

(Translation from the Italian original which remains the definitive version)

Ferrovie dello Stato Italiane Group

ANNEX GRI CONTENT INDEX

Introduction to the GRI content index (reporting scope)

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

- Group profile and compliance: Ferrovie dello Stato Italiane S.p.A. (parent) and the consolidated companies (see the 2020 Annual Report, the “Consolidation scope and the Group’s equity investments” annex);
- Governance: Ferrovie dello Stato Italiane;
- Financial data: Ferrovie dello Stato Italiane S.p.A. (parent) and the consolidated companies (see the 2020 Annual Report, the “Consolidation scope and the Group’s equity investments” annex);
- Customer data (§ “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 S.p.A.	
	Anas S.p.A.	
Railway passenger transport	Trenitalia S.p.A.	TrainOSE SA Netinera Group Trenitalia C2C Limited
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
Road passenger transport	Busitalia - Sita Nord S.r.l.	Ataf Gestioni S.r.l. Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Qbuzz BV
Railway freight transport	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l.

- Safety data (§ “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 S.p.A.	
	Anas S.p.A.	
	Italferr ¹	
Railway passenger transport	Trenitalia S.p.A.	TrainOSE SA Netinera Group Trenitalia C2C Limited Thello SAS
Road passenger transport	Busitalia - Sita Nord S.r.l.	Ataf Gestioni S.r.l. Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Qbuzz BV
Railway freight transport	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l.

- Workforce data (§ “People and their value”): the workforce data refer to Ferrovie dello Stato Italiane and the consolidated companies (see the 2020 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 73% of the Group’s total workforce². The scope of this information includes the parent and:

Sector	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
Railway passenger transport	Trenitalia S.p.A.	
Road passenger transport		Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Busitalia Rail Service S.r.l.
Railway freight transport	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l. Mercitalia Intermodale S.p.A.
Real Estate Services	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.	
	FSTechnology	

- Environmental data (§ “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 conduct certifications/inspections 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.

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

² Information that refers to another scope is specifically noted in the paragraph.

Sector	Direct subsidiaries	Indirect subsidiaries
Infrastructure	Rete Ferroviaria Italiana S.p.A.	Terminali Italia S.r.l. Bluferries S.r.l. Blu Jet S.r.l. Grandi Stazioni Rail S.p.A.
	Anas S.p.A.	
	Italferr S.p.A. ³	
Railway passenger transport	Trenitalia S.p.A.	TrainOSE SA Netinera Group Trenitalia C2C Limited Thello SAS
	Ferrovie del Sud Est e Servizi Automobilistici S.r.l.	
Road passenger transport	Busitalia - Sita Nord S.r.l.	Ataf Gestioni S.r.l. Busitalia Campania S.p.A. Busitalia Veneto S.p.A. Qbuzz BV
Railway freight transport	Mercitalia Logistics S.p.A.	Mercitalia Rail S.r.l. Mercitalia Shunting & Terminal S.r.l. TX Logistik AG
Real Estate Services	FS Sistemi Urbani S.r.l.	
Other Services	Ferservizi S.p.A.	

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

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

³ The environmental impacts of the work sites where Italferr performs oversight are presented separately from the environmental data. 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.

MATERIAL ASPECTS FOR THE FS ITALIANE GROUP	INTERNAL SCOPE	EXTERNAL SCOPE	GRI STANDARDS AND DISCLOSURES		NOTES
Circular economy Territorial protection	<i>FS Italiane Group</i>	<i>Supply chain</i>	Materials Water and water discharges Effluents and 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.
Energy Climate change and air quality	<i>FS Italiane Group</i>	<i>Supply chain</i>	Energy Emissions	GRI 302 GRI 305	The impact assessment for the external scope includes work site operations and supplier assessments.
Ethics, integrity and transparency	<i>FS Italiane Group</i>	<i>Supply chain Country system</i>	Economic performance Anti-corruption Anti-competitive behaviour Tax Security practices Customer privacy Public policy Socioeconomic compliance	GRI 201 GRI 205 GRI 206 GRI 207 GRI 410 GRI 418 GRI 415 GRI 419	
Circular economy	<i>FS Italiane Group</i>	<i>Supply chain</i>	Procurement practices Supplier environmental assessment Non-discrimination Freedom of association and collective bargaining Child labour Forced or compulsory labour Human rights assessment Supplier social assessment	GRI 204 GRI 308 GRI 406 GRI 407 GRI 408 GRI 409 GRI 412 GRI 414	
Innovation and digitalisation	<i>FS Italiane Group</i>	<i>Customers Country system</i>	-	-	
Intermodality	<i>FS Italiane Group</i>	<i>Customers Country system</i>	Local communities	GRI 413	
Customer satisfaction Inclusion and accessibility of services	<i>FS Italiane Group</i>	<i>Customers</i>	Approach to stakeholder engagement	GRI 102	
Occupational health and safety Travel safety		<i>Supply chain Customers</i>	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
Employee engagement and care Inclusion, equal opportunities and diversity Personnel recruitment, enhancement and growth	<i>FS Italiane Group Employees</i>		Employment Labour/management relations Occupational health and safety Training and education Diversity and equal opportunity Non-discrimination	GRI 401 GRI 402 GRI 403 GRI 404 GRI 405 GRI 406	
Infrastructure resilience					

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 Transparency and business responsibility - Corporate governance	The parent, Ferrovie dello Stato Italiane S.p.A., is a company limited by shares. At 31 December 2020, 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	
102-7	Scale of the organisation	The Group's profile and business model - Operating segments and geographical segments 2020 highlights Putting the needs of people and customers first - Travel Putting the needs of people and customers first - Integrated logistics 2020 Annual Report ("The Group's financial position and performance")	
102-8	Information on employees and other workers	People and their value People and their value - Recruitment and HR management Performance indicators	Employees carry out the Group's significant activities. There were no significant changes in the workforce in 2020.
102-9	Supply chain	Responsible purchases – Our suppliers	
102-10	Significant changes to the organisation and its supply chain	The Group's profile and business model - Operating segments and geographical segments	There were no significant changes to the organisation or supply chain in 2020.
102-11	Precautionary principle	FS Italiane Group for the planet - Sustainable infrastructure Transparency and business responsibility - Business integrity Transparency and business responsibility - Corporate governance	The Group applies the precautionary principle in the assessment and management of economic, environmental and social risks.
102-12	External initiatives	Introduction Transparency and business responsibility - Corporate governance Transparency and business responsibility - Business integrity Responsible purchases – Our suppliers	
102-13	Membership of associations	Stakeholder engagement Responsible purchases – Sustainable procurement	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
Strategy			
102-14	Statement from senior decision-maker	Letter to the stakeholders The new mobility scenario: resilience and revival - Our agenda for sustainable mobility of the future Transparency and business responsibility - Corporate governance	
102-15	Key impacts, risks and opportunities	The new mobility scenario: resilience and revival - Our agenda for sustainable mobility of the future Transparency and responsibility - Corporate governance Integrated management of risks and opportunities “Highlights” section of: - FS Italiane Group for the people - FS Italiane Group for the planet 2020 Annual Report (“Risk factors”)	
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	Transparency and responsibility - Corporate governance Responsible purchases – Our suppliers	https://www.fsitaliane.it/content/fsitaliane/en/fs-Group/governance/code-of-ethics.html
102-17	Mechanisms for advice and concerns about ethics	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 honour of the whistleblower and the reported parties are guaranteed. Furthermore, the Group has a zero tolerance policy for any retaliation against whistleblowers.</p> <p>To implement Law no. 179/2017¹, with Group organisational measure no. 34/AD of 24 September 2019, FS Italiane S.p.A. issued the procedure for the management of whistleblower reports, which governs the receipt, analysis and handling of reports sent or forwarded by anyone about illegal or irregular events and conduct in violation of the law or internal regulations, including the Organisational, management and control model pursuant to Legislative decree no. 179/2017¹, the ABC system or the Group’s Code of Ethics, with respect to the operations and organisation of FS S.p.A. and/or its subsidiaries.</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 post, e-mail, fax or via the computer platform to manage whistleblowing reports. Rolled out by FS S.p.A. in July 2020, this channel digitally ensures the confidentiality of whistleblowers and adequate security measures for the information. The whistleblowing channels, including access to the computer platform, are published on the “Ethics, compliance and integrity” page of the company website and in the specific “Management of reports - whistleblowing” section of the company intranet.</p> <p>The procedure for the management of whistleblower reports ensures that whistleblowers will face no direct or indirect disciplinary measures, retaliation or discrimination for reasons directly or indirectly related to the report with effects on the terms of the whistleblower’s relationship with the parent or its subsidiaries.</p> <p>Furthermore, the procedure reiterates that the confidentiality of the whistleblower, the reported party and anyone else involved is protected in accordance with applicable regulations.</p> <p>Similarly, the protection of reported people and anyone involved in the report is guaranteed in the event that the claims prove to be unfounded and are fraudulent or negligent.</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 Central 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 2020, FS Italiane S.p.A.’s Ethics Committee received and managed 27 reports, five of which were closed/archived.</p> <p>In 2020, FS Italiane S.p.A.’s Supervisory Body received and managed 14 reports, four of which were closed/archived.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
			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.
Governance			
102-18	Governance structure	Transparency and business responsibility - Corporate governance	
102-19	Delegating authority	Transparency and business responsibility - Corporate governance	<p>Pursuant to the by-laws, the company is represented before judicial or administrative authorities and third parties by the chairman of the Board of Directors and the CEO, who have separate powers of signature. The chairman and the CEO can separately appoint lawyers and legal representatives to represent the company in court, including before the Court of Cassation.</p> <p>Within FS S.p.A.’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 certain permanent powers of representation (e.g., managing litigation, occupational health and safety and environmental protection), the proxy is assigned by the CEO to implement specific resolutions of the Board of Directors.</p> <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 power-of-attorney) 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 S.p.A. directs and coordinates the Group operating companies’ policies and business strategies. It also ensures governance processes made up of departments to define strategic lines and promote consensus on decisions. Specifically, in collaboration with the relevant company and Group units, the Central Strategies, Planning, Innovation and Sustainability Department is responsible for defining policies and strategies to promote the integration of sustainability policies in the businesses. The Central Strategies, Planning, Innovation and Sustainability Department is also responsible for developing and maintaining the sustainability governance model and preparing the Sustainability Report.</p> <p>The Central External Communication Department is responsible for cultural and social initiatives, in collaboration with the Central Strategies, Planning, Innovation and Systems Department</p> <p>FS S.p.A. 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	
102-22	Composition of the highest governance body and its committees	Transparency and business responsibility - Corporate governance 2020 Annual Report (“Report on corporate governance and ownership structure”)	<p>Pursuant to article 10 by the by-laws, the Board of Directors (the “BoD”) is made up of three to nine members appointed by the shareholder.</p> <p>In order to accept directorship of FS Italiane S.p.A., candidates must meet the specific professionalism and integrity criteria set out in the by-laws (article 10.6) and the Ministry of the Economy and Finance’s requirements. Furthermore, the by-laws establish that directors assigned, on an ongoing basis, the BoD’s operating duties, pursuant to article 2381.2 of the Italian Civil Code may not serve as directors on the boards of more than two other companies limited by shares (not considering their offices held in subsidiaries or associates); whereas directors who have not been assigned such operating duties can serve as directors on the boards of not more than five other companies limited by shares. The by-laws also provide that the composition of the BoD must be such that it ensures a balanced proportion of men and women, in accordance with the applicable regulations and the terms provided for thereby.</p> <p>In the reporting period (2020), FS S.p.A.’s Board of Directors consisted of seven directors: the chairman (a man), a CEO (a man) with extensive management delegations, and five non-executive and independent directors (three women and two men) as determined by said board based on the representations and information provided by the above directors and taking into account - although there is no formal obligation - the provisions of the Code of conduct for listed companies approved by Borsa Italiana.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
			The members of FS S.p.A.'s Board of Directors held a total of three other offices in Group bodies (including one in a non-profit organisation) between 1 January and 31 December 2020. They held a total of 32 other offices and other types of commitments outside the Group between 1 January and 31 December 2020, two of which entailed corporate positions in companies, while the remaining 30 mainly consisted of positions/commitments with 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		Pursuant to article 12.3 of the by-laws, the BoD gave the chairman specific powers for external and institutional affairs in collaboration with the CEO and the coordination of internal audit activities. The chairman and CEO have separate powers of representation of FS S.p.A. pursuant to article 13 of the by-laws.
102-24	Nominating and selecting the highest governance body	Transparency and business responsibility - Corporate governance 2020 Annual Report ("Report on corporate governance and ownership structure - Board of directors of FS S.p.A.")	
102-25	Conflicts of interest	Transparency and business responsibility - Corporate governance	Directors' interests are subject to the provisions of article 2391 of the Italian Civil code and the rules in the Group's Code of Ethics . FS S.p.A.'s Board of Directors applies the Code of conduct for listed companies (specifically article 3/principles, application criteria and comments) to assess the independence of its non-executive members.
102-26	Role of highest governance body in setting purpose, values, and strategy	Transparency and business responsibility - Corporate governance	
102-27	Collective knowledge of highest governance body	Transparency and business responsibility - Corporate governance	With its resolution of 31 July 2018, the Board of Directors reserves the right to obtain the following information: - information from the CEO summarising the exercise of powers in the performance of duties, Group activities and atypical or unusual transactions, that are not submitted to the examination and approval of the Board; - prior information from the CEO on all transactions and/or decisions of any kind that are strategic for the Group and/or financially significant. This latter category includes all transactions worth over €155,000,000.00, including investments and infrastructure projects, including long term, with details of the schedule and budget, if relevant; - periodic reporting on the implementation of the annual and long-term business plan; - periodic reporting, at least half yearly, by the Board's committees.
102-28	Evaluating the highest governance body's performance	Transparency and responsibility - Corporate governance	The Audit, Risk Control and Corporate Governance Committee's regulations require that the committee express opinions to the BoD about the latter's composition and recommends professionals that it believes would make suitable members of the BoD.
102-29	Identifying and managing economic, environmental, and social impacts	Transparency and business responsibility - Corporate governance	Members of the Board of Directors and the Sustainability Committee were also involved in the definition and assessment of the Group's materiality matrix. Projects with a significant impact on the Group's performance are brought to the BoD's attention, which analyses the related risks and opportunities. In this regard, the BoD retained exclusive responsibility for economic and strategic decisions as per the meeting of 31 July 2018. Specifically, the BoD is responsible for assessing the general performance of operations of the company and the Group based on information received from the CEO and by comparing the results achieved, as per the annual and interim financial reports, with the budget. The Board of Directors is supported by the Audit, Risk Control and Corporate Governance Committee in its internal control and risk management assessments, the company's and the Group's corporate governance and corporate social responsibility. Moreover, the BoD periodically receives a report from the Central Audit Department that describes the activities carried out by all the Group's internal audit departments in relation to internal control system assessments.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
102-30	Effectiveness of risk management processes	Transparency and business responsibility - Business integrity	<p>With the prior approval of the Audit, Risk Control and Corporate Governance Committee, FS S.p.A.'s Board of Directors:</p> <ul style="list-style-type: none"> - defines the internal control and risk management system guidelines for the identification, measurement, management and monitoring of main risks; - determines the degree to which these risks are compatible with business management in line with the strategic goals and sets the company's financial risk appetite; - evaluates, at least once a year, that the internal control and risk management system is adequate considering the business characteristics and risk profile, and that the system is efficient; - approves, at least once a year, the work plan prepared by the head of the Internal Audit Department, after consulting the board of statutory auditors; - assesses, after consulting the board of statutory auditors, the results as described by the independent auditors in the management letter, if any, and the report on the key audit matters that arose during the statutory audit.
102-31	Review of economic, environmental, and social topics		<p>The Internal Audit, Risk Control and Corporate Governance Committee reports to the Board of Directors at least twice a year on its activities and on the adequacy of the internal control and risk management system.</p> <p>FS S.p.A.'s Supervisory Body reports to the Board of Directors and the board of statutory auditors every six months on activities performed during the period and any significant news. In addition, the Supervisory Body immediately informs the chairman of the BoD and the CEO about any violations of the organisational model pursuant to Legislative decree no. 231/01 that have been identified or that could make it advisable to take urgent measures. The Supervisory Body meets with the board of statutory auditors and the manager in charge of financial reporting once a year to exchange information of matters of mutual interest. Every year, it presents its plan of activities for the following year to the BoD and the board of statutory auditors. When it deems it necessary, the Supervisory Body meets with the independent auditors to discuss matters of interest to the latter. It also immediately reports any irregularities detected when performing its duties to the independent auditors. In addition, for the purpose of performing its duties, the Supervisory Body can also request information from the independent auditors at any time regarding significant news acquired during their work.</p> <p>Furthermore, the Sustainability Committee meets up periodically during the year as needed and when asked to do so by the CEO and general director of FS S.p.A., who acts as chairperson.</p>
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 head of the Internal Audit Department is responsible for reporting any critical issues to the highest governance body. Accordingly, the head of the Internal Audit Department periodically reports on the progress of operational activities carried out and indicates any findings requiring immediate attention. The head of the parent's Internal Audit Department promptly informs the BoD chairman, CEO, the chairman of FS S.p.A.'s board of statutory auditors and for issues regarding the parent, the chairman of FS S.p.A.'s BoD, about serious findings regarding 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 handled by the heads of the Internal Audit Departments with regard to the management and control and supervisory bodies of the companies, 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 maintain flows of information with the main company structures involved in internal control and risk management systems¹, in compliance with the internal regulatory framework and to support the skills assessments of each company.</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 amount to violations of legislation or regulations by management of the companies or their subsidiaries (CEO, chairperson, BoD, board of statutory auditors) to the chairperson and CEO of FS S.p.A.²</p> <p>¹ Such as Human Resources and Organisation, the Risk Manager, the Manager in charge of financial reporting and the legal advisor. ² Providing information to the head of the Internal Audit Department and Audit Committee, where present, of the subsidiary.</p>
102-34	Nature and total number of critical concerns		<p>In performing the 2020 audit activities, the parent's Internal Audit Department discovered 80 critical concerns, following which the respective management identified corrective action plans, indicated the employee(s)/manager(s) responsible for the execution thereof and the timeframe for their completion. The critical concerns emerged and the implementation status of the action plans are included in the periodic reports by the Internal Audit Department of FS S.p.A. written for the highest governance body.</p> <p>The internal audit findings show the effective status of the design and operation of the internal control and risk management system, 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>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
			<p>Roughly 40% of the corrective actions identified for the critical concerns had been completed by year end.</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 Central Audit Department.</p> <p>Furthermore, the Supervisory Body of FS S.p.A., with the support of the Central Audit Department, completed the preliminary process on a report received in 2019 and for which management identified a plan for corrective actions, comprising 20 actions, which were completed in 2020.</p>
102-35	Remuneration policies	<p>People and their value - Recruitment and HR management</p> <p>2020 Annual Report</p> <p>("Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration")</p>	<p>The fees of the directors of Group companies are set in an equal and consistent manner, taking into consideration the complexity and strategic nature of the company business, using as reference the fees set for the Board of Directors of Ferrovie dello Stato Italiane S.p.A..</p> <p>Upon the proposal of the Appointments and Remuneration Committee and considering the opinion of the board of statutory auditors, the BoD determines the amount of the fees pursuant to article 2389.3 of the Italian Civil Code that the chairman and CEO will receive (including fees due for their position as director), taking into account any guidance from the shareholder.</p> <p>The by-laws prohibit the payment of amounts to the directors and statutory auditors for their participation in meetings and limit the amount of fees that can be paid to members of the advisory and proposing committees that are set up within the board, where necessary.</p> <p>For the Board of Directors in office for the 2018/2020 three-year term:</p> <ul style="list-style-type: none"> - (i) the shareholder established the fees for the directors and BoD chairman in the meeting held 30 July 2018; during the same meeting, the shareholder also informed the BoD of the total maximum fee (including meeting fees) that could be paid to the chairman pursuant to article 2389.3 of the Italian Civil Code in the event that he is assigned powers; - (ii) at its meeting on 31 July 2018, the BoD determined the fee for Mr. Battisti's position as CEO (pursuant to article 2389.3 of the Italian Civil Code, including his fee as director); - (iii) in the meeting of 2 August 2018, the BoD resolved on Mr. Battisti's fee as general director; - (iv) in the meeting of 25 September 2018, following the resolutions of the shareholder, the BoD assigned powers for those matters authorised by the shareholder and resolved on the total fees of the chairman, Mr. Castelli; <p>Both of Mr. Battisti's fees, as CEO and general director, include fixed and variable components; the variable components were linked to the achievement of objective and specific annual targets which the BoD defined upon the proposal of the Appointments and Remuneration Committee.</p> <p>As per Board of Directors' resolution of 31 July 2018, the members of the board's committees receive additional fees equal to 30% of the fees determined by the shareholder for directors, in accordance with article 10.5 of the by-laws.</p> <p>The remuneration of senior management is based on market benchmarking and is calculated to align management interests with those of the shareholder. The main objective is for remuneration to be consistent internally considering the complexity of the position held and the creation of value, strengthening the link between remuneration and individual and Group performance.</p> <p>The guidelines followed in defining remuneration policies for senior management are:</p> <ul style="list-style-type: none"> - market benchmarking to check that the remuneration offered is consistent with the market, to both retain managers and contain costs; - checking that remuneration is consistent internally considering the complexity of the position held; - updating assessments of management positions to ensure consistent remuneration comparisons and analyses that are in line with changes in the Group's organisational structure over time. <p>The total compensation system for senior management includes a variable short-term component of remuneration on top of fixed remuneration. The variable component is linked to an incentive system which focuses on environmental sustainability and occupational safety targets, in continuity with past years. In 2020, the Group confirmed that it will apply formal clawback contractual provisions for the CEO and general director of Ferrovie dello Stato Italiane S.p.A. and key managers.</p> <p>Under such provisions, the managers could be required to return sums paid in the event of wilful misconduct or gross negligence or errors made in preparing the financial statements that lead to restatement.</p>
102-36	Process for determining remuneration	<p>People and their value - Recruitment and HR management</p> <p>2020 Annual Report</p> <p>("Report on corporate governance and ownership - Board of directors of FS S.p.A. - Directors' remuneration")</p>	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
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 median annual compensation of all employees is 17.76.
102-39	Percentage increase in annual total compensation ratio		The year-on-year percentage increase in the annual remuneration of the highest-paid individual was 8.3%. The percentage increase in the average remuneration of all other personnel compared to the previous year was -3.8%.
Stakeholder engagement			
102-40	List of stakeholder Groups	Stakeholder engagement	
102-41	Collective bargaining agreements	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, Focus on people and Integrated logistics	
Reporting practice			
102-45	Entities included in the consolidated financial statements	Introduction 2020 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		2020
102-51	Date of most recent report	Introduction	
102-52	Reporting cycle		Sustainability reports are annual.
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	The report is also subject to a limited assurance engagement in accordance with the criteria indicated by ISAE 3000 (Revised) by KPMG S.p.A as auditor of Ferrovie dello Stato Italiane Group's consolidated financial statements.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
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 new mobility scenario: resilience and revival Transparency and business responsibility Putting the needs of people and customers first People and their value Relationships with communities Energy and emissions Responsible purchases Sustainable infrastructure Other impacts Company highlights - the environment	
103-3	Evaluation of the management approach	The new mobility scenario: resilience and revival Transparency and business responsibility Putting the needs of people and customers first People and their value Relationships with communities Energy and emissions Responsible purchases Sustainable infrastructure Other impacts Company highlights - the environment	
GRI 200: Economic topics			
GRI 201: Economic performance			
201-1	Direct economic value generated and distributed	Stakeholder engagement Performance indicators	
201-2	Financial implications and other risks and opportunities due to climate change	Integrated management of risks and opportunities 2020 Annual Report ("Risk factors")	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	People and their value - Recruitment and HR management 2020 Annual Report ("Notes to the consolidated financial statements - Post-employment benefits and other employee benefits")	
201-4	Financial assistance received from government	Performance indicators	
GRI 203: Indirect economic impacts			
203-1	Infrastructure investments and services supported	The new mobility scenario: resilience and revival - Investments to develop transport for Italy Sustainable infrastructure	
203-2	Significant indirect economic impacts	The new mobility scenario: resilience and revival - Investments to develop transport for Italy Sustainable infrastructure	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 204: Procurement practices			
204-1	Proportion of spending on local suppliers	Responsible purchases – Our suppliers	
GRI 205: Anti-corruption			
205-1	Operations assessed for risks related to corruption	Transparency and business responsibility - Business integrity	
205-2	Communication and training about anti-corruption policies and procedures	Transparency and business responsibility - Business integrity Performance indicators	
205-3	Confirmed incidents of corruption and actions taken	Transparency and business responsibility - Business integrity	There were three incidents recorded in 2020 that led to one disciplinary measure (dismissal) and two contracts terminated with business partners (by TrainOSE).
GRI 206: Anti-competitive behaviour			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	2020 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	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	Performance indicators	
GRI 300: Environmental			
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	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
302-4	Reduction of energy consumption	Energy and emissions – Energy and operating segments 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 Performance indicators Company highlights - the environment	
303-2	Management of water discharge-related impacts	Other impacts – Management of water resources Performance indicators	
303-3	Water withdrawal	Other impacts – Management of water resources Performance indicators	In consideration of the characteristic businesses of the FS Italiane Group, there are no water stress areas.
303-4	Water discharge	Performance indicators	In consideration of the characteristic businesses of the FS Italiane Group, there are no water stress 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	
305-5	Reduction of GHG emissions	Energy and emissions - Emissions Company highlights - the environment	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
305-6	Emissions of ozone-depleting substances (ODS)		Other immaterial emissions consisted of SF6, which is used as a dielectric in high voltage switches at the electric substations, and HFC, which is used as a cooling gas in the air conditioning systems. Only a small number of air conditioning systems use HCFC and they are continuously being reduced; any ozone-depleting gas leaks have been estimated and are not material for the purposes of this report.
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Energy and emissions - Emissions Performance indicators	
GRI 306: Effluents and Waste			
306-1	Water discharges by quality and destination	Performance indicators	Reference should be made to the 303-4 indicator for the 306-1 disclosure.
306-2	Waste by type and disposal method	Other impacts – Waste management Performance indicators	
306-3	Significant spills	Other impacts – Management of water resources Performance indicators	
306-4	Transport of hazardous waste	Performance indicators	The Group does not import or treat hazardous waste; it only transports it. Furthermore, the attached tables indicate waste transported in Italy. The rest is transported in accordance with the Basel Convention.
306-5	Water bodies affected by water discharges and/or runoff		Reference should be made to the 303-4 indicator for the 306-5 disclosure.
GRI 307: Environmental compliance			
307-1	Non-compliance with environmental laws and regulations		In 2020, no significant administrative sanctions or legal fines were imposed for violation of environmental regulations or laws.
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 2020, 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	People and their value People and their value - Recruitment and HR management Performance indicators	The following formula was used to calculate employee turnover: [(incoming + outgoing)/average number of employees]* 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	People and their value - Recruitment and HR management	This indicator is not applicable as the Group provides open-ended contracts to 97% of its workforce. Approximately 10.3% 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	People and their value - Relationships with trade unions	All employees that took parental leave came back to work. There were 12 exceptions in which the employees left at the end or shortly after the term of parental leave (9 voluntary terminations and 3 dismissals). 99.1% of the employees who took parental leave in 2019 were still in service 12 months later.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 402: Labour/management relations			
402-1	Minimum notice periods regarding operational changes	People and their value - Relationships with trade unions	
GRI 403: Occupational health and safety (2018)			
403-1	Occupational health and safety management system	Transparency and business 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	People and their value – Health and safety Performance indicators	
403-4	Worker participation, consultation, and communication on occupational health and safety		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		13,900.65 man/days of occupational health and safety training were provided in the year. The main courses related to: <ul style="list-style-type: none"> • e-learning course on occupational safety for safety representatives • e-learning course on occupational health and safety for workers who work from home • e-learning course on occupational health and safety for managers • webinar on the Teams platform: Management of occupational health and safety: the coronavirus emergency • training capsule on “Let start back up safely: how to prevent COVID-19” • occupational health and safety course - Meeting the requirements of regulations, acquisition/update and/or certification of technical skillsSupport for professionals: Behavioural safety
403-6	Promotion of worker health		<ul style="list-style-type: none"> • #weforsafety: in order to highlight the Group’s commitment to safety and engage and inform personnel about occupational health and safety issues, each year, the Group, in accordance with all Group companies, organises an annual Safety Day the third week in October, which coincides with the European week for occupational safety. During the year, each company simultaneously holds events at its plants that symbolically end on the chosen week in October. Through WE (the Group’s intranet), the companies’ main initiatives, which are held remotely on Teams, receive the right amount of visibility with the hashtag #weforsafety. • the #Coronavirus communications plan: kick-off of an information campaign on WE garnering over 30 thousand views with 40 updates on the COVID-19 public health emergency. • section on the Group’s occupational health and safety policy with a focus on key issues like “Performance”, “The FS Italiane Group’s network” and “Coronavirus: Know it to prevent it”. • employee vaccination campaign and COVID-19 tests.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		This indicator is not applicable since the Group has control over both workers and the workplace.
403-8	Workers covered by an occupational health and safety management system	Performance indicators	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
403-9	Work-related injuries	People and their value – Health and safety Sustainable infrastructure – Site management and oversight	<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 for 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	People and their value – Health and safety	<p>In 2018, the last year of available data, the frequency of occupational diseases reported (frequency of occupational diseases = number of occupational diseases reported/average workforce*1000) was 2.81 (scope: RFI, Trenitalia, Italferr, Ferservizi, FS, Italcertifer and FS Sistemi Urbani, Mercitalia Logistics, Mercitalia Rail and Busitalia - Sita Nord), slightly down on 2017 when the frequency was 2.9 and on 2016 when it was 3.1. 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	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	People and their value – Recruitment and HR management People and their value – Encouraging, training and upgrading skills	
404-3	Percentage of employees receiving regular performance and career development reviews	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	Transparency and business responsibility – Corporate governance People and their value People and their value – Recruitment and HR management People and their value – Welfare and diversity and inclusion Performance indicators 2020 Annual Report ("Report on corporate governance and ownership - Board of Directors of FS S.p.A. - Composition and appointment")	<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	People and their value – Recruitment and HR management	

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken		<p>In 2020, there were two incidents of discrimination:</p> <ul style="list-style-type: none"> a disciplinary sanction against a male RFI employee for, inter alia, harmful conduct towards a female colleague; a disciplinary sanction against a Trenitalia employee for, inter alia, behaviour detrimental to the dignity of certain colleagues (both men and women).
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 risks.</p>
GRI 408: Child labour			
408-1	Operations and suppliers at significant risk for incidents of child labour		<p>All Group contracts require the full acceptance of the Code of Ethics. There are no suppliers or activities with significant risk of child labour.</p>
GRI 409: Forced or compulsory labour			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		<p>All Group contracts require the full acceptance of the Code of Ethics. There are no suppliers or activities with significant risk of forced labour.</p>
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 previously established in the Group's Code of Ethics (which guides the Group in relationships with stakeholders), the 231 Model and the anti-corruption policy and anti-bribery and corruption management system 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 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 peoples.</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 previously established in the Group's Code of Ethics (which guides the Group in relationships with stakeholders), the 231 Model and the anti-corruption policy and anti-bribery and corruption management system 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 S.p.A.'s Board of Directors approved the Group's sustainability policy based on the SDGs and the principles of the UN Global Compact.</p>

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
GRI 412: Human Rights Assessment			
412-1	Operations that have been subject to human rights reviews or impact assessments		To date, no human rights assessments have been conducted.
412-2	Employee training on human rights policies or procedures		<p>No specific training is provided in relation to human rights.</p> <p>The Group also joined the UN's Global Compact (GC) network, undertaking to comply with the 10 human rights, labour, environmental and anti-corruption principles and include them in its business. These principles integrate and reinforce the Group principles previously established in the Group's Code of Ethics (which guides the Group in relationships with stakeholders), the 231 Model and the anti-corruption policy and anti-bribery and corruption management system 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 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 Procurement Code, and its own "Regulation for Negotiations with Group companies".</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"> - 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 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	Stakeholder engagement Sustainable infrastructure	
413-2	Operations with significant actual and potential negative impacts on local communities	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.

GRI INDICATORS		SUSTAINABILITY REPORT	COMMENTS/DIRECT ANSWERS
414-2	Negative social impacts in the supply chain and actions taken	Responsible purchases – Sustainable procurement	In 2020, 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, 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	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 418: Customer privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		<p>In 2020, there were two data breaches within the scope customer privacy and losses of customer data:</p> <ul style="list-style-type: none"> – malfunctioning of the complaints and reimbursements webform due to a system overload; – problem with the webform to request a VAT invoice for the purchase of tickets. <p>In addition, six reports were received from customers in 2020, mainly regarding:</p> <ul style="list-style-type: none"> – messages for the purchase of tickets that were not their own; – data sharing. <p>All six reports received adequate feedback from the Group's DPO and the relevant companies and were resolved.</p> <p>Furthermore, the supervisory authority sent two requests for clarification following reports received from customers, which were promptly handled.</p>
GRI 419: Socioeconomic compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	Performance indicators 2020 Annual Report ("Transport Authority ("ART") regulations" and "Other information")	<p>In 2020, the main Group companies' most significant disputes in terms of potential financial costs related to:</p> <ul style="list-style-type: none"> - requests for classification to higher positions; - requests for acknowledgement of subordinated employment relationships submitted to companies alleging breach of current regulations prohibiting fraud in provision of labour; - joint obligation; - conversion of fixed-term and/or seafarers' employment contracts to open-ended contracts; - asbestos; - recalculation of post-employment benefits; - second-level bargaining; - rest periods pursuant to EC Regulation 561/2006; remuneration of weekdays.