

2021 SUSTAINABILITY REPORT

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2021 SUSTAINABILITY
REPORT

GRI CONTENT INDEX



INTRODUCTION TO THE GRI CONTENT INDEX (REPORTING SCOPE)

Various reporting scopes have been drawn up based on materiality (real or potential impact considering the material topics and the nature of the companies' business) and control (direct/indirect) depending on the reference issue:

- Group profile and compliance: Ferrovie dello Stato Italiane SpA (Parent) and the consolidated companies (see the 2021 Annual Report, the Consolidation scope and the Group's equity investments annex);
- Governance: Ferrovie dello Stato Italiane;
- Financial data: Ferrovie dello Stato Italiane SpA (Parent) and the consolidated companies (see the 2021 Annual Report, the Consolidation scope and the group's equity investments annex);
- Customer data¹ (par. "Putting the needs of people and customers first"): the consolidated companies that provide public services and conduct customer satisfaction surveys:

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

1 - Compared to the previous year, figures on LPT services in Tuscany are not included and Ataf Gestioni is no longer included in the consolidation scope.

- Safety data (par. Promoting safety, Security, information security and privacy, Sustainable infrastructure): the companies with responsibility for traffic safety on the railway and road network; railway infrastructure contracts; the security of core assets for railway operation; and companies that provide public services:

Sector	Direct subsidiaries	Indirect subsidiaries
Infrastructure	Rete Ferroviaria Italiana SpA	
	Anas SpA	
	Italferr ² SpA	
Transport (railway passengers)	Trenitalia SpA	TrainOSE SA Netinera group Trenitalia c2c Limited Trenitalia France
	Ferrovie del Sud Est e e Servizi Automobilistici Srl	
Transport (road passengers)	Busitalia - Sita Nord Srl	Busitalia Campania SpA Busitalia Veneto SpA Qbuzz BV
	Ferrovie del Sud Est e e Servizi Automobilistici Srl	
Transport (railway freight)	Mercitalia Logistics SpA	Mercitalia Rail Srl Mercitalia Shunting & Terminal Srl

2 - 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.

- Workforce data (par. “Our people and their value”): the workforce data refer to Ferrovie dello Stato Italiane SpA and the consolidated companies (see the 2021 Annual Report, the “Consolidation scope and the Group’s equity investments” annex). The information about the breakdowns required by the standards used to prepare 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 workforce³. The scope of this information includes the Parent and:

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

3 - Information that refers to another scope is specifically noted in the section.

- Environmental data (par. "Energy and emissions", "Other impacts"): the environmental data refer to the Parent, the consolidated companies that the Parent controls directly (excluding companies that carry out financial activities or that perform audits in the railway transport sector, the impact of which is immaterial) and the consolidated companies that the Parent controls indirectly through its subsidiaries, which have more than 100 employees.

Sector	Direct subsidiaries	Indirect subsidiaries
Infrastructure	Rete Ferroviaria Italiana SpA	Terminali Italia Srl Blufferries Srl Blu Jet Srl Grandi Stazioni Rail SpA
	Anas SpA	
	Italferr SpA ⁴	
Transport (railway passengers)	Trenitalia SpA	TrainOSE SA Netinera group Trenitalia c2c Limited Trenitalia France
	Ferrovie del Sud Est e Servizi Automobilistici Srl	
Transport (road passengers)	Busitalia - Sita Nord Srl	Ataf Gestioni Srl Busitalia Campania SpA Busitalia Veneto SpA Qbuzz BV
Transport (railway freight)	Mercitalia Logistics SpA	Mercitalia Rail Srl Mercitalia Shunting & Terminal Srl TX Logistik AG
Real Estate Services	FS Sistemi Urbani Srl	
Other Services	Ferservizi SpA	

- Supplier data (par. "Responsible purchases"): the data refer to the external companies with which the Group companies included in the environmental scope have direct dealings.

4 - The environmental impacts of the work sites where Italferr performs works management are presented separately. This decision 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.

The following is a bridging table between the material topics identified, the related GRI topic and the scope of reporting. For each topic of the GRI standard related to the material topics identified, the related current or potential internal and external impacts have been considered.

Material Topics For FS Italiane Group	Internal Scope	External Scope	GRI Standards and Disclosures		Notes
Circular economy and responsible purchases	FS Italiane Group	Supply chain	Materials Water and effluents 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.
Mitigation of climate change	FS Italiane Group	Supply chain	Energy Emissions	GRI 302 GRI 305	The impact assessment for the external scope includes work site operations and supplier assessments.
Ethical and responsible business	FS Italiane Group	Supply chain Country system	Economic performance Anti-corruption Anti-competitive behaviour Tax Security practices Public policy Customer privacy Socioeconomic compliance	GRI 201 GRI 205 GRI 206 GRI 207 GRI 410 GRI 415 GRI 418 GRI 419	
Circular economy and responsible purchases	FS Italiane Group	Supply chain	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	
Innovation, digitalisation and cybersecurity	FS Italiane Group	Customers Country system	-	-	
Value for customers	FS Italiane Group	Customers Country system	Local communities	GRI 413	
	FS Italiane Group	Customers	Approach to stakeholder engagement	GRI 102	

People's safety: values, technology and culture	FS Italiane Group Employees	Customers' supply chain	Occupational health and safety Customer health and safety	GRI 403 GRI 416	The impact assessment for the supply chain includes work site operations and supplier assessments
Inclusion, enhancement and development of people	FS Italiane Group Employees		Employment Labour/management relations Training and education Diversity and equal opportunity Non-discrimination	GRI 401 GRI 402 GRI 404 GRI 405 GRI 406	
Resilient infrastructure and mobility systems	FS Italiane Group	Customers Country system	-	-	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 102: General disclosures			
Organisational profile			
102-1	Name of the organisation	Introduction	Ferrovie dello Stato Italiane Group
102-2	Activities, brands, products, and services	The Group's profile and business model - Operating segments and geographical segments Putting the needs of people and customers first - Travel Putting the needs of people and customers first - Integrated logistics	
102-3	Location of headquarters		The parent, "Ferrovie dello Stato Italiane" (or "FS S.p.A."), is based at Piazza della Croce Rossa 1, Rome.
102-4	Location of operations	The Group's profile and business model - Operating segments and geographical segments Putting the needs of people and customers first - Travel Putting the needs of people and customers first - Integrated logistics	
102-5	Ownership and legal form	The Group's profile and business model - Operating segments and geographical segments Business transparency and responsibility - Corporate governance	The parent, Ferrovie dello Stato Italiane S.p.A., is a company limited by shares. At 31 December 2021, the Parent's share capital is entirely held by the Ministry of the Economy and Finance.
102-6	Markets served	The Group's profile and business model - Operating segments and geographical segments Putting the needs of people and customers first - Travel Putting the needs of people and customers first - Integrated logistics	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-7	Scale of the organisation	<p>The Group's profile and business model</p> <p>- Operating segments and geographical segments</p> <p>2021 highlights</p> <p>Putting the needs of people and customers first - Travel</p> <p>Putting the needs of people and customers first - Integrated logistics</p> <p>2021 Annual Report</p> <p>("Economic and financial performance of the segments")</p>	
102-8	Information on employees and other workers	<p>Our people and their value</p> <p>Our people and their value - Recruitment and HR management</p> <p>Performance indicators</p>	<p>Employees carry out the Group's significant activities.</p> <p>There were no significant changes in the workforce in 2021.</p>
102-9	Supply chain	Responsible purchases – Our suppliers	
102-10	Significant changes to the organisation and its supply chain	<p>The Group's profile and business model</p> <p>- Operating segments and geographical segments</p>	There were no significant changes to the organisation or supply chain in 2021.
102-11	Precautionary principle	<p>FS Italiane Group for the planet - Sustainable infrastructure</p> <p>Business transparency and responsibility - Business integrity</p> <p>Business transparency and responsibility - Corporate governance</p>	The Group applies the precautionary principle in the assessment and management of economic, environmental and social risks.
102-12	External initiatives	<p>Introduction</p> <p>Business transparency and responsibility - Corporate governance</p> <p>Business transparency and responsibility - Business integrity</p> <p>Responsible purchases – Our suppliers</p>	
102-13	Membership of associations	<p>Stakeholder engagement</p> <p>Responsible purchases – Sustainable procurement</p>	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
Strategy			
102-14	Statement from senior decision-maker	Letter to the stakeholders The Group's role in the mobility of the future: the 2021-2031 strategic and business plan Business transparency and responsibility - Corporate governance	
102-15	Key impacts, risks and opportunities	The Group's role in the mobility of the future: the 2021-2031 strategic and business plan Business transparency and responsibility - Corporate governance Integrated management of risks and opportunities Highlights section of: <ul style="list-style-type: none"> FS Italiane Group for the people FS Italiane Group for the planet 2021 Annual Report (Risk factors)	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	Business transparency and responsibility - Corporate governance Responsible purchases - Our suppliers	https://www.fsitaliane.it/content/fsitaliane/it/il-gruppo-fs/governance/il-codice-etico-.html

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-17 Mechanisms for advice and concerns about ethics	Business transparency and responsibility - Business integrity	<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. To implement Law no. 179/2017¹, with group organisational measure no. 73/AD of 17 September 2021, FS Italiane SpA issued the procedure for the management of whistleblower reports, which governs the receipt, analysis and handling of reports sent or forwarded by anyone about potentially illegal or irregular events and conduct in violation of the law, the Organisational, management and control model pursuant to Legislative decree no. 231/2001, the ABC system or the Group's Code of Ethics, with respect to the operations and organisation of FS SpA and/or its subsidiaries.</p> <p>Reports may be sent, even anonymously, to FS SpA'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 SpA'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.</p>

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
		<p>Under the procedure for the management of whistleblower reports, FS Italiane SpA: (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.</p> <p>The Ethics Committee and the Supervisory Body periodically report on whistleblower reports to senior management and the management and control bodies.</p> <p>In 2021, FS Italiane SpA's Ethics Committee received and managed 32 reports, seven of which were closed/archived.</p> <p>In 2021, FS Italiane SpA's Supervisory Body received and managed 14 reports, 12 of which were closed/archived.</p> <p>¹ Law no. 179 of 30 November 2017 containing "Provisions for the protection of whistleblowers of crimes or irregularities of which they learned through their employment in the public or private sector" (i.e., the Whistleblowing law) established whistleblowing rules for the private sector, thereby amending Legislative decree no. 231/2001 on the administrative liability of entities.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
Governance			
102-18	Governance structure	Business transparency and responsibility - Corporate governance	
102-19	Delegating authority	Business transparency and responsibility - Corporate governance	<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.</p> <p>Within FS SpA's organisational structure, the CEO assigns - through registered notarised proxies - permanent power of representation 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 permanent powers of representation, allocated under "institutional" or "employer" proxies (e.g., managing litigation, occupational health and safety and environmental protection, or production unit related to real estate assets), the proxy is assigned by the CEO to implement specific resolutions of the board of directors.</p>

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
		<p>Furthermore, the CEO may assign 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.</p> <p>The parties assigned with powers of representation (permanent or for individual deals) can, in turn, assign such powers if allowed by the original proxy (as a rule without the possibility to assign further proxies).</p>
102-20 Executive-level responsibility for economic, environmental, and social topics		<p>Ferrovie dello Stato Italiane SpA directs and coordinates the operating Group companies' policies and business strategies. The Parent also steers and coordinates transversal (or back office) processes functionally by having Group Process Owners supervise processes and the specialised tasks of each professional family, with respect to the same functions carried out by the subsidiaries, in order to achieve synergies, capitalise on shared experience and maximise the integration of professional expertise. The objective is, among other things, to optimise processes and make them more efficient. The Group Process Owners are the senior level unit managers, the CEO and Chairperson of Ferrovie dello Stato Italiane SpA. Specifically, in collaboration with the relevant company and Group units, the Chief strategy officer is responsible for defining policies and strategies to promote the integration of sustainability policies in the businesses. The Chief strategy officer is also responsible for developing and maintaining the sustainability governance model and preparing the Sustainability Report.</p> <p>The Chief corporate affairs officer is responsible for defining Group guidelines and policies on social policies, ensuring the development and coordination of specific intercompany and/or strategic projects that generate value for the community and the Group.</p> <p>FS SpA manages institutional affairs with the government, considered in the broadest sense (central government, ministries, regions and public administrations in general).</p>
102-21 Consulting stakeholders on economic, environmental, and social topics	Stakeholder engagement	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-22	Composition of the highest governance body and its committees	Business transparency and responsibility - Corporate governance 2021 Annual Report (Report on corporate governance and ownership structure)	The members of FS S.p.A.'s board of directors in office since 26 May 2021 held no other offices in Group bodies during the year (up to 31 December 2021). They held a total of 72 other offices and other types of commitments outside the Group during the year, 17 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. There are no non-controlling investors or groups of shareholders.
102-23	Chair of the highest governance body	2021 Annual Report (Report on corporate governance and ownership structure - Board of directors of FS SpA)	
102-24	Nominating and selecting the highest governance body	Business transparency and responsibility - Corporate governance 2021 Annual Report (Report on corporate governance and ownership structure - Board of directors of FS SpA)	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-25	Conflicts of interest	Business transparency and responsibility - Corporate governance	<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"> • 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, when particular requirements are submitted for the assessment and decision of the parties involved; • 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 SpA, such legislation also applies to the operations of the Group of which Ferrovie dello Stato SpA is the holding company in the rail and road transport sectors.
102-26	Role of highest governance body in setting purpose, values, and strategy	Business transparency and responsibility - Corporate governance	
102-27	Collective knowledge of highest governance body	Business transparency and responsibility - Corporate governance 2021 Annual Report (Report on corporate governance and ownership structure - Board of directors of FS SpA)	
102-28	Evaluating the highest governance body's performance	Business transparency and responsibility - Corporate governance	The board of directors carries out a self-assessment every year on the correctness and effectiveness of how the board and its committees operate, along with the composition of the committees. The self-assessment process is defined by the board after considering the proposals and opinion of the Governance, Appointment and Remuneration Committee.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-29	Identifying and managing economic, environmental, and social impacts	Business transparency and responsibility - Corporate governance	<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"> • its approval of periodic financial and non-financial reports; • the internal control and risk management system; • the sustainability profile of the Group's operations and its interaction with all stakeholders.
102-30	Effectiveness of risk management processes	Business transparency and responsibility - Business integrity	<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"> • 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; • approving, at least annually, the audit plan prepared by the Internal audit manager, after consulting the Board of Statutory Auditors. <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"> 1. expresses an opinion and/or makes proposals on the internal control and risk management system, comprised of a series of rules, procedures and organisational structures aimed at effectively and efficiently identifying, measuring, managing and monitoring main risks, to contribute to the company's sustainable success;

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
		<ol style="list-style-type: none"> 2. expresses an opinion on specific issues related to identifying the main business risks and supports the board of directors' assessments and decisions regarding managing risks deriving from detrimental acts of which the latter becomes aware; 3. expresses a prior opinion 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; 4. expresses a prior opinion on the approval, at least once a year, of the audit plan drafted by the Internal audit manager; 5. examines the periodic reports and particularly significant reports prepared by the Internal Audit Department; 6. 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); 7. can entrust the Internal Audit Department with performing checks on specific business areas, reporting thereon to the chairperson of the board of statutory auditors; 8. 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; 9. 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, 10. expresses a prior opinion on significant amendments to the rules, procedures and organisational structures that comprise the internal control and risk management system;

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
		<ol style="list-style-type: none"> 11. 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; 12. monitors, with the support of the relevant company units, the integration of new legislation into the company's internal procedures; 13. monitors, with the support of the relevant company units, the subsidiaries' prompt adoption of procedures issued by the parent.
102-31 Review of economic, environmental, and social topics		<p>Specifically with reference to the approval of periodic financial and non-financial reports, in supporting the board of directors, the Control, Risk and Sustainability Committee:</p> <ul style="list-style-type: none"> • after consulting the Manager in charge of financial reporting, the independent auditors and the board of statutory auditors, assesses the correct use of reporting standards and their consistency for the purposes of preparing the consolidated financial statements; • examines and assesses the reports prepared by the Manager in charge of financial reporting, on the basis of which the committee expresses an opinion to the board of directors on the adequacy of the powers and means assigned to the Manager in charge of financial reporting and on compliance with the administrative and accounting policies, so that the board can fulfil its supervisory duties as per the relevant law; • assesses the suitability of the periodic financial and non-financial reporting to correctly represent the business model, company strategies, impact of its operations and performance; • examines the content of the periodic non-financial reporting significant for the purposes of the internal control and risk management system; • comments, after consulting the board of statutory auditors, on the results as described by the independent auditors in the management letter, if any, and the additional report sent to the board of statutory auditors.

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
		<p>Specifically with reference to the sustainability of the company's operations, the Control, Risk and Sustainability Committee:</p> <ul style="list-style-type: none"> • oversees the sustainability profile of the company's operations and its interaction with all stakeholders; • examines and assesses: (i) sustainability policies aimed at ensuring the creation of value over time for all shareholders and all other stakeholders in the medium to long term in compliance with the principles of sustainable development; (ii) the sustainability guidelines, targets and resulting processes and the sustainability reporting submitted to the board of directors annually; • monitors domestic and international sustainability initiatives and the company's participation therein; • examines the general layout and content of the non-financial statement, as well as the completeness and transparency of the disclosures contained therein and compliance with the relevant reporting standards used.
102-32 Highest governance body's role in sustainability reporting		The board of directors approved the Sustainability Report.
102-33 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 SpA's board of directors, FS SpA's CEO, the chairperson of FS SpA's Control, Risk and Sustainability Committee, the chairperson of FS SpA's board of statutory auditors and, for issues regarding the parent, the chairperson of FS SpA'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 SpA's Ethics Committee.</p>

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
		<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 systems¹, in compliance with the internal regulatory framework and to support the assessments of each unit.</p> <p>Senior management of the main consolidated subsidiaries must communicate the results of the assessments carried out by the Internal Audit departments, from which acts, facts, omissions or other serious circumstances emerge, which could constitute violations of legislation or regulations by management of the companies or their subsidiaries (CEO, chairperson, board of directors, board of statutory auditors) to the chairperson and CEO of FS SpA².</p> <p>1 Such as the Human resources and organisation manager, the Risk manager, the Manager in charge of financial reporting and the legal advisor.</p> <p>2 Providing information to the Internal audit manager and the Audit Committee, where present, of the subsidiary.</p>
102-34 Nature and total number of critical concerns		<p>In performing the 2021 audit activities, the Internal Audit Department discovered 76 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. 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 SpA 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 41% of the corrective actions identified for the critical concerns had been completed by year end.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
			<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>1) The ICRMS is a series of rules, procedures and organisational structures aimed at effectively and efficiently identifying, measuring, managing and monitoring main risks, to contribute to the company's sustainable success.</p>
102-35	Remuneration policies	Our people and their value - Recruitment and HR management 2021 Annual Report (“Report on corporate governance and ownership - Board of directors of FS SpA - Directors’ remuneration”)	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 SpA.
102-36	Process for determining remuneration	Our people and their value - Recruitment and HR management 2021 Annual Report (Report on corporate governance and ownership - Board of directors of FS SpA - Directors’ remuneration)	
102-37	Stakeholders’ involvement in remuneration		To date, no stakeholder involvement mechanism is in place with respect to remuneration policies.
102-38	Annual total compensation ratio		The ratio of the annual compensation of the highest-paid individual compared to the average annual compensation of all employees is 20.48.
102-39	Percentage increase in annual total compensation ratio		<p>The year-on-year percentage increase in the annual compensation of the highest-paid individual was 11%.</p> <p>The percentage increase in the average compensation of all other personnel compared to the previous year was -3.5%.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
Stakeholder engagement			
102-40	List of stakeholder groups	Stakeholder engagement	
102-41	Collective bargaining agreements	Our people and their value - Recruitment and HR management	
102-42	Identifying and selecting stakeholders	Stakeholder engagement	The criteria used to identify stakeholders are as follows: responsibility, dependence, materiality, influence, degree of interest/impact/knowledge.
102-43	Approach to stakeholder engagement	Stakeholder engagement Putting the needs of people and customers first - Travel, We stand with people and Integrated logistics	
102-44	Key topics and concerns raised	Stakeholder engagement Putting the needs of people and customers first - Travel, We stand with people and Integrated logistics	
Reporting practice			
102-45	Entities included in the consolidated financial statements	Introduction 2021 Annual Report (Annexes-Scope of consolidation and the Group's equity investments)	
102-46	Defining report content and topic Boundaries	Introduction	
102-47	List of material topics	Introduction	
102-48	Restatements of information	Introduction	Any restatements/reclassifications are individually indicated in this document.
102-49	Changes in reporting	Introduction	Any restatements/reclassifications are individually indicated in this document.
102-50	Reporting period		2021
102-51	Date of most recent report	Introduction	
102-52	Reporting cycle		Sustainability reports are annual.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-53	Contact point for questions regarding the report		Email: rapportostenibilita@fsitaliane.it Fax: 06 644102077
102-54	Claims of reporting in accordance with the GRI Standards	Introduction	
102-55	GRI content index		GRI content index (available online).
102-56	External assurance	Introduction	As auditors of Ferrovie dello Stato Italiane Group's consolidated financial statements, KPMG SpA carried out a limited assurance engagement in accordance with the criteria indicated by ISAE 3000 (revised) on the 2021 Sustainability Report.
GRI 103: Management approach			
103-1	Explanation of the material topic and its Boundary	Introduction Annexes - GRI content index	GRI content index (available online).
103-2	The management approach and its components	The Group's role in the mobility of the future Transparency and business responsibility Putting the needs of people and customers first Our people and their value Relationships with communities Energy and emissions Responsible purchases Sustainable infrastructure Other impacts Company highlights - the environment	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
103-3	Evaluation of the management approach	<p>The Group's role in the mobility of the future</p> <p>Transparency and business responsibility</p> <p>Putting the needs of people and customers first</p> <p>Our people and their value</p> <p>Relationships with communities</p> <p>Energy and emissions</p> <p>Responsible purchases</p> <p>Sustainable infrastructure</p> <p>Other impacts</p> <p>Company highlights - the environment</p>	
GRI 200: Economic topics			
GRI 201: Economic performance			
201-1	Direct economic value generated and distributed	<p>Stakeholder engagement</p> <p>Performance indicators</p>	
201-2	Financial implications and other risks and opportunities due to climate change	<p>Integrated management of risks and opportunities</p> <p>2021 Annual Report (Risk factors)</p>	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	<p>Our people and their value - Recruitment and HR management</p> <p>2021 Annual Report (Notes to the consolidated financial statements - Post-employment benefits and other employee benefits)</p>	
201-4	Financial assistance received from government	Performance indicators	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 203: Indirect economic impacts			
203-1	Infrastructure investments and services supported	The Group's role in the mobility of the future: the NRRP and developing transport for Italy Sustainable infrastructure Performance indicators	
203-2	Significant indirect economic impacts	The Group's role in the mobility of the future: The NRRP and developing transport for Italy Sustainable infrastructure	
GRI 204: Procurement practices			
204-1	Proportion of spending on local suppliers	Responsible purchases – Our suppliers Performance indicators	
GRI 205: Anti-corruption			
205-1	Operations assessed for risks related to corruption	Business transparency and responsibility - Business integrity	
205-2	Communication and training about anti-corruption policies and anti-corruption procedures	Business transparency and responsibility - Business integrity Performance indicators	
205-3	Confirmed incidents of corruption and actions taken	Business transparency and responsibility - Business integrity Performance indicators	There were no confirmed incidents of corruption in 2021.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 206: Anti-competitive behaviour			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	2021 Annual Report (Transport Authority ("ART") regulations and Other information)	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 207: Tax			
207-1	Approach to tax	Business transparency and responsibility - Business integrity	
207-2	Tax governance, control, and risk management	Business transparency and responsibility - Business integrity	
207-3	Stakeholder engagement and management concerns related to tax	Business transparency and responsibility - Business integrity	
207-4	Country-by-country reporting	Performance indicators	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 300: Environmental disclosures			
GRI 301: Materials			
301-1	Materials used by weight or volume	Sustainable infrastructure - Work site management and oversight Performance indicators	
301-2	Recycled input materials used	Sustainable infrastructure - Work site management and oversight Performance indicators	
GRI 302: Energy			
302-1	Energy consumption within the organisation	Energy and emissions – Sources of energy Performance indicators Company highlights - the environment	
302-2	Energy consumption outside of the organisation	Performance indicators	
302-3	Energy intensity	Energy and emissions – Sources of energy Performance indicators	
302-4	Reduction of energy consumption	Energy and emissions – Sources of energy Company highlights - the environment	
302-5	Reductions in energy requirements of products and services	Energy and emissions – Energy and operating segments Company highlights - the environment	
GRI 303: Water and effluents (2018)			
303-1	Interaction with water as a shared resource	Other impacts – Management of water resources Company highlights - the environment Performance indicators	
303-2	Management of water discharge-related impacts	Other impacts – Management of water resources Performance indicators	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
303-3	Water withdrawal	Other impacts – Management of water resources Performance indicators	Given the FS Italiane Group's core business, there are no water stressed areas.
303-4	Water discharge	Other impacts – Management of water resources Performance indicators	Given the FS Italiane Group's core business, there are no water stressed areas.
303-5	Water consumption	Performance indicators	
GRI 304: Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainable infrastructure	
304-2	Significant impacts of activities, products, and services on biodiversity	Sustainable infrastructure	
304-3	Habitats protected or restored	Sustainable infrastructure	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainable infrastructure	
GRI 305: Emissions			
305-1	Direct (Scope 1) GHG emissions	Energy and emissions - Emissions Performance indicators	
305-2	Energy indirect (Scope 2) GHG emissions	Energy and emissions - Emissions Performance indicators	
305-3	Other indirect (Scope 3) GHG emissions	Performance indicators	
305-4	GHG emissions intensity	Energy and emissions - Emissions Performance indicators	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
305-5	Reduction of GHG emissions	Energy and emissions - Emissions Performance indicators Company highlights - the environment	
305-6	Emissions of ozone-depleting substances (ODS)	Energy and emissions - Emissions Performance indicators	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	Energy and emissions - Emissions Performance indicators	
GRI 306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	Other impacts - Waste cycle management Performance indicators	
306-2	Management of significant waste-related impacts	Other impacts - Waste cycle management Performance indicators	
306-3	Waste generated	Other impacts - Waste cycle management Performance indicators	
306-4	Waste diverted from disposal	Other impacts - Waste cycle management Performance indicators	
306-5	Waste directed to disposal	Other impacts - Waste cycle management Performance indicators	
GRI 307: Environmental compliance			
307-1	Non-compliance with environmental laws and regulations		In 2021, no significant administrative sanctions or fines were imposed for violation of environmental regulations or laws.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 308: Supplier environmental assessment			
308-1	New suppliers that were screened using environmental criteria	Responsible purchases – Sustainable procurement Performance indicators	
308-2	Negative environmental impacts in the supply chain and actions taken	Responsible purchases – Sustainable procurement	In 2021, there were no significant negative events caused by real or potential environmental impacts related to the Group's supply chain.
GRI 400: Social			
GRI 401: Employment			
401-1	New employee hires and employee turnover	Our people and their value Our people and their value - Recruitment and HR management Performance indicators	The following formula was used to calculate employee turnover: $[(\text{incoming} + \text{outgoing}) / \text{average number of employees}] \times 100$ 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	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our people and their value - Recruitment and HR management	The Group provides open-ended contracts to 97% of its workforce. Approximately 10% 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	Parental leave	Our people and their value - Labour/management relations	All employees that took parental leave came back to work except in 20 cases in which the employees left at the end or shortly after the term of parental leave (17 voluntary terminations and 3 dismissals). 99.3% of the employees who took parental leave in 2020 were still in service 12 months later.
GRI 402: Labour/management relations			
402-1	Minimum notice periods regarding operational changes	Our people and their value - Labour/management relations	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 403: Occupational health and safety (2018)			
403-1	Occupational health and safety management system	Business transparency and responsibility - Business integrity Company highlights - the environment	
403-2	Hazard identification, risk assessment, and incident investigation	Company highlights - the environment	The employers identified within each Group company are responsible for preparing the risk assessment document required by Legislative decree no. 81/08, which contains an assessment of all risks and the necessary actions to minimise them. 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	Occupational health services	Our people and their value – Health and safety Performance indicators	
403-4	Worker participation, consultation, and communication on occupational health and safety	Performance indicators	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	Worker training on occupational health and safety	Our people and their value – Health and safety	The main occupational health and safety courses provided in 2021 related to: <ul style="list-style-type: none"> · refresher course on health and safety for workers · general and specific course on health and safety for workers · course on health and safety for managers.
403-6	Promotion of worker health	Our people and their value – Health and safety	Awareness campaign on parenting regarding the use and abuse of new technologies by young children via three webinars of two editions each (how to be good digital parents, how to avoid being influenced by the internet, preventing risks and cyberbullying).
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Responsible purchases – Sustainable procurement Responsible purchases – Site management and oversight	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
403-8	Workers covered by an occupational health and safety management system	Performance indicators	
403-9	Work-related injuries	<p>Our people and their value – Health and safety</p> <p>Responsible purchases – Site management and oversight</p> <p>Performance indicators</p>	<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's severity rate does not provide for a breakdown of data by gender. The information reported does not fully cover the indicator for Anas.</p> <p>The employers identified within each Group company are responsible for preparing the risk assessment document required by Legislative decree no. 81/08, which contains an assessment of all risks and the necessary actions to minimise them. 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>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
403-10	Work-related ill health	Our people and their value – Health and safety	<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>2020 and 2021 were dominated by the total and absolute focus on the pandemic and the critical situation which led to adapting the in-person working system to one focused on working from home and avoiding infection. Without doubt, diagnosing many diseases was set aside to focus on treating Covid-19 and figuring out how to tackle the pandemic. Even the INAIL open data available every six months on its website www.inail.it showed a drop in certifications and reports of work-related ill health and a considerable rise in injuries.</p> <p>Over the 2019-2021 three-year period, there were 333 reports of work-related ill health (145 in 2019, 106 in 2020 and 82 in 2021); information on compensation was received in 20 cases, approximately 6% of the total reports received.</p> <p>INAIL compensates 40% of cases of work-related ill health on average.</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 404: Training and education			
404-1	Average hours of training per year per employee	Our people and their value – Encouraging, training and upgrading skills Performance indicators	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	Our people and their value – Recruitment and HR management Our people and their value – Encouraging, training and upgrading skills	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
404-3	Percentage of employees receiving regular performance and career development reviews	Our people and their value – Encouraging, training and upgrading skills Performance indicators	
GRI 405: Diversity and equal opportunity			
405-1	Diversity of governance bodies and employees	Business transparency and responsibility – Corporate governance Our people and their value Our people and their value – Recruitment and HR management Our people and their value – Welfare and diversity & inclusion Performance indicators 2021 Annual Report (Report on corporate governance and ownership - Board of directors of FS SpA - Composition and appointment)	The Group is compliant with current regulations regarding protected groups of people. A more detailed breakdown of employees by age bracket than that required by the standard was used as it is considered more meaningful.
405-2	Ratio of basic salary and remuneration of women to men	Our people and their value – Recruitment and HR management Performance indicators	
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken		There were no incidents of discrimination reported in 2021.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 407: Freedom of association and bargaining			
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 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 or compulsory 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 INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 410: Safety practices			
410-1	Security personnel trained in human rights policies or procedures		<p>No specific training is provided about 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> <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">• uphold and comply with international human rights provisions;• ensure that it is not complicit in human rights abuses. <p>On 16 April 2019, FS Italiane SpA'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		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 411: Rights of indigenous peoples			
411-1	Incidents of violations involving rights of indigenous peoples		<p>There were no violations of the rights of indigenous people.</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"> • uphold and comply with international human rights provisions; • ensure that it is not complicit in human rights abuses. <p>On 16 April 2019, FS Italiane SpA's board of directors approved the Group's sustainability policy based on the SDGs and the principles of the UN Global Compact.</p>
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.

GRI INDICATORS	SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
<p>412-2 Employee training on human rights policies or procedures</p>		<p>No specific training is provided about 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"> • uphold and comply with international human rights provisions; • ensure that it is not complicit in human rights abuses. <p>On 16 April 2019, FS Italiane SpA'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		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
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"> labour and social security laws, with the application of national labour agreements; occupational safety and hygiene obligations; the standards in the Group's Code of Ethics. <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 SpA'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	Stakeholder engagement Responsible purchases - Sustainable infrastructure	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
413-2	Operations with significant actual and potential negative impacts on local communities	Responsible purchases - Sustainable infrastructure	
GRI 414: Supplier social assessment			
414-1	New suppliers that were screened using social criteria	Responsible purchases - Sustainable procurement Performance indicators	All Group contracts require the full acceptance of the Code of Ethics.
414-2	Negative social impacts in the supply chain and actions taken	Responsible purchases - Sustainable procurement	In 2021, 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	Political contributions		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	Assessment of the health and safety impacts of product and service categories	Putting the needs of people and customers first - Promoting safety	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Putting the needs of people and customers first - Promoting safety	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 418: Customer privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		<p>In 2021, there were the following data breaches involving customer privacy and losses of customer data:</p> <ul style="list-style-type: none">– a passenger’s mobile phone number was mistakenly sent to other passengers of the train FA 8819 in a communication regarding the rescheduling of the train. The passenger was then contacted by other customers. This violation potentially led to 153 people seeing the passenger’s mobile number. Considering the following:<ol style="list-style-type: none">1. the type of personal data in question (mobile phone number),2. the correct number to call to reschedule the journey was clearly indicated in the text of the SMS,3. the fact that seven days after the event the passenger stated that they had been contacted by “some customers”, attaching screenshots of the SMSs that had been sent by three customers who had called them, giving the impression that only a few customers had noticed the number in question,4. it was impossible for the customers who saw the mobile phone number to identify the user who had been mistakenly indicated, it is deemed that the potential negative consequences for the customer involved are limited (if not negligible) and thus easily surmountable.– some email addresses were mistakenly included in a communication regarding the rescheduling of the train by the customer care service;– from March to November 2021, Trenitalia received 48 reports of issues in transferring points accumulated under the Cartafreccia loyalty programme distributed over the period. Despite the limited numbers, Trenitalia performed in-depths checks. However, it did not detect any violations of the system, suggesting other types of fraud. As a result, Trenitalia filed a complaint. As a measure of prudence, it also decided to issue a preliminary notice of data breach to the Data Protection Authority. <p>In 2021, there was also a report of possible misconduct by a train manager who allegedly read personal data aloud when checking tickets and Covid green passes. The matter is currently being investigated further.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
			<p>The following reports of possible data breach were received in relation to the subsidiary c2c in 2021:</p> <ul style="list-style-type: none"> – an email was sent to incorrect email addresses containing details on returning to work and medical status, – a third party reported a violation of data. Such violation was then withdrawn as no data was compromised, – a customer made a report claiming that they had continued to receive marketing communications after having withdrawn their consent. The matter was resolved following an investigation, – issue with the website, a tracing cookie was uploading before consent was given. The issue was resolved by the third party that manages the website. <p>Some reports were received for Netinera. They were investigated and then resolved. There were no reports received from the competent authorities.</p>
GRI 419: Socioeconomic compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	Performance indicators 2021 Annual Report (Transport Authority (“ART”) regulations” and “Other information)	<p>In 2021, the main Group companies’ most significant disputes in terms of potential economic costs related to:</p> <ul style="list-style-type: none"> • requests for placement in higher positions; • requests for acknowledgement of employment relationships submitted to companies alleging breach of current regulations prohibiting sham contracting; • joint obligation; • conversion of fixed-term and/or seafarers’ employment contracts to open-ended contracts; • asbestos; • recalculation of post-employment benefits; • apprenticeship contracts; • rest periods pursuant to Regulation (EC) 561/2006; • remuneration of weekdays.

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SASB AND WEF BRIDGING TABLES



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 core metrics defined by the International Business Council (IBC) of the World Economic Forum in the report “Measuring Stakeholder Capitalism: Towards Common Metrics and Consistent Reporting of Sustainable Value Creation”, which sets out common metrics to measure, report and compare sustainability levels, or the effectiveness of a company’s actions in pursuing the UN’s 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
Accounting metrics			
Greenhouse gas emissions	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 103-2, 103-3
	TR-RA-110a.3	Total fuel consumed, percentage renewable	GRI 302-1
Air quality	TR-RA-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O) and (2) particulate matter (PM ₁₀)	GRI 305-7
Employee health and safety	TR-RA-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate and (3) near miss frequency rate (NMFR)	GRI 403-9
Anti-competitive behaviour	TR-RA-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behaviour regulations	GRI 419-1

TOPIC	CODE	METRIC	REFERENCE
Accident & safety management	TR-RA-540a.1	Number of accidents and incidents	GRI 416-1, 416-2
	TR-RA-540a.2	Number of (1) hazardous materials' accident releases and (2) hazardous materials' nonaccidental releases (NARs).	Not applicable
	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
Activity metrics			
Transport railway - Activity metrics	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	2021 Sustainability report - "Travel"
	TR-RA-000.D	Revenue ton miles (RTM)	2021 Sustainability report - "Travel"
	TR-RA-000.E	Number of employees	GRI 102-8

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

TOPIC	CORE METRIC	REFERENCE
Principles of governance		
Governing purpose	Setting purpose	GRI 102-26
Quality of governing body	Governance body composition	GRI 102-22, 405-1
Stakeholder engagement	Material topics impacting stakeholders	GRI 102-21, 102-43, 102-47
Ethical behaviour	Anti-corruption	GRI 205-2, 205-3
	Protected ethics advice and reporting mechanisms	GRI 102-17
Risk and opportunity oversight	Integrating risk and opportunity into business process	GRI 102-15
Planet		
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	Given the FS Italiane Group's core business, there are no water stressed areas. 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.
People		

TOPIC	CORE METRIC	REFERENCE
Dignity and equality	Diversity and inclusion	GRI 405-1
	Pay equality	GRI 405-2
	Wage level	GRI 102-38, 102-39, 405-2 The Group applies the national labour agreement for the sector in defining the minimum wage. 2021 Annual Report ("Report on corporate governance and ownership - Board of directors of FS SpA - 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 over €6.3 million, up 10.4% on 2020 due to the increase in training provided. Funding for training generated revenue of over €5 million
Prosperity		
Employment and wealth generation	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 SpA, is a company limited by shares. At 31 December 2021, the Parent's share capital is entirely held by the Ministry of the Economy and Finance. 2021 Sustainability Report - Investments to develop transport for Italy 2021 Annual Report (Investments)
Innovation of better products and services	Total R&D expenses	2021 Sustainability Report - Investments to develop transport for Italy (Research, development and innovation)
Community	Total tax paid	GRI 201-1, 207-4

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