0.8	
Additional services	%	0.3	0.6	0.4	
Modal integration	%	0.2	0.2	0.2	
Services for passengers with reduced mobility	%	0.1	0.1	0.1	
Focus on the environment	%	0.1	0.2	0.2	
Accessibility	%	0.1	0.0	0.1	
Other	%	10.8	11.7	14.0	
Total complaints	number	23,366	28,387	17,538	
Total inefficiencies	number	26,871	23,053	19,333	

<sup>1</sup> The data on total complaints and total inefficiencies were revised in light of subsequent analyses by the company

Railway passenger transport - Hellenic Train (Greece) (inefficiencies by type)	Measurement unit	2022	2021	2020	GRI 2-29
Delays	number	1,666	342	295	
Refunds	number	1,810	648	366	
Passenger information	number	680	441	340	
Staff	number	461	203	177	
Cancellations	number	578	231	273	
Total complaints	number	4,485	2,084	1,787	

Road passenger transport - Veneto (inefficiencies by type)	Measurement unit	2022	2021	2020	GRI 2-29
Service regularity	%	31.8	32.4	18.6	
Punctuality	%	21.7	19.6	10.1	
Travel comfort	%	9.1	4.5	5.1	
Company/Customer Relationship	%	7.5	5.5	6.7	
Passenger information	%	7.1	3.7	3.6	
Service gaps	%	6.1	9.0	9.4	
Tickets	%	6	6.8	19.6	
Safety	%	3.5	7.4	12.8	
Access to the service	%	3.3	2.8	0.8	
Cleanliness	%	2.9	0.6	0.7	
Vehicles	%	0.6	0.1	0.3	
Other	%	0.4	7.7	12.4	
Total complaints	number	1,405	2,267	1,703	

Road passenger transport - Campania (inefficiencies by type)	Measurement unit	2022	2021	2020 <sup>1</sup>	GRI 2-29
Punctuality	%	14.6	73.0	16.0	
Service regularity	%	38.3	247.0	34.0	
Tickets	%	6.8	18.0	20.0	
Safety	%	0.6	18.0	4.0	
Vehicles	%	0.0	0.0	8.0	
Travel comfort on board and on the route	%	4.9	8.0	6.0	
Passenger information	%	0.3	17.0	7.0	
Company- customer relationship	%	3.6	12.0	6.0	
Other	%	3.6	28.0	107.0	
Access to the service	%	14.6	0.0	0.0	
Cleanliness of vehicles and systems	%	0.6	0.0	1.0	
Low service level (not relating to the service, to be reviewed with contractors)	%	12.0	47.0	33.0	
Total complaints	numero	308	469	242	

<sup>1</sup> The data were revised in light of subsequent analyses by the company.

Railway freight transport Mercitalia Rail	Measurement unit	2022	2021	2020	GRI 2-29
Total complaints	number	93	95	84	





## KPI - FINANCIAL

### GRI 201 - Economic performance

Directly generated and distributed economic value	Measurement unit	2022	2021	2020	GRI 201-1
<b>Directly generated economic value</b>	€ M	13,835	12,416	10,941	
- Revenue from sales and services	€ M	13,169	11,835	10,482	
- Other sundry income	€ M	666	581	459	
<b>Economic value distributed</b>	€ M	11,698	10,532	9,621	
Operating costs for materials and services	€ M	6,495	5,424	4,661	
Personnel expense	€ M	4,723	4,764	4,432	
Payments to financial backers	€ M	221	160	387	
Payments to public bodies	€ M	259	184	141	
<b>Economic value withheld</b>	€ M	2,137	1,884	1,320	
Depreciation, amortisation, provisions and impairment losses	€ M	1,950	1,695	1,911	
Other costs and taxes	€ M	(15)	(4)	(29)	
<b>Profit for the year</b>	€ M	202	193	(562)	

Financial assistance received from the public administration	Measurement unit	2022	2021	2020	GRI 201-4
<b>Grants related to income</b>	€ M	1,778,8	1,807,7	1,724,8	
Government Programme Contract	€ M	1,155,6	1,065,6	1,015,6	
Covid-19 grants <sup>1</sup>	€ M	455,4	433,6	510,8	
Other loans from the Italian government	€ M	141,9	274,4	167,8	
From EU	€ M	9,9	6,8	9,5	
From local public bodies (regions, municipalities, etc.)	€ M	7,7	24,3	15,7	
Other grants	€ M	8,3	3,0	5,4	
<b>Grants related to assets</b>	€ M	9,630	10,481,0	7,345,3	
Italian government grants	€ M	7,271,90	9,350,3	6,566,5	
From local public bodies (regions, municipalities, etc.)	€ M	421	640,4	525,7	
From EU	€ M	1,937,10	490,4	252,0	
Other grants	€ M	0.0		1.1	
<b>Total</b>	€ M	11,408,8	12,288,8	9,070,1	

<sup>1</sup> The amounts in this table refer to the portion of non-recurring grants earmarked for the FS Italiane group for the epidemiological emergency, which are detailed in the 2020 Annual Report - Notes to the consolidated financial statements

Sustainable finance	Measurement unit	2022	2021	2020	GRI 203-1
Green bond ratio <sup>1</sup>	%	58%	39%	23%	
Green debt ratio <sup>2</sup>	%	46%	32%	17%	

<sup>1</sup> Total amount of outstanding green bonds (at year-end) divided by the total amount (five-year moving average) of outstanding bonds (as per the 'Guidelines on the Disclosure of Non-Financial Information: Supplement concerning the reporting of climate-related information' issued by the European Commission on 20 June 2019).

<sup>2</sup> Total amount of all outstanding green debt instruments (at year-end) divided by the total amount (five-year moving average) of all outstanding debt (required by the 'Guidelines on the Disclosure of Non-Financial Information: Supplement concerning the reporting of climate-related information' issued by the European Commission on 20 June 2019).

## GRI 203 - Indirect economic impacts

Investments in infrastructure and support services	Measurement unit	2022	2021	2020	GRI 203-1
<b>Total investments</b>	€ M	<b>11,269</b>	<b>12,537</b>	<b>8,952</b>	
Infrastructure	€ M	9,221	10,540	7,158	
Passengers <sup>1</sup>	€ M	1,830	1,972	1,747	
Logistics	€ M	156	-	-	
Urban and other services	€ M	63	25	47	

<sup>1</sup> In 2022 the Group was reorganised in Units: infrastructure, passengers, logistics, urban and other services. The 'passengers' data for 2021 and 2020 include the investments for both the logistics unit and the passengers unit

## GRI 204 - Procurement practices

Percentage of expenses for direct local suppliers <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 204-1
<b>Italy</b>	%	<b>89</b>	<b>92</b>	<b>89</b>	
Abroad	%	11	8	11	

<sup>1</sup> "Direct supplier" means a non-group company that supplies products/provides services for the group companies' core business, with which the group has a direct relationship. "Local supplier" means a supplier based in Italy.

# KPI - ETHICS IN BUSINESS AND LEGISLATION COMPLIANCE

## GRI 205 - Anti-corruption

Training about anti-corruption policies and procedures (reduced scope)	Unità di misura	2022	2021	2020	GRI 205-2
<b>Number of employees trained about anti-corruption policies and procedures<sup>1</sup></b>	no.	<b>7,252</b>	<b>229</b>	<b>4,410</b>	
- Managers	no.	149	43	315	
- Junior managers	no.	1,130	94	777	
- White collars	no.	5,936	92	2,473	
- Blue collars	no.	37	0	845	

Training about anti-corruption policies and procedures (reduced scope)	Unità di misura	2022	2021	2020	GRI 205-2
<b>Training man/days about anti-corruption policies and procedures<sup>1</sup></b>	no.	<b>2,004</b>	<b>419</b>	<b>1,309</b>	
- Managers	no.	57	45	71	
- Junior managers	no.	364	206	320	
- White collars	no.	1,575	168	747	
- Blue collars	no.	9	0	172	

<sup>1</sup> The reduced scope for 2022 includes: RFI SpA, Trenitalia, FS Spa, Italferr, Ferservizi, Gs Rail, Busitalia Sita Nord, Busitalia Campania, Ferrovie Sud Est E Sa, FSTechnology, Mercitalia Shunt&Terminal, Metropark, Fercredit, Fs Sistemi Urbani, and Busitalia Veneto. Refer to the 2021 and 2020 Sustainability Reports for details on the scopes used for 2021 and 2020.

Incidents of corruption and actions taken	Unità di misura	2022	2021	2020	GRI 205-3
Internal disciplinary measures that resulted in dismissal or sanctions for the employees involved <sup>1</sup>	no.	4	0	1	
Termination or non renewal of the contract with the supplier/partner involved	no.	7	0	2	
Legal actions against group companies and/or their employees for incidents of corruption	no.	11	0	0	

<sup>1</sup> The scope includes: RFI, Trenitalia, Ferservizi, Italferr, Italcertifer, Ferrovie del Sud Est, FS Sistemi Urbani, FSTechnology, Grandi Stazioni Rail, Gruppo Busitalia and Gruppo Mercitalia.

## GRI 207 - Tax

### Algeria

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	3,361,901	4,299,771	5,696,097	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	0	889,796	539,348	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	0	37,446	188,528	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	37,446	188,528	
Number of employees	no.	90	92	120	

### Argentina

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	0	0	1,222,337	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	(47,066)	(45,656)	571,486	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	0	322,217	832,841	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	(121,391)	231,024	
Number of employees	n.	0	0	2	

### Australia

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	0	0	0	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	(11,735)	(13,775)	(18,275)	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	0	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	55,450	0	
Number of employees	no.	0	0	0	

**Austria**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	7,476,958	7,608,157	5,273,516	
Revenue from intragroup transactions with other tax jurisdictions	euro	4,642,167	2,830,577	7,365,696	
Profit/loss before tax	euro	677,426	328,928	603,798	
Profit/loss before tax	euro	7,397,108	8,035,021	8,566,061	
Income taxes paid	euro	187,587	187,587	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	105,875	0	
Numero dei dipendenti	no.	24	19	0	

**Czech Republic**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	7,141,016	10,441,083	5,354,919	
Revenue from intragroup transactions with other tax jurisdictions	euro	5,823,326	13,984	5,534	
Profit/loss before tax	euro	554,182	(977,891)	(207,090)	
Property, plant and equipment and other cash and cash equivalents	euro	2,848,693	244,222	126,897	
Income taxes paid	euro	0	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	(996,575)	(610,825)	
Number of employees	no.	42	112	59	

**Denmark**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	258,301	238,513	294,188	
Revenue from intragroup transactions with other tax jurisdictions	euro	2,303,825	1,730,536	1,380,417	
Profit/loss before tax	euro	459,562	147,937	141,942	
Property, plant and equipment and other cash and cash equivalents	euro	83,723	37,362	43,085	
Income taxes paid	euro	43,257	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	92,449	32,601	0	
Number of employees	no.	14	13	22	

**France**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	12,898,051	15,763,355	48,384,264	
Revenue from intragroup transactions with other tax jurisdictions	euro	27,700	36,877	47,680	
Profit/loss before tax	euro	(19,470,285)	(25,216,638)	(15,275,515)	
Property, plant and equipment and other cash and cash equivalents	euro	8,342,407	29,140,221	41,793,734	
Income taxes paid	euro	0	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	(20,323,106)	(24,697,077)	0	
Number of employees	no.	124	121	116	

## Germany

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	808.771.679	1.351.886.980	782.644.255	
Revenue from intragroup transactions with other tax jurisdictions	euro	80.094.996	49.063.888	60.661.727	
Profit/loss before tax	euro	(1.955.676)	(60.003.393)	(2.614.521)	
Property, plant and equipment and other cash and cash equivalents	euro	687.330.108	1.117.124.319	683.331.496	
Income taxes paid	euro	(3.143.110)	(4.205.895)	5.091.788	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	(20.069.745)	(39.291.922)	(12.089.207)	
Number of employees	no.	3.446	3.193	3.094	

## Greece

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	111,831,702	106,367,518	130,253,305	
Revenue from intragroup transactions with other tax jurisdictions	euro	567,221	0	15,727,704	
Profit/loss before tax	euro	1,574,456	(12,691,426)	369,933	
Property, plant and equipment and other cash and cash equivalents	euro	137,666,949	111,959,127	116,266,109	
Income taxes paid	euro	165,646	496,518	6,657	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	0	3,025,903	
Number of employees	no.	1,191	1,063	1,09	

## India

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	8,141,216	4,886,663	3,050,973	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	950,688	691,961	155,322	
Property, plant and equipment and other cash and cash equivalents	euro	4,057	4,250	1,307	
Income taxes paid	euro	0	(421,797)	477,054	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	414,639	294,357	0	
Number of employees	no.	179	108	37	

## Iran

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	-	-	286,037	
Revenue from intragroup transactions with other tax jurisdictions	euro	-	-	0	
Profit/loss before tax	euro	-	-	15,993	
Property, plant and equipment and other cash and cash equivalents	euro	-	-	0	
Income taxes paid	euro	-	-	71,509	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	-	-	71,509	
Number of employees	no.	-	-	0	

**Italy**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	12,327,635,591	10,502,629,736	12,267,857,120	
Revenue from intragroup transactions with other tax jurisdictions	euro	1,345,138,090	1,122,890,481	1,372,578,132	
Profit/loss before tax	euro	241,137,617	(651,015,620)	927,457,795	
Property, plant and equipment and other cash and cash equivalents	euro	48,076,459,495	47,341,627,107	46,715,469,981	
Income taxes paid	euro	5,684,434	9,121,126	13,403,589	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	(4,357,225,347)	(4,175,999,148)	(3,363,970,265)	
Number of employees	no.	73,228	71,828	73,876	

**The Netherlands**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	299,702,491	284,652,704	276,480,974	
Revenue from intragroup transactions with other tax jurisdictions	euro	61,083,367	67,844,269	1,581,843	
Profit/loss before tax	euro	5,116,562	(8,680,825)	3,769,402	
Property, plant and equipment and other cash and cash equivalents	euro	340,832,758	369,896,584	324,147,823	
Income taxes paid	euro	(78,350)	(356,351)	434,701	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	760,583	(15,878,680)	(16,470,803)	
Number of employees	no.	1,401	2,185	2,163	

**Oman**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Number of employees	euro	0	0	0	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	0	(18,260)	(28,752)	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	0	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	(1,157)	0	
Number of employees	no.	0	0	0	

**Peru**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	0	509,474	1,043,300	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	42,294	443,637	846,518	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	29,964	185,496	333,617	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	12,477	134,591	256,412	
Number of employees	no.	0	0	2	



## Qatar

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	(314,018)	1,458,883	9,367,915	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	8,916,094	0	
Profit/loss before tax	euro	(2,633,294)	2,488,552	1,102,394	
Property, plant and equipment and other cash and cash equivalents	euro	12,719	70,222	105,097	
Income taxes paid	euro	56,789	312,222	371,050	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	52,416	311,987	
Number of employees	no.	20	57	62	

## Romania

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	11,755,560	10,903,401	15,113,861	
Revenue from intragroup transactions with other tax jurisdictions	euro	543,422	635,16	357,790	
Profit/loss before tax	euro	417,087	683,749	1,435,136	
Property, plant and equipment and other cash and cash equivalents	euro	437,357	458,821	472,011	
Income taxes paid	euro	109,050	212,593	256,108	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	54,134	87,564	228,413	
Number of employees	no.	8	8	8	

## Saudi Arabia

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	15,563,838	56,722,738	0	
Revenue from intragroup transactions with other tax jurisdictions	euro	53,804	1,093,521	0	
Profit/loss before tax	euro	(7,502,502)	2,883,173	(109,611)	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	1,003,021	991,182	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	(708,063)	0	
Number of employees	n.	3	3	1	

## Serbia

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	161,923	21,263	24,004	
Revenue from intragroup transactions with other tax jurisdictions	euro	938,858	577,500	581,028	
Profit/loss before tax	euro	158,244	(51,121)	11,642	
Property, plant and equipment and other cash and cash equivalents	euro	5,099	2,212	3,841	
Income taxes paid	euro	15,594	1,365	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	16,102	0	1,643	
Number of employees	n.	14	14	15	

## Sweden

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	15,969,355	13,256,208	10,793,041	
Revenue from intragroup transactions with other tax jurisdictions	euro	2,920,446	1,425,684	92,301	
Profit/loss before tax	euro	1,442,184	473,737	271,361	
Property, plant and equipment and other cash and cash equivalents	euro	64,048	37,858	33,739	
Income taxes paid	euro	0	0	5,500	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	0	26,300	
Number of employees	no.	32	27	15	

## Switzerland

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	141,788	193,481	39,832	
Revenue from intragroup transactions with other tax jurisdictions	euro	6,090,504	4,692,201	5,625,187	
Profit/loss before tax	euro	550,815	337,057	383,210	
Property, plant and equipment and other cash and cash equivalents	euro	17,013	3,403	9,353	
Income taxes paid	euro	46,265	1,868	200,351	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	84,636	57,543	107,686	
Number of employees	no.	19	18	6	

## Turkey

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	222,308	75,099	267,184	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	328,316	258,529	288,846	
Property, plant and equipment and other cash and cash equivalents	euro	316	276	0	
Income taxes paid	euro	47,224	60,992	134,625	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	82,199	56,887	63,546	
Number of employees	no.	1	2	2	

## United Arab Emirates

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	0	0	0	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	0	(49,241)	(56,332)	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	0	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	0	0	
Number of employees	no.	0	0	0	

## Great Britain

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	109,470,676	107,076,529	219,862,076	
Revenue from intragroup transactions with other tax jurisdictions	euro	4,294,770	7,825,246	254,383	
Profit/loss before tax	euro	(7,595,423)	(145,548,934)	(99,171,221)	
Property, plant and equipment and other cash and cash equivalents	euro	47,222,271	127,777,715	297,677,328	
Income taxes paid	euro	0	0	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	1,116,862	805,312	(23,845,792)	
Number of employees	no.	729	714	715	

## Colombia

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	1,596,138	159,337	0	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	(5,621)	(861,372)	(1,334,807)	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	98,470	7,868	24,483	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	154,435	(7,809)	12,673	
Number of employees	no.	0	0	0	

## Egypt

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	1,609,854	1,953,493	2,190,517	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	302,161	1,397,552	1,058,799	
Property, plant and equipment and other cash and cash equivalents	euro	3,147	685	0	
Income taxes paid	euro	377,145	0	357,453	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	85,399	316,799	357,446	
Number of employees	no.	5	4	2	

## Ethiopia

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	166,494	331,641	0	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	61,398	463,222	65,213	
Property, plant and equipment and other cash and cash equivalents	euro	1,830	552	0	
Income taxes paid	euro	41,574	0	37,797	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	48,307	0	
Number of employees	no.	0	0	0	

**Georgia**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	556,746	828,928	2,311,930	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	(223,660)	36,938	(125,443)	
Property, plant and equipment and other cash and cash equivalents	euro	3,915	5,275	6,459	
Income taxes paid	euro	0	0	17,132	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	0	27,957	
Number of employees	no.	2	3	4	

**Uzbekistan**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	35,648	519,202	1,506,718	
Revenue from intragroup transactions with other tax jurisdictions	euro	0	0	0	
Profit/loss before tax	euro	5,673	64,832	172,504	
Property, plant and equipment and other cash and cash equivalents	euro	0	0	0	
Income taxes paid	euro	2,263	18,410	0	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	0	5,504	32,794	
Number of employees	no.	0	1	3	

**The Russian Federation**

Country by country reporting	Measurement unit	2021	2020	2019	GRI 207-4
Revenue from customers/third parties	euro	-	-	3,264,155	
Revenue from intragroup transactions with other tax jurisdictions	euro	-	-	0	
Profit/loss before tax	euro	-	-	70,140	
Property, plant and equipment and other cash and cash equivalents	euro	-	-	35,997	
Income taxes paid	euro	-	-	31,214	
Income taxes accrued on profit/loss (excluding deferred tax and provisions for uncertain tax positions)	euro	-	-	7,112	
Number of employees	no.	-	-	18	

# KPI - ENVIRONMENTAL

## GRI 301 - Materials (work sites)<sup>1</sup>

Materials used by weight or volume	Measurement unit	2022	2021	2020	GRI 301-1
<b>Raw materials</b>	t	<b>7,793,118</b>	<b>6,909,546</b>	<b>4,225,576</b>	
- Soil - procurement	t	51,937	205,401	436,489	
- Concrete	t	4,679,315	4,473,439	2,676,502	
- Aggregates	t	2,875,035	1,973,892	964,240	
- Steel for railway superstructure	t	115	2,216	777	
- Steel for railway technology systems	t	5,786	2,792	5,745	
- CAP sleepers	t	1,821	37,550	4,909	
- Iron	t	178,879	213,875	136,780	
- Aluminium	t	29	73	11	
- Copper	t	200	308	124	
<b>Recycled raw materials</b>	t	<b>9,933,588</b>	<b>8,088,261</b>	<b>7,368,805</b>	
- Soil - reuse	t	4,720,860	2,400,368	1,723,284	
- Soil - reuse through environmental redevelopment	t	5,212,727	5,687,893	5,645,521	

<sup>1</sup> Any differences from the data provided in the previous reporting period are due to the change in the sample of work sites considered and the actual stage of completion of the works, also in terms of work type.

Recycled raw materials (work sites)	Measurement unit	2022	2021	2020	GRI 301-2
Percentage of materials used that are recycled input materials	%	56.0%	53.9%	63.6%	
Percentage of soil reused	%	99.5%	97.5%	94.4%	

## GRI 302 - Energy

Energy consumed by the FS Italiane Group <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 302-1
<b>Total energy consumed by the FS Italiane group (in GJ)</b>	<b>GJ</b>	<b>27,237,262</b>	<b>26,806,901</b>	<b>25,431,375</b>	
Electricity	GJ	20,122,565	18,948,766	18,025,792	
Diesel	GJ	5,649,721	6,144,431	5,864,840	
Natural gas	GJ	1,127,079	1,397,711	1,236,602	
Biodiesel	GJ	240,391	228,813	240,958	
Heat	GJ	46,104	48,962	47,556	
Petrol	GJ	30,998	22,804	8,254	
Hydrogen	GJ	12,970	6,396	0	
LPG	GJ	6,103	6,861	5,950	
Wood pellets for heating <sup>4</sup>	GJ	1,060	0	0	
Fuel oil	GJ	193	2,076	1,344	
Self-generated solar thermal energy	GJ	79	79	79	
<b>Energy consumed by the FS Italiane Group (detail of measurement unit)</b>					
<b>Electricity</b>	<b>GWh</b>	<b>5,590</b>	<b>5,264</b>	<b>5,007</b>	
- Electricity for railway traction	GWh	4,519	4,222	3,986	
- Electricity for other uses	GWh	668	651	634	
- Electricity to light roads and tunnels	GWh	351	346	352	
- Electricity for local public transport	GWh	44	40	33	
- Electricity for company cars <sup>4</sup>	GWh	0	0	0	
- Self-produced energy from photovoltaic systems	GWh	9	7	5	
- of which transferred to the grid	GWh	2	2	1	
<b>Diesel</b>	<b>thousands of litres</b>	<b>158,671</b>	<b>172,289</b>	<b>164,179</b>	
- Diesel fuel for railway traction	thousands of litres	85,122	89,789	86,373	
- Diesel fuel for vehicle traction (public transport)	thousands of litres	36,293	46,043	46,064	
- Diesel fuel for navigation	thousands of litres	19,800	18,729	15,864	
- Diesel fuel for cars, trucks and work equipment	thousands of litres	14,365	14,197	12,143	
- Diesel fuel for heating	thousands of litres	2,997	3,341	3,604	
- Diesel fuel to generate electricity	thousands of litres	95	189	130	
<b>Natural gas</b>	<b>thousands of Sm<sup>3</sup></b>	<b>32,869</b>	<b>40,766</b>	<b>36,055</b>	
- Natural gas for heating	thousands of Sm <sup>3</sup>	28,061	35,181	31,183	
- Natural gas for vehicle traction (public transport)	thousands of Sm <sup>3</sup>	4,591	5,344	4,683	
- Natural gas for industrial use	thousands of Sm <sup>3</sup>	198	218	174	
- Natural gas for cars, trucks and work equipment	thousands of Sm <sup>3</sup>	19	22	16	
<b>Biodiesel</b>	<b>thousands of litres</b>	<b>6,474</b>	<b>6,162</b>	<b>6,489</b>	
- Biodiesel for vehicle traction (public transport)	thousands of litres	6,474	6,162	6,489	

Energy consumed by the FS Italiane Group <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 302-1
<b>Petrol</b>	thousands of litres	970	719	260	
- Petrol for cars, trucks and work equipment	thousands of litres	970	719	260	
<b>Fuel oil</b>	t	5	51	33	
- Fuel oil for heating	t	5	51	33	
<b>LPG</b>	thousands of litres	255	285	247	
- LPG for heating	thousands of litres	222	264	232	
- LPG for cars, trucks and work equipment	thousands of litres	33	21	15	
<b>Heat</b>	mIn kcal	11,033	11,715	11,380	
- District heating/cooling <sup>2</sup>	mIn kcal	11,014	11,697	11,361	
- Self-generated solar thermal energy	mIn kcal	19	19	19	
<b>Hydrogen</b>	t	108	53	0	
- Green hydrogen for vehicle traction (public transport)	t	108	53	0	
<b>Wood pellets<sup>4</sup></b>	t	63	0	0	
- Wood pellets for heating	t	63			

Energy consumed outside the FS Italian group <sup>3</sup>	Measurement unit	2022	2021	2020	GRI 302-2
- Energy consumption at work sites	GJ	946,723	736,641	518,543	
- Use of railway infrastructure by other railway operators	GJ	6,478,656	5,788,716	5,177,516	
- Leased property (tenants)	GJ	161,806	183,975	178,995	

Energy intensity <sup>5</sup>	Measurement unit	2022	2021	2020	GRI 302-3
<b>Final specific emissions by transport service</b>	(kJ/UT)	334.9	421.2	446.5	
Railway passenger traffic consumption	kJ/pkm	449.8	684.9	768.9	
Railway freight traffic consumption	kJ/tkm	91.7	93.4	95.2	
Road passenger traffic consumption	kJ/pkm	1,237.1	1,284.1	1,273.9	

<sup>1</sup> Internal processing in accordance with the reference guidelines. The sources of the conversion factors, referred to year "n-2", are as follows: National Inventory Report - Italian Greenhouse Gas Inventory 1990-2020 (Istituto Superiore per la Protezione e la Ricerca Ambientale (ISPRA), Energy Statistics Manual (International Energy Agency - IEA), 2005; Fiche 330 (Union Internationale des Chemins de fer - UIC), 2008; Conversion factors (Department for Environment, Food & Rural Affairs - DEFRA UK); JEC Well-to-Tank report v5 (Joint Research Center - JRC), 2020.

<sup>2</sup> The district heating consumption of Qbuzz sites are estimated, in consideration of the billing system period, not aligned with the reporting period.

<sup>3</sup> Internal processing in accordance with the reference guidelines. The sources of the conversion factors, referred to year "n-2", are as follows: National Inventory Report - Italian Greenhouse Gas Inventory 1990-2020 (Istituto Superiore per la Protezione e la Ricerca Ambientale (ISPRA), Energy Statistics Manual (International Energy Agency - IEA), 2005; Fiche 330 (Union Internationale des Chemins de fer - UIC), 2008; Conversion factors (Department for Environment, Food & Rural Affairs - DEFRA UK); JEC Well-to-Tank report v5 (Joint Research Center - JRC), 2020.

<sup>4</sup> Data collection started with the 2022 annual reporting process.

<sup>5</sup> The scope for energy intensity ratios refers to FS Italiane group companies that provide passenger and freight transport services. Energy consumption for railway and road traction is set out as a ratio to transported passenger-km and tonne-km. The traffic units (TU) equal the sum of passenger-km and tonne-km. The consumption figures include electricity dissipated along the railway infrastructure.

## GRI 303 - Water and water disposal

Water withdrawn by use and source (Group) <sup>1 2</sup>	Measurement unit	2022	2021	2020	GRI 303-3
<b>Civil use<sup>3</sup></b>	<b>mega-litres</b>	<b>14,227</b>	<b>14,690</b>	<b>14,931</b>	
- from aqueducts	mega-litres	8,100	8,471	8,608	
- from underground water (water table and sources)	mega-litres	6,075	6,170	6,315	
- from surface waters	mega-litres	52	49	8	
<b>Industrial use</b>	<b>mega-litres</b>	<b>2,537</b>	<b>2,402</b>	<b>2,336</b>	
- from aqueducts	mega-litres	1,628	1,501	1,426	
- from underground water (water table and sources)	mega-litres	871	859	863	
- from surface waters	mega-litres	37	43	47	
<b>Total water withdrawn by the Group</b>	<b>mega-litres</b>	<b>16,764</b>	<b>17,093</b>	<b>17,267</b>	

<sup>1</sup> The water withdrawn falls under the freshwater category

<sup>2</sup> The water withdrawal of Qbuzz sites is estimated, in consideration of the billing system period, not aligned with the reporting period.

<sup>3</sup> Includes water withdrawn for civil use in the stations

Water withdrawn by source (work sites) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 303-3
<b>Civil use</b>	<b>mega-litres</b>	<b>256</b>	<b>130</b>	<b>110</b>	
- from aqueducts	mega-litres	256	129	107	
- from underground water (water table and sources)	mega-litres	0	1	1	
- from surface waters	mega-litres	0	0	2	
<b>Industrial use</b>	<b>mega-litres</b>	<b>2,196</b>	<b>1,886</b>	<b>1,955</b>	
- from aqueducts	mega-litres	197	448	322	
- from underground water (water table and sources)	mega-litres	1,769	1,357	1,393	
- from surface waters	mega-litres	230	81	240	
<b>Total water withdrawn by work sites</b>	<b>mega-litres</b>	<b>2,452</b>	<b>2,016</b>	<b>2,065</b>	

<sup>1</sup> Any differences from the data provided in the previous reporting period are due to the change in the sample of work sites considered and the actual stage of completion of the works, also in terms of work type.

Water discharge by quality and destination (Group) <sup>1 2</sup>	Measurement unit	2022	2021	2020	GRI 303-4
<b>Wastewater sent to sewers</b>	<b>mega-litres</b>	<b>14,867</b>	<b>15,308</b>	<b>13,963</b>	
- water treated beforehand	%	8.0	8.9	6.8	
<b>Wastewater sent elsewhere</b>	<b>mega-litres</b>	<b>789</b>	<b>870</b>	<b>743</b>	
- water treated beforehand	%	25.4	25.7	37.5	

<sup>1</sup> Wastewater deriving from the Group's use of water is mainly classified as domestic wastewater and assimilated to domestic wastewater (in 2022, domestic wastewater was approximately 88% of total wastewater) and falls under the freshwater category. This wastewater is disposed of by conveying to the municipal sewage system in accordance with the requirements of It. Legislative decree no. 152/2006 and the individual Sewerage Regulations.

<sup>2</sup> The wastewater of Qbuzz sites is estimated, in consideration of the billing system period, not aligned with the reporting period.



Water discharge by quality and destination (work sites) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 303-4
<b>Domestic wastewater</b>	<b>mega-litres</b>	<b>251</b>	<b>125</b>	<b>104</b>	
- sent to sewers	mega-litres	151	40	32	
- sent elsewhere	mega-litres	101	85	72	
<b>Industrial wastewater</b>	<b>mega-litres</b>	<b>1,564</b>	<b>975</b>	<b>887</b>	
- sent to sewers	mega-litres	123	12	0	
- water treated beforehand	%	100	100	100	
- sent elsewhere	mega-litres	1,441	963	887	
- water treated beforehand	%	100	99	100	
<b>Total wastewater</b>	<b>mega-litres</b>	<b>1,816</b>	<b>1,099</b>	<b>992</b>	

<sup>1</sup> Any differences from the data provided in the previous reporting period are due to the change in the sample of work sites considered and the actual stage of completion of the works, also in terms of work type.

Water consumption <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 303-5
Water consumption (Group) <sup>2</sup>	mega-litre	1,109	915	2,561	
Water consumption (work sites) <sup>3</sup>	mega-litre	637	916	1,073	
<b>Total water consumed</b>	<b>mega-litre</b>	<b>1,746</b>	<b>1,831</b>	<b>3,634</b>	

<sup>1</sup> The water consumed falls under the freshwater category

<sup>2</sup> The consumption of Qbuzz sites is estimated, in consideration of the billing system period, not aligned with the reporting period.

<sup>3</sup> Any differences from the data provided in the previous reporting period are due to the change in the sample of work sites considered and the actual stage of completion of the works, also in terms of work type.

Water consumption (water stressed areas) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 303-5
Total water withdrawn (water stress)	mega-litre	4,065	n.d.	n.d.	
Total water discharged (water stress)	mega-litre	4,760	n.d.	n.d.	
Water consumption (water stress)	mega-litre	694	n.d.	n.d.	

<sup>1</sup> Data collection started with the 2022 annual reporting process and refers to the freshwater category.

GRI 305 - Emissions <sup>1</sup>

Direct CO <sub>2</sub> eq emissions - Scope <sup>1 2 3 4</sup>	Measurement unit	2022	2021	2020	GRI 305-1
<b>Total direct CO<sub>2</sub>eq emissions</b>	<b>tCO<sub>2</sub>eq</b>	<b>511,252</b>	<b>563,875</b>	<b>531,871</b>	
- Diesel fuel for railway traction	tCO <sub>2</sub> eq	250,961	265,174	255,084	
- Diesel fuel for vehicle traction (public transport)	tCO <sub>2</sub> eq	97,453	123,689	123,702	
- Diesel fuel for navigation	tCO <sub>2</sub> eq	46,356	43,849	37,139	
- Diesel fuel for cars, trucks and work equipment	tCO <sub>2</sub> eq	38,573	38,138	32,611	
- Diesel fuel for heating	tCO <sub>2</sub> eq	8,082	8,973	9,680	
- Diesel fuel to generate electricity	tCO <sub>2</sub> eq	254	509	349	
- Natural gas for heating	tCO <sub>2</sub> eq	56,052	69,922	62,224	
- Natural gas for vehicle traction (public transport)	tCO <sub>2</sub> eq	9,170	10,622	9,344	
- Natural gas for industrial use	tCO <sub>2</sub> eq	396	433	346	
- Natural gas for cars, trucks and work equipment	tCO <sub>2</sub> eq	37	44	32	
- Petrol for cars, trucks and work equipment	tCO <sub>2</sub> eq	2,288	1,689	611	
- Biodiesel for vehicle traction (public transport)	tCO <sub>2</sub> eq	1,204	220	252	
- LPG for heating	tCO <sub>2</sub> eq	354	421	369	
- LPG for cars, trucks and work equipment	tCO <sub>2</sub> eq	52	33	25	
- Fuel oil for heating	tCO <sub>2</sub> eq	15	161	104	
- Wood pellets for heating	tCO <sub>2</sub> eq	5	0	0	

Indirect CO <sub>2</sub> eq emissions from energy consumption - Scope 2 (location-based) <sup>2 4</sup>	Measurement unit	2022	2021	2020	GRI 305-2
<b>Total indirect CO<sub>2</sub>eq emissions</b>	<b>tCO<sub>2</sub>eq</b>	<b>1,499,414</b>	<b>1,530,268</b>	<b>1,585,077</b>	
- Electricity for railway traction	tCO <sub>2</sub> eq	1,212,660	1,229,165	1,269,842	
- Electricity for other uses	tCO <sub>2</sub> eq	176,103	184,435	193,096	
- Electricity to light roads and tunnels	tCO <sub>2</sub> eq	91,962	96,728	105,313	
- Electricity for local public transport	tCO <sub>2</sub> eq	15,933	17,033	14,040	
- Electricity for company cars	tCO <sub>2</sub> eq	30	0	0	
- Heat for heating	tCO <sub>2</sub> eq	2,727	2,907	2,787	

Indirect CO <sub>2</sub> eq emissions from energy consumption - Scope 2 (market based) <sup>2 4</sup>	Measurement unit	2022	2021	2020	GRI 305-2
<b>Total indirect CO<sub>2</sub>eq emissions</b>	<b>tCO<sub>2</sub>eq</b>	<b>1,333,357</b>	<b>1,344,537</b>	<b>1,533,174</b>	
- Electricity for railway traction	tCO <sub>2</sub> eq	1,216,405	1,220,194	1,282,800	
- Electricity for other uses	tCO <sub>2</sub> eq	106,062	114,487	143,459	
- Electricity to light roads and tunnels	tCO <sub>2</sub> eq	5,885	4,871	102,310	
- Electricity for local public transport	tCO <sub>2</sub> eq	2,232	2,078	1,820	
- Electricity for company cars	tCO <sub>2</sub> eq	45	0	0	
- Heat for heating	tCO <sub>2</sub> eq	2,727	2,907	2,787	

Emissions of CO <sub>2</sub> eq from energy consumption for greenhouse gases <sup>2 3 4</sup>	Measurement unit	2022	2021	2020	GRI 305-1 305-2
<b>Total direct and indirect CO<sub>2</sub>eq emissions - Scope 2 and Scope 1 (location-based)</b>	tCO <sub>2</sub> eq	2,010,666	2,094,143	2,116,948	
- Total direct CO <sub>2</sub> emissions - Scope 1	tCO <sub>2</sub> eq	483,672	535,608	504,771	
- Total direct CH <sub>4</sub> emissions - Scope 1	tCO <sub>2</sub> eq	650	663	619	
- Total direct N <sub>2</sub> O emissions - Scope 1	tCO <sub>2</sub> eq	26,931	27,605	26,482	
- Total indirect CO <sub>2</sub> emissions - Scope 2 (location-based)	tCO <sub>2</sub> eq	1,486,792	1,516,850	1,571,559	
- Total indirect CH <sub>4</sub> emissions - Scope 2 (location-based)	tCO <sub>2</sub> eq	4,171	4,096	4,121	
- Total indirect N <sub>2</sub> O emissions - Scope 2 (location-based)	tCO <sub>2</sub> eq	8,450	9,323	9,397	
<b>Total direct and indirect CO<sub>2</sub>eq emissions - Scope 1 and Scope 2 (market-based)</b>	tCO <sub>2</sub> eq	1,844,609	1,908,412	2,065,046	
- Total direct CO <sub>2</sub> emissions - Scope 1	tCO <sub>2</sub> eq	483,672	535,608	504,771	
- Total direct CH <sub>4</sub> emissions - Scope 1	tCO <sub>2</sub> eq	650	663	619	
- Total direct N <sub>2</sub> O emissions - Scope 1	tCO <sub>2</sub> eq	26,931	27,605	26,482	
- Total indirect CO <sub>2</sub> emissions - Scope 2 (market-based)	tCO <sub>2</sub> eq	1,321,708	1,332,508	1,519,970	
- Total indirect CH <sub>4</sub> emissions - Scope 2 (market-based)	tCO <sub>2</sub> eq	3,850	3,673	4,026	
- Total indirect N <sub>2</sub> O emissions - Scope 2 (market-based)	tCO <sub>2</sub> eq	7,798	8,356	9,179	

Other indirect GHG emissions - Scope 3 <sup>2 3 4 5</sup>	Measurement unit	2022	2021	2020	GRI 305-3
<b>Total indirect CO<sub>2</sub>eq emissions - Scope 3</b>	tCO <sub>2</sub> eq	5,303,712	5,337,547	4,010,381	
<b>Indirect CO<sub>2</sub>eq emissions - Scope 3 (significant categories - GHG Protocol)</b>	tCO <sub>2</sub> eq	5,249,587	5,286,705	3,955,120	
- Consumer goods and services purchased <sup>6 7</sup>	tCO <sub>2</sub> eq	2,870	55,889	20,243	
- Capital goods <sup>6 7</sup>	tCO <sub>2</sub> eq	4,446,082	4,434,491	3,157,825	
- Upstream energy procurement <sup>8</sup>	tCO <sub>2</sub> eq	268,887	289,707	293,468	
- Use of railway infrastructure by other railway operators <sup>9</sup>	tCO <sub>2</sub> eq	531,748	506,619	483,584	
<b>Indirect CO<sub>2</sub>eq emissions - Scope 3 (non-significant categories - GHG Protocol)</b>	tCO <sub>2</sub> eq	54,125	50,841	55,261	
- Waste management	tCO <sub>2</sub> eq	7,885	5,872	10,621	
- Business travel (including flights and hotels)	tCO <sub>2</sub> eq	4,753	2,803	2,053	
- Employees commuting	tCO <sub>2</sub> eq	30,834	29,928	30,478	
- Leased property (tenants)	tCO <sub>2</sub> eq	10,653	12,239	12,108	

Out of Scope Emissions <sup>10</sup>	Measurement unit	2022	2021	2020
Value of emissions linked to biodiesel (HVO) and pellets	tCO <sub>2</sub>	17,248	17,230	18,144

Avoided emissions <sup>11</sup>	Unità di misura	2022	2021	2020
Avoided emissions	thousands tCO <sub>2</sub> eq	4,762	3,055	2,502

Intensity of greenhouse gas emissions <sup>12</sup>	Measurement unit	2022	2021	2020	GRI 305-4
<b>Final specific emissions by land transport service</b>	<b>(gCO<sub>2</sub> eq/UTt)</b>	<b>26.6</b>	<b>35.6</b>	<b>40.3</b>	
- Railway passenger traffic emissions	gCO <sub>2</sub> eq/pkm	36.2	58.9	70.9	
- Railway freight traffic emissions	gCO <sub>2</sub> eq/tkm	7.7	8.5	9.7	
- Road passenger traffic emissions	gCO <sub>2</sub> eq/pkm	81.3	87.5	86.0	

FS Italiane Group's carbon intensity <sup>13 14</sup>	Measurement unit	2022	2021	2020	GRI 305-4
- Specific emissions (location-based)	(gCO <sub>2</sub> eq/ thousands UT)	34,647	46,399	52,203	
- Specific emissions (market-based)	(gCO <sub>2</sub> eq/ thousands UT)	31,786	42,282	50,926	
- Carbon efficiency (economic value generated per unit of CO <sub>2</sub> ) (location-based)	€/tCO <sub>2</sub>	7,117	6,097	5,362	
- Economic value generated <sup>15</sup>	€million	13,835	12,328	10,941	
Total direct and indirect CO <sub>2</sub> emissions - Scope 1 and Scope 2 (location based) - Database Railway Companies Production <sup>14</sup>	tCO <sub>2</sub>	1,943,965	2,022,040	2,040,501	

Other significant emissions <sup>2</sup>	Measurement unit	2022	2021	2020	GRI 305-7
- NO <sub>x</sub>	t	5,927	6,286	6,043	
- SO <sub>2</sub>	t	399	434	427	
- PM <sub>10</sub>	t	159	169	163	

## <sup>1</sup> Glossary

Scope 1 - Emissions from the direct combustion of fossil fuels purchased for heating, to generate electricity and thermal energy and to fuel transport vehicles; the emission sources classified as Scope 1 are generally owned and controlled directly by the organisation.

Scope 2 - Emissions from the generation of electricity purchased and consumed by the organisation for electrical devices, heating and lighting in buildings; companies are indirectly responsible for the emissions generated by the supplier to produce the electricity requested.

Scope 3 - Emissions derived from the impacts of the organisation's value chain, generated by upstream and downstream activities, other than direct and indirect greenhouse gas emissions from energy consumption. Scope 3 includes the significant emissions that the organisation can quantify and influence.

Location-based and market-based - The location-based approach considers the average intensity of GHG emissions of the networks where the energy is consumed, mainly using the data relating to the network's average emission factor. The market-based approach considers emissions from the electricity that an organisation has intentionally chosen pursuant to a contract. Emission factors derive from contractual instruments, which include any type of contract between two parties for the sale and purchase of energy in which the method of energy generation is certified, or which state that the management mode is not specified. The market-based calculation also includes the use of a residual mix if the organisation's emission intensity level is not specified in its contractual instruments.

<sup>2</sup> Emissions have been calculated using an approach that is in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. The conversion factors used refer to year "n-2". The sources of the conversion factors are as follows: National Inventory Report (NIR) - Italian Greenhouse Gas Inventory 1990-2019, Common Reporting Format (CRF) (Istituto Superiore per la Protezione e la Ricerca Ambientale (ISPRA), 2019), SINAnet - the National Environmental Information System - "Emission factors for stationary fuel sources in Italy" and "The database of average road transport emission factors in Italy" (ISPRA, 2019), ISPRA\_Electricity production and consumption emission factors, DEFRA UK - Conversion factors, EEA/EMEP Guidebook 2019, UNI EN 16258 (2013), European residual mixes (Association of Issuing Bodies), Railway works: guidelines for assessing investments using sustainability criteria, the Ministry of Infrastructure and Sustainable Mobility (2021), JRC Well to Wheel Report v.5

<sup>3</sup> Other immaterial emissions consisted of SF<sub>6</sub>, which is used as a dielectric in high voltage switches at the traction substations, and HFC, which is used as a cooling gas in the air conditioning systems. It is estimated that such emissions make up roughly 1% of the group's GHG emissions.

<sup>4</sup> The 100-year Global Warming Potential (GWP) of CO<sub>2</sub> (1), CH<sub>4</sub> (28) and N<sub>2</sub>O (265) was used to calculate tonnes of CO<sub>2</sub> equivalents. These values are included in the Fifth Assessment Report "Climate Change 2013: The Physical Science Basis" (Intergovernmental Panel on Climate Change (IPCC), 2013).

<sup>5</sup> A methodology was created to identify significant categories related to Scope 3 emissions based on the indications set out in the GHG Protocol "The Corporate Value Chain (Scope 3) Accounting and Reporting Standard". The categories for which estimated emissions were lower than 5% of the total Scope 1, Scope 2 (location-based) and Scope 3 emissions were considered not significant.

The analysis identified four significant categories: category 1 (Purchased consumer goods and services), category 2 (Capital goods), category 3 (Fuel- and energy-related activities not included in Scope 1 or Scope 2), category 11 (Use of sold products/services).

<sup>6</sup> In 2022, the emissions of the group's supply chain were calculated using both primary and secondary data. Most of the emissions are attributable to the use of materials and energy consumption at railway worksites. The remaining portion of emissions was calculated using secondary data, in line with the guidelines of the GHG Protocol (see "The Corporate Value Chain (Scope 3) Accounting and Reporting Standard"), based on the volume of invoices issued by suppliers to Group companies during the year. In 2022, the emissions calculated using primary data made up 56% of the total emissions of the supply chain. Factors extracted from Eurostat data (<https://ec.europa.eu/eurostat/en/>) were used for emission factors of secondary data.

<sup>7</sup> Any changes from the data provided in previous reporting periods are due to the change in the sample of work sites considered and the actual stage of completion of the work. The data on active work sites surveyed in 2022 cover roughly 90% of the total sample, in line with 2021 even if the sample quantity was higher. This percentage of surveyed sites was calculated as the weighted average of the work amounts, including variations.

<sup>8</sup> These emissions derive from fuel energy procurement upstream from the group's energy consumption (e.g., extraction, refining and/or processing, transportation), up to the combustion stage (excluded) and are category 3 Scope 3 emissions as per the GHG Protocol ("The Corporate Value Chain (Scope 3) Accounting and Reporting Standard"). The sources of the conversion factors: UNI EN 16258 (2013); DEFRA UK - Conversion factors.

<sup>9</sup> These emissions relate to consumption by railway companies that use the RFI network, not included in the scope of the report, and are estimated using traffic data. These emissions fall into category 11 of the Scope 3 emissions as per the GHG Protocol ("The Corporate Value Chain (Scope 3) Accounting and Reporting Standard"). For diesel fuel, the available emission coefficient ("Railway works: guidelines for assessing investments using sustainability criteria", the Ministry of Infrastructure and Sustainable Mobility (2021)) is measured in CO<sub>2</sub> and not in CO<sub>2</sub> eq. (about 97% of GHG impacts are covered with this approximation).

<sup>10</sup> Out of scope emissions consider the direct impact of carbon dioxide (CO<sub>2</sub>) derived from the combustion of biomass and biofuels. The emissions are labelled as "Out of scope" because the Scope 1 impact of these biofuels is considered equal to zero (ref. GHG Protocol), since it is considered that the same fuel source absorbs a quantity of CO<sub>2</sub> during growth equivalent to that released through combustion (Source of Emission Factors: DEFRA UK - Conversion factors)

<sup>11</sup> The calculation of the avoided emissions is based on a comparative assessment between the emissions of public rail and road transport, compared to the corresponding emissions that would have occurred by using private cars and between the emissions of freight rail transport, compared to the corresponding emissions that would have occurred by using trucks. Sources: EIB Project Carbon Footprint Methodologies, 2020.

<sup>12</sup> The scope for GHG emissions intensity ratios refers to the circulation of railway companies and local public transport companies. The emissions for railway and road traction are set out as a ratio to transported passenger-km and tonne-km. The land Traffic Units (TUI) equal the sum of passenger-km and tonne-km. The figures include electricity dissipated along the railway infrastructure.

<sup>13</sup> The FS Italiane group's carbon intensity was calculated considering its CO<sub>2</sub> emissions, compared to traffic units (TU), which equal the sum of passenger-km and tonne-km transported by the Companies in the scope of the Sustainability Report

<sup>14</sup> The calculation of the carbon efficiency indicator considered the production data (train-km) provided by the Railway Companies, using the RFI network, consistently with the methodological approach of the previous years.

<sup>15</sup> The figures are as reported at year-end in N+1. In this report, the figures of the previous years (2021 and 2020) might have been slightly updated

## GRI 306 - Waste

Waste produced by type (Group) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 306-3-4-5
<b>Total waste produced</b>	t	339,186	401,754	351,229	
Municipal waste	t	6,054	7,189	5,736	
- sorted waste	t	2,147	2,200	1,774	
Urban waste at stations	t	14,821	10,439	9,420	
- sorted waste	t	4,550	3,228	2,950	
Non-hazardous special waste	t	266,458	323,465	274,982	
Hazardous special waste	t	51,853	60,660	61,092	

<sup>1</sup> The amount of special waste produced is calculated based on the amounts reported in the Waste Identification Forms. The amounts related to waste classified as urban waste are based on the waste's weight on a scale or the average weight of bags of waste produced.

Waste produced by type (work sites) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 306-2
<b>Total waste produced</b>	t	1,536,246	1,482,999	1,228,306	
Non-hazardous special waste	t	1,491,834	1,462,731	1,202,465	
Hazardous special waste	t	44,412	20,268	25,841	

<sup>1</sup> Any differences from the data provided in the previous reporting period are due to the change in the sample of work sites considered and the actual stage of completion of the works, also in terms of work type.

Waste sent for treatment (Group) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 306-2
<b>Total waste sent for treatment<sup>2</sup></b>	<b>t</b>	<b>318,311</b>	<b>384,126</b>	<b>336,074</b>	
<b>Non-hazardous special waste sent for treatment</b>	<b>t</b>	<b>266,458</b>	<b>323,465</b>	<b>274,982</b>	
- sent for recovery	t	255,371	310,638	263,891	
Non-hazardous special waste - sent for recovery - preparation for reuse and storage	%	93	n.a.	n.a.	
Non-hazardous special waste - sent for recovery - for recycling	%	4	n.a.	n.a.	
Non-hazardous special waste - sent for recovery - other recovery operations	%	4	n.a.	n.a.	
- sent for disposal <sup>3</sup>	t	11,087	12,827	11,091	
Non-hazardous special waste - sent for disposal - incineration	%	0	n.a.	n.a.	
Non-hazardous special waste - sent for disposal - sent to landfill	%	5	n.a.	n.a.	
Non-hazardous special waste - sent for recovery - other disposal operations	%	95	n.a.	n.a.	
<b>Hazardous special waste sent for treatment</b>	<b>t</b>	<b>51,853</b>	<b>60,660</b>	<b>61,092</b>	
- sent for recovery	t	49,645	56,553	58,501	
Hazardous special waste - sent for recovery - preparation for reuse and storage	%	94	n.a.	n.a.	
Hazardous special waste - sent for recovery - for recycling	%	4	n.a.	n.a.	
Hazardous special waste - sent for recovery - other recovery operations	%	2	n.a.	n.a.	
- sent for disposal <sup>3</sup>	t	2,208	4,107	2,591	
Hazardous special waste - sent for disposal - incineration	%	0	n.a.	n.a.	
Hazardous special waste - sent for disposal - sent to landfill	%	11	n.a.	n.a.	
Hazardous special waste - sent for recovery - other disposal operations	%	89	n.a.	n.a.	

<sup>1</sup> Group companies manage the waste generated pursuant to It. Legislative Decree 152/06 and the waste is collected by companies authorised for transport or subjects authorised for waste disposal/recovery operations or sent to the public collection service.

<sup>2</sup> Special waste, non hazardous and hazardous, is sent to an external site for treatment.

<sup>3</sup> Pursuant to national regulations, "waste disposal with energy recovery", as indicated in GRI notice 306-5, is considered recovery activity hence reported under "Non hazardous special waste - sent for recovery - other recovery operations" and "Hazardous special waste - sent for recovery - other recovery operations"

Waste sent for treatment (work sites) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 306-2
<b>Total waste sent for treatment</b>	<b>t</b>	<b>1,415,320</b>	<b>1,391,504</b>	<b>1,198,032</b>	
<b>Non-hazardous special waste sent for treatment</b>	<b>t</b>	<b>1,377,729</b>	<b>1,378,751</b>	<b>1,172,206</b>	
- sent for recovery	%	92.4	82	90.5	
- sent for disposal	%	7.6	18	9.5	
<b>Hazardous special waste sent for treatment</b>	<b>t</b>	<b>37,591</b>	<b>12,754</b>	<b>25,826</b>	
- sent for recovery	%	86.3	40.4	1.4	
- sent for disposal	%	13.7	59.6	98.6	

<sup>1</sup> Any differences from the data provided in the previous reporting period are due to the change in the sample of work sites considered and the actual stage of completion of the works, also in terms of work type.

Noise (new lines or those being upgraded and operating lines)	Measurement unit	2022	2021	2020	GRI n.a.
Noise-dampening barriers built (total accumulated length per year)	km	694	682	661	

## GRI 308: Supplier environmental assessment

Suppliers screened using environmental criteria	Measurement unit	2022	2021	2020	GRI 308-1
New suppliers that were screened using environmental criteria	%	14	18	25	





# KPI - SOCIAL

## GRI 2 - General disclosures<sup>1</sup>

Employees by employment contract by gender (reduced scope)	Measurement unit	2022	2021	2020	GRI 2-7
<b>Total</b>		<b>64,599</b>	<b>62,301</b>	<b>59,363</b>	
<b>Permanent</b>	no.	<b>64,531</b>	<b>62,256</b>	<b>59,283</b>	
- women	no.	12,608	11,700	10,828	
- men	no.	51,923	50,556	48,455	
<b>Fixed term</b>	no.	<b>65</b>	<b>44</b>	<b>78</b>	
- women	no.	7	1	4	
- men	no.	58	43	74	
<b>Other</b>	no.	<b>3</b>	<b>1</b>	<b>2</b>	
- women	no.	0	0	0	
- men	no.	3	1	2	

Employees by employment contract by geographical segment (reduced scope)	Measurement unit	2022	2021	2020	GRI 2-7
<b>Total</b>		<b>64,599</b>	<b>62,301</b>	<b>59,363</b>	
<b>Permanent</b>	no.	<b>64,531</b>	<b>62,256</b>	<b>59,283</b>	
North	no.	26,748	26,354	25,919	
Centre	no.	19,499	18,421	17,831	
South and islands	no.	18,010	17,246	15,369	
Abroad	no.	274	235	164	
<b>Fixed term</b>	no.	<b>65</b>	<b>44</b>	<b>78</b>	
North	no.	2	3	8	
Centre	no.	15	8	7	
South and islands	no.	48	33	63	
Abroad	no.	0	0	0	
<b>Other</b>	no.	<b>3</b>	<b>1</b>	<b>2</b>	
North	no.	0	0	0	
Centre	no.	1	0	0	
South and islands	no.	0	0	0	
Abroad	no.	2	1	2	

Employees by type of employment by gender (reduced scope)	Measurement unit	2022	2021	2020	GRI 2-7
<b>Total</b>		<b>64,599</b>	<b>62,301</b>	<b>59,363</b>	
<b>Full Time</b>	no.	<b>64,059</b>	<b>61,743</b>	<b>58,703</b>	
- women	no.	12,221	11,296	10,346	
- men	no.	51,838	50,447	48,357	
<b>Part time</b>	no.	<b>537</b>	<b>557</b>	<b>658</b>	
- women	no.	394	405	486	
- men	no.	143	152	172	
<b>Other</b>	no.	<b>3</b>	<b>1</b>	<b>2</b>	
- women	no.	0	0	0	
- men	no.	3	1	2	

<sup>1</sup> The "reduced scope" for 2022 data concerns the following companies: FS Italiane S.p.A., RFI, Trenitalia, Ferservizi, Italferr, FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail, Mercitalia Intermodal, Busitalia Veneto, Busitalia Rail Service, Busitalia Campania, Grandi Stazioni Rail, Grandi Stazioni Immobiliare, Terminali Italia, Italcertifer, Nugo, FS Technology, Cremonesi Workshop, FS International and Ferrovie del Sud-Est. The total number of employees in this scope of analysis is 64,559, approximately 76% of the total workforce.

Non employees <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 2-7
Staff-leasing <sup>2</sup>	no.	289	292	212	

<sup>1</sup> Data collection started with the 2022 annual reporting process.  
<sup>2</sup> The "reduced scope" for 2022 data concerns the following companies: FS, TRI, Italferr, RFI, Ferservizi, FS Sistemi Urbani, Terminali Italia, Metropark, Fercredit, Mercitalia Logistics, Busitalia – Sita Nord, Busitalia Veneto, Busitalia Campania, Busitalia Rail Service, Italcertifer, Mercitalia Shunting & Terminal, Mercitalia Rail, Ferrovie del Sud-Est, Cremonesi Workshop, FS Technology, SAVIT, Infrarail Firenze, Blu Jet and Blufferies.

## GRI 401 - Employment<sup>1</sup>

Hires by gender/ contract type (scope of the consolidated financial statements)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Total hires by gender/ contract type</b>	no.	<b>9,317</b>	<b>8,680</b>	<b>6,100</b>	
Apprenticeship	no.	3,296	3,121	1,911	
	%	35.4	36.0	31.3	
- women	no.	718	620	343	
- men	no.	2,578	2,501	1,568	
Fixed term	no.	2,469	1,969	2,055	
	%	26.5	22.7	33.7	
- women	no.	470	374	393	
- men	no.	1,999	1,595	1,662	
Permanent	no.	3,520	3,572	2,068	
	%	37.8	41.2	33.9	
- women	no.	978	809	523	
- men	no.	2,542	2,763	1,545	
Other contracts	no.	32	18	66	
	%	0.3	0.2	1.1	
- women	no.	0	4	4	
- men	no.	32	14	62	

Hires by age bracket (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Total hires by age</b>	<b>no.</b>	<b>5,910</b>	<b>5,889</b>	<b>3,168</b>	
Under 20 years	no.	623	579	234	
	%	10.5	9.8	7.4	
- women	no.	112	83	27	
- men	no.	511	496	207	
Between 21 and 30 years	no.	3,971	3,864	2,218	
	%	67.2	65.6	70.0	
- women	no.	985	884	496	
- men	no.	2,986	2,980	1,722	
Between 31 and 40 years	no.	840	939	393	
	%	14.2	15.9	12.4	
- women	no.	245	203	131	
- men	no.	595	736	262	
Between 41 and 50 years	no.	328	343	189	
	%	5.5	5.8	6.0	
- women	no.	68	69	33	
- men	no.	260	274	156	
Between 51 and 60 years	no.	122	141	115	
	%	2.1	2.4	3.6	
- women	no.	14	14	4	
- men	no.	108	127	111	
Over 60 years	no.	26	23	19	
	%	0.4	0.4	0.6	
- women	no.	1	0	0	
- men	no.	25	23	19	

Outgoing employees by age bracket (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Total outgoing employees by age bracket</b>	<b>no.</b>	<b>3,612</b>	<b>4,244</b>	<b>4,535</b>	
Under 20 years	no.	21	9	7	
	%	0.6	0.2	0.2	
- women	no.	2	4	2	
- men	no.	19	5	5	
Between 21 and 30 years	no.	421	285	141	
	%	11.7	6.7	3.1	
- women	no.	76	57	32	
- men	no.	345	228	109	
Between 31 and 40 years	no.	285	226	113	
	%	7.9	5.3	2.5	
- women	no.	58	41	17	
- men	no.	227	185	96	
Between 41 and 50 years	no.	159	130	120	
	%	4.4	3.1	2.6	
- women	no.	16	13	6	
- men	no.	143	117	114	
Between 51 and 60 years	no.	610	852	986	
	%	16.9	20.1	21.7	
- women	no.	66	69	87	
- men	no.	544	783	899	
Over 60 years	no.	2,116	2,742	3,168	
	%	58.6	64.6	69.9	
- women	no.	287	326	338	
- men	no.	1,829	2,416	2,830	

Turnover by age bracket (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Total Turnover</b>	<b>%</b>	<b>15.1</b>	<b>16.6</b>	<b>12.9</b>	
Under 20 years	%	1.02	0.96	0.40	
Between 21 and 30 years	%	6.96	6.79	3.94	
Between 31 and 40 years	%	1.78	1.91	0.85	
Between 41 and 50 years	%	0.77	0.78	0.52	
Between 51 and 60 years	%	1.16	1.63	1.84	
Over 60 years	%	3.40	4.53	5.32	

Hires by geographical segment (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Hires by geographical segment</b>	<b>no.</b>	<b>5,910</b>	<b>5,889</b>	<b>3,168</b>	
<b>Italy</b>	<b>no.</b>	<b>5,804</b>	<b>5,794</b>	<b>3,113</b>	
- North	no.	2,030	2,358	1,147	
- Centre	no.	2,016	1,610	957	
- South and islands	no.	1,758	1,826	1,009	
<b>Abroad</b>	<b>no.</b>	<b>106</b>	<b>95</b>	<b>55</b>	
<b>Italia</b>					
- North	%	34.3	40.0	36.2	
- Centre	%	34.1	27.3	30.2	
- South and islands	%	29.7	31.0	31.8	
<b>Abroad</b>	<b>%</b>	<b>1.8</b>	<b>1.6</b>	<b>1.7</b>	

Outgoing employees by geographical segment (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Outgoing employees by geographical segment</b>	<b>no.</b>	<b>3,612</b>	<b>4,244</b>	<b>4,535</b>	
<b>Italy</b>	<b>no.</b>	<b>3,542</b>	<b>4,217</b>	<b>4,517</b>	
- North	no.	1,602	1,861	1,967	
- Centre	no.	874	971	1,020	
- South and islands	no.	1,066	1,385	1,530	
<b>Abroad</b>	<b>no.</b>	<b>70</b>	<b>27</b>	<b>18</b>	
<b>Italia</b>					
- North	%	44.4	43.9	43.4	
- Centre	%	24.2	22.9	22.5	
- South and islands	%	29.5	32.6	33.7	
<b>Abroad</b>	<b>%</b>	<b>1.9</b>	<b>0.6</b>	<b>0.4</b>	

Turnover by geographical segment (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Total turnover</b>	<b>%</b>	<b>15.1</b>	<b>16.6</b>	<b>12.9</b>	
<b>Italia</b>					
- North	%	5.76	6.91	5.20	
- Centre	%	4.58	4.23	3.30	
- South and islands	%	4.48	5.26	4.24	
<b>Abroad</b>	<b>%</b>	<b>0.28</b>	<b>0.20</b>	<b>0.12</b>	

Turnover by gender (reduced scope)	Measurement unit	2022	2021	2020	GRI 401-1
<b>Total Turnover</b>	%	<b>15.1</b>	<b>16.6</b>	<b>12.9</b>	
Women	%	3.06	2.89	1.96	
Men	%	12.04	13.71	10.91	

<sup>1</sup> The "reduced scope" for 2022 data concerns the following companies: FS Italiane S.p.A., RFI, Trenitalia, Ferservizi, Italferr, FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail, Mercitalia Intermodal, Busitalia Veneto, Busitalia Rail Service, Busitalia Campania, Grandi Stazioni Rail, Grandi Stazioni Immobiliare, Terminali Italia, Italcertifer, Nugo, FS Technology, Cremonesi Workshop, FS International and Ferrovie del Sud-Est. The total number of employees in this scope of analysis is 64,559, approximately 76% of the total workforce.

## GRI 403 - Occupational health and safety (reduced scope)<sup>1</sup>

Health and safety organisation	Measurement unit	2022	2021	2020	GRI 403-4
Number of production units	no.	148	125	128	
Production units with occupational safety certification	no.	126	123	125	
Prevention and Protection Officers	no.	138	114	117	
Company doctors	no.	263	213	206	
Workers' Safety Representatives	no.	550	447	461	
Personnel who received health monitoring check-ups	no.	47,612	36,530	38,472	
Personnel who received railway safety medical check-ups	no.	12,733	14,165	10,832	

Injuries indemnified by INAIL by type	Measurement unit	2022	2021	2020	GRI 403-9
<b>Injuries in the workplace</b>	<b>no.</b>	<b>655</b>	<b>909</b>	<b>835</b>	
- women	no.	106	132	108	
- men	no.	549	777	727	
<b>Fatal injuries</b>	<b>no.</b>	<b>3</b>	<b>2</b>	<b>6</b>	
- women	no.	0	0	0	
- men	no.	3	2	6	
<b>Serious injuries<sup>2</sup></b>	<b>no.</b>	<b>181</b>	<b>274</b>	<b>250</b>	
- women	no.	28	33	28	
- men	no.	153	241	222	
<b>Injuries in transit</b>	<b>no.</b>	<b>153</b>	<b>236</b>	<b>199</b>	
- women	no.	39	39	43	
- men	no.	114	197	156	

Frequency of injuries indemnified by INAIL (IR - Injury Rate) <sup>3</sup>	Measurement unit	2022	2021	2020	GRI 403-9
Total frequency rate	i.	9.63	15.28	13.98	
Frequency (women)	i.	7.93	12.03	10.11	
Frequency (men)	i.	10.05	16.02	14.82	

Severity of injuries indemnified by INAIL (LDR - Lost Day Rate) <sup>4</sup>	Measurement unit	2022	2021	2020	GRI 403-9
Severity rate	i.	415	591	613	
Severity rate (women)	i.	296	423	336	
Severity rate (men)	i.	444	630	669	

<sup>1</sup> The "reduced scope" for 2022 data concerns the following companies: FS Italiane, RFI, Trenitalia, Ferservizi, Italferr, FS Sistemi Urbani, Italcertifer, Mercitalia Logistics, Mercitalia Rail, Busitalia - Sita Nord, Anas and FS Technology.

<sup>2</sup> Serious injuries are those that result in more than 40 days of missed work.

<sup>3</sup> Frequency rate: [no. of injuries in the workplace/amount]x 1,000 employees, calculated in accordance with European ESAW standards.

<sup>4</sup> Severity rate: [number of missed days/amount]x 1,000 employees.

Injuries to employees of contractors <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 403-9
Injuries	no.	174	202	214	
- fatalities	no.	1	0	2	

<sup>1</sup> The data refer to sites for civil and technological contracts in which Italferr is involved as works manager/coordinator during performance and for the contracts for new HS/HC lines awarded to general contractors in which Italferr provides works management and safety oversight as well as contracts awarded to general contractors in which Italferr provides oversight for both works management and safety.

Injury rate of employees of contractors <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 403-9
Frequency rate <sup>2</sup>	i.	13.19	18.09	26.21	
Severity rate <sup>3</sup>	i.	1.34	0.77	3.23	

<sup>1</sup> The data refer to sites for civil and technological contracts in which Italferr is involved as works manager/coordinator during performance and for the contracts for new HS/HC lines awarded to general contractors in which Italferr provides works management and safety oversight as well as contracts awarded to general contractors in which Italferr provides oversight for both works management and safety.

<sup>2</sup> Frequency rate: [number of injuries/hours worked]x 1,000,000.

Hours worked are calculated by multiplying the number of daily working hours (conventionally 8h/day) by the number of man days of blue collars.

<sup>3</sup> Severity rate: [(days of prognosis + conventional days for the fatalities)/hours worked]x 1,000.

Conventional days for fatalities are calculated by multiplying the number of fatalities by 7,500. Hours worked are calculated by multiplying the number of daily working hours (conventionally 8h/day) by the number of man days of blue collars.

GRI 404 - Training and education (reduced scope)<sup>1</sup>

Man-days of training by professional level and gender	Unità di misura	2022	2021	2020	GRI 404-1
<b>Total training days</b>	<b>man-days</b>	<b>815,613</b>	<b>659,530</b>	<b>517,855</b>	
Managers	no.	3,662	3,441	2,203	
- women	no.	1,138	1,084	590	
- men	no.	2,524	2,357	1,614	
Junior managers	no.	52,183	47,395	33,816	
- women	no.	10,044	9,085	5,702	
- men	no.	42,139	38,310	28,114	
White collars	no.	400,370	325,646	276,574	
- women	no.	111,107	89,985	76,311	
- men	no.	289,263	235,661	200,263	
Blue collars	no.	359,398	283,047	205,261	
- women	no.	9,662	8,525	7,912	
- men	no.	349,736	274,522	197,349	
Total women	no.	131,951	108,679	90,514	
Total men	no.	683,662	550,850	427,340	
<b>Average days of training per employee</b>	<b>no.</b>	<b>13.42</b>	<b>11.13</b>	<b>8.77</b>	





Performance and career development reviews <sup>2</sup>	Unità di misura	2022	2021	2020	GRI 404-3
<b>Employees who have had a performance and career development review</b>	no.	<b>17,349</b>	<b>15,092</b>	<b>13,076</b>	
Managers who have had a performance review	no.	754	698	670	
Junior managers who have had a performance review	no.	7,524	6,559	5,695	
White collars who have had a performance review	no.	8,943	7,737	6,711	
Blue collars who have had a performance review	no.	128	98	0	
Women who have had a performance review	%	26.00	25.00	24.00	
Men who have had a performance review	%	74.00	75.00	76.00	
<b>% who received a performance review out of the annual average number of employees<sup>3</sup></b>	%	<b>28.00</b>	<b>24.91</b>	<b>22.00</b>	
<b>Employees who have received an assessment of their potential</b>	no.	<b>2,407</b>	<b>1,395</b>	<b>1,153</b>	
Managers who have received an assessment of their potential	no.	13	9	6	
Junior managers who have received an assessment of their potential	no.	824	578	389	
White collars who have received an assessment of their potential	no.	1,557	804	758	
Blue collars who have received an assessment of their potential	no.	13	4	0	
Women who have received an assessment of their potential	%	35.00	32.00	28.00	
Men who have received an assessment of their potential	%	65.00	68.00	72.00	
<b>% who received an assessment of their potential out of the annual average number of employees<sup>3</sup></b>	%	<b>4.00</b>	<b>2.30</b>	<b>2.00</b>	

<sup>1</sup> The "reduced scope" for 2022 training data concerns the following companies: FS, RFI, Trenitalia, Busitalia - Sita Nord, Ferservizi, Italferr, FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail, FS Technology and Fondazione FS.

<sup>2</sup> The "reduced scope" for 2022 development data concerns the following companies: FS, RFI, Trenitalia, Busitalia Sita Nord, Ferservizi, Italferr, FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail, Ferrovie del Sud-Est, FS International and FS Technology.

<sup>3</sup> The average number of the year is calculated for the scope of reference (note 2).



GRI 405: Diversity and equal opportunity<sup>1</sup>

Breakdown of personnel by gender and position (scope as per consolidated financial statements)	Measurement unit	2022	2021	2020	GRI 405-1
<b>Total workforce (at 31 December)</b>	<b>no.</b>	<b>85,361</b>	<b>81,906</b>	<b>81,409</b>	
Managers	no.	1,070	998	1,004	
	%	1.25	1.22	1.23	
- women	no.	271	237	215	
- men	no.	799	761	789	
Junior managers	no.	12,936	12,285	11,896	
	%	15.2	15.0	14.6	
- women	no.	3,091	2,743	2,503	
- men	no.	9,845	9,542	9,393	
White collars	no.	41,692	39,934	38,829	
	%	48.8	48.8	47.7	
- women	no.	11,141	10,386	9,829	
- men	no.	30,551	29,548	29,000	
Blue collars	no.	29,663	28,689	29,680	
	%	34.8	35.0	36.5	
- women	no.	2,528	2,261	2,291	
- men	no.	27,135	26,428	27,389	
Of women	%	20.0	19.1	18.2	
Of men	%	80.0	80.9	81.8	
<b>Average number of the year</b>	<b>no.</b>	<b>82,998</b>	<b>81,365</b>	<b>81,838</b>	

Breakdown of personnel by geographical segment (scope as per consolidated financial statements)	Measurement unit	2022	2021	2020	GRI 405-1
<b>Total workforce</b>	<b>no.</b>	<b>85,361</b>	<b>81,906</b>	<b>81,409</b>	
North	no.	29,144	28,724	28,196	
	%	34.1	35.1	34.6	
Centre	no.	23,944	22,675	23,273	
	%	28.1	27.7	28.6	
South and islands	no.	22,193	21,178	20,618	
	%	26.0	25.9	25.3	
Abroad	no.	10,080	9,329	9,322	
	%	11.8	11.4	11.5	

Breakdown of personnel by age bracket (scope as per consolidated financial statements)	Measurement unit	2022	2021	2020	GRI 405-1
<b>Total workforce</b>	<b>no.</b>	<b>85,361</b>	<b>81,906</b>	<b>81,409</b>	
Under 20 years	no.	616	558	338	
	%	0.7	0.7	0.4	
Between 21 and 30 years	no.	19,332	17,077	14,952	
	%	22.6	20.8	18.4	
Between 31 and 40 years	no.	19,190	17,861	16,825	
	%	22.5	21.8	20.7	
Between 41 and 50 years	no.	19,075	18,370	18,406	
	%	22.3	22.4	22.6	
Between 51 and 60 years	no.	18,588	20,159	22,653	
	%	21.8	24.6	27.8	
Over 60 years	no.	8,560	7,881	8,235	
	%	10.0	9.6	10.1	

Breakdown of personnel by age bracket (scope as per consolidated financial statements)	Measurement unit	2022	2021	2020	GRI 405-1
<b>Managers</b>	<b>no.</b>	<b>1,070</b>	<b>998</b>	<b>1.004</b>	
Under 20 years	%	0%	0.0	0.0	
Between 21 and 30 years	%	0%	0.0	0.0	
Between 31 and 40 years	%	5%	4.0	4.4	
Between 41 and 50 years	%	37%	39.8	38.1	
Between 51 and 60 years	%	46%	44.5	45.0	
Over 60 years	%	12%	11.7	12.5	
<b>Junior managers</b>	<b>no.</b>	<b>12,936</b>	<b>12,285</b>	<b>11,896</b>	
Under 20 years	%	0%	0.0	0.0	
Between 21 and 30 years	%	4%	2.5	1.2	
Between 31 and 40 years	%	18%	16.3	13.7	
Between 41 and 50 years	%	32%	31.6	30.3	
Between 51 and 60 years	%	30%	33.8	38.1	
Over 60 years	%	16%	15.8	16.7	
<b>White collars</b>	<b>no.</b>	<b>41,692</b>	<b>39,934</b>	<b>38,829</b>	
Under 20 years	%	1%	0.6	0.3	
Between 21 and 30 years	%	26%	23.8	21.6	
Between 31 and 40 years	%	25%	24.6	22.8	
Between 41 and 50 years	%	21%	20.9	20.7	
Between 51 and 60 years	%	18%	21.3	25.4	
Over 60 years	%	9%	8.7	9.2	
<b>Blue collars</b>	<b>no.</b>	<b>29,663</b>	<b>28,689</b>	<b>29,680</b>	
Under 20 years	%	1%	1.1	0.7	
Between 21 and 30 years	%	28%	25.3	21.6	
Between 31 and 40 years	%	21%	20.9	21.3	
Between 41 and 50 years	%	19%	20.1	21.5	
Between 51 and 60 years	%	22%	24.5	26.3	
Over 60 years	%	10%	8.2	8.6	

Employees with disabilities (reduced scope)	Measurement unit	2022	2021	2020	GRI 405-1
Employees with disabilities <sup>3</sup>	%	2.0%	2.1%	2.2%	

<sup>3</sup> The "reduced scope" for 2022 data on employees with disabilities concerns the following companies: FS SpA, RFI, Terminali Italia, Grandi Stazioni Rail, Italferr, Cremonesi Workshop, Trenitalia, Busitalia Campania, Busitalia Veneto, Busitalia Rail Service, Mercitalia Logistics, Mercitalia Rail, Mercitalia Intermodal, FS Sistemi Urbani, Grandi Stazioni Immobiliare, Ferservizi, Italcertifer, Nugo, FS Technology.

Ratio <sup>2</sup> of Gross Annual Remuneration and Total Annual Remuneration (reduced scope)	Measurement unit	2022	2021	2020	GRI 405-2
<b>Managers</b>					
GAR	%	88.0	88.6	89.9	
TAR	%	88.8	86.1	88.7	
<b>Junior managers</b>					
GAR	%	99.6	100.8	101.5	
TAR	%	96.7	96.9	97.2	
<b>White collars</b>					
GAR	%	97.2	97.2	96.8	
TAR	%	84.6	84.8	85.5	
<b>Blue collars</b>					
GAR	%	100.9	102.4	101.6	
TAR	%	94.6	95.3	96.8	

<sup>1</sup> The "reduced scope" for 2022 data concerns the following companies: FS, RFI, Trenitalia, Ferservizi, Italferr, FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail, Mercitalia Intermodal, Busitalia Veneto, Busitalia Rail Service, Busitalia Campania, Grandi Stazioni Rail, Grandi Stazioni Immobiliare, Terminali Italia, Italcertifer, Nugo, FS Technology, Cremonesi Workshop, FS International and Ferrovie del Sud-Est. The total number of employees in this scope of analysis is 64,559, approximately 76% of the total workforce.

<sup>2</sup> Ratio of women's annual remuneration to men's annual remuneration.

## GRI 414 - Supplier social assessment

Suppliers screened using social criteria	Measurement unit	2022	2021	2020	GRI 414-1
New suppliers that were screened using social criteria	%	14	18	25	

## GRI 416 - Customer health and safety

Infrastructure - Railway network - Italy (accident rate according to the ERA classification - significant accidents <sup>1</sup> )	Measurement unit	2022	2021	2020	GRI 416-1 416-2
<b>Train collisions (total)</b>	<b>number</b>	<b>4</b>	<b>5</b>	<b>2</b>	
- due to external events <sup>2</sup>	number	2	4	0	
- due to internal events <sup>3</sup>	number	2	1	2	
<b>Train collision with railway vehicle</b>	<b>number</b>	<b>1</b>	<b>1</b>	<b>1</b>	
- due to external events <sup>2</sup>	number	0	0	0	
- due to internal events <sup>3</sup>	number	1	1	1	
<b>Train collision with an obstacle blocking the tracks</b>	<b>number</b>	<b>3</b>	<b>4</b>	<b>1</b>	
- due to external events <sup>2</sup>	number	2	4	0	
- due to internal events <sup>3</sup>	number	1	0	1	
<b>Train derailings</b>	<b>number</b>	<b>1</b>	<b>1</b>	<b>6</b>	
- due to external events <sup>2</sup>	number	0	0	0	
- due to internal events <sup>3</sup>	number	1	1	6	
<b>Accidents at level crossings</b>	<b>number</b>	<b>12</b>	<b>7</b>	<b>6</b>	
- due to external events <sup>2</sup>	number	12	7	6	
- due to internal events <sup>3</sup>	number	0	0	0	
<b>Fire on rolling stock</b>	<b>number</b>	<b>1</b>	<b>0</b>	<b>0</b>	
- due to external events <sup>2</sup>	number	0	0	0	
- due to internal events <sup>3</sup>	number	1	0	0	
<b>Other</b>	<b>number</b>	<b>3</b>	<b>12</b>	<b>10</b>	
- due to external events <sup>2</sup>	number	0	0	0	
- due to internal events <sup>3</sup>	number	3	12	10	
<b>Injuries to people involving rolling stock in motion (excluding suicides and attempted suicides)</b>	<b>number</b>	<b>93</b>	<b>61</b>	<b>56</b>	
- due to external events <sup>2</sup>	number	91	59	52	
- due to internal events <sup>3</sup>	number	2	2	4	
<b>Total significant accidents<sup>4</sup></b>	<b>number</b>	<b>114</b>	<b>86</b>	<b>80</b>	
- due to external events <sup>2</sup>	number	105	70	58	
- due to internal events <sup>3</sup>	number	9	16	22	

<sup>1</sup> Any accident involving at least one rail vehicle in motion, resulting in at least one killed or seriously injured person, or in significant damage to stock, track, other installations or environment, or extensive disruptions to traffic. Accidents in workshops, warehouses and depots are excluded.

<sup>2</sup> Accident due to events outside the railway system

<sup>3</sup> Accident due to events within the railway system

<sup>4</sup> The increase in 2022 of significant accidents (+28 compared to 2021) is mainly due to the increase in "Accidents to people involving moving rolling stock" (+32), "Accidents at level crossings" (+5) and "Fires on rolling stock" (+1); the events relating to "Others" (-9) and "Train collisions" (-1) decreased. "Train derailings" are stable at 1.

Infrastructure - Railway network - Italy (Consequences for people)	Measurement unit	2022	2021	2020	GRI 416-1 416-2
Deaths <sup>1</sup> - Employees or contractors <sup>2</sup>	number	2	2	4	
Deaths - Railway companies	number	0	1	2	
Deaths - Passengers <sup>3</sup>	number	3	1	2	
Deaths - Level crossing users	number	7	4	4	
Deaths - Other people on the pavement	number	0	0	0	
Deaths - Other people not on the pavement	number	0	0	0	
Deaths - People crossing the tracks wrongly	number	68	42	34	
Serious injuries <sup>4</sup> - Employees or contractors	number	1	3	4	
Serious injuries - Railway companies	number	1	0	0	
Serious injuries - Passengers	number	1	3	0	
Serious injuries - Level crossing users	number	4	2	0	
Serious injuries - Other people on the pavement	number	0	0	0	
Serious injuries - Other people not on the pavement	number	0	0	0	
Serious injuries - People crossing the tracks wrongly	number	21	19	18	

<sup>1</sup> Death: any person who deceased immediately or within 30 days following the accident. Suicides, deaths for natural causes or criminal deaths are excluded.

<sup>2</sup> Employees or contractors: the people who work for the railway and are in service at the time of the incident. They include the train crew and personnel managing rolling stock and infrastructures (including contractors' and independent contractors' personnel).

<sup>3</sup> Passengers: any person, other than the on-board crew, travelling on the train. Injury statistics include those involving passengers attempting to board/deboard moving trains.

<sup>4</sup> Injuries (serious): any person injured in an accident and hospitalised for more than 24 hours. Suicide attempts are excluded.

Infrastructure - Railway network - Greece (accident rate according to the ERA classification - significant accidents <sup>1</sup> )	Measurement unit	2022	2021	2020	GRI 416-1 416-2
Train collision with railway vehicle - absolute value	number	1	1	0	
Train collision with an obstacle - absolute value	number	2	1	0	
Train derailings - absolute value	number	1	1	1	
Accidents at level crossings - absolute value	number	1	6	2	
Injuries to people involving rolling stock in motion - absolute value	number	8	6	5	
Fire on rolling stock - absolute value	number	0	0	0	
Other - absolute value	number	0	0	1	

<sup>1</sup> Any accident involving at least one rail vehicle in motion, resulting in at least one killed or seriously injured person, or in significant damage to stock, track, other installations or environment, or extensive disruptions to traffic. Accidents in workshops, warehouses and depots are excluded.

## Infrastructure - Roadway and motorway network

GRI  
416-1  
416-2

The information on mobility service (Infomobilità) provides real time information on traffic which is shared with the company units in charge of internal and external communication. The monthly, quarterly, half-yearly and yearly reports derived from the thorough Data analysis are sent to the individual local sites and company management to enable prompt monitoring of the incidents, identifying the type and location, investigating the claims/contributing causes of accidents and any recurrences along the entire Anas road network broken down by 2 km stretches. Considering the increased network managed and the gradual return to normality due to the end of the health emergency, the statistics show a 17.5% increase in accidents, compared to the 2021 figure, and a 17.3% increase in claims classified as "Independent Accidents". In relation to the previous year, there was also a 4% increase in fatal events and a 19.8% increase in those involving injuries. The collection of data and the Data analysis activity also involved weather events, making it possible to send to the Local Facilities – on a monthly, quarterly, half-yearly and yearly basis – a specific report relating to the ensuing critical issues affecting the road network, including events classified as "Floods" and "Landslides".

Road passenger transport (Umbria)	Measurement unit	2022	2021	2020	GRI 416-1 416-2
Injuries	number	33	39	42	
Days of incapacity	number of days	1,165	1,245	1,330	
Slipping/Tripping - Depot/Off-site	number	8	7	8	
Assault	number	3	4	3	
Road accident	number	2	3	2	
Boarding/Deboarding bus	number	9	9	10	
In transit	number	2	9	7	
Sundry	number	9	7	10	

Road passenger transport (Veneto) <sup>1</sup>	Measurement unit	2022	2021	2020 <sup>2</sup>	GRI 416-1 416-2
<b>Total claims</b>	<b>number</b>	<b>656</b>	<b>568</b>		
With liability	number	149	138		
Without liability	number	127	92		
Internal claim without liability	number	197	150		
Precautionary	number	87	41		
Joint liability	number	3	5		
Transport claim without liability	number	46	44		
Internal investigation/event denied	number	24	9		
Vandalism	number	11	44		
Unclaimed damage reported without liability	number	3	25		
Fire	number	3	9		
Spillage on road	number	6	11		

<sup>1</sup> The data aggregate the accidents recorded in relation to the rolling stock of Busitalia Veneto.

<sup>2</sup> 2020 data are not reported as the format of gathering data changed during the year.

#### Road passenger transport (Campania)

GRI  
416-1  
416-2

Twenty-eight accidents occurred in 2022, 2 of which were not recognised by INAIL and 3 are pending the outcome from said Institute.



## GRI 419 - Socioeconomic compliance

Disputes with employees (reduced scope) <sup>1</sup>	Measurement unit	2022	2021	2020	GRI 419-1
Claims notified during the year	no.	1,787	1,656	1,865	
Pending disputes	no.	2,561	2,603	2,926	
Economic value of the disputes	euro	57,847,263	50,752,546	48,894,570	

<sup>1</sup> The "reduced scope" for 2021 data concerns the following companies: FS SpA, RFI, Trenitalia, Ferservizi, Italferr, FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail, Mercitalia Intermodal, Busitalia Veneto, Busitalia Rail Service, Busitalia Campania, Grandi Stazioni Rail, Grandi Stazioni Immobiliare, Terminali Italia, Italcertifier, Nugo, FS Technology, Cremonesi Workshop, FS International and Ferrovie del Sud-Est. The total number of employees in this scope of analysis is 62,301, approximately 76% of the total workforce.



## European taxonomy (EU Regulation 852/20)

Year 2022

Turnover KPI <sup>1</sup>						
Economic activity	Turnover		DNSH and minimum safeguards	Transition Activities (%)	Enabling Activities (%)	Share funded with bonds or debt securities (%)
	Value in million Euro	%				
<b>A1) Eligible and environmentally sustainable activities</b>	<b>8,274</b>	<b>60.6%</b>		<b>4.2%</b>	<b>22.9%</b>	<b>27.1%</b>
3.3 Manufacture of low carbon technologies for transport	2.0	0.01%			100%	
6.1 Passenger interurban rail transport	5,075.7	37.15%		0.1%		42.4%
6.2 Freight rail transport	789.4	5.78%				11.3%
6.3 Urban and suburban transport, road passenger transport	509.1	3.73%		68.1%		
6.6 Freight transport services by road	0.0	0.00%				
6.7 Inland passenger water transport	0.0	0.00%				
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	0.0	0.00%				
6.11 Sea and coastal passenger water transport	0.0	0.00%				
6.12 Retrofitting of sea and coastal freight and passenger water transport	0.0	0.00%				
6.14 Infrastructure for rail transport	1,843.8	13.49%			99.8%	0.1%
6.15 Infrastructure enabling low-carbon road transport and public transport	53.8	0.39%			100%	
7.2 Renovation of existing buildings	0.0	0.00%				
7.3 Installation, maintenance and repair of energy efficiency equipment	0.0	0.00%				
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.05	0.00%			100%	
7.6 Installation, maintenance and repair of renewable energy technologies	0.0	0.00%				
7.7 Acquisition and ownership of buildings	0.0	0.00%				

Turnover KPI <sup>1</sup>						
Economic activity	Turnover		DNSH and minimum safeguards	Transition Activities (%)	Enabling Activities (%)	Share funded with bonds or debt securities (%)
	Value in million Euro	%				
<b>A2) Eligible and environmentally unsustainable activities</b>	<b>1,607</b>	<b>11.8%</b>				
3.3 Manufacture of low carbon technologies for transport	0.0	0.00%				
6.1 Passenger interurban rail transport	982.4	7.19%				
6.2 Freight rail transport	68.0	0.50%				
6.3 Urban and suburban transport, road passenger transport	130.6	0.96%				
6.6 Freight transport services by road	2.0	0.01%				
6.7 Inland passenger water transport	1.5	0.01%				
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	27.2	0.20%				
6.11 Sea and coastal passenger water transport	2.5	0.02%				
6.12 Retrofitting of sea and coastal freight and passenger water transport	0.0	0.00%				
6.14 Infrastructure for rail transport	289.3	2.12%				
6.15 Infrastructure enabling low-carbon road transport and public transport	0.0	0.00%				
7.2 Renovation of existing buildings	1.1	0.01%				
7.3 Installation, maintenance and repair of energy efficiency equipment	0.0	0.00%				
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.0	0.00%				
7.6 Installation, maintenance and repair of renewable energy technologies	0.0	0.00%				
7.7 Acquisition and ownership of buildings	101.9	0.75%				
<b>A) Turnover of eligible activities for the taxonomy</b>	<b>9,880</b>	<b>72.3%</b>				
<b>A) Turnover of ineligible activities for the taxonomy</b>	<b>3,784</b>	<b>27.7%</b>				
<b>Total turnover pursuant to Regulation 852/2020</b>	<b>13,664</b>	<b>100%</b>				

<sup>1</sup>The turnover KPI was calculated as the ratio between the proportion of revenue derived from products or services associated with taxonomy-aligned economic activities to total consolidated income (Item "Revenue and income" in the consolidated Financial Statements). Revenues from products and services associated with climate change-adapted economic activities are not included in the numerator of the Turnover KPI.

OpEx KPI <sup>1</sup>					
Economic activity	Operating expenses		DNSH and minimum safeguards	Transition Activities (%)	Enabling Activities (%)
	Value in million Euro	%			
<b>A1) Eligible and environmentally sustainable activities</b>	<b>2,236</b>	<b>44.5%</b>		<b>2.4%</b>	<b>44.9%</b>
3.3 Manufacture of low carbon technologies for transport	8.7	0.17%			100%
6.1 Passenger interurban rail transport	769.3	15.30%		0.04%	
6.2 Freight rail transport	108.1	2.15%			
6.3 Urban and suburban transport, road passenger transport	74.3	1.48%		70.5%	
6.6 Freight transport services by road	0.0	0.00%			
6.7 Inland passenger water transport	0.0	0.00%			
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	0.0	0.00%			
6.11 Sea and coastal passenger water transport	0.0	0.00%			
6.12 Retrofitting of sea and coastal freight and passenger water transport	0.0	0.00%			
6.14 Infrastructure for rail transport	940.1	18.70%			100%
6.15 Infrastructure enabling low-carbon road transport and public transport	335.6	6.67%			16%
7.2 Renovation of existing buildings	0.02	0.00%		62%	
7.3 Installation, maintenance and repair of energy efficiency equipment	0.0	0.00%			
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.0	0.00%			
7.6 Installation, maintenance and repair of renewable energy technologies	0.0	0.00%			
7.7 Acquisition and ownership of buildings	0.0	0.00%			

OpEx KPI<sup>1</sup>

Economic activity	Operating expenses		DNSH and minimum safeguards	Transition Activities (%)	Enabling Activities (%)
	Value in million Euro	%			
<b>A2) Eligible and environmentally unsustainable activities</b>	<b>398</b>	<b>7.9%</b>			
3.3 Manufacture of low carbon technologies for transport	0	0.00%			
6.1 Passenger interurban rail transport	116	2.31%			
6.2 Freight rail transport	23	0.46%			
6.3 Urban and suburban transport, road passenger transport	18	0.35%			
6.6 Freight transport services by road	0	0.00%			
6.7 Inland passenger water transport	0	0.00%			
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	3	0.05%			
6.11 Sea and coastal passenger water transport	4	0.08%			
6.12 Retrofitting of sea and coastal freight and passenger water transport	0	0.00%			
6.14 Infrastructure for rail transport	175	3.47%			
6.15 Infrastructure enabling low-carbon road transport and public transport	0	0,00%			
7.2 Renovation of existing buildings	1	0.01%			
7.3 Installation, maintenance and repair of energy efficiency equipment	0	0.00%			
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0	0.00%			
7.6 Installation, maintenance and repair of renewable energy technologies	0	0.00%			
7.7 Acquisition and ownership of buildings	59	1.17%			
<b>A) Operating expenses of eligible activities for the taxonomy</b>	<b>2,634</b>	<b>52.4%</b>			
<b>B) Operating expenses of ineligible activities for the taxonomy</b>	<b>2,394</b>	<b>47.6%</b>			
<b>Total operating expenses pursuant to Regulation 852/2020</b>	<b>5,028</b>	<b>100%</b>			

<sup>1</sup>The KPI relating to operating expenses was established as ratio of "operating costs pursuant to Reg. 852", as specified below, arising from aligned activities, and the total "operating costs pursuant to Reg. 852" in the consolidated financial statements (numerically one of the items in the consolidated financial statements Total Operating costs). The operating expenses to be taken as reference for the definition of the OpEx KPI were first identified by the Delegated Regulation and, subsequently, defined by the clarifications provided by the EU Commission itself. Consequently, within the FS Group, the types of costs mainly considered concerned direct non-capitalised costs associated with maintenance and repair processes, short-term leases, building renovations.

CapEx KPI <sup>1</sup>						
Economic activity	Capital expenses		DNSH and minimum safeguards	Transition Activities (%)	Enabling Activities (%)	Share funded with bonds or debt securities (%)
	Value in million Euro	%				
<b>A1) Eligible and environmentally sustainable activities</b>	<b>6,830</b>	<b>84.2%</b>		<b>0.8%</b>	<b>73.7%</b>	<b>22.0%</b>
3.3 Manufacture of low carbon technologies for transport	0.1	0.00%			100%	
6.1 Passenger interurban rail transport	1,439.3	17.74%		2.3%		98.1%
6.2 Freight rail transport	100.3	1.24%				
6.3 Urban and suburban transport, road passenger transport	32.6	0.40%		71.8%		
6.6 Freight transport services by road	0.0	0.00%				
6.7 Inland passenger water transport	0.0	0.00%				
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	0.0	0.00%				
6.11 Sea and coastal passenger water transport	0.0	0.00%				
6.12 Retrofitting of sea and coastal freight and passenger water transport	0.0	0.00%				
6.14 Infrastructure for rail transport	5,254.1	64.75%			95.7%	1.7%
6.15 Infrastructure enabling low-carbon road transport and public transport	0.0	0.00%				
7.2 Renovation of existing buildings	0.3	0.00%		21.8%	78.2%	
7.3 Installation, maintenance and repair of energy efficiency equipment	3.3	0.04%			100%	
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.0	0.00%				
7.6 Installation, maintenance and repair of renewable energy technologies	0.2	0.00%			55%	
7.7 Acquisition and ownership of buildings	0.0	0.00%				

**CapEx KPI<sup>1</sup>**

Economic activity	Capital expenses		DNSH and minimum safeguards	Transition Activities (%)	Enabling Activities (%)	Share funded with bonds or debt securities (%)
	Value in million Euro	%				
<b>A2) Eligible and environmentally unsustainable activities</b>	<b>990</b>	<b>12.2%</b>				
3.3 Manufacture of low carbon technologies for transport	0.0	0.00%				
6.1 Passenger interurban rail transport	227.9	2.81%				
6.2 Freight rail transport	0.4	0.00%				
6.3 Urban and suburban transport, road passenger transport	11.4	0.14%				
6.6 Freight transport services by road	0.0	0.00%				
6.7 Inland passenger water transport	0.1	0.00%				
6.10 Sea and coastal freight water transport, vessels for port operations and auxiliary activities	1.2	0.02%				
6.11 Sea and coastal passenger water transport	0.8	0.01%				
6.12 Retrofitting of sea and coastal freight and passenger water transport	0.0	0.00%				
6.14 Infrastructure for rail transport	737.5	9.09%				
6.15 Infrastructure enabling low-carbon road transport and public transport	0.0	0.00%				
7.2 Renovation of existing buildings	9.0	0.1%				
7.3 Installation, maintenance and repair of energy efficiency equipment	0.5	0.01%				
7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	0.0	0.00%				
7.6 Installation, maintenance and repair of renewable energy technologies	0.0	0.00%				
7.7 Acquisition and ownership of buildings	1.4	0.02%				
<b>A) Capital expenses of eligible activities for the taxonomy</b>	<b>7,821</b>	<b>96.4%</b>				
<b>B) Capital expenses of ineligible activities for the taxonomy</b>	<b>294</b>	<b>3.6%</b>				
<b>Total capital expenses pursuant to Regulation 852/2020</b>	<b>8,115</b>	<b>100%</b>				

<sup>1</sup> The KPI relating to capital expenses was established as the ratio of "capital expenses pursuant to Reg. 852", as specified below, arising from aligned activities, to the total increases in "capital expenses pursuant to Reg. 852" of the consolidated financial statements. The "capital expenses pursuant to Reg. 852" to be taken as reference for defining the CapEx KPI were identified by the delegated Regulation, and concern gross additions recorded during the financial year to tangible and intangible assets considered before depreciation, amortisation and any write-ups, including those resulting from restatements and impairments. The denominator also covers additions resulting from business combinations, which for Gruppo FS, in the year considered, equalled 0.







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