

# **Ferrovie dello Stato Italiane Group**

## **ANNEX 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 S.p.A.	
	Anas S.p.A.	
Passengers (railway passengers)	Trenitalia S.p.A.	Hellenic Train SA Netinera group Trenitalia C2C Limited
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
Passengers (road passengers)	Busitalia - Sita Nord S.r.l. Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Qbuzz BV
Logistics (railway freight)	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l. Mercitalia Shunting & Terminal S.r.l.

- 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 S.p.A.	
	Anas S.p.A.	
	Italferr S.p.A. <sup>1</sup>	
Passengers	Trenitalia S.p.A.	Hellenic Train SA

<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. The data are indicated in the "Responsible purchases" section.

Unit	Direct subsidiaries	Indirect subsidiaries
(railway passengers)		Netinera group Trenitalia C2C Limited Trenitalia France
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
Passengers (road passengers)	Busitalia - Sita Nord S.r.l.	Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Qbuzz BV
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
Logistics (railway freight)	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l. Mercitalia Shunting & Terminal S.r.l.

- 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 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 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 S.p.A.	Terminali Italia S.r.l. Grandi Stazioni Rail S.p.A.
	Italferr S.p.A.	Cremonesi Workshop Srl
Passengers (railway passengers)	Trenitalia S.p.A. Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
Passengers (road passengers)		Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Busitalia Rail Service S.r.l.
Logistics (railway freight)	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l. Mercitalia Intermodal S.p.A.
Urban	FS Sistemi Urbani S.r.l.	
	Grandi Stazioni Immobiliare S.p.A.	
Other Services	Ferservizi S.p.A.	
	Italcertifer S.p.A.	
	Nugo S.p.A.	
	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

<sup>2</sup> Information referring to another scope is specifically noted in the section.

<sup>3</sup> 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.

material) and those over which it exercises indirect control through its subsidiaries, with a number of employees greater than 100.

Unit	Direct subsidiaries	Indirect subsidiaries
<b>Infrastructure</b>	Rete Ferroviaria Italiana S.p.A.	Terminali Italia S.r.l. Blufferies S.r.l. Blu Jet S.r.l. Grandi Stazioni Rail S.p.A.
	Anas S.p.A.	
	Italferr SpA <sup>4</sup>	
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
<b>Passengers (railway passengers)</b>	Trenitalia S.p.A.	Hellenic Train SA Gruppo Netinera Trenitalia C2C Limited Trenitalia France SAS
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
<b>Passengers (road passengers)</b>	Busitalia - Sita Nord S.r.l.	Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Qbuzz BV
<b>Logistics (railway freight)</b>	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l. Mercitalia Shunting & Terminal S.r.l. TX Logistik AG
<b>Urban</b>	FS Sistemi Urbani S.r.l.	
<b>Other Services</b>	Ferservizi S.p.A.	

- 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.

<sup>4</sup> The 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
Circular economy and responsible purchases	Gruppo FS Italiane	Supply chain	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.
Climate change mitigation	Gruppo FS Italiane	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	Gruppo FS Italiane	Supply chain Country system	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	
Circular economy and responsible purchases	Gruppo FS Italiane	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	Gruppo FS Italiane	Customers Country system	-	-	
Value to the customer	Gruppo FS Italiane	Customers Country system	Local communities	GRI 413	
	Gruppo FS Italiane	Customers	Approach to stakeholder engagement	GRI 2	
People's safety: values, technology and culture	Gruppo FS Italiane Employees	Customers' supply chain	<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
Inclusion, enhancement and development of people	Gruppo FS Italiane 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	Gruppo FS Italiane	Customers Country system	-	-	

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>	The Parent Company Ferrovie dello Stato Italiane has its registered office in Rome, Piazza della Croce Rossa, 1. 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.
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		The reporting period is 2022. Sustainability reports are annual. Email: <a href="mailto:rapportostenibilita@fsitaliane.it">rapportostenibilita@fsitaliane.it</a> Fax: 06 644102077
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 2022 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>	Employees carry out the group's significant activities. There were no significant changes in the workforce in 2022.
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>	
Governance			
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>	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. There are no non-controlling investors or groups of shareholders.
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>	The board of directors retained exclusive responsibility for economic and strategic decisions as per the meeting of 3 June 2021. Specifically, the board of directors is responsible for assessing the general performance of operations and its outlook (information provided when examining periodic reports).

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			<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> <li>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;</li> <li>d) expresses a prior opinion on the approval, at least once a year, of the audit plan drafted by the Internal audit manager;</li> <li>e) examines the periodic reports and particularly significant reports prepared by the Internal Audit Department;</li> <li>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);</li> <li>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;</li> <li>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;</li> <li>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;</li> <li>j) expresses a prior opinion on significant amendments to the rules, procedures and organisational structures that comprise the internal control and risk management system;</li> </ol>

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			<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>
2-13	Delegation of responsibility for impact management	<p>✓ Transparency and business responsibility</p> <p>- Corporate governance</p>	<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.</p> <p>The parties assigned with (general or special) powers of representation can, in turn, assign such powers if allowed by</p>



GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			the original proxy (as a rule without the possibility to assign further proxies).
2-14	Highest governance body's role in sustainability reporting		The board of directors approved the Sustainability Report.
2-15	Conflicts of interest	✓ Transparency and business 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"> <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 FSSpA<sup>2</sup> 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.</p> <p>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. 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</p>

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			<p>management system (ICRMS)<sup>1</sup>, 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>note1) 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</li> <li>- Corporate governance</li> <li>✓ 2022 Annual Financial Report</li> <li>- Report on corporate governance and ownership structure - Board of directors of FS S.p.A.</li> </ul>	
2-18	Evaluating the highest governance body's performance	<ul style="list-style-type: none"> <li>✓ Transparency and business responsibility</li> <li>- Corporate governance</li> </ul>	
2-19	Remuneration policies	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Recruitment and HR management</li> <li>✓ 2022 Annual Financial Report</li> <li>- Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration</li> </ul>	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.
2-20	Process for determining remuneration	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Recruitment and HR management</li> <li>✓ 2022 Annual Financial Report</li> <li>- Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration</li> </ul>	To date, no stakeholder involvement mechanism is in place with respect to remuneration policies.
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>
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</li> <li>- The strategic and business plan</li> <li>✓ Transparency and business responsibility</li> <li>- Corporate governance</li> <li>✓ Stakeholder engagement</li> <li>✓ Putting the needs of people and customers first</li> <li>- Travel</li> <li>- Focus on people</li> <li>- Integrated logistics</li> </ul>	
2-23	Policies and commitments	<ul style="list-style-type: none"> <li>✓ FS Group for the Planet</li> <li>- Sustainable infrastructure</li> <li>✓ Transparency and business responsibility</li> <li>- Corporate governance</li> <li>- Business integrity</li> <li>✓ Responsible purchases</li> <li>- Our suppliers</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/it/il-gruppo-fs/governance/il-codice-etico-.html">https://www.fsitaliane.it/content/fsitaliane/it/il-gruppo-fs/governance/il-codice-etico-.html</a></p>
2-24	Implementation of policies and commitments	<ul style="list-style-type: none"> <li>✓ Transparency and business responsibility</li> <li>- Corporate governance</li> <li>- Sustainability governance</li> <li>- Business integrity</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> </ul>	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
		<ul style="list-style-type: none"> <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</li> <li>- Business integrity</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, <i>Procedure for the Handling of Reports</i> 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> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 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.</p> <p>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.</p>

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			1 Law no. 179 of 30 November 2017 <i>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</i> (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.
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> <li>✓ Annex - Tables of performance indicators</li> <li>✓ 2022 Annual Financial Report</li> <li>- Regulatory activities of the Transport Regulatory Authority (ART)</li> <li>- Other information</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 <i>post-employment benefits</i>;</li> <li>- apprenticeship contracts;</li> <li>- rest periods pursuant to Regulation (EC) 561/2006;</li> <li>- Damages Litigation.</li> </ul>
2-28	Membership of associations	<ul style="list-style-type: none"> <li>✓ Stakeholder engagement</li> <li>✓ Responsible purchases</li> <li>- Sustainable procurement</li> </ul>	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>✓ Stakeholder engagement</li> <li>✓ Putting the needs of people and customers first</li> <li>- Travel</li> <li>- Focus on people</li> <li>- Integrated logistics</li> </ul>	The criteria used to identify stakeholders are as follows: responsibility, dependence, materiality, influence, degree of interest/impact/knowledge.
2-30	Collective bargaining agreements	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Recruitment and HR management</li> </ul>	
GRI 3: Material topics			
3-1	Process of determining material topics	<ul style="list-style-type: none"> <li>✓ Introduction to the report</li> </ul>	
3-2	List of material topics	<ul style="list-style-type: none"> <li>✓ Introduction to the report</li> </ul>	Any restatements/reclassifications are individually indicated in this document.
3-3	Management of material topics	<ul style="list-style-type: none"> <li>✓ Introduction to the report</li> <li>✓ Gruppo FS for the Planet</li> <li>- Sustainable infrastructure</li> <li>✓ The group's role in the mobility of the future</li> <li>✓ Transparency and business responsibility</li> <li>- Corporate governance</li> <li>- Business integrity</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 200: Economical			
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>	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
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</li> <li>- Risk factors</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</li> <li>- Notes to the consolidated financial statements - Post-employment benefits and other employee benefits</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</li> <li>- The NRRP and developing transport for Italy</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</li> <li>- The NRRP and developing transport for Italy</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</li> <li>- Our suppliers</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</li> <li>- Business integrity</li> </ul>	
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>✓ Transparency and business responsibility</li> <li>- Business integrity</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</li> <li>- Business integrity</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</li> <li>- Regulatory activities of the Transport Regulatory Authority (TRA)</li> <li>- Other information</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
GRI 207: Tax			
207-1	Approach to tax	✓ Transparency and business responsibility - Business integrity	
207-2	Tax governance, control, and risk management	✓ Transparency and business responsibility - Business integrity	
207-3	Stakeholder engagement and management concerns related to tax	✓ Transparency and business responsibility - Business integrity	
207-4	Country-by-country reporting	✓ Annex - Tables of performance indicators	
GRI 300: Environmental			
GRI 301: Materials			
301-1	Materials used by weight or volume	✓ Sustainable infrastructure - Work site management and oversight ✓ Annex - Tables of performance indicators	
301-2	Recycled input materials used	✓ Sustainable infrastructure - Work site management and oversight ✓ Annex - Tables of performance indicators	
GRI 302: Energy			
302-1	Energy consumption within the organisation	✓ Energy and emissions ✓ Energy consumptions Annex - Tables of performance indicators ✓ Annex - Company highlights	
302-2	Energy consumption outside of the organisation	✓ Annex - Tables of performance indicators	
302-3	Energy intensity	✓ Energy and emissions ✓ Energy consumptions Annex - Tables of performance indicators	
302-4	Reduction of energy consumption	✓ Energy and emissions ✓ Energy consumptions Annex - Company highlights	
302-5	Reductions in energy requirements of products and services	✓ Energy and emissions ✓ Energy consumptions Annex - Company highlights	
GRI 303: Water and water drainage (2018)			
303-1	Interaction with water as a shared resource	✓ Other environmental aspects - Management of water resources ✓ Annex - Company highlights ✓ Annex - Tables of performance indicators	
303-2	Management of water discharge-related impacts	✓ Other environmental aspects - Management of water resources ✓ Annex - Tables of performance indicators	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
303-3	Water withdrawal	<ul style="list-style-type: none"> <li>✓ Other environmental aspects</li> <li>- Management of water resources</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	
303-4	Water discharge	<ul style="list-style-type: none"> <li>✓ Other environmental aspects</li> <li>- Management of water resources</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>	
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	<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 <i>Red List</i> 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 305: Emissions			
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> <li>✓ Energy and emissions</li> <li>- Emissions</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</li> <li>- Emissions</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</li> <li>- Emissions</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</li> <li>- Emissions</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</li> <li>- Emissions</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	<ul style="list-style-type: none"> <li>✓ Energy and emissions</li> <li>- Emissions</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
	other significant air emissions		
GRI 306: Waste (2020)			
306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> <li>✓ Other environmental aspects</li> <li>- Waste cycle management</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</li> <li>- Waste cycle management</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	
306-3	Waste generated	<ul style="list-style-type: none"> <li>✓ Other environmental aspects</li> <li>- Waste cycle management</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</li> <li>- Waste cycle management</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</li> <li>- Waste cycle management</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	
GRI 308-1, 4-1 Supplier environmental assessment			
308-1	New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>✓ Responsible purchases</li> <li>- Sustainable procurement</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</li> <li>- Sustainable procurement</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 400: Social			
GRI 401: Employment			
401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Recruitment and HR management</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	<p>The following formula was used to calculate employee turnover:</p> $[(\text{incoming} + \text{outgoing}) / \text{average number of employees}] \times 100.$ <p>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.</p>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Recruitment and HR management</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	Parental leave	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Relationships with trade unions</li> </ul>	<p>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).</p> <p>98.7% of the employees who took parental leave in 2021 were still in service 12 months later.</p>
GRI 402: Relationships with trade unions			
402-1	Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Relationships with trade unions</li> </ul>	
GRI 403: Occupational health and safety (2018)			
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> <li>✓ Transparency and business responsibility</li> <li>- Business integrity</li> <li>✓ Annex - Company highlights</li> </ul>	



GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
403-2	Hazard identification, risk assessment, and incident investigation	✓ Annex - Company highlights	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	Occupational health services	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Health and Safety</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	
403-4	Worker participation, consultation, and communication on occupational health and safety	✓ Annex - Tables of 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	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Health and Safety</li> </ul>	
403-6	Promotion of worker health	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Health and Safety</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>
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</li> <li>- Sustainable procurement</li> <li>✓ Sustainable infrastructure</li> <li>- Work site management and oversight</li> </ul>	
403-8	Workers covered by an occupational health and safety management system	✓ Annex - Tables of performance indicators	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
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>
<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>	

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>✓ Our people and their value</li> <li>- Encouraging, training and upgrading skills</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	
GRI 405: Diversity and equal opportunity			
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</li> <li>- Recruitment and HR management</li> <li>- Welfare and diversity and inclusion</li> <li>✓ Annex - Tables of performance indicators</li> <li>✓ 2022 Annual Financial Report</li> <li>- Report on corporate governance and ownership - Board of directors of FS S.p.A. - Composition and appointment</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</li> <li>- Recruitment and HR management</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken		There were no incidents of discrimination reported in 2021.
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 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		REFERENCE	COMMENTS/DIRECT ANSWERS
GRI 410: Security practices			
410-1	Security personnel trained in human rights policies or procedures		<p>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> <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		<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"> <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 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</p>

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			<p>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 <i>Regulation for Negotiations with group companies</i>.</p> <p>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 414: Supplier social assessment			
414-1	New suppliers that were screened using social criteria	<ul style="list-style-type: none"> <li>✓ Responsible purchases</li> <li>- Sustainable procurement</li> <li>✓ Annex - Tables of performance indicators</li> </ul>	All group contracts require the full acceptance of the Code of Ethics.

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
414-2	Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>✓ Responsible purchases</li> <li>- Sustainable procurement</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	Political contributions		<p>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.</p> <p>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).</p>
GRI 416: Customer health and safety			
416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> <li>✓ Putting the needs of people and customers first</li> <li>- Promoting safety</li> </ul>	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<ul style="list-style-type: none"> <li>✓ Putting the needs of people and customers first</li> <li>- Promoting safety</li> </ul>	
GRI 418: Customer privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		<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</li> </ul>

GRI INDICATORS		REFERENCE	COMMENTS/DIRECT ANSWERS
			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.

## 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>			
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 2-25, 3-3
	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 <sub>x</sub> (excluding N <sub>2</sub> O) and (2) particulate matter (PM <sub>10</sub> )	GRI 305-7
Employee health and safety	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
Anti-competitive behaviour	TR-RA-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behaviour regulations	GRI 2-27
Accident & safety management	TR-RA-540a.1	Number of accidents and incidents	GRI 416-1, 416-2
	TR-RA-540a.2	Numbers 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>			
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	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. <i>Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration</i> )
	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.
<b>Prosperity</b>		
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 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. <i>Investments</i> )
Innovation of better products and services	Total R&D expenses	2022 Sustainability Report - <i>Investments to develop transport for Italy</i> 2022 Annual Financial Report (par. <i>Research, development and innovation</i> )
Community	Total tax paid	GRI 201-1, 207-4