

7.3 Social information

ESRS S1 Own workforce

Strategy

ESRS 2 SBM-2 Interests and views of stakeholders

(SBM 2 12) Workers' opinions, interests and rights are integrated into the ATM Group's business strategy and model through specific engagement and dialogue. In particular, workers are involved both within the **Stakeholder Engagement** conducted during the Double Materiality Analysis and through further dedicated discussions and initiatives, as well as through various channels made available by the ATM Group, as detailed in paragraph S1-2 Involvement Processes.

The Board of Directors approves the results of the Dual Materiality process, ensuring its full alignment with the Group's corporate strategy, objectives and business model, while respecting human rights and workers' interests.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

(SBM 3 13.a) The ATM Group has also defined a business strategy that incorporates the principles of sustainability and allows it to create value for the Group and its stakeholders.

The ATM Group's strategy in the **Strategic Industrial Plan 2021-2025**, shared and approved by the Parent Company's Board of Directors, was developed in line with its own peculiarities, as well as in consideration of the evolution of market trends.

As a complement to the Industrial Plan, and in line with the "Milano Mix" environmental transition promoted by the Municipality of Milan, the Group has followed up on activities to refine its sustainability strategy, which is concretised in the Sustainability Policy.

The Policy outlines the sustainability commitments undertaken by the Group through various pillars of action. The fifth pillar, **Great Workplace**, aims to promote a positive working environment for all employees that attracts and enriches people and values diversity.

During the revision of the Strategic Industrial Plan, it was also decided to include a new pillar called **"People and Culture"** as evidence of the Group's commitment to putting its staff at the centre. The first actions implemented in this respect allowed the company to improve internal communications, strengthen Welfare, Diversity, Equity & Inclusion best practices, enhance employer branding and adopt new practices to improve the selection and recruitment of new talent.

(SBM 3 14) The disclosure on ESRS S1 - Own Workforce refers to all persons belonging to the different professional areas of the Own Workforce affected by the Group's operations, both upstream and downstream in the value chain.

(SBM 3 14.a) The ATM Group as at 31 December 2024 is composed of **10,623 employees**, who may be exposed to the various impacts, risks and opportunities listed below. The composition of the company's own workforce is of both permanent and fixed-term contract workers. In addition, there are 80 non-employed workers belonging to the following categories: contractors, consultants, trainees, professionals and extracurricular trainees.

The results emerging from the Dual Materiality process highlighted the following material impacts, risks and opportunities for the own workforce.

(SBM 3 14.b) The negative impacts identified as material, and reported below, relate to working conditions and equal treatment of employees and are generalised:

- Negative impact on the health and safety of employees and non-employees due to the failure to adopt or comply with safeguards at the Group's operating sites, with the possibility of accidents, occupational diseases or other incidents occurring in the workplace;
- Contribution to the occurrence of potential incidents of discrimination within ATM due to the absence of adequate prevention and mitigation policies.

(SBM 3 14.c) **Positive impacts** also relate to working conditions and equal opportunities, and derive from the training activities provided by the Group, the Health and Safety monitoring and the activities ATM puts in place to ensure an inclusive and peaceful environment:

- Creation of an inclusive working environment and development of welfare, via the promotion of corporate activities and initiatives that counteract discrimination by ATM;
- Development of training activities and implementation of employee health protection services aimed at promoting the psycho-physical well-being of workers beyond the compulsory measures provided by the applicable regulations;
- Contribution to the training and growth of employees, through the promotion of training activities and customised programmes (general and technical) with growth objectives.

The growth and development of ATM's people has always been a key element in achieving the Group's objectives. A concrete example is ATM's **People and Culture Manifesto**, which promotes inclusion by recognising that diversity provides a sense of organisational cohesion and a corporate culture in which diverse individual experiences are listened to and valued, and contributes to corporate well-being by improving the work environment through corporate well-being policies. The Group is therefore committed to offering its employees an

inclusive working environment that fosters a strong sense of belonging to the organisation's large community of professionals.

In line with the goals of the UN 2030 Agenda, the actions of ATM's Well-being and Diversity & Inclusion service are geared towards contributing concretely to the achievement of these ambitious goals. For several years now, the ATM Group's multidisciplinary team **Well-being, Diversity & Inclusion** has been playing a crucial role, generating benefits not only for its employees, but also for their families and the communities in which ATM operates with its public services.

It also introduced the **figure of the Trusted Adviser**, a specialised, external and impartial professional who actively participates in promoting and building an inclusive and non-discriminatory working environment. Behaviour Guidelines have been published, within which the Code of Conduct is included.

Below are some of the main initiatives promoted by ATM to ensure people empowerment and inclusion:

- Implementation of the Behaviour Guidelines and creation of training rooms for the dissemination of the topic,
- Charter of Corporate Values: a project that focuses on the company's values - passion, care, inclusion, innovation and sustainability - as ATM's distinctive elements,
- Creation of communities of Champions and Ambassadors, with the role of promoters of values and ethical behaviour,
- Project Decorum,
- Activation of a desk for counselling and post-traumatic support for extraordinary events,
- Reduction of the gender pay gap to 3%,
- Development of the digital platform 'We are ATM', to make all Well-being, Diversity & Inclusion services accessible and easily usable,
- Housing for new recruits,
- #RiParto Call.

Following the two-year period of activity of the Bando #Conciliamo, ATM has been awarded a new subsidised finance call, the RiParto Call - 'Corporate welfare paths to facilitate mothers' return to work, foster birth rates and work-life balance'. This project is aimed at supporting the return to work of working mothers and promoting the harmonisation of work and care time for the family.

The projects envisaged by the Call for Proposals include **support actions to assume the new parental role**, in a work-life balance perspective, and include psychological and physical support initiatives, economic incentives, training and refresher courses to accompany the

return to work after delivery or adoption. These initiatives are financed through the resources of the Family Policy Fund.

The other two impacts 'Promotion of employee health' and 'Contribution to employee training and development' are reflected:

- in the provision of safety training, in order to involve all personnel at different organisational levels, ensuring the highest levels of safety for the Group,
- through the promotion of training activities and customised programmes (general and technical) with growth objectives, the vision of training as a strategic lever is confirmed: guidelines and management are developed both at a central level, by the parent company ATM S.p.A. through a dedicated structure, and at a local level by its subsidiaries. Among the most significant activities are the education and training of incoming staff, through the implementation of personal training plans and diversified interventions according to their roles.

(SBM 3 14.d) The following are the risks that emerged from the Double Materiality process:

- **Strike by ATM staff** demanding better working conditions in terms of wages, safety and rights, with consequent impacts on service continuity and reputational damage,
- Evolution of the labour market leading to **difficulties in finding skilful personnel**, with consequent operational and reputational impacts due to service reduction and/or reshuffling and training costs,
- **Attacks on ATM staff** by customers and other third parties, resulting in reputational and economic damage due to refunds and possible service interruptions.

(SBM 3 14.e) The ATM Group has not identified any impact on its own workforce that may result from transition plans to reduce environmental impact.

(SBM 3 14.f) The ATM Group does not resort to or support the use of forced or compulsory labour as defined in ILO Convention 29; furthermore, it does not ask staff to pay bail or leave original identity documents with the company when they start work. ATM does not allow work to be obtained with a coercive threat.

In order to ensure the full voluntariness of any performance, it is committed to ensuring that all workers are fully aware of the rights and duties arising from their employment contract; in fact, all workers, upon being hired, receive and sign for acceptance the letter-contract, a compilation of the sector regulations and disciplinary rules to which they must refer.

The company does not grant loans to its employees but, in accordance with the laws and regulations in force, applies more favourable conditions to meet requests linked to special needs; these are analysed by a support committee which, when it deems it appropriate, may authorise an advance on severance pay.

In addition, the company has signed an agreement with a credit institution through which treasury functions are offered to employees with better conditions for maintaining current accounts than those reserved for private individuals, and an agreement with a financial institution for the granting of loans at subsidised rates.

(SBM 3 14.g) The ATM Group does not and does not intend to make use of or support work activities carried out by children or minors; to this end, it has prepared the "**PGD DRU 03 - Child Labour**" procedure included in the company's information system (called Hegel) for the management of cases in which a work situation is found that falls within the definition of child labour, for example in the supply chain. The procedure defines the actions that ATM takes to provide adequate support to children who may be involved in work activities, so that they may be enabled to attend and remain in school until the age required by law; it also manages the presence of any minors in the organisation, ensuring that children or young workers are not exposed to situations that are dangerous or harmful to their physical and mental health and development both inside and outside the workplace.

The ATM Group has maintained its commitment not to use child labour and to protect young workers (between 16 and 18 years of age) both within the Group and in the production chain.

ATM will continue to be committed to monitoring compliance with the principles by carrying out audits at the premises of suppliers and subcontractors and by collecting information that can give confidence to stakeholders and the certification body that the principles are being observed.

(SBM 3 15) The Group works to promote employee diversity and inclusion, establishing a sense of organisational cohesion and a corporate culture in which different individual experiences are listened to and valued. Below are the different ways in which ATM employees can be heard and initiatives to promote diversity and inclusion.

The needs and requirements of employees in terms of diversity and inclusion are listened to by the **Diversity Manager**, who oversees, coordinates and monitors projects and actions dedicated to the promotion of activities.

Moreover, the figure of the Trusted Adviser, as a specialised, external and impartial figure, participates in the promotion and construction of an inclusive and non-discriminatory working environment. Below are some of ATM's initiatives to ensure diversity and inclusion:

- **Welfare system:** ATM works to foster the inclusion and appreciation of diversity and to promote a culture of integration and organisational cohesion, including through its welfare offerings,
- ATM is also a signatory to the **Charter of Equal Opportunities and Equality** in the

workplace promoted by Assolombarda and Fondazione Sodalitas, with the support of a Trusted Adviser,

- **Guaranteed fair remuneration** of all employees, in relation to the skills daily expressed in the achievement of their respective professional goals.

In terms of occupational safety, the Group expresses its concrete and continuous commitment to the identification and assessment of possible **occupational health and safety risks**, adopting appropriate prevention and protection measures

(SBM 3 16) The above-mentioned risks that arise from the impacts and dependencies in terms of own workers concern the entire own workforce.

(SBM 3 13.b) The material risks identified in relation to the workforce (S1) derive mainly from exposure to the external environment in which the ATM Group operates, which may affect the well-being, safety and employment stability of staff. The link between risks and the business model is reflected in the centrality of personnel in the Group's activities: the quality and continuity of the public transport service depends on the availability, motivation and competence of the workforce.

Impact, risk and opportunity management

S1-1 Policies related to own workforce

(ESRS 2 62) The ATM Group does not have policies that fully meet the requirements of the legislation but nevertheless has several internal policies aimed at its own workforce that aim to create an ethical, inclusive and safe working environment for all employees:

- Code of Ethics,
- Charter of Values,
- Conduct Guidelines,
- SA 8000 Policy,
- Social Responsibility Policy,
- ATM Group's Integrated Quality, Environment and Safety Policy,
- Sustainability Policy.

The Code of Ethics

The ATM Group's Code of Ethics constitutes the set of values and lines of conduct that make up the Group's 'identity'. The document is inspired by the contents of Legislative Decree No. 231/2001, the anti-corruption regulations governed by Law No. 190/2012, to the transparency regulations referred to in Legislative Decree No. 33/2013 as amended, the provisions of SA 8000, the international standards ISO 9001 and 14001.

Group companies recognise the **centrality of human resources**, committing to adequately and

periodically assessing and developing the skills and competencies of each employee through a system of recurrent training and offering all workers the same opportunities without any discrimination, ensuring the protection of health and safety at work and environmental protection. Each company expects employees, at every level, to cooperate in maintaining a climate of mutual respect for each other's dignity, honour and reputation. Furthermore, any form of unlawful employment and direct or indirect discrimination of any kind in labour relations is not tolerated. Each company is required to prevent and in any case prosecute mobbing and personal harassment of any kind. Group companies undertake to manage their activities in full compliance with current regulations on health and safety prevention and protection, pursuing the objective of continuous improvement of health and safety conditions at work, as well as environmental aspects.

The Charter of Values

The ATM Group Charter of Values encapsulates and disseminates the Group's values among its employees, specifically:

- Passion,
- Care,
- Inclusion,
- Innovation,
- Sustainability.

Each of the above values is reflected in various behaviours such as responsibility and making a difference, customer focus and the importance of respect and listening, teamwork and openness. It also recognises the importance of market focus to think big and act change, with the positive contribution to sustainability in terms of impact on the local area and development to the well-being of the whole community, internal and external.

Conduct Guidelines

The Conduct Guidelines bring together the principles of conduct defined by the ATM Group for its personnel, also regulating the sanctioning procedures in the event of violations, as well as a Code of Conduct.

The Code has been drafted in compliance with the principles contained in the Code of Ethics and the provisions of the Organisation, Management and Control Model adopted by the ATM Group, the provisions of SA8000 and the international standards ISO 9001, ISO 14001 and ISO 45001, as well as the current legal and contractual provisions applicable to the employment relationship of the recipients.

The principles of conduct contained in the Code are grouped into the following areas:

- Health and Safety,
- Mobbing and harassment,
- Protection of diversity, dignity and integrity of workers and equal opportunities,
- Regulations and discipline,
- Negotiating fairness,
- Anti-corruption and bribery,
- Conflict of interest,
- Privacy,
- Confidentiality and use of company assets/tools,
- Respect for the environment,
- Fairness in customer relations.

All sections outline principles, prohibitions and obligations governing the relationship between the ATM Group and its employees. In addition, to make these provisions clearer and more practical, ethical dilemmas are presented as practical example situations in which the worker might find himself. Each dilemma is then accompanied by an explanation of what to do.

(S1-1 24.a, 24.b, 24.c) All Group companies counteract the occurrence of cases of bullying at work, i.e. any form of moral and/or sexual harassment carried out in the workplace, and ensure that, in working relationships, the physical and psychological integrity of other workers is not violated in any way and that an intimidating, hostile, degrading, humiliating or offensive climate is not created. Furthermore, all Group companies recognise diversity as an added value and promote open and inclusive working environments, protecting workers' rights and freedoms, as well as equal opportunities among workers, including at the selection stage. The Group also opposes any form of discrimination, whether direct or indirect, and therefore any provision, act, practice or behaviour that discriminates against workers on the grounds of gender, ethnicity, trade union affiliation, religion, sexual orientation, personal or political beliefs, disability or age, as well as any treatment or modification of working conditions and working hours that, on account of gender, age, personal or family care needs, state of pregnancy or maternity or paternity, including adoption, places or may place workers at a disadvantage. The Conduct Guidelines outline specifically all those behaviours that fall within these cases.

(S1-1, 24.d) The Code of Conduct against violence and harassment in the workplace, as an appendix to the Conduct Guidelines, recalls the constitutionally enshrined principles of equality between men and women, protecting the person and the worker, EU and national legislation on the protection of the dignity of women and men in the workplace and on sexual harassment, the ATM Group's Code of Ethics and current collective bargaining. The aim of this document is to prevent and/or remove harmful conduct (discrimination, moral and/or sexual

harassment, mobbing). It is aimed at all those who, regardless of their type of employment relationship and professional classification, work within ATM Group companies.

The Code is available internally by being posted in a place accessible to all and published on the company intranet. The document remains deposited at each Company/Directorate/Secretary's Office, which will provide for the appropriate communication and dissemination of any amendments and additions that may be made, as well as deliver a copy of the updated text to interested parties who request it.

All those to whom the Code applies have the right/duty to contribute and to ensure a working environment in which the dignity of persons is respected, informing the Trustee(s) where appropriate. In addition, the heads of organisational units:

- have a duty to promote the prevention of harassment in the workplace where they perform their duties,
- are required to ensure compliance with the Code and to promote the dissemination of its contents,
- in the event of conduct amounting to the behaviour described in the Code, they are invited to inform the Trusted Advisor without delay, paying particular attention to restoring a working environment conducive to proper interpersonal relations.

In order to **ensure the effective application of the Code**, the figure of the Trusted Advisor is established, appointed by the ATM Group's General Manager, on the basis of proven moral qualities, experience and professional competence capable of carrying out the envisaged task in full autonomy. The Trusted Adviser, who comes from outside the company, acts autonomously, with fairness, impartiality and absolute confidentiality in the performance of her/his duties. Anyone who considers him/herself a victim of discrimination, harassment or mobbing may confidentially contact the Trusted Adviser, who will proceed, within the scope of his/her duties, to implement the necessary procedures, or directly to the Company (hierarchical manager and/or personnel manager) who will invite the person concerned to contact the Trusted Adviser.

As part of his/her function, the Trust Adviser may:

- listen to the person concerned in one or more interviews, giving him/her the necessary attention to adequately frame the problem and provide counselling by making the person aware of the paths to be taken,
- activate specialist consultations (e.g. legal or psychological) within the company or with private specialists, which may be necessary to resolve the case,
- suggest referral to anti-violence centres or centres for psychological support and/or structured mediation paths,

- obtain any witness testimony and access to administrative documents or records relating to the case,
- interview the person believed to be responsible for the offending or discriminatory behaviour,
- propose mediation meetings between the alleged offended person and the perpetrator of the alleged harassment or discrimination,
- conduct effective mediation between the parties,
- propose to the parties concerned and/or to the heads of management, unit or operational sector solutions aimed at putting an end to the reported conduct, removing its effects and preventing its recurrence,
- if the person concerned reports a situation of violence in the private sphere, listen and provide counselling, possibly activate specialist counselling (e.g. legal or psychological) with private specialists, suggest referral to anti-violence centres or centres for psychological support, as indicated in Article 10 of ILO Convention 190/2019.

The Trusted Adviser's action will be closed, barring impediment, no later than thirty days from the date of submission of the report. Depending on the positive or negative outcome, the necessary measures for the proper handling of the case will be implemented.

SA 8000

(S1-1 21) The ATM Group considers social responsibility as a fundamental element in driving its corporate and social policies. Therefore, continuing its social and ethical commitment to all parties operating inside and outside the organisation, ATM and its Italian subsidiaries have adopted a social responsibility **management system consistent with the international standards SA 8000:2014 and UNI ISO 26000**. The SA 8000 standard was created as an aggregation of principles established by other international documents such as the UN Universal Declaration of Human Rights, the UN Convention on the Rights of the Child, the ILO (International Labour Organization) Conventions and Recommendations, and the UN Conventions with the aim of eliminating all forms of discrimination.

(S1-1 20.a) Its content requires compliance with national and international labour and work environment laws and compliance with ethical requirements, including freedom of association and the right to collective bargaining, requires avoiding forms of discrimination based on race, gender, religion, politics, disability, sex, age, ensuring equal opportunities, ensuring fair remuneration, and respecting appropriate working hours.

(S1-1 22) The SA 8000 standard includes the following requirements in relation to respect for human rights in the workplace:

- Not employ child labour or encourage its use,
- Not resort to or encourage the use of forced or compulsory labour,

- Ensure a safe and healthy workplace for all employees,
- Respect the right of workers to associate and join trade unions,
- Do not discriminate in any manner,
- Do not use or support disciplinary practices such as corporal punishment, physical or mental coercion, verbal abuse,
- Adjust working hours to the laws and agreements in force,
- Remunerate employees by respecting existing contracts,
- Implement and maintain an active Social Accountability Management System.

(S1-1 20, 20.c) Essential actions of the SA 8000 system are:

- definition of a Social Responsibility Policy and related commitments that the Group intends to implement,
- annual management review of the Management System,
- selection and control of social responsibility in the ATM Group's supply chain,
- handling of reports and appeals from both within the company and from interested parties,
- communication within and outside the organisation,
- periodic audits of the System.

All the requirements of the standard are monitored and managed through actions and procedures that are described in detail in the SA 8000 Annual Report, which also contains the relevant data for certified companies. In addition, periodic risk assessment and monitoring meetings on the correct and effective implementation of the policy are held throughout the year.

The reports of inconsistencies and/or violations of the principles of the SA 8000 standard, as well as any proposals for improvement received by ATM, are constantly recorded and monitored by the SA 8000 team, which interfaces with the appropriate company departments for investigation activities, in compliance with the principle of confidentiality. Employees who wish to submit reports and suggestions may do so via the methods described on the dedicated intranet page, anonymously or otherwise, and via the dedicated company e-mail address. In all company premises, near the notice boards or break rooms, there are boxes for collecting reports and suggestions, which are subject to periodic inspection and collection of the reports received.

(S1-1, 20.b) SA 8000 certification and the related management system are part of the Internal Control and Risk Management System: maintenance of the certification and **periodic evaluation** of the Company's performance in this area are promoted through continuous monitoring, internal audits of the various company functions and widespread verifications carried out by the Social Performance Team, a dedicated body made up equally of workers' and company representatives. In particular, workers have been involved through the wide

dissemination of material describing the SA 8000 standard, its requirements and its relevance to company life, and a training plan has also been implemented to gradually cover all Group employees. The trade unions, in turn, were made aware of SA 8000 and adhered to and supported the adaptation process of the company's activities. In addition, they actively participate in the process through the appointment of three Workers' Representatives who are involved in the Management System as members of the Social Performance Team.

Social Responsibility Policy

Within the framework of the Social Accountability Management System consistent with SA8000:2014 and UNI ISO 26000 standards, the ATM Group has drawn up a Social Accountability Policy which expresses the Group's concrete commitment to the continuous improvement of its management system, through the annual review and monitoring of the same thanks also to specific tools such as periodically updated risk analyses and constant internal audits. The primary objectives are the protection of the working conditions of employees and the promotion of a positive working environment that is attractive and enriching through the company policies based on valuing individuals and diversity. Continuous adaptation to social and legislative requirements in the field of safety will also be ensured, as well as the monitoring of relations with suppliers/subcontractors, giving preference, where possible, to subjects attentive to environmental, social and ethical aspects that share the ATM Group's values and, last but not least, the communication of SA8000 principles outside the company through social initiatives. We also reaffirm the central role of the Social Performance Team as a committee that oversees the maintenance of compliance with the SA 8000 Standard and consolidates a corporate environment in which dialogue becomes a primary source of increasing cohesion and physical, mental and social well-being.

(S1-1 21) The ATM Group ensures that its workforce policies comply with internationally recognised instruments on human rights and working conditions. In particular, the Social Accountability management system adopted by the company since 2012 is aligned with the international standards SA8000:2014 and UNI ISO 26000, as well as with the Code of Corporate Responsibility Legislative under Legislative Decree No. 231/01, which are fundamental references for the Group's Code of Ethics and Rules.

ATM operates in compliance with the Universal Declaration of Human Rights, International Labour Organisation (ILO) and United Nations conventions, as well as national labour and workplace safety regulations.

Through the Social Performance Team, established in 2015, the Group oversees the compliance with the SA8000 standard and promotes a working environment based on

dialogue, cohesion and physical, mental and social well-being. In addition, ATM is committed to periodically reviewing its policies, continuously monitoring working conditions and carrying out internal audits to ensure the constant improvement of its social responsibility management system.

ATM Group's Integrated Quality, Environment and Safety Policy

(S1-1 23) The ATM Group expresses its concrete commitment to the continuous improvement of its management systems in line with the values expressed in the Code of Ethics, in the Conduct Guidelines and in international standards such as ISO 9001, ISO 14001 and ISO 45001. In addition, it defines criteria for the identification and achievement of performance targets, among which are the prevention of work-related injuries and illnesses, effectiveness and efficiency in process control, proactive risk and opportunity management, organisational clarity, and full compliance with applicable environmental and safety regulations. The identification of health and safety hazards, as well as the assessment of any residual risks and the implementation of appropriate preventive measures, aimed at ensuring safe and healthy workplaces, is ongoing.

Sustainability Policy

The Sustainability Policy outlines the sustainability commitments undertaken by the Group through six pillars of action associated with the Sustainable Development Goals defined by the United Nations 2030 Agenda:

1. Zero-emission transport,
2. Responsible consumption,
3. Sustainable Supply Chain,
4. Inclusive mobility,
5. Great Workplace,
6. Responsible organisation.

In the context of relations with its workers, ATM aims to promote a positive working environment that is attractive and enriching, developing corporate policies that value individuals and diversity. This pillar aims to contribute positively to the achievement of SDGs 3 (Reduce global maternal and child mortality rates, ensure health coverage for all, and decrease deaths related to smoking, alcohol and road traffic accidents), 5 (Achieve gender equality and empowerment - greater strength, self-esteem and awareness) of all women and girls, 8 (Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all), 10 (Reducing inequality within and between countries) and 16 (Promoting peaceful and inclusive societies geared towards sustainable development, ensuring access to justice for all and building effective, accountable and inclusive institutions

at all levels). With each SDG identified, a number of measurable targets have been identified, which will be explored in more detail in S1-5 - Targets related to managing relevant negative impacts, enhancing positive impacts and managing relevant risks and opportunities.

S1-2 Processes for engaging with own workers and workers' representatives about impacts

(S1-2 27.a, 27.b) In conducting **stakeholder engagement** during 2024 for the Impact Materiality process, the ATM Group involved as a category of stakeholders its own Workforce, considered to be of particular relevance to the Group.

Specifically, in the second phase of the engagement process, customised questionnaires were sent out to employees based on the most relevant ESG impacts for their workforce. The Group has received the relevant assessments of the magnitude of impacts, positive or negative, over the identified time horizons.

(S1-2 27.c) The Administration, Finance and Control Department coordinates the process and results of Dual Materiality and it is therefore the responsibility of this corporate function to implement all actions for the involvement of stakeholders.

The results of the analyses are then preliminarily reviewed by the Sustainability Policy Committee and, subsequently, by the CoDir, which examined them and may, if necessary, request additions after sharing them with the Board of Directors.

The Board Committees support the Board of Directors in verifying the alignment of the results of the Dual Materiality process with the Group's ESG strategy and objectives. The final stage of the process is in the hands of the Board of Directors, which is responsible for the final approval of the results of the Double Materiality process, ensuring their alignment with the corporate strategy, objectives and business model.

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

(S1-3 32.a) The ATM Group has adopted an integrated and systematic approach to the management of reports of suspected/presumed violations and/or offences. Specifically, ATM and its Subsidiaries have defined a process for tracking and managing all reports, understood as any information regarding alleged findings, irregularities, violations, reprehensible behaviour and facts or, in any case, any practice referable to employees, members of Corporate Bodies (Board of Directors, Board of Auditors) and/or other governance bodies (SB), independent auditors and third parties (partners, clients, suppliers, consultants, collaborators, etc.) which does not comply with the provisions of the Code of Ethics, Model 231, Models 231 of Subsidiaries and this ACT (Anti-Corruption and Transparency) Model or,

again, that may cause damage, including to the ATM Group's image; for further details, please refer to paragraph **(G1-110)** The whistleblowing system.

Reports to the ATM Group's Supervisory Bodies of conduct or events which may lead to a breach of Models 231 or which, more generally, are relevant for the purposes of Legislative Decree no. 231/01, may be forwarded according to the following procedures for the specific Group companies concerned:

- **through the information technology whistleblowing tool** set up for the parent company ATM S.p.A. and the directly controlled companies under Italian law (CityLink S.r.l., Gesam S.r.l., International Metro Service - IMS - S.r.l., Nord Est Trasporti - NET-S.r.l., Rail Diagnostics S.p.A.) also pursuant to Legislative Decree No. 24 of 10 March 2023 (Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on provisions concerning the protection of persons who report breaches of national laws),
- **by ordinary mail:** RESERVED Supervisory Body (specify the reference company) c/o ATM S.p.A., DACI Secretariat, RESERVED - Foro Buonaparte 61, 20121 Milan.

(S1-3 32.b) The ATM Group provides multiple channels ensuring constant interaction between the Group and its employees, aimed at ensuring the analysis and resolution of employee-related problems.

In addition to the whistleblowing channel, further channels should be noted:

- **Collection boxes**, placed at each company site, for reports on the SA 8000 standard,
- **Online form** on the company's intranet and website through which it is possible to send ATM reports of inconsistencies with the principles of the SA 8000 standard,
- **Dedicated SA8000 mailbox.**

These channels are made available directly by the parent company ATM S.p.A.

(S1-2 32.c) Following a report, the ATM Group shall implement all appropriate and effective measures to ensure that the identity of the whistleblower or of any person who transmits information useful for identifying conduct that is not compliant with the provisions of the Group's whistleblowing management procedure and, in general, with the Group's SCIGR (Internal Control and Risk Management System), is always kept confidential, without prejudice to legal obligations and to the protection of the rights of ATM and its Subsidiaries and/or of any person wrongly accused and/or accused in bad faith.

The Whistleblowing Team defines the necessary communication flows within the organisation and/or to the Administration and Control Bodies. In the event of violations, the Group Anti-Bribery Contact Person will assess whether any revisions and amendments to the Model and

internal rules could help prevent the recurrence of the violation.

The handling of a complaint found to be a violation of the ACT Model by Group employees will result in disciplinary measures being taken by the Group company concerned. The Group will also ensure its full cooperation with the competent authorities. Any breach shall lead to the application of **appropriate and proportionate disciplinary penalties**, also taking into account any criminal relevance of the conduct. Violation by third parties of the principles or provisions of the ACT Model may result, on the basis of specific assessments by the Group Company concerned, in the non-establishment or termination of contractual relations.

(S1-3 32.d) The ATM Group informs all its employees of the **website section for reporting wrongdoing**, in which an online form is available, allowing them to send a report in complete confidentiality through the Whistleblowing software. Any employee or third party may use the Report Form to report alleged misconduct or concerns about alleged irregularities or violations of which he or she has become aware by reason of his or her employment relationship or role.

Furthermore, in order to ensure awareness of the channels mentioned above, it should be noted that ATM develops a three-year plan on 231, ACT and Business Ethics, including the updating of Models (MOG 231 of Group companies and Group Anti-Corruption Model). Such training, addressed to Corporate Bodies, Senior Management and Middle Management, is inspired by leading practices and is based on ethical dilemmas and practical cases, requiring the active involvement of each participant. Training in 2023 was delivered in person. Video tutorials were also used, including one specifically on Whistleblowing ("WB"). Training can be supplemented by asynchronous training pills. Therefore, training in the Decree 231, Anti-Corruption and Transparency and Business Ethics in the ATM Group is differentiated according to whether it is meant for Employees/Middle Management operating in specific risk areas, Executives, Corporate Bodies and the Technical Secretariat of the Supervisory Body/Audit and Internal Control Department. In the latter case, external specialised meetings were held in order to be continuously prepared to deal with the evolution of the list of offences falling under Decree 231 and related case law.

(S1-3 32.e) The control and monitoring of reports is carried out by the Whistleblowing Team, which ensures the effectiveness of the channels, defining continuous communication flows within the organisation and/or to the Administrative and Control Bodies.

(S1-3 33) As emphasised by the Group's 231 Model, in order to ensure effective and rational communication activities, ATM promotes knowledge of the contents and principles of the 231 Model and of the implementation procedures within the organisation that apply to them, with

the degree of detail varying according to the position and role held.

Employees, including those seconded to other companies or employees of other companies seconded to ATM, and new hires are given the "**Friendly Booklet 231: what you need to know**", which collects and summarises, in a informative manner, the Organisational, Management and Control Models of the ATM parent company and its direct subsidiaries. They are required to sign a declaration of knowledge of and compliance with the principles of Model 231 described therein. For employees who do not have access to the intranet, such documentation is made available by alternative means such as company notice boards/totems.

The ATM Group guarantees the protection of whistleblowers, as specified by the Code of Ethics in CHAPTER V with reference to the appropriate and effective measures to **ensure that the identity of the whistleblower** or of the person transmitting useful information is always kept confidential, without prejudice to legal obligations and the protection of the rights of the Company or of persons wrongly accused and/or accused in bad faith. The proper fulfilment of the employee's obligation to provide information may not give rise to the application of disciplinary sanctions against them.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

(ESRS 2 62) To date, the ATM Group does not have a specific action plan aimed at managing the relevant impacts, risks and opportunities identified through the analysis of Double Materiality, in compliance with ESRS 2 MDR-A. However, cross-sector initiatives have been implemented over time and are included in the Sustainability Plan and the Industrial Plan, contributing to the management of these issues, including through the SA8000:2014 certified Social Accountability Management System.

(S1-4 38.a, 38.b, 38.c, 38.d) Social responsibility is a guiding principle for ATM's corporate and social policies, as well as for the management of its business. Since 2012, the Group has adopted a management system for Social Responsibility, in line with the international standards SA8000:2014 and UNI ISO 26000, inspired by the principles of the Universal Declaration of Human Rights, the ILO and UN Conventions, as well as national labour and safety laws.

The SA8000 certification was reconfirmed three times: in 2015, 2018 and 2021 and, in 2023, the renewal of the certificates for ATM S.p.A., NET S.r.l., Gesam S.r.l. and Rail Diagnostics S.p.A., was successfully completed for the 2024-2027 three-year period. In 2024, the process

was further refined with fine-tuning based on the 2023 results, leading to the issuance of new certificates.

In addition, to ensure the elimination of harmful behaviour such as discrimination, harassment and mobbing, as of July 2022 ATM has established the position of Trusted Adviser, in accordance with ILO International Convention 190.

Following its own impact and risk materiality analysis, the ATM Group has prepared a series of actions and initiatives to manage its impacts, risks and opportunities in relation to its own workforce. With regard to the negative impact regarding potential incidents of discrimination, ATM carries out initiatives that strengthen the sense of belonging and improve the psycho-physical well-being of employees. In 2024, activities include:

- A “Uniting Uniform” campaign: distribution of commemorative pins and collection of photos of employees wearing the pin, published on the Intranet to strengthen the sense of community.
- Run for Inclusion: non-competitive sports event in the centre of Milan to promote messages of inclusion.
- Cultural activities:
 - “ATM Days at the Science Museum” and a visit to the ATM Manifesto exhibition at the ADI Museum.
 - New digital notice boards in 10 pilot depots to disseminate campaigns on welfare, corporate initiatives and internal surveys.

Corporate Welfare and work-life balance

Other corporate welfare initiatives offered by the Group that have a positive impact on employees are:

- **Company crèches:** The crèches are a core project of the CARE area and are dedicated to the children or grandchildren of employees aged 0 to 3 years. In 2024, 94 employees used the service, including 1 grandmother, for a total of 105 children. The personnel who benefit most are the travelling and blue collar personnel. The customer satisfaction survey confirms the high overall satisfaction with the service at 97%.
- **Parenting support:** Through the Mastergenitori platform, in 2024, video courses were provided by gynaecologists, psychologists, paediatricians and coaches to accompany and support a total of 68 parents in the different stages of raising children.
- **Caregiver support service:** Coaching service to support caregivers. In 2024 it counted 30 people enrolled.
- **Financial Support and Development Committee:** The committee, appointed by the company and the trade unions, grants employees in situations of economic and financial need access to severance pay over and above the legal provisions. It also recognises study awards, according to a meritocratic model, for children of employees or student workers who achieve good results. In 2024, 16 requests for severance pay

were accepted for an amount of EUR 120,790.95, of which EUR 98,746.29 was paid out in 2024. A total of 930 study awards were granted, with a total value of EUR 455,917.80.

- **Education support:** The Education Support project is aimed at the children of ATM employees who express a need for educational support. To meet this need, a dedicated service was set up to deal with the school difficulties that children encounter on their way. The project consists of a programme of support courses for the 7-19 age group. In 2024, 110 children of employees were involved.
- **Parenting support:** New parents, in the early stages of caring for and raising their children, experience critical moments that present numerous challenges. To support them in their role, tools were made available to facilitate them in their journey. Through the opening of the Mastergenitori platform, video courses held by gynaecologists, psychologists, paediatricians and coaches were offered to accompany and support parents with children of all ages. In 2024, 68 employee families were supported.
- **Single parents time care:** In order to facilitate people with serious work-life balance difficulties, enabling them to continue working profitably while fulfilling their family responsibilities without burdening the service schedule, the Time care project continued for single parents (surface service) with children under 15 years of age, with the creation of ad hoc out-of-contract shifts (8.00/9.00 - 15.00/17.00 - for widows/widowers there is a fixed rest on Sundays). In 2024, 10 time cares were activated.
- **Jointly care:** support service for caregivers in finding guardianship, assistance/caregivers, facilities, etc.
- **Coaching and Counselling maternity staff and operations:** The project up to 2022 was aimed at female personnel going on maternity leave or returning after maternity leave, and provided for 4 to 5 meetings of individual coaching with objectives shared with the manager in order to better manage the departure and the subsequent resumption of work, thus strengthening the relationship and alliance between personnel and the company. During the meetings, issues related to family management in both the work and personal spheres are addressed with the search for solutions related to the activation of competences (soft skills) generated by motherhood. 2023 saw the planning and programming of a new formula involving both mothers and fathers. In 2024, there were 4 caregiver instances of coaching, of which 3 were male and 1 female.
- **Push to open:** Multimedia and interactive orientation programme that supports children and parents at crucial moments of the school career, facilitating informed choices. The project is dedicated to parents and children attending the second or third year of middle school (Junior Programme) or the fourth and fifth year of high school (Diploma Programme). So, 39 children and 14 employed parents participated in the junior programme; 14 children and 14 employed parents participated in the diploma programme. A total of 53 people participated in 2024.
- **Care manager:** This is an innovative project that aims to address, in a structured and organised manner, the increasing complexity arising from assaults and/or serious

incidents involving staff on duty. The Care Manager is in fact responsible for providing support in overcoming conditions of need, and psycho-emotional distress, resulting from the extraordinary event. ATM has also created a cross-functional team which supports the Care Manager in managing the care activities for employees affected by such events, and which meets periodically to assess the most useful actions to be taken. The Care Manager in 2024 managed and supported 80 cases.

- **Counselling service:** The service is provided by a multidisciplinary team (psychologist, counsellor, social worker) that works in synergy with public and private social services and is available to all employees facing both personal and professional difficulties, with the aim of helping employees in the effective management of their problems by reinforcing real and empowering personal and professional resources. The set of individual counselling carried out constitutes the matrix on which the actions, improvements and innovations of the corporate welfare system are developed, planned and implemented. In the year 2024, 245 people requested the service and there were 1,715 interventions and interviews in support of ATM staff. In 2024, 23 people were sent to the counselling service funded through Formawork.
- **Post-traumatic rehabilitation procedure:** Assaults and fatal or seriously injured accidents are potentially traumatic events that can have extremely damaging psychological and behavioural consequences, with serious repercussions at the professional level. Thanks to the procedure, in collaboration with Occupational Medicine, it is possible to intervene preventively by offering employees psychotherapy rehabilitation courses based on the use of the EMDR technique (Eye Movement Desensitisation and Reprocessing) at the ATM Foundation Outpatient Clinic. In 2024, 10 post-traumatic rehabilitation courses were requested and completed.
- **WHP certification + INAIL PREMIUM:** The initiative envisages a reduction in the average rate for virtuous companies that carry out interventions to improve wellness, safety and hygiene conditions, with a view to prevention. ATM, thanks to the welfare policies and positive actions implemented by all the sectors involved on this issue, also achieved the target of premium reduction in 2024. INAIL fee reduction based on ATM's virtuous practices: EUR 473,300.03.

Fondazione ATM is a non-profit organisation established in 1999 by ATM S.p.a. and the trade unions (FILT-CGIL, FIT-CISL, UILT-UIL). This entity generates concrete **solidarity between employees and pensioners**, pursuing welfare, human, social and cultural promotion, extracurricular training and psychophysical rehabilitation. It operates autonomously, thanks to the support of its members (ATM employees and ex-employees) and in synergy with the company.

Those enrolled as at 31/12/2024 amounted to **9,397**, of which 6,244 were employees (66%) and 3,153 were pensioners (34%).

The main activities of Fondazione ATM fall into four macro-categories:

- Supplementary Health Welfare,
- Social Welfare, with initiatives to support families, young people and the elderly,
- Psycho-physical recovery,
- Sports and cultural promotion.

In the field of health welfare, Fondazione ATM offers **free medical visits/examinations** to beneficiaries on the occasion of prevention campaigns organised every year; it gives the possibility to be reimbursed for healthcare expenses incurred, and has established agreements with leading healthcare facilities to give members access to high-level instrumental examinations at a low price.

In addition, Fondazione ATM has set up its own practice with over 23 different medical specialities, dental and orthodontic services, as well as physical therapy and rehabilitation clinics supported by modern medical equipment and devices.

With regard to Social Welfare, the Foundation provides highly professional figures (social worker, family mediator, psychologist-psychotherapist) to meet all the needs of its members. There are numerous family support services, such as free counters aimed at supporting family conflict, support in the event of disability and help with Specific Learning Disorders; support for the cost of school books for the youngest children or, in the event of bereavement, subsidies for health costs incurred; the possibility of a free meeting with professionals such as lawyers and notaries for advice; multidisciplinary support and accompaniment for the resolution of cases of serious indebtedness. In addition, for more than 10 years Fondazione ATM has had its own **Social Housing service**, which is particularly important in responding to the needs of families and workers in relation to the real difficulties of finding housing solutions at subsidised prices.

Fondazione ATM's approach has always been to offer concrete answers to real needs. The ATM Foundation's support reaches over **30,000 people** and in addition to the social aspect also involves the recreational aspect of holidays and leisure time. Every summer there is the possibility of staying in numerous hotels throughout Italy at reduced prices, as well as all year round in the two facilities managed directly by the Foundation, one the Casa per Ferie in Bordighera and the other the Hotel Milano in Trentino. Numerous spa stays are also available for therapeutic as well as recreational purposes. But holidays are not only for adults: educational holidays for children at the seaside and in the mountains, summer camps in the city and for teenagers study holidays to learn English abroad. In addition, in 2018, the **Polisportiva Fondazione ATM**, an amateur sports club, was established with the aim of managing amateur sports promotion with thirteen sports disciplines within it engaged in

competitions, championships and recreational activities.

Training and professional development

ATM continues the evolution of training paths in line with the People Strategy, introducing innovative solutions for upskilling and reskilling. In 2024, a major development programme of the Management Team was initiated, which started with the Management Meeting in May, followed by discussion sessions called Workshops, dedicated to the growth of managerial skills.

Staff Health and Safety

Actions related to the relevant negative impact: Lack of adequate supervision at the Group's operating sites that favour the occurrence of accidents, occupational diseases or other accidents in the workplace, with consequences for workers' health, (e.g. unhealthy or risky production processes and lack of attention to systems/procedures).

In 2024, there was the continuation of activities aimed at:

- **identifying and assessing any risks** to health and safety at work and taking appropriate prevention and protection measures,
- **enhancing safety training programmes** in order to involve all personnel at different organisational levels, ensuring that responsibilities and operational procedures are precisely defined, appropriately communicated and correctly applied,
- **communicating information regarding health, safety at work and the environment** to internal and external Stakeholders,
- **optimising resource consumption** in order to prevent pollution by monitoring and minimising the environmental impact of processes.

The Prevention and Protection Service, in addition to training personnel and providing the necessary support to the various corporate departments, has been involved in several improvement initiatives, such as:

- drafting new work procedures and operating instructions for the safe performance of activities in company and city contexts,
- verification of workplaces,
- updating of specific risk assessments,
- improvement projects on PPE, chemicals, clothing.

(S1-4 40.a, 40.b) The results of the Double Materiality process highlighted the risk of **aggressions against ATM staff** by customers and other third parties, resulting in reputational and economic damage due to refunds and possible service interruptions.

In recent years, ATM has planned **safety improvement** plans for its operations. This plan

involved a series of actions such as:

- complete check-up of underground network,
- complete check-up of the tram infrastructure,
- protection of reserved lanes with cameras,
- extraordinary recruitment and training of travelling and control personnel.

Infrastructure renewal, new operating regulations, new vehicles, and applied technology have brought extraordinary results in terms of operating safety, particularly with regard to tram traffic.

Passenger safety services are also carried out in cooperation with the Nucleo Tutela Trasporto Pubblico (Public Transport Protection Unit), a dedicated unit of the Local Police, and with the police forces present in the area, with a special focus on high-risk lines. In the underground, along the most critical sections, travelling ATM security teams are on duty.

To support staff and customers, ATM has a **safety network** comprising:

- video surveillance systems. The video surveillance system is part of the equipment of all newly acquired vehicles (trams, buses, trolley buses and trains) and the M1 trains undergoing revamping,
- SOS video intercoms installed in all underground stations,
- SOS intercoms on all trains through which the passenger can communicate directly with the Operations Room to the possibility for station staff and drivers to connect directly with the Operations Rooms of underground and surface lines.

Surface and underground traffic is constantly monitored by Operations Centres, whose systems provide real-time information on the location, spacing and loading of vehicles.

Other Social Risks

To address risks related to the **development of the labour market**, which could lead to difficulties in finding qualified personnel with consequent operational, reputational and training costs impacts, and to the risk of **strikes by ATM staff** to improve working conditions in terms of wages, safety and rights, the company has strengthened its human resources management strategies.

In 2024, ATM intensified the investment it started in 2023 in the field of Employer Branding, directly participating in and organising events and initiatives, such as the Job Tour, to attract and recruit new talent. At the same time, the Group has strengthened its commitment to **continuous updating, training and the search for specialised professionals**, also through collaborations with the university world, with the aim of enhancing internal skills and guaranteeing the achievement of corporate objectives.

(S1-4 40.b) The Group did not identify opportunities in its own workforce in its Double Materiality analysis.

(S1-4 38.d, 39) The SA8000 management system and related social responsibility initiatives are part of the Internal Control and Risk Management System.

The effectiveness of company policies is monitored through:

- Regular internal audits to ensure compliance with SA8000 standards and labour and safety regulations.
- Ongoing audits conducted by the Social Performance Team, consisting of equal numbers of employee and company representatives. In 2024, the team was renewed to strengthen the monitoring of inclusion and welfare policies.

These tools make it possible to assess the impact of the initiatives taken and to implement any corrective actions to improve the well-being and safety of employees.

(S1-4 38.b) The Group will structure its actions in the coming years in relation to the management of its impacts, risks and opportunities.

(S1-4 41) The Group adopts policies and business practices to ensure that its activities do not generate negative impacts on the workforce. The SA8000 certification, the activity of the Trusted Adviser and the welfare and safety principals are the main safeguards in this respect. Tensions between the prevention of negative impacts and other business pressures are managed in accordance with the principles of social responsibility and workers' rights.

(S1-4 43) The ATM Group addresses its material impacts on the workforce through **information and training activities spread across the board**, aimed at raising awareness and involving staff on issues of health and safety, workers' rights, organisational well-being and social responsibility.

Such actions include:

- **Training courses** aimed at internal staff, with up-to-date content on compliance, occupational safety and ethical principles and conduct,
- **Regular communications** distributed through the company's internal communication channels (intranet, newsletters, digital notice boards, etc.), with the aim of promoting a shared and conscious organisational culture,
- The involvement of **specific dedicated corporate departments** (e.g. SA8000 team, Human Resources, Prevention and Protection) in the design and management of continuous improvement actions.

Metrics and Targets

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

(ESRS 2 81) The ATM Group has not set targets in line with the ESRS MDR-T requirements, however, it monitors its progress as detailed below.

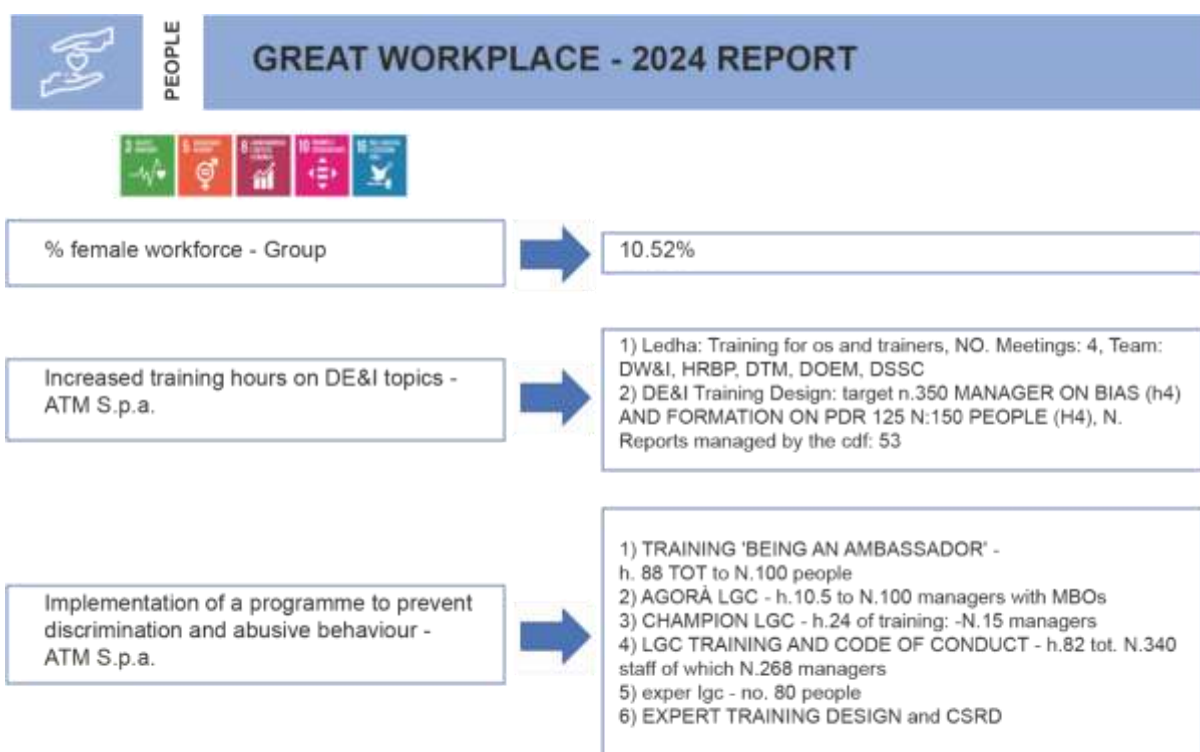
(S1-5 47) Within the scope of its Sustainability Policy and Strategic Plan, the ATM Group is evaluating the definition of a series of objectives with measurable targets to be proposed to the various subsidiaries, in order to create a virtuous system to circulate the culture of sustainability, creating a resilient, innovative reality capable of contributing positively to environmental and social well-being.

In line with the Sustainability Policy, the KPIs identified fall within the Great Workplace pillar.

The actions implemented to achieve the objectives are periodically monitored through a digital platform for measuring KPIs.

ATM Group KPIs	2019	Objective 2024	As at 2024	Objective 2030
% of female workforce - Group	8.9%	10.6%	11.8%	18%
Decreasing the Gender Pay Gap	n.a.	Maintenance, since KPI 2023 was zero and was achieved		Maintaining the Gap at 0
Number of health promotion initiatives / categories involved Italy	20/2	Objective achieved		22/6

Further KPIs, both at parent company level and at the level of individual subsidiaries within the Italy perimeter, were defined in 2024, but monitoring will take place from 2025. Therefore, these KPIs will be disclosed in the course of future reporting.



S1-6 Characteristics of the undertaking's employees

S1-6 - Characteristics of the undertaking's employees (50. a, 50. b, 50. d, 50. e, 50. f, 52.)					
At 31 December 2024	Women	Men	Other	Not communicated	Total
50. a) Total employees	1,255	9,368	0	0	10,623
50. b) Open-ended employees	1,204	9,170	0	0	10,374
50. b) Fixed-term employees	51	198	0	0	249
50. b) Variable-hour employees	0	0	0	0	0

S1-6 - Characteristics of the undertaking's employees (50. c)	
Number of employees	10,623
50. c) Number of terminated employees	837
50. c) Employee turnover rate	7.9%

(S1-6 50.d) The number of employees of the Group was measured at the end of the reporting period, i.e. 31 December 2024.

The *Full-Time Equivalent* (FTE) metric was not used, but data on employees were entered using the *headcount* methodology; therefore, no weighting was applied on the basis of the contractual hours of employees (S1-6 50.f) In the Report on Operations paragraph 1.2.4 *Our people*.

S1-7 - Characteristics of non-employee workers in the undertaking's own workforce

(S1-7 55.a, 56) The following categories of non-employee workers were considered: contractors, consultants, trainees, professionals and extracurricular trainees. The figures relate to all ATM Group companies.

S1-7 - Characteristics of non-employee workers in the undertaking's own workforce	
55. a) Total number of non-employees	77 ²¹
55. a) of which number of self-employed persons	-
55. a) of which number of workers supplied by enterprises engaged in personnel recruitment, selection and supply	-

²¹ This figure includes the companies ATM S.p.A and Thema. On the other hand, it does not include Gesam, Rail, CityLink, NET and Metro Service as they have no non-employees in their workforce. It should be noted that there are no employees with disabilities in the foreign companies Thema and Metro Service.

(S1-7 55.b) The number of non-employees was recognised at the end of the reporting period, i.e. 31 December 2024.

The *Full-Time Equivalent* (FTE) metric was not used, but data on non-employees were entered using the headcount methodology; therefore, no weighting was applied on the basis of the workers' contractual hours.

S1-8 Collective bargaining coverage and social dialogue

S1-8 Collective bargaining coverage and social dialogue (60. A, 61., 62., 63. A, 63. B)	
Number of employees covered by collective bargaining agreements	10,460
Total number of employees	10,623
60. a) Percentage of total employees covered by collective agreements	98.5%
Number of employees covered by workers' representatives	10,416
63. a) Coverage of social dialogue	98.1%

(S1-8 60.a) At 31 December 2024, 98.5% of the ATM Group's employees (10,460 out of 10,623) were covered by collective bargaining agreements.

(S1-8 60.b) In the context of the European Economic Area (EEA), the ATM Group has **collective bargaining agreements** in countries where it has a significant presence (defined as at least 50 employees representing at least 10% of the total workforce). The coverage per country is as follows:

- Italy: 100% of employees covered by collective bargaining,

- Greece: 100% of employees covered by collective bargaining,
- Denmark: 77% of employees covered by collective bargaining. In particular, at the Danish company Metro Service, 163 employees (mainly *managers* and high-profile technical specialists) are subject to individual rather than collective agreements.

(S1-8 60.c) The ATM Group currently has no employees outside the European Economic Area, therefore this is not applicable.

(S1-8 61) For employees not covered by collective bargaining, working conditions and contractual terms are defined through **individual bargaining**, according to local regulations and company standards consistent with those provided for employees covered by collective agreements.

(S1-8 62) Target data on collective bargaining coverage for non-employee workers is not available. However, for contracted and subcontracted workers, ATM promotes compliance with the contractual standards laid down in the collective agreements of reference for the sector.

(S1-8 63.a) 98.1% of employees in the ATM Group are **represented by employee representatives** in social dialogue. This figure refers to countries with a significant presence within the EEA. Specifically:

- Italy: 99.5% employees covered by workers' representatives,
- Greece: 100% employees covered by workers' representatives,
- Denmark: 77% employees covered by workers' representatives.

(S1-8 63.b) There are currently no agreements in place with employees to form a European Works Council (EWC), a Societas Europaea (SE) Works Council or a Societas Cooperativa Europaea (SCE).

S1-9 Diversity metrics

S1-9 - Diversity Metrics (66. A, RA 71.) - senior management by gender				
	66. a) Number	%		
Women	12	30%		
Men	28	70%		
Other	0	0%		
Not communicated	0	0%		
Total number of employees	40	100%		
RA 71. Communicating definition of senior management used	Senior management is defined by the ATM Group as individuals with a management contract			
S1-9 - Diversity Metrics (66. B) - employees by age group				
Number	<30 years	30-50 years	> 50 years old	Total
Managers	0	15	25	40
Officials	4	254	224	482
Financial year	401	3,398	2,104	5,903
Administration and services	175	523	397	1,095
Plant and workshop maintenance	355	965	775	2,095
Auxiliary services for mobility	55	451	502	1,008
Total	990	5,606	4,027	10,623
%	<30 years	30-50 years	> 50 years old	Total
Managers	-	0.27%	0.62%	0.38%
Officials	0.40%	4.53%	5.56%	4.54%
Financial year	40.51%	60.61%	52.25%	55.57%
Administration and services	17.68%	9.33%	9.86%	10.31%
Plant and workshop maintenance	35.86%	17.21%	19.25%	19.72%
Auxiliary services for mobility	5.56%	8.04%	12.47%	9.49%
Total	9.32%	52.77%	37.91%	100.00%

S1-10 Adequate wages

(S1-10 69) The ATM Group, through its SA8000:2014 certified Social Accountability Management System, ensures the **respect of fundamental labour principles**, including the payment of wages in compliance with national legislation and applicable collective agreements. In line with the requirements of the *SA8000 standard* and the National Collective Bargaining Agreements (CCNL) for the sector, ATM guarantees that remuneration is always equal to or higher than the minimum wage. In addition, through second-level bargaining, the Group defines additional remuneration and corporate *welfare* measures aimed at improving the well-being of its workers. Compliance with these requirements is subject to periodic checks as part of internal *audits* and certification renewals.

S1-11 Social protection

(S1-11 74) All employees of the ATM Group are covered by social protection systems provided for by national legislation in the countries where the Group operates. This cover provides **income protection in the event of major events** in working life, including: (a) illness, (b) unemployment since commencement of employment, (c) accidents at work and acquired disability, (d) parental leave, (e) retirement.

Therefore, the social protection of employees is ensured through mandatory public social security programmes, in line with the specific national legislation in force.

S1-12 Persons with disabilities

S1-12 Persons with disabilities	Number	%
79. Persons with disabilities present among employees, subject to legal restrictions on data collection	253 ²²	2.4%-

²² Please note that there are no employees with disabilities in the foreign companies Thema and Metro Service.

(S1-12 RA 76) The number corresponds to the number communicated annually to the competent bodies in the Disability Information Report. This documentation is a request based on Law 68/1999, which among the employer's obligations sets a percentage of disabled people according to the size of the workforce. A person is defined as disabled following a certification determining invalidity.

S1-14 Health and safety metrics

S1-14 - Health and safety metrics	Employees	Non-employees	Total
88. a) Percentage of own workers covered by the company's health and safety management system according to legal requirements and/or recognised standards or guidelines	100%	n.a.	n.a.
88. b) Number of deaths due to work-related injuries and illnesses	0	n.a.	n.a.
88. c) Number of recordable occupational accidents	239	0	239
Hours worked	16,430,472.08	123832.50 ²³	16,554,304.58
88. c) Recordable occupational accident rate	0.00197%	0.00000%	0.00195%
	Employees	89. Optional - Non-employees	Total
88. d) Indicate the number of cases of work-related diseases that can be registered, subject to legal restrictions on data collection	6	-	-
88. e) Number of days lost due to work-related injuries, work-related illnesses and deaths resulting from illnesses	6,868	-	-

²³ The figure is only available for workers not employed by ATM S.p.A and therefore does not constitute Group data

S1-15 Work-life balance metrics

(S1-15 93,94) All employees of the ATM Group are legally and contractually **entitled to family leave**, in accordance with national legislation and applicable collective agreements.

S1-15 Work-life balance metrics	Women	Men	Other	Not communicated	Total
Number of employees entitled to take family leave	1,255	9,368	0	0	10,623
Number of eligible employees who took family leave	239	1,944	0	0	2,183
93. a) Percentage of employees entitled to take family leave	100%	100%	n.a.	n.a.	100%
93. b) Percentage of eligible employees who took family leave	19.04%	20.75%	n.a.	n.a.	20.55%

S1-16 Compensation metrics (pay gap and total compensation)

S1-16 - Remuneration metrics	Average gross hourly remuneration	
	Women	Men
Total	25.76	25.41
97. a) Gender pay gap	1.36%	
97. b) Ratio of the annual total remuneration of the person receiving the highest remuneration to the median annual total remuneration of all employees (excluding the aforementioned person)		15.97

S1-17 Incidents, complaints and severe human rights impacts

S1-17 - Serious human rights incidents and complaints	
103. a) Number of incidents of employment-related discrimination reported in the reporting period:	78
Total	78²⁴
103. b) Number of complaints submitted through the channels set up for the company's own workers to raise concerns (including grievance mechanisms)	78
103. b) Number of complaints lodged with the national contact points for MNEs in the OECD, excluding incidents already reported under (a);	0
103. c) Total amount of fines, penalties and damages resulting from accidents and complaints	0
103. c) Reconciliation of the monetary amounts shown with the most relevant amount recognised in the balance sheet	0
104. a) Number of serious human rights incidents related to the enterprise's workforce during the reporting period:	0
Cases of non-compliance with the UN Guiding Principles on Business and Human Rights,	-
Cases of non-compliance with the ILO Declaration on Fundamental Principles and Rights at Work	-
Cases of non-compliance with the OECD Guidelines for Multinational Enterprises	-
Total	0
104. b) Total amount of fines, penalties and damages for accidents	0
104. b) Reconciliation of Monetary Amounts Indicated with the Most Relevant Amount on the Balance Sheet	0

ESRS S2 Workers in the value chain

Strategy

ESRS 2 SBM-2 Interests and views of stakeholders

(SBM-2 9) The interests, opinions and rights of workers in the value chain are considered by the ATM Group through specific **involvement and monitoring activities**. In particular, suppliers (and indirectly their workers) are involved:

- as part of the Stakeholder Engagement conducted during the Double Materiality Analysis,
- in normal business relations,
- through the procedures laid down in the SA8000 management system, which guarantees attention to respect for human rights and working conditions along the value chain.

The Board of Directors approves the results of the Dual Materiality process, ensuring its consistency with the corporate strategy, objectives and *business model*, also in relation to potential impacts on suppliers' workers and respect for their rights.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

(SBM 3 11) The disclosure on ESRS S2- Workers in the Value Chain refers to all types of Workers in the Value Chain affected by the Group's operations, both upstream and downstream in the value chain. In addition, suppliers of the ATM Group were involved in the Dual Materiality process.

(SBM-3 11.a.i) For the types of workers in the value chain subject to significant impacts caused by their own operations or along the value chain, it should be noted that the most impacted categories are the workers of supplier companies, in particular those involved in infrastructure and vehicle maintenance operations.

(SBM-3 12) In relation to the materiality assessment carried out according to ESRS 2 IRO-1, the ATM Group has identified that the workers most exposed to risks in the value chain are those employed in activities characterised by specific operational or environmental conditions. In particular, workers involved in:

- high-altitude activities,
- operations within pits and confined spaces,
- work on gangways and in environments with limited escape routes.

These activities involve high risks for the health and safety of workers, which ATM considers a priority in the **management of its value chain**. The understanding of these risks is achieved by assessing the operating conditions, the tasks performed and the contexts in which the activities are carried out, with particular attention to the protection of rights and the prevention of negative impacts on the most exposed workers.

(SBM-3 11.b) With regard to the geographical areas or commodities for which there is a significant risk of child labour, forced or compulsory labour, among workers in the Group's value chain, it should be noted that given the geographical areas with which ATM interacts, the risks indicated above do not exist. Furthermore, as a level of protection and control, all ATM Group suppliers must comply with the principles contained in the SA8000 policy.

(SBM 3 11.c) The Double Materiality process has shown the following negative material impact on workers in the value chain, which is generalised across the contexts in which the company operates:

- Negative impact on the health and safety conditions of workers along its supply chain, particularly in infrastructure and vehicle maintenance operations, due to inadequate oversight of health and safety policies adopted by suppliers.

(SBM-3 11.e) With reference to opportunities, the following was identified as material:

- Adoption/strengthening of systems to monitor working conditions along the value chain, in line with Corporate Sustainability Due Diligence Directive (CSDD) requirements, with positive consequences in terms of reputational and operational efficiency.

(SBM-3 13) The identified opportunity refers to all workers in the ATM Group's value chain.

Impact, risk and opportunity management

S2-1 Policies related to value chain workers

(ESRS 2 62) The ATM Group does not have policies that fully meet the requirements of the legislation but, despite this, it does have several internal policies applicable to workers in the value chain, which aim to create an ethical, inclusive and safe working environment for all workers:

- Social Responsibility Policy,
- SA 8000 Policy,
- Conduct Guidelines,
- Sustainability Policy,
- Code of Ethics.

(S2-1 17) The ATM Group has defined a Social Accountability Policy which expresses the company's concrete commitment to the continuous improvement of its management system, constituting the natural reference for the identification and review of objectives in line with the values expressed in the Code of Ethics, in the 231/2001 Models of ATM Group companies, in the international *standard* SA 8000 and in the UNI ISO 26000 guidelines.

(S2-1 17.a, 19) As stated in the **Policy for Social Responsibility** the organisation operates in compliance with the Universal Declaration of Human Rights, ILAs and U.N. conventions, as well as national labour and workplace safety laws.

Social responsibility is one of the guiding factors of ATM's corporate and social policies, which are structured with a view to continuous improvement, always referring to the relevant model and specific international recommendations. Therefore, pursuing its social and ethical commitment to all parties operating inside and outside the organisation, ATM has adopted, since 2012, a Social Accountability management system aligned with international standards SA 8000:2014 and UNI ISO 26000, which are inspired by and consistent with the Universal Declaration of Human Rights, ILO (International Labour Organization) Conventions *and U.N. conventions*, as well as national labour and occupational safety laws.

The SA 8000 certification was reconfirmed in 2015, in 2018 and in 2021; in 2023, the process of renewing the certificates of the ATM Group companies, i.e. ATM S.p.A., Nord Est Trasporti S.r.l., GeSAM S.r.l. and Rail Diagnostics S.p.A. for the period 2024-2027 was successfully completed with the issue of new certificates in May 2024. It should also be noted that Citylink was certified in December 2024. SA 8000 certification and the related management system are part of the Internal Control and Risk Management System: maintenance of the certification and periodic evaluation of the Company's performance in this area are promoted through continuous monitoring, internal audits of the various company functions and widespread verifications carried out by the Social Performance Team, a dedicated body made up equally of workers' and company representatives.

THE SA 8000 STANDARD

(S2-1 18) The SA 8000 international standard, to which ATM has chosen to adhere, is aimed at improving working conditions and the quality standard of corporate procurement; it allows for the definition of a model relating to certain aspects of corporate management pertaining to corporate social responsibility; compliance with the standard is verified every six months by a certification body. It was created as an aggregation of principles established by other international documents such as the UN Universal Declaration of Human Rights, the UN Convention on the Rights of the Child, the ILO (International Labour Organization) Conventions and Recommendations, and the UN Conventions with the aim of eliminating all forms of discrimination. Its content requires compliance with national and international labour and work environment laws and compliance with ethical requirements, including freedom of association and the right to collective bargaining, requires avoiding forms of discrimination based on race, gender, religion, politics, disability, sex, age, ensuring equal opportunities, ensuring fair remuneration, and respecting appropriate working hours.

The SA 8000 standard supports the development, maintenance and application of socially acceptable behaviour in the workplace based on nine fundamental requirements:

Requirement 1 Do not employ child labour or encourage its use

Requirement 2 Not resort to or encourage the use of forced or compulsory labour

Requirement 3 Ensure a safe and healthy workplace for all employees

**Requirement 4
Respect the right of workers to associate and join trade unions**

Requirement 5 Do not discriminate in any manner

Requirement 6 Do not use or support disciplinary practices such as corporal punishment, physical or mental coercion, verbal abuse

Requirement 7 Adjust working hours to the laws and agreements in force

Requirement 8 Remunerate employees by respecting existing contracts

Requirement 9 Implement and maintain an active Social Accountability Management System

Requirement 1: Do not employ child labour or encourage its use

The ATM Group does not and does not intend to make use of or support work activities carried out by children or minors; to this end, it has prepared the "PGD DRU 03 - Child Labour" procedure included in the company's information system (called Hegel) for the management of cases in which a work situation is found that falls within the definition of child labour, for example in the supply chain. The procedure defines the actions that ATM takes to provide **adequate support to children** who may be involved in work activities, so that they may be enabled to attend and remain in school until the age required by law; it also manages the presence of any minors in the organisation, ensuring that children or young workers are not exposed to situations that are dangerous or harmful to their physical and mental health and development both inside and outside the workplace. The ATM Group has maintained its commitment not to use child labour and to protect young workers between 16 and 18 years of age both within the Group and in the production chain. ATM will continue to be committed to monitoring compliance with the principles by carrying out audits at the premises of

suppliers and subcontractors and by collecting information that can give confidence to stakeholders and the certification body that the principles are being observed.

Requirement 2: Not resort to or encourage the use of forced or compulsory labour

The ATM Group does not resort to or support the use of forced or compulsory labour as defined in ILO Convention 29; furthermore, it does not ask staff to pay bail or leave original identity documents with the company when they start work. ATM does not allow work to be obtained with a coercive threat. In order to ensure the full voluntariness of any performance, it is committed to ensuring that all **workers** are **fully aware of the rights and duties** arising from their employment contract; in fact, all workers, upon being hired, receive and sign for acceptance the letter-contract, a compilation of the sector regulations and disciplinary rules to which they must refer. The company does not grant loans to its employees but, in accordance with the laws and regulations in force, applies more favourable conditions to meet requests linked to special needs; these are analysed by a support committee which, when it deems it appropriate, may authorise an advance on severance pay. In addition, the company has signed an agreement with a credit institution through which treasury functions are offered to employees with better conditions for maintaining current accounts than those reserved for private individuals, and an agreement with a financial institution for the granting of loans at subsidised rates.

Conduct Guidelines

The ATM Group does not have a formalised code of conduct for suppliers, but has outlined guidelines of conduct that apply to all suppliers, as specified below:

- Suppliers of the ATM Group are required to comply punctually with labour legislation, to respect equal opportunities and human rights and to fight discrimination.
- In the procurement of works and services, the ATM Group monitors the correct application of collective labour agreements by the supplier, as well as the strict observance of regulations on child labour, the employment of third-country nationals with a valid residence permit and the fulfilment of wage and contribution obligations.
- Suppliers of the ATM Group are required to comply exactly with labour legislation, to respect equal opportunities and human rights and to fight discrimination. In the procurement of works and services, the ATM Group monitors the correct application of collective labour agreements by the supplier, as well as the strict observance of regulations on child labour, the employment of third-country nationals with a valid residence permit and the fulfilment of wage and contribution obligations.
- Furthermore, the ATM Group ensures that the partner complies with environmental and health and safety regulations.

(S2-1 17.b) The ATM Group considers it of paramount importance to carry out **ongoing assessments and monitoring of suppliers** regarding their compliance with the SA 8000 principles and requirements. These dialogue and engagement initiatives aim to deepen several relevant topics such as Transparency and Fairness.

In order to continuously monitor the performance of SA 800023 certified companies, the Group uses multiple tools to ensure ethical business management throughout the value chain. In addition to the internal audits at its facilities, management systems have been adopted to deal with any cases of discrimination, harassment and stalking and with regard to suppliers; the Group has implemented selection criteria based on adherence to SA8000 requirements, also carrying out internal audits on a sample basis along the supply chain.

(S1-2 17.c) With regard to measures to remedy human rights impacts ATM requires **compliance with applicable regulations and the internationally recognised SA 8000** ethical principles on human and labour rights in relation to its contracts, including service contracts.

The Services Contract regulates Corporate Social Responsibility and defines the various commitments to which the company must undertake:

- not to use child labour and, in the case of employment of workers under the age of 18, to allow them to attend school and to ensure that the total between school hours and working hours does not exceed 10 hours per day and not to expose them to hazardous work,
- not to resort to forced labour of any kind,
- to comply with Italian regulations and laws on worker safety, in particular to respect the right of all staff to join trade unions and to comply with the relevant legal provisions, and not to apply discriminatory principles of any kind,
- not to apply disciplinary punishments, except those allowed by the Collective Bargaining Agreement for their sector,
- to comply with regulations on working hours, rest and holidays and the minimum wage defined by collective labour agreements,
- to do everything in its power to ensure that its subcontractors/sub-suppliers meet the SA 8000 standard requirements.

With a view to continuous comparison and improvement, the company authorises ATM to carry out, with its staff and in coordination with the company itself, any meetings and/or inspections in order to verify compliance with the social responsibility requirements of the SA 8000 standard and, in the event that points of improvement are found, undertakes to implement the necessary remedial actions agreed upon with ATM.

The company acknowledges that if serious Non-Compliances with respect to the requirements of the SA 8000 standard are found against it, even by third parties, ATM will immediately terminate all relations and the Contract will be automatically terminated.

Sustainability Policy

The Sustainability Policy outlines the sustainability commitments undertaken by the Group through six pillars of action associated with the Sustainable Development Goals defined by the United Nations 2030 Agenda:

- Zero-emission transport,
- Responsible consumption,
- Sustainable Supply Chain,
- Inclusive mobility,
- *Great Workplace*,
- Responsible organisation.

In its relations with its suppliers, ATM aims to raise awareness and favour suppliers who are attentive to environmental, social and ethical aspects and who share the ATM Group's values. This pillar aims to contribute positively to the achievement of SDG's 5 (Achieve gender equality and empowerment - greater strength, self-esteem and awareness of all women and girls), 8 (Foster sustained economic growth inclusive and sustainable economic growth, full and productive employment and decent work for all), and 16 (Promoting peaceful and inclusive societies geared towards sustainable development, ensuring access to justice for all and building effective, accountable and inclusive institutions at all levels). With each SDG identified, a number of measurable *targets* have been identified, which will be explored in more detail in S2-5 - Targets related to managing relevant negative impacts, enhancing positive impacts and managing relevant risks and opportunities.

The Code of Ethics

The ATM Group's Code of Ethics constitutes the set of values and lines of conduct that make up the ATM Group's identity. The document is inspired by the contents of Legislative Decree No. 231/2001, the anti-corruption regulations governed by Law No. 190/2012, to the transparency regulations referred to in Legislative Decree No. 33/2013 as amended, the provisions of SA 8000, the international standards ISO 9001 and 14001.

In the case of works and service contracts, the Group shall supervise and control the correct application by the contractor of collective labour agreements with particular attention to child labour, hygiene, occupational safety and environmental regulations, as well as the fulfilment

of wage and contribution obligations and the employment of illegally staying third-country nationals.

(S2-1 19) The Group in 2024 found no reports of instances of non-compliance with the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines.

S2-2 Processes for engaging with value chain workers about impacts

(S2-2 22.a, 22.b) In carrying out the stakeholder engagement during 2024 for the Impact Materiality process, the ATM Group has involved as a category of Stakeholders the suppliers as actors with knowledge of the situation of workers in the value chain, considering the relevance of this stakeholder for the Group.

Specifically, in the second phase of the engagement process, customised questionnaires were sent out to suppliers based on the most relevant ESG impacts for them. The Group then received the relevant assessments of the magnitude of the positive or negative impacts, over the identified time horizons.

(S2-2 22.c) The Administration, Finance and Control Department coordinates the process and results of Dual Materiality and it is therefore the responsibility of this corporate function to implement all actions for the involvement of stakeholders.

The results of the analyses are then preliminarily reviewed by the Sustainability Policy Committee and, subsequently, by the CoDir, which examined them and may, if necessary, request additions after sharing them with the Board of Directors.

The Board Committees support the Board of Directors in verifying the alignment of the results of the Dual Materiality process with the Group's ESG strategy and objectives. The final stage of the process is in the hands of the Board of Directors, which is responsible for the final approval of the results of the Double Materiality process, ensuring their alignment with the corporate strategy, objectives and business model.

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

(S2-3 27.a) The ATM Group ensures that the suppliers it works with respect human rights and guarantee working conditions in compliance with the relevant regulations and expects compliance with the highest standards of health and safety prevention and control, in order to avoid any type of negligent or wilful behaviour that may cause damage to persons and/or

property, as outlined in the ATM Group's Conduct Guidelines dedicated to its suppliers and business partners.

The ATM Group also asks its suppliers to adopt adequate accident prevention tools in the workplace and to train and sensitise their employees for the adoption of safe behaviour and the correct use of protective equipment. The ATM Group considers compliance with the obligations and prohibitions set forth in the Code of Conduct to be essential and, to this end, has also adopted a specific system of penalties, the details of which are specified in the condition subsequent clause contained in existing contracts with ATM and/or ATM Group companies.

In the process of adapting to the SA 8000 standard, particular attention is paid to the ability of suppliers/subcontractors and sub-suppliers to comply with the requirements of the standard, with the aim of extending compliance with its principles to the various actors involved in the production chain. In order to ensure compliance with the standard, suppliers are selected on the basis of whether they are SA 8000 certified or sign a declaration of compliance with the principles of the standard, giving ATM the opportunity to subject them to an *audit* with any corrective actions to be implemented. Such *audits* are carried out in particular on suppliers with certain characteristics such as labour-intensive sectors or the previous existence of reports.

(S2-3 28) Documents regulating the rights of workers in the value chain, how they are reported and the protections provided for, are shared with suppliers and published on the ATM Group's website to ensure they are accessible to all workers concerned. The Group considers awareness of and trust in these instruments to be fundamental, which is why it promotes the transparency of procedures and ensures their visibility. It is not assessed whether workers in the value chain are aware of the existence of such structures or processes.

(S2-3 27.b) The ATM Group has set up several dedicated channels for reporting by workers in the value chain, including:

- an online **form** specifically for the SA 8000 standard,
- an **IT Whistleblowing tool**,
- **email addresses** for reporting violations of Model 231 to the Supervisory Board,
- the **whistleblowing channel** of the Municipality of Milan, highlighted by ATM for tenders financed by the Municipality.
- These channels allow you to receive assistance and report problems in a secure and confidential manner.

Reports on workers in the value chain are analysed, evaluated and handled like any other report received.

(S2-3 27.c) The Group also promotes and supports the adoption of communication channels at its suppliers' workplaces, particularly in the context of the SA 8000 standard. The company requires suppliers to adhere to standards that provide for dialogue, reporting and remediation mechanisms, including through audits and document requests. This process enables the company to stimulate the availability of channels even within the operating structures of suppliers.

(S2-3 27.d) The reports received, relating to the SA 8000 standard, are recorded and monitored by the SA 8000 team, which collaborates with the corporate functions to investigate the cases, while respecting confidentiality. With the support of the Information Systems Department, the ERP SAP was identified as the official tool for the centralised management of these reports and for the preparation of periodic reports. This makes it possible to monitor the progress of reports, assess their resolution and measure the effectiveness of the channels. Any violations by business partners or consultants are sanctioned through specific contractual clauses, in particular with reference to Model 231.

(S2-3 28) For more information on the Whistleblowing system and Model 231, as well as specific protections for whistleblowers, please refer to paragraph G1-1, while for more detailed information on the SA 8000 standard, please refer to paragraph S1 - own workforce.

S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action

(ESRS 2 62) The ATM Group has not prepared an action plan specifically addressing the MDR-A requirements. Nevertheless, it implements actions and initiatives related to its impacts, risks and opportunities as detailed below.

(S2-4 32.a) The ATM Group pursues a strategy of sustainable development that presupposes continuous improvement of the environmental, health and occupational safety aspects of its activities, focusing on all stakeholders, including the performance of its suppliers, and indeed these principles are intrinsic to the purchasing process of every Group company. Furthermore, in order to prevent possible negative impacts on workers in the value chain, it adopts **reward criteria** in the environmental, social and *governance* spheres when selecting suppliers. These criteria are included in tender notices according to the subject matter and nature of the tender.

Specifically in the social sphere, the ATM Group considers the LTIFR Index - *Lost Time Injury Frequency Rate* - and related company initiatives to promote the health of its employees.

The indicators proposed below can be considered individually, or can be added up to a maximum of 5 award points per tender.

The following are the various criteria:

ENVIRONMENTAL	SOCIAL	GOVERNANCE
CO2 reduction plan (e.g. Scope 1 calculation; carbon footprint)	Sustainable Procurement Criteria	ISO 14001
> 30% energy from renewable sources (verifiable from energy bills)	Corporate Diversity and Inclusion (DE&I) objectives	SA 8000
Accession to the Global Compact	Safety at Work (LTIFR Index - Lost Time Injury Frequency Rate)	ISO9001
Accession to the Science Based Targets (SBTi) initiative	Accession to the Human Rights Impact Assessment	ISO 50001
ISO 14001	SA8000	ISO14067
Electric/hybrid company fleet	>50% of employees receiving training and skills upgrading programmes	Sustainability Report/DNF/Integrated Balance Sheet
Documentable green projects (e.g. planting) (e.g. printing)	Corporate welfare system (e.g. insurance coverage/supplements)	
EMAS certification	Company initiatives to promote the health of its employees	
Ecolabel	Documentable work/life balance tools (e.g. company brochures)	
Premium CAM		

1. Certification system already present in the First KPI of the Supply Chain

(S2-4 32.b) In the event of detection of actual negative impacts on workers in the value chain, the ATM Group plans to initiate audits on suppliers, with particular attention to those operating in labour-intensive sectors or already subject to reports. In the context of the SA 8000 standard, any non-conformities detected lead to a request for corrective action, with monitoring by the SA 8000 team in collaboration with the relevant corporate functions. The contractual clauses stipulated with suppliers also provide for **penalties in the event of violations**, including contract termination. The Group monitors any non-compliance/irregularities, reports them and recommends compliance with safety standards

(S2-4 32.d) The **monitoring of actions taken** is done via the SAP ERP system, which acts as a centralised repository for reports and suggestions received, enabling the production of periodic reports. Reports are analysed by the SA 8000 team, which liaises with corporate departments to assess the measures taken and the effectiveness of corrective actions, while respecting the principle of confidentiality. The company checks, also by means of inspections, whether the recommendations have been correctly followed.

(S2-4 33.a) The ATM Group assesses the necessity and appropriateness of an action based on the severity and nature of a report, the assessment of the potential or actual risk and the characteristics of the supplier. In the presence of critical elements, a dedicated audit may be arranged, followed by requests for **corrective action**, where necessary. In addition, laws define health and safety obligations and requirements.

(S2-4 33.b) In relation to specific negative impacts on workers, ATM may intervene through:

- audits on suppliers (particularly in the case of previously reported problems),
- request for adaptation to SA 8000 standards,
- application of contractual penalty clauses,
- and, where possible, encouragement of virtuous practices through rewarding criteria in procurement. These interventions are part of an integrated approach involving the relevant internal functions and entities in the value chain.

(S2-4 33.c) The Group ensures the availability and effectiveness of remedies through a variety of reporting channels (forms SA 8000, whistleblowing, e-mail addresses for the Supervisory Board, City of Milan channel). The monitoring of reports, analysis and management of responses ensure that remedies are concrete and traceable, with verification of implementation and results achieved.

(S2-4 34.b, 35) The ATM Group adopts **Responsible Practices** in its procurement processes, incorporating ESG criteria into tenders and selections. All information regarding the state of the workplaces is described in detail and provided both during the tender phase and before the start of any activity. These practices aim to avoid causing or contributing to negative impacts in the value chain, in particular with regard to health, safety and workers' rights, with positive consequences in terms of reputation and operational efficiency.

(S2-4 36) During the reporting period, no serious human rights problems and incidents related to the ATM Group's upstream and downstream value chain were reported.

(S2-4 38) The management of relevant impacts involves the SA 8000 team, which is responsible for monitoring, analysing reports and interacting with suppliers, and the Management team during the Double Materiality process, with regard to the definition of relevant impacts.

Metrics and Targets

S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

(ESRS 2 81) The ATM Group has not set targets in line with the ESRS MDR-T requirements, however, it monitors its progress as detailed below.

(S2-5 42.a, 42.b, 42.c) Within the scope of its Sustainability Policy and Strategic Plan, the ATM Group has defined a series of objectives with measurable targets for the various subsidiaries, in order to create a virtuous system to circulate the culture of sustainability, creating a resilient, innovative reality capable of contributing positively to environmental and social well-being.

In line with the Sustainability Policy, the identified KPIs refer to the Supply Chain Sustainable Pillar.

The actions implemented to achieve the objectives are periodically monitored through a digital platform for measuring KPIs.

ATM Group KPIs	Base Year	Objective 2024	As at 2024	Objective 2030
% of economically most advantageous tenders containing in the award criteria the evaluation of the possession of environmental and social certifications - Italy	2019- 7%	≥ 75%	84%	100%
% of companies awarded tenders with more than one ESG requirement - Italy	2022- 5%	30%	46.15%	100%

Further KPIs at the level of individual subsidiaries within Italy were defined during 2024, but monitoring will take place from 2025. Therefore, these KPIs will be disclosed in the course of future reporting.

ESRS S3 Communities concerned

Strategy

ESRS 2 SBM-2 Interests and views of stakeholders

(SBM-2 7) Affected communities' opinions, interests and rights are integrated into the ATM Group's *business* strategy and model through specific engagement and dialogue. In particular, Customers, Bodies and Institutions, Universities and Local Communities are involved both

within the Stakeholder Engagement conducted during the Double Materiality Analysis, and through further dedicated discussions and initiatives.

The Board of Directors approves the results of the Dual Materiality process, ensuring its full alignment with the Group's corporate strategy, objectives and *business* model, while respecting human rights and the interests of the affected communities.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

(SMB-3 9.a) The disclosure on ESRS S3 - Affected Communities refers to all local communities affected by the Group's operations, both upstream and downstream in the value chain. Specifically, the stakeholders from the local communities identified are:

- Customers, i.e. citizens who use the ATM Group's services,
- Universities, with which the Group collaborates to create employment among the younger generation,
- Bodies and Institutions, with which the Group is in constant dialogue as part of its own operations.

(SMB-3 9.a.i) In addition, the Group also defines within its community all populations living at the sites of the Group's underground and urban lines in the geographical regions of its operations: Italy, Denmark and Greece.

(SMB-3 9.c, 9.d, 11) The results from the Dual Materiality process highlighted the following material impacts and risks to local communities:

- Positive contribution to the **security of the local communities** in which ATM-managed infrastructures are located, thanks to an adequate supervision of these infrastructures in terms of controls (current positive impact involving stakeholders both upstream and downstream of ATM's value chain),
- Contribution to the socio-economic development of local communities through the development of **training and vocational opportunities** in collaboration with universities and research centres (Current positive impact involving stakeholders downstream in the ATM value chain),
- Presence of **negative media campaigns** against the company, resulting in reputational damage and loss of revenue in the event of a reduction in the use of its services (Short to medium term risk involving stakeholders downstream in the ATM value chain).

Impact, risk and opportunity management

S3-1- Policies related to affected communities

(ESRS 2 62) The ATM Group does not have a unified, formalised policy that meets the specific requirements of ESRS S3-1. Nevertheless, the ATM Group manages its impacts, risks and opportunities with local communities through **formalised documents** available on the ATM website so as to be easily accessible to all stakeholders:

- Code of Ethics,
- Sustainability Policy.

The Code of Ethics

The Code of Ethics encapsulates the ATM Group's values and ethical principles which make up its identity, including its relations with local communities. This document is intended to comply with the principles contained in national and international regulations and the provisions of SA 8000 on human rights and recall international guidelines on the respect of these rights.

In particular, for ATM it is fundamental to build relationships with customers and citizens that are long-lasting and strengthened through the quality, reliability and efficiency of the service provided, as well as through timely, precise, clear, easily accessible and truthful information on the services and benefits offered, in respect of the role held, especially when operating as a Public Official or Person in Charge of a Public Service. In addition, all Group companies that provide a public service are committed to knowing and understanding the needs of customers and citizens, also verifying and periodically measuring their level of satisfaction, and to giving **response to suggestions and complaints** from citizens and customers, using suitable and timely communication tools. Similarly, ATM regulates its relations with Institutions and Public Administrations with a view to **transparency** and avoiding all behaviour that could imply favouritism or other unethical benefits in order to promote the Group's activities and its market position.

For more information on the Code of Ethics, please refer to chapter G1 - *Governance*, section Governance- G1-1 Policies on Corporate Culture and Business Conduct and to the Company's website.

The Sustainability Policy

The Sustainability Policy outlines the sustainability commitments undertaken by the Group through six pillars of action associated with the Sustainable Development Goals defined by the United Nations 2030 Agenda:

- Zero-emission transport,
- Responsible consumption,
- Sustainable Supply Chain,
- Inclusive mobility,
- Great Workplace,
- Responsible organisation.

As part of its relations with local communities, and in particular with vulnerable groups, ATM aims to **ensure the social inclusion** of all members of the community through the provision of sustainable, multi-modal and innovative mobility services. This pillar of Inclusive Mobility aims to contribute positively to the achievement of SDGs 3 (Reduce global maternal and child mortality rates, ensure health coverage for all and decrease deaths related to smoking, alcohol and road traffic accidents) 8 (Foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all), 9 (Build resilient infrastructure, promote inclusive and sustainable industrialisation and support innovation), 10 (Reduce inequality within and between countries). With each SDG identified, a number of measurable *targets* have been identified, which will be explored in more detail in Metrics and Targets S1-5 - Targets related to managing relevant negative impacts, enhancing positive impacts and managing relevant risks and opportunities.

For further information on mobility, passenger welfare and, consequently, community welfare, please refer to chapter S4 Consumers and/or end-users.

S3-2 Processes for engaging with affected communities about impacts

(S3-2 21) Since its inception, the ATM Group has aimed to contribute positively to the development of cities and play a central role in the communities in which it operates, as well as for the entire country system in the development of local public transport, gradually positioning itself as a point of reference in terms of official, operational (mobility services), economic, social and environmental sustainability. For several years now, in fact, the Group has been integrating sustainability issues within its organisational model, showing its commitment to actively and effectively respond to the evolving context in which it operates. Aware of the role it plays within the communities where it offers its services, the ATM Group recognises the importance of mobility in the context of metropolitan cities for its indispensable contribution to sustainable development and urban planning based on the needs and requirements of citizens. To this end, the Group has also defined a business strategy that incorporates the principles of sustainability and allows it to create value for the Group and its stakeholders. The strategy in the Strategic Industrial Plan 2021-2025, shared and approved by the Parent Company's Board of Directors, was developed in line with its own peculiarities, as well as in consideration of the evolution of market trends.

Every year, the ATM Group organises initiatives aimed at involving local communities in the life of the company, stimulating dialogue between the organisation and the local area. In particular, between ATM S.p.A. and the Public Administration, including the Municipality of Milan, there is an ongoing **collaboration through multiple worktables**. Moreover, ATM S.p.A. makes its know-how related to the management of Local Public Transport systems available to the various research centres and universities with which it collaborates through **education partnerships**, such as the course "*Mobility: Infrastructures & Services*" in collaboration with the Politecnico di Milano and lectures and scholarships for the Master's degree "Local Public Transport Management" at the Bicocca University. ATM S.p.A. collaborates with several universities for the activation of curricular and internship placements for students within the company. Initiatives aimed at involving local communities in the life of the company, stimulating dialogue between the organisation and the local area, are organised yearly.

(S3-2 21.a, 21.b) Aware of the role played by the Group in the territory in which it operates and of the significant impacts of its business on the community, ATM believes it is fundamental to involve the local communities which directly and indirectly are the recipients of the impacts the Group generates.

In conducting the stakeholder engagement in 2024 for the Impact Materiality process, local communities were involved, given the relevance of such stakeholders to the Group.

Specifically, in the second phase of the engagement process, customised questionnaires were sent out for the local community category based on the most relevant ESG impacts for the communities concerned. The Group then received the relevant assessments of the magnitude of the positive or negative impacts, over the identified time horizons.

(S3-2 21.c) The Administration, Finance and Control Department coordinates the process and results of Dual Materiality and it is therefore the responsibility of this corporate function to implement all actions for the involvement of stakeholders.

The results of the analyses are then preliminarily reviewed by the Sustainability Policy Committee and, subsequently, by the CoDir, which examined them and may, if necessary, request additions after sharing them with the Board of Directors.

The Board Committees support the Board of Directors in verifying the alignment of the results of the Dual Materiality process with the Group's ESG strategy and objectives. The final stage of the process is in the hands of the Board of Directors, which is responsible for the final approval of the results of the Double Materiality process, ensuring their alignment with the corporate strategy, objectives and business model.

(S3-2 22) With the objective of understanding the opinion of specific groups within the local community, the ATM Group also liaises with associations operating in the area with particular attention to associations representing people with disabilities, such as, for example, Ledha Lega per i diritti delle persone con disabilità, APS and UICI Unione Italiana dei Ciechi e degli Ipovedenti, with a view to engagement and continuous improvement of the service offered.

Finally, with the adhesion to the Pact for Work of the Municipality of Milan, a collaboration began with external organisations (investee companies of the Municipality) to promote diversity and inclusion, not only within the company but also in the city community, through various actions including, for example, the sharing of welfare initiatives.

S3-3 - Processes to remediate negative impacts and channels for own workers to raise concerns

(S3-3 27.a, 27.b, 27.c, 27.d) This disclosure requirement is not applicable for the ATM Group as no negative impacts on the local community have emerged as a result of the materiality analysis.

Nevertheless, the ATM Group has reporting mechanisms that are also accessible to local communities. These channels are explored in more detail in *Governance* G1-1 -Business Culture and Business Conduct Policies.

S3-4- Actions on relevant impacts on affected communities and approaches for managing relevant risks and achieving relevant opportunities for affected communities, and the effectiveness of these actions

(ESRS 2 62) The ATM Group has not prepared an action plan specifically addressing the MDR-A requirements. Nevertheless, it implements actions and initiatives related to its impacts, risks and opportunities as detailed below.

(S3-4 32.c)

Corporate safety and protection

Protection of the company's assets, the safety of ATM S.p.A.'s personnel and passengers is guaranteed by the Security sector in cooperation with law enforcement agencies present throughout the territory (Local Police, State Police, Carabinieri, Guardia di Finanza), with particular attention to high traffic transport lines, ATM-managed car parks and interchange areas with the railway network.

In recent years, the modernisation of the fleet and the adoption of increasingly innovative technological solutions have allowed for the progressive expansion of the company's

monitored competencies through CCTV equipment installed on board vehicles and at stations, enabling the improvement of security to protect staff, passengers and ATM's assets.

Since 2019, the *Security Operations Centre (SOC)*, i.e. the *Control Room of Security* has been in operation, working closely with the operations centres of the metropolitan and surface operations and the Police Force. The *Security Operations Centre* operates 24/7 and is staffed by at least three specialised *Security* operators, who monitor and manage the more than 12,000 video surveillance cameras installed in the stations, at the premises and on the vehicles, and of the more than 4,000 alarms, which are managed in the field through more than 200 interventions per day by the Security operators, with the possible support of the Police.

The ATM Safety Committee has maintained intense and daily relations with the bodies managed by the Public Safety Authorities (Prefecture and Police Headquarters) and with all the official components involved in the area: Local Police, State Police, Carabinieri. In the exchanges of information, problems arising from different experiences and reports from the various company sectors are analysed. Specifically, since 2023, joint services have been intensified both in the underground areas and on the surface, aimed at solving these repeated criticalities and ensuring a better perception of safety for staff and passengers. Since 2020, Security has also taken over the ATM Group's property sector's criminal complaint management process, further intensifying relations with the law enforcement agencies in order to further guarantee the timeliness of their actions to prevent, control and punish illicit phenomena against ATM. During 2024, the benchmark of Security among the major public transport companies continued, through participation in remote meetings between the sector's corporate managers characterised mainly by the sharing of practices. Metro Service A/S has also set up a management system for railway safety issues to ensure compliance with applicable laws, regulations and contractual provisions. The company annually records and assesses rail safety risks and sets quantitative and qualitative targets subject to review during the annual management review.

Accessibility to people with vulnerable conditions

The Group is committed to ensuring the full accessibility of its services to as many users as possible, paying particular attention to passengers with motor, visual and hearing disabilities. To this end, the Group is working to increase the percentage of accessible stops, stations and vehicles by implementing specific initiatives, including:

- Installation of **tactile routes and protective measures**, such as LOGES (Guide and Safety Orientation Line) routes and automatic doors that protect against the risk of falling, to ensure the accessibility of services to visually impaired passengers.
- Redevelopment or reconstruction of bus, tram and trolleybus stops.
- Acquisition of new trains in the underground fleet with a **wheelchair passenger seat**, like the trains already in operation.
- Acquisition in recent years of trams, buses and trolleybuses equipped with a low-floor, wheelchair-accessible passenger seat and a manually operated lift or folding platform for entering and exiting the vehicle: to date, the entire bus fleet and 66% of the trolleybuses run with this equipment. Within the tram fleet, 48.2 per cent of the cars circulating in the city of Milan are equipped with electrically operated platforms. In addition, the revamping of some cars also includes the installation of a lift for wheelchair users to enter and exit.
- On the M1 and M2 lines, a major **plan to improve accessibility** has been launched, aimed at equipping stations without lifts with 43 lifts and installing new stairlifts. On the M3, which is already fully accessible, a renewal programme is under way for equipment that has reached the end of its technical life, for replacing 48 lifts and 52 escalator systems, work that will progressively affect all stops on the line.
- The ATM Group carries out awareness-raising and training actions for Front Line staff and newly hired staff in order to manage relations with disabled customers; newly hired staff, in particular, are provided with training on the devices with which vehicles are equipped to transport passengers with motor difficulties or in wheelchairs.
- The ATM website in the **Accessible Vehicles section** provides **information on the accessibility** of stations: customers will find, station by station, the lifts, stairlifts, escalators and accessible toilets; lifts, stairlifts and escalators are also indicated on the underground network diagram published on the website, on the ATM app and in stations, distributed free of charge to customers at all ATM Points and in the underground at station operators' booths. In the Lines and Timetables section, available directly from the home page of the website, each stop on the five underground lines is accompanied by information on the presence of lifts and stair lifts and their position with respect to the surface. The accessible version of the section, characterised by an essential format to facilitate visually impaired people, offers the route calculation functionality; it works with the main screen readers so that the route results can be arrived at just by listening to what the programme calculates. A list of surface lines served by low-floor vehicles is also available on the Accessible Vehicles page. To improve information on the accessibility of underground transport for people with motor disabilities and to provide it in real time, ATM has created the web platform called Informazioni Senza Barriere (Information Without Barriers) illustrated in the dedicated box.

ATM S.p.A provides all its customers with the ATM Infoline 02.48.607.607 call centre coordinated by the Customer Relations department, open every day from 7:30 am to 7:30 pm for information on service timetables, line routes and travel fares; the Infoline is open until

midnight for assistance to disabled passengers from operators who can help them plan their journey with useful information on: accessibility of stations and stops, real-time situation of facilities (in service, out of service for maintenance), facilitated routes and devices with which vehicles and stations are equipped, real-time information on the line of interest. In order to improve information on accessibility to underground transport, ATM has created the web Informazioni Senza Barriere platform, available on the website www.atm.it and on the ATM Milano app, which provides real-time information, updated every 10 minutes, on the operation of lifts and stair lifts in underground stations. For this project, the company carried out, together with a group of passengers with motor disabilities and with LEDHA "Lega per i diritti delle persone con disabilità APS", an experiment to develop the functionality of the system based on customers' travel experience.

The ATM Group and local development - The ATM Group, as an integral part of the community in which it operates, intends to promote local development also through its participation in **social and cultural initiatives**, which include projects, activities or events promoted or implemented by the Municipality of Milan or under its patronage, and activities aimed at enhancing the territorial context of Milan and the Metropolitan City; the main ones supported in 2024 include: **Do the Right Thing! 2024** - 20th edition of the market exhibition dedicated to responsible consumption and sustainable lifestyles.

The 2024 edition focused on environmental sustainability policies developed in Milan and on qualification and redevelopment projects in the transport sector. ATM, as a technical partner, granted advertising space in exchange for exhibition space to promote its sustainable initiatives.

Women Congress STEM - Event dedicated to the role of **women in the STEM disciplines** (Science, Technology, Engineering and Mathematics), with talks by experts, companies and institutions. ATM supported the initiative by granting advertising space to promote the event and by highlighting its commitment to inclusion and gender equality in the technical and engineering sector. It was also an opportunity to promote the job opportunities offered by the company.

Back to the City Concert - Musical event promoted by the Riccardo Catella Foundation as part of the BAM - Library of Trees in Milan project, focused on sustainability. ATM granted advertising space to promote the free symphony concert organised by the city of Milan, welcoming citizens back from their summer break and encouraging the use of public transport.

Run for Inclusion - Aggregative, non-competitive run to share the values of diversity, inclusion, sustainability and outdoors sport. In addition to a campaign deployed on ATM vehicles, a team of ATM colleagues actively participated in the race, testifying to the company's commitment and sensitivity to an increasingly inclusive society.

Milano for Mental Health - An initiative organised and promoted by the Municipality of Milan with the aim of placing mental health at the centre of social and political debate, with an awareness-raising campaign, talks and in-depth meetings between institutions and stakeholders. ATM supported the initiative by granting advertising space to promote the campaign launch.

A thousand thousand bikes. Pedalling in the heart of Milan - An event conceived by Legambiente Lombardia to promote active mobility through a pedal ride aimed at citizens of all ages, abilities and genders. ATM supported the initiative by granting advertising space to promote public transport and the ATM service on the social media of Legambiente Milano and other channels.

e_mob 2024 - Seventh edition of the 'National Conference on Electric Mobility', the leading national event dedicated to sustainable mobility. ATM has joined the initiative as a member of the Promoting Committee, promoting, through the intervention of ATM *managers* during the conference sessions, the fundamental role that public transport plays in the environmental transition and in the sustainable development of the city.

With a view to promoting its historical heritage, ATM promoted two major events during 2024. The tram Carrelli, one of the symbols of Milan in the world, has become part of the permanent collections of the National Museum of Science and Technology, symbolising the deep connection between the city and public transport. The tram, transferred from the General Workshop in Via Teodosio, is displayed in the Museum's Railway Pavilion as an icon of public transport that has accompanied generations of Milanese people.

The company also organised a large exhibition, "**ATM Manifesto**", at the ADI Design Museum to showcase the documentary heritage of the Historical Archive, in particular the advertising campaigns that have chronicled the evolution of the company and its communication. With over 25,000 visitors, the exhibition was a great success and highlighted ATM's evolution over time and its strong ties with the city of Milan.

Moreover, still with a view to promoting its historical heritage and as an opportunity for qualified comparison with other prestigious institutions active in the field of corporate culture, ATM has confirmed its membership of Rete Fotografia, an association for the promotion of photography, and of Museimpresa, an association active in the promotion and dissemination

of corporate culture through the promotion of corporate archives and museums, also for 2024.

ATM is strongly committed to creating an increasingly inclusive environment both for its people and the community in which it operates. During 2024, the company consolidated and expanded several initiatives that promote the values of inclusiveness while enhancing the travel experience for customers.

Among them, the '**Sound Underground**' initiative - with performances by artists in *hi-tech* stations in several underground stations (Garibaldi, Loreto and Bicocca): in 2024 alone, 1,280 artists performed 1,830 concerts, confirming the underground as one of the most important stages in the city.

Another important initiative in the D&I sphere is the **PARI** project, a network with leading companies to combat gender-based violence and promote equality. In 2024, the project organised the event "Culture against gender-based violence", where issues related to stereotypes and solutions to prevent violence were addressed. In addition, theme-based tables were set up to develop good corporate practices and to draft a manifesto against gender-based violence. ATM's participation in the PARI project reinforces its commitment to creating an inclusive and safe environment.

In the context of social responsibility, ATM participated in the non-competitive sporting event **#Run for Inclusion**, which ran through the streets of central Milan on 22 September. With more than one hundred participants from different company departments, the ATM team reinforced the company's commitment against all forms of discrimination, spreading messages of positivity and inclusion.

Again in 2024 ATM confirmed its support for solidarity and social sustainability projects, including the "**Bus degli Angeli**", an initiative that saw ATM support the *City Angels* association in providing assistance to the homeless during the winter months, with the distribution of hot meals, drinks, clothing and blankets. In addition, the company granted the mezzanine of the Porta Venezia underground station for the organisation of the Christmas Eve Mass and Christmas dinner for the homeless of the Ronda della Carità Association.

With a view to offering quality services to passengers and citizens, the collaboration with the Milan City Council has been confirmed for 2024 for the **BiblioExpress** project, a smart library where to borrow books, audiobooks, comics and DVDs, located in the Porta Venezia underground station.

These initiatives represent ATM's ongoing commitment to promoting inclusiveness and solidarity, confirming its active and responsible role in the Milanese community.

Professional opportunities for communities

Every year ATM launches a major recruitment plan to **expand its workforce**: in particular, the need for surface line drivers is significant. Given the drastic reduction in the number of applications related to the role, which continues to be recorded even in 2024, it became necessary to implement new actions both in the training and employer branding spheres to bridge the gap between company demand and market supply. The initiatives also include ATM's willingness to sponsor its own **recruitment campaign among ethnic communities** in the country. To this end, it was decided to launch a recruiting campaign on the Stranieri in Italia website, which is a job, training and inclusion portal in 5 languages, an online reference point for ethnic communities in Italy, to find their way around the regulations and have visibility of national training and professional opportunities.

In detail, the first campaign, lasting one month, opened on 9 September and ended on 9 October 2024. Planning included a presence on 2 websites dedicated to foreigners in Italy and related social media pages. Considering the positive results obtained, a second planning event was implemented from 15 November to 15 December to capitalise on what had been done and continue to be present on the media dedicated to foreigners, introducing new communities, new digital touchpoints and optimising the investments already made. The new campaign saw an extension to the communities of Romania, Albania and the Philippines with the introduction, in addition to the language sites, of new banners within the apps most used by the communities of interest.

At the same time, cooperation was initiated with the consulates of Albania, the Philippines, Morocco, Pakistan, Peru and Romania, with the aim of promoting the job opportunities offered by the Group. In July 2024, a pilot event was organised with the Consulate of Peru, which included a presentation of ATM and its activities, an illustration of job opportunities and the testimony of colleagues of Peruvian origin to foster the identification and motivation of participants.

With the other Consulates, get-to-know-you calls were made with the Group and leaflets were provided for distribution at their premises.

In order to cope with the complexity that has emerged in the global job market and the concomitant continuation of the trend underway since 2021, which has led to a drop in the number of applications for all the positions sought, in 2023 the ATM Group has put in place a consistent programme of initiatives aimed at increasing the number of applications especially

for the positions of drivers and maintenance technicians. Within this framework, a new initiative called the "ATM Job Tour" was held for three weekends at a number of shopping centres in the province of Milan located in Arese, Rozzano and Carugate, in order to raise awareness of training and job placement opportunities in ATM and to increase the volume of applications. The initiative, enhanced by the presence of an electric bus from the company's fleet, included meetings with ATM personnel and the opportunity to conduct interviews with recruiting staff, reaching a total of over 2 thousand visitors by the end of the event. Following the success of this initiative, which resulted in the selection of more than 300 drivers, a second session of the "ATM Job Tour" initiative was held in 2024 on two successive weekends, again at shopping centres, in this case Assago and Arese.

(S3-4 36) In 2024, no serious human rights problems and incidents were reported in relation to the affected communities.

(S3-4 35) Regarding significant negative impacts that indirectly impact local communities, negative environmental impacts related to pollution are identified. For more information, please refer to Chapter E2 - Pollution.

Metrics and Targets

S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

(ESRS 2 81) The ATM Group has not set targets in line with the ESRS MDR-T requirements, however, it monitors its progress as detailed below.

(S3-5 42.a) Within the scope of its Sustainability Policy and Strategic Plan, the ATM Group has defined a series of objectives with measurable targets for the various subsidiaries, in order to create a virtuous system to circulate the culture of sustainability, creating a resilient, innovative reality capable of contributing positively to environmental and social well-being.

In line with the Sustainability Policy, the identified KPIs refer to the Inclusive Mobility pillar (ref. S3-1- Policies related to affected communities).

(S3-5 42.b, 42.c) The actions implemented to achieve the objectives are periodically monitored via a digital platform i.e. software to support KPI measurement.

This platform allows both the input of basic data for the calculation of KPIs and the direct input of targets and final figures for the period. This ensures that everything is tracked and the history of monitored targets can be viewed.

ATM Group KPIs	Base year - 2019	Objective 2024	As at 2024	Objective 2030
% of vehicles equipped with video surveillance systems	93.6%	97.1% of buses in 2023	97%	100%

ESRS S4 - Consumers and end-users

Strategy

ESRS 2 SBM-2 Interests and views of stakeholders

(SMB-2 8) The interests, opinions and rights of consumers and end-users are integrated into the ATM Group's business strategy and model through specific listening and involvement activities. In particular, customers are involved both in the Stakeholder Engagement carried out during the Double Materiality Analysis, and through ad hoc initiatives.

The Board of Directors approves the results of the Dual Materiality process, ensuring its consistency with the corporate strategy, objectives and business model, with particular attention to the respect of human rights and the protection of the interests of consumers and end users.

ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

(SMB-3 10.a) The disclosure on ESRS S4 - Customers and End-Users refers to all types of customers affected by the Group's operations, both upstream and downstream in the value chain.

It should be noted that for the ATM Group, the stakeholder categories of customers and end-users belong to the local community that uses the ATM Group's services. For the types of consumers and/or end-users subject to significant impacts caused by their own operations or along the value chain, it should be noted that:

- a) With regard to the categories of consumers/end users who require accurate and accessible information on the services offered, the ATM Group recognises the categories of **passengers with disabilities**, passengers **with baby carriages**, passengers **with animals**. These categories will be able to consult the detailed information on the accessibility of services in the regulations for passengers on bus, trolleybus, tram and underground lines defined by ATM.

(SMB-3 10. c) The results from the Dual Materiality process highlighted the following positive impacts on customers and end users:

- **Transparent and quality information** for the Group's customers, thanks to the adoption of advanced information and communication systems (e.g. real-time service information, use of websites and user-friendly apps) (Current positive impact involving stakeholders both upstream and downstream in the ATM value chain).
- Contribution to **customer satisfaction** by proposing an efficient, integrated, customised mobility offer (current positive impact involving *stakeholders* both upstream and downstream in ATM's value chain).
- Contribution to the **greater usability of the service for all**, through initiatives aimed at improving the quality and accessibility of public transport for all users (Potential positive impact involving stakeholders both upstream and downstream in ATM's value chain).
- **Countering crime episodes** through proper management of services and constant coordination with law enforcement agencies to ensure the physical safety of passengers (Current positive impact involving stakeholders both upstream and downstream in ATM's value chain).

(SMB-3 10.d) With regard to risks, on the other hand, related to consumers and end users, the following emerged:

- Driver errors leading to accidents with consequent costs for compensation of personal injuries and repair/replacement of damaged assets.

(SBM-3 11) In order to ensure and guarantee the maintenance of the necessary conditions of safety and regularity of service, the ATM Group requires all passengers to comply with the regulations for bus, trolleybus, tram and underground passengers. The regulations for passengers are drawn up in accordance with the regulations laid down in the regulations issued by the Operational Board and in municipal, regional and state regulations. These rules provide information to ensure the provision of the service and the safety of passengers with disabilities in wheelchairs by detailing the passenger's behaviour when boarding and alighting. In addition, rules of conduct for passengers with animals as well as for passengers with pushchairs and prams are detailed.

Entity Specific

The ATM Group has identified an entity specific "**Digitisation and Innovation**" topic that is particularly relevant for the business, as one of the biggest challenges is to revolutionise the current mobility system by making the infrastructure increasingly accessible, using data and analytics to better understand the needs of end users in order to develop the most efficient and customised mobility offer possible. To best manage this challenge it will be increasingly necessary to create new partnerships and build integrated services, to develop new business models, to enable an increasingly efficient, sustainable and user-centric mobility system. Moreover, with the increasing digitisation of cities and mobility, it is becoming increasingly

crucial to manage systems and related services with the utmost respect for cybersecurity and privacy, which must be increasingly considered from the most conceptual stages of every project and initiative "cybersecurity and privacy by design".

Consistent with the thematic ESRS, the topic was assessed by the stakeholders in the Double Materiality process, from which the following material impact emerged:

- **Increased usability of the services offered** thanks to the digitisation of ATM operations in terms of real-time information, digitalisation of payments and constant service monitoring (current positive impact involving the ATM Group's upstream value chain).

Given the nature of the subject matter and the resulting significant impact, it was decided to include the related information in chapter S4 - Consumers and End Users, as it aims to improve the ATM Group's service to its customers through new technologies.

Impact, risk and opportunity management

S4-1 Policies related to consumers and end-users

(ESRS 2 62) The ATM Group does not have a unified, formalised policy that meets the specific requirements of ESRS S4-1. Nevertheless, the ATM Group manages its impacts, risks and opportunities with consumers and end-users through formalised documents available on the ATM website so as to be easily accessible to all stakeholders:

- Sustainability Policy,
- Mobility Charter,
- Code of Ethics.

The Sustainability Policy

The Sustainability Policy outlines the sustainability commitments undertaken by the Group through six pillars of action associated with the Sustainable Development Goals defined by the United Nations 2030 Agenda:

- Zero-emission transport,
- Responsible consumption,
- Sustainable Supply Chain,
- Inclusive mobility,
- Great Workplace,
- Responsible organisation.

In its relations with its consumers, and in particular with vulnerable groups, ATM aims to ensure the social inclusion of all service users by offering sustainable, multi-modal and

innovative mobility services. This pillar aims to contribute positively to the achievement of SDGs 3 (Reduce global maternal and child mortality rates, ensure health coverage for all and decrease deaths related to smoking, alcohol and road traffic accidents) 8 (Foster sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all), 9 (Build resilient infrastructure, promote inclusive and sustainable industrialisation and support innovation), 10 (Reduce inequality within and between countries). With each SDG identified, a number of measurable *targets* have been identified, which will be explored in more detail in S4-5 - Targets related to managing relevant negative impacts, enhancing positive impacts and managing relevant risks and opportunities.

The Mobility Charter

ATM's Mobility Charter, published annually, describes the services entrusted to ATM S.p.A. by the Municipality of Milan through the Service Contract for the management, within its area of jurisdiction, of Local Public Transport, on demand transport, roadside parking and car parks, vehicle removal and custody, and through the O&M Operation & Maintenance contracts for the management of Line 4 of the underground on behalf of SPV Metro 4 S.p.A. and for the management of Line 5 of the underground on behalf of Metro 5 S.p.A. It declares the performance results achieved in the past year (2024) and announces the targets for the current year (2025) on the basis of the main quality indicators in the Service Contracts. The Mobility Charter is available:

- online on ATM's website from which it can be downloaded,
- at ATM Points in free distribution.

(S4-1 15) The Charter also provides stakeholders with information on the company's profile, the timetable, schedules and frequencies of the Local Public Transport service, activities and projects aimed at improving the accessibility of transport, how to file a complaint, and the Customer Satisfaction survey.

(S4-1 17) The Charter reaffirms the **ethical principles and values** contained in the Code of Ethics, applicable to all those inside and outside the organisation, and reiterates how social responsibility is one of the guiding factors of ATM's corporate and social policies, which are developed with a view to continuous improvement, bearing in mind the reference model and specific recommendations. Therefore, the ATM Group has adopted a Social Accountability management system consistent with the *Standards* SA 8000:2014 and UNI ISO 26000, *Standards* inspired by and consistent with the Universal Declaration of Human Rights, the ILO *International Labour Organisation* and UN Conventions, as well as national labour and workplace safety laws. Furthermore, the fundamental right of the individual recognised by

the Charter of Fundamental Rights of the European Union to the protection of personal data is reaffirmed.

Code of Ethics

For more information on the Code of Ethics, please refer to chapter G1 - *Governance*, section Governance- G1-1 Policies on Corporate Culture and Business Conduct and to the Company's website.

Entity specific

Digital Information Security Governance Policy

As a result of technological innovation and the digitisation of the mobility sector, the cyber-risk has increased significantly, making it necessary to adopt a Policy to manage and mitigate these risks.

Both the European Union with Directive (EU) 2016/1148 (NIS Directive) on *Information Security*, and Italy with Decree Law 105/2019, converted by Law 133/2019, establishing the National Cyber Security Perimeter (PSNC), have established the adoption of technical and organisational measures suitable for enhancing cyber-risk management and cyber-incident prevention, within the framework of a suitable organisational model capable of ensuring the protection of networks, information systems and IT services necessary for the provision of basic services to citizens.

The digital transformation of the transport sector, the evolution of IT systems, the use of self-driving solutions as well as the proliferation and sophistication of cyber-threats have increased the attack potential of malicious actors, with reverberations in terms of assets, reputation and business operations.

Moreover, the relentless evolution in the use of Information and Communication Technologies ('ICT') tools brings about rapid changes in business risk scenarios.

ATM intends to **prevent** the occurrence of **threats** to the security of information and information systems and **minimize** any **impacts** on its information and information technology assets, ensuring a level of security in compliance with ICT security legislation, commensurate with the risk and appropriate to the priorities of the company's business.

The purpose of the Policy is to ensure the safeguarding and protection of ATM's digital information and the IT services that manage it from internal or external threats, whether intentional or accidental, in the course of business activities. Policies transpose the company's intentions and strategies and translate them into rules that can be used to direct behaviour

and operational practices in such a way that they serve to safeguard its objectives. In this perspective, in accordance with the Cyber principles, the Policy therefore describes the strategic managerial directives aimed at directing the management of Information Security, the primary objective of which is **the protection of data and information**, as well as the elements of the information systems responsible for their management.

In particular, Information Security Management is aimed at ensuring adequate protection in terms of:

- Threat and attack **prevention** to minimise the possibility of the risks of unavailability, unauthorised access and loss of information integrity,
- **Reaction** to attacks to avoid, contain or minimise their consequences,
- **Restoration** of the situation prior to the occurrence of the damage, and
- **Investigation**, for the analysis and evaluation of the damage suffered as a result of the attack.

The implementation and subsequent management of such a system requires the addressing of a heterogeneous set of interventions of both a technological and organisational nature, aimed at ensuring the achievement and maintenance over time of security levels deemed adequate.

In addition, a **Code of Conduct** for the correct **use of ICT Goods and Services** has been adopted for both ATM Group personnel using digital goods and services and third parties who have relations and collaborate with the Group. The document establishes and illustrates the rules of conduct to be followed when accessing and/or using ICT assets and services both inside and outside the company network, or for any activity involving data or information of value to the ATM Group.

S4-2 - Processes for engaging with consumers and end-users about impacts

(S4-2 20) The Group, in line with previous years, has defined a business strategy that incorporates the principles of sustainability, the strategy articulated and declined in the Strategic Industrial Plan 2021-2025, shared and approved by the Board of Directors of the Parent Company.

The Group has continued to refine its sustainability strategy, which is embodied in the Sustainability Policy. The Policy outlines the sustainability commitments undertaken by the Group through six pillars of action. The fourth pillar is **Inclusive Mobility**, whose aim is to ensure the social inclusion of all members of the community through the provision of sustainable, multimodal and innovative mobility services.

For the Group, the sustainability of its offer starts from the consideration of the needs and expectations of its stakeholders and represents a strategic lever of fundamental importance for ATM's positioning in the local public transport (LPT) market. Constant attention to environmental, social and governance aspects linked to business, makes the ATM Group more attentive and inclined to respond promptly to changes in the needs of customers and their habits.

(S4-2 20.a; 20.b) In conducting stakeholder engagement in 2024 for the Impact Materiality process, the ATM Group has involved various types of stakeholders including customers, representatives of institutions, bodies and associations in the area.

Specifically, in the second phase of the engagement process, customised questionnaires were sent out to stakeholders based on the most relevant ESG impacts for customers and end users. The Group has received the relevant assessments of the magnitude of impacts, positive or negative, over the identified time horizons.

(S4-2 20.c) The Administration, Finance and Control Department coordinates the process and results of Dual Materiality and it is therefore the responsibility of this corporate function to implement all actions for the involvement of stakeholders.

The results of the analyses are then preliminarily reviewed by the Sustainability Policy Committee and, subsequently, by the CoDir, which examined them and may, if necessary, request additions after sharing them with the Board of Directors.

The Board Committees support the Board of Directors in verifying the alignment of the results of the Dual Materiality process with the Group's ESG strategy and objectives. The final stage of the process is in the hands of the Board of Directors, which is responsible for the final approval of the results of the Double Materiality process, ensuring their alignment with the corporate strategy, objectives and business model.

(S4-2 21) Customers have the opportunity to interact with the Group by forwarding their **suggestions and complaints** through the many channels, physical and digital, available to them. ATM considers the monitoring of perceived quality, through periodic customer satisfaction surveys, to be an important lever for listening to its customers in order to guarantee constant service improvement.

For people with disabilities, the ATM Group provides additional support to meet accessibility enquiries. The Company provides all its customers with the ATM Infoline 02.48.607.607 call centre coordinated by the Customer Relations department, open every day from 7:30 am to 7:30 pm for information on service timetables, line routes and travel fares; the Infoline is open

until midnight for assistance to disabled passengers from operators who can help them plan their journey with useful information on: accessibility of stations and stops, real-time situation of facilities (in service, out of service for maintenance), facilitated routes and devices with which vehicles and stations are equipped, real-time information on the line of interest. In order to improve information on accessibility to underground transport, ATM has created the *web* Informazioni Senza Barriere platform, available on the website www.atm.it and on the ATM Milano app, which provides real-time information, updated every 10 minutes, on the operation of lifts and stair lifts in underground stations.

ATM promotes an open and positive dialogue with stakeholders based on transparency, integrity and accountability.

Among the main initiatives that make up this dialogue, the Institutional Relations area engages in:

- presiding over major events, forums, observatories on mobility and smart city issues promoted by third parties in the territory
- technical collaborations.

In the field of Institutional Relations, the Company presides over appointments of an official nature - Municipal Councils and Council Commissions, Local Councils, working tables - that deal with issues related to the Company's activities and their impact on the territory. Moreover, official interlocutors - Councillors, Municipal Councillors and other official representatives and representatives of public and private Associations/Bodies/Organisations - can interact with the Company through requests for information, reports, questions, which are shared within the Company involving all the structures concerned and receive timely feedback.

ATM also collaborates with associations active in the field of sustainable mobility and social inclusion, with associations working to support people with disabilities for activities aimed at improving the accessibility of infrastructures, means of transport and passenger information.

During 2024, contacts and discussions continued with LEDHA Lega per i diritti delle persone con disabilità APS on various issues related to accessibility. To improve information on the accessibility of underground transport, ATM has created the web platform Informazioni Senza Barriere platform, available on the www.atm.it website and on the ATM Milano app, providing real-time information, updated every 10 minutes, on the operation of lifts and stairlifts in underground stations; for this project the company has carried out, along with a group of passengers with motor disabilities and LEDHA, an experiment to develop the system's functions starting from the customer's travel experience. In January 2023, thanks also to the

cooperation with the National Association of Visually Impaired Persons, work was completed on the platform to make it **accessible to visually impaired passengers**. Information Without Barriers is also available in English.

In 2024, ATM signed a memorandum of understanding with Ledha Milano Città Metropolitana to strengthen its commitment to promoting the right to accessibility and transport for people with disabilities and reduced mobility, an agreement that consolidates the long-standing cooperation between the two entities to develop new projects and increase awareness on these issues. The protocol between ATM and Ledha Milano provides for periodic technical round tables to share their experience and know-how with the aim of developing concrete solutions for the **improvement of transport accessibility** and **elimination of architectural barriers**. It also provides for Ledha's involvement in training courses for ATM employees who work in contact with customers, to help them improve their relationship with and support for passengers with motor, sensory or cognitive disabilities and people with reduced mobility.

Further ATM information and communication channels

- **ATM Milano app**, downloadable free of charge, available in Italian and English, provides information on lines, stops, timetables and waiting times, updates on the status of the service in real time, provides information on tickets and STIBM fares, car parks and parking spaces in the city, and on the accessibility of underground vehicles and stations,
- **campaigns** to promote the service or new services, including the one dedicated to the new "RicaricaMi" rechargeable ticket, corporate campaigns such as those dedicated to recruiting and those to promote the use of public transport and to publicise the Company's concrete commitment to sustainable mobility the Social Responsibility campaigns, including "A uniform that unites" to reiterate the principles of respect for diversity and the value of each person, and the one for the International Day Against Violence Against Women,
- **social media**: through the X account @atm_informa the company provides updates and real time responses on the status of the service, on its projects, activities and development plans in the field of sustainability, technological innovation and improvement of the transport service,
- the **social networks**: On Instagram, LinkedIn and YouTube, ATM details its growth path and projects for an increasingly efficient, sustainable and customer-oriented service, covering initiatives and campaigns, tutorials on travel rules and how to top up season tickets,
- the **ATM Points**, information and customer service offices located in the Cadorna FN M1-M2, Duomo M1-M3 and Centrale FS underground stations,
- at **stops on the surface lines**: line plans and timetables, electronic displays informing in real time about waiting times and service changes, dedicated leaflets and signs in the event of, for example, changes to the network or the introduction of new services;

at some stops along the busiest surface lines, maxi tablets are available to customers that provide real-time information on the status of the service, allow them to consult changes to the service, view the map of underground lines and access Channel X,

- **on board surface vehicles:** audio announcements, double-sided monitors on board 500 buses broadcasting real-time information on the circulation of the vehicles, news on the promotion of the service, information videos and audio announcements on travel rules; notices in the event of, for example, changes to the network, the establishment of new services,
- in **underground stations:** sound announcements, monitors along the platforms of the main stations, line plans and timetables, map of the underground network, travel regulations, dedicated signs in the event of, for example, interventions on the network,
- **onboard the underground trains:** diagram of the underground network, travel rules, sound announcements broadcasting real-time traffic status and service information, notices,
- **direct mail** addressed in particular to loyal customers to inform them about changes and service news,
- the **Mobility Map** mentioned above,
- the **information guides:** guides from the "ATM per..." series are available to customers and are aimed at specific targets of customers such as families, young people, seniors, companies, municipalities and schools, as well as guides on fares for travel cards and on the transport of bicycles and micro-mobility devices on ATM lines. They can all be consulted and downloaded from the site,
- **brochures and/or leaflets:** when work is carried out on the network, the company produces brochures and/or leaflets to inform passengers about planned changes to the service and to provide them with useful information on how to travel, material that is published online and distributed at surface stops and in the stations concerned,
- the **map of the underground network:** published on the website and app, in underground stations, at surface stops,
- the **newsletter ATM viaggiare informati (ATM informed travel):** disseminates via e-mail to subscribers information on news, services, promotions, subscriptions and planned changes to the service,
- the **magazine Lineadiretta.atm.it:** this is the company's online magazine on the Medium platform, a journalistic publication that periodically publishes news, stories and in-depth reports on ATM's activities and initiatives,
- **Customer Service:** a team of itinerant operators on the surface and in stations to provide travelling customers with information on the transport network, timetables, vehicle routes, fares and tickets; they take immediate action on problems reported by the underground and surface Operations Rooms and the Customer Relations Office, sell tickets at special events such as football matches, trade fairs and concerts, and provide information in the event of changes to vehicle routes.

S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns

This disclosure requirement is not applicable for the ATM Group as no negative impacts on consumers and end-users were found as a result of the materiality analysis.

Nevertheless, the ATM Group has **signalling mechanisms** that are also accessible to consumers and end users. These channels are discussed in more detail in Chapter G1 - Conduct of Businesses.

In addition, the ATM Group has a formalised complaints management mechanism in place through an internal procedure, the purpose of which is to define how to handle complaints from outside as feedback information to improve customer satisfaction. Adherence to this procedure ensures the correctness of the process of responding to complaints from customers or other interested parties, making it possible to improve the production and delivery of services and to intercept the right parties to the problem, as well as to try to eliminate the underlying causes of the complaint.

Within the Group, functions are identified that are responsible for the handling of complaints received, as well as communication with the customer and the involvement of other internal departments in order to ensure their resolution. This mechanism is based on a *Customer Relationship Management* (CRM) system that is accessed by all business sectors and the call centre. The system optimises the reliability of the entire process and ensures **tracking of complaints** and timely **monitoring of response times**. CRM constitutes a stable management platform that ensures the correct and continuous accessibility of complaints, as well as their storage.

There are several ways to lodge a complaint, and all complaints received directly (letter, e-mail, Web form) or by telephone (to Customer Relations or the call centre), through official channels or social media and forwarded to Customer Relations are taken into account.

Complaints are then dealt with according to urgency, seriousness, importance and availability of response elements, respecting the expected response time.

The results of complaint handling are monitored and the results are presented annually in the Mobility Charter.

S4-4 - Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions

(ESRS 2 62) The ATM Group has not prepared a formally structured specific action plan pursuant to the MDR-A requirement. However, it has implemented several actions and initiatives to manage its impacts, risks and opportunities in relation to consumers and end users, as described below.

(S4-4 31.a, 31.b, 31.c)

The Institutional Relations and Communication Department carried out a **Customer Satisfaction** survey in 2024, obtaining an **average score of 7.7** and a **satisfaction rate of 98%** (%votes ≥6). Also, 5,666 *face to face* interviews were carried out at bus stops and on board the vehicles to investigate:

- Ease of purchase of tickets and subscriptions,
- Communication and information,
- Driving quality of surface drivers,
- Staff courtesy,
- Easy access to vehicles,
- Service delivery (punctuality, frequency),
- Vehicle cleaning,
- Stops and stations cleaning,
- Personal Security.

Twenty-five surface lines and five underground lines were monitored.

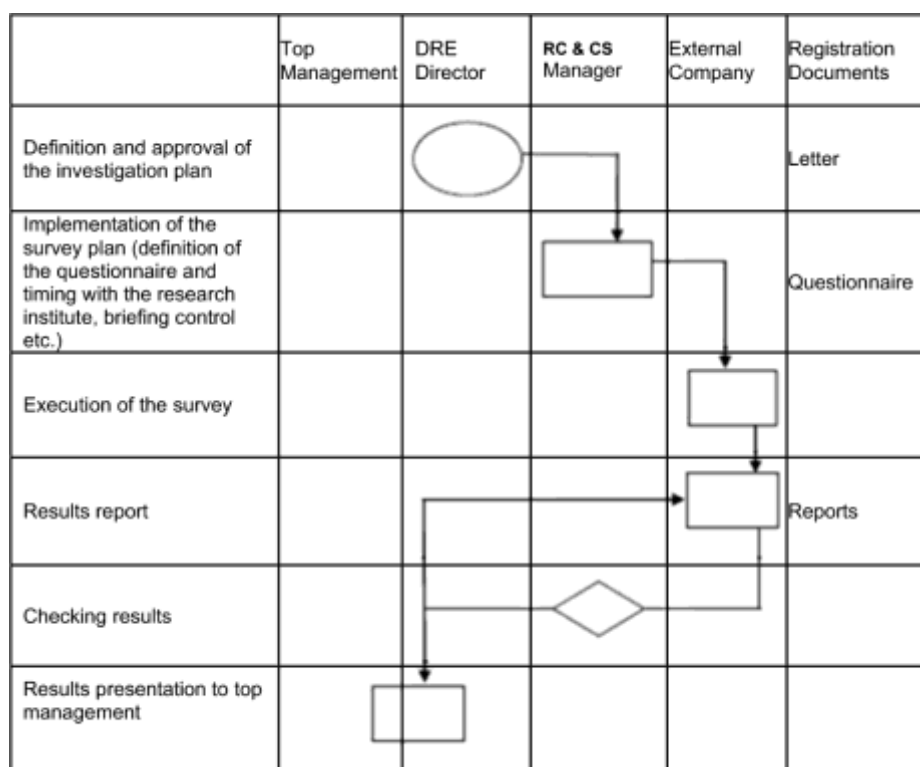
As part of the Customer Relations and Customer Satisfaction activity, Mystery Clients surveys are carried out, both within the scope of product line certification (Standard UNI EN 13816), and for any special company requirements. The Customer Satisfaction procedure regulates ATM/NET's Customer Satisfaction and Mystery Client surveys, carried out in order to detect customer satisfaction with the services provided.

To ensure the protection of rights in the investigation, the procedure has the following reference documents:

- GDPR EU Regulation No. 2016/679 (General Data Protection Regulation),
- UNI EN ISO 9001, UNI EN ISO 14001, UNI ISO 45001,
- UNI EN 13816 (describes how to define, achieve and measure public transport service quality, providing guidelines on the objectives to be achieved and the measurement systems to be applied),
- Service contracts,

- Mobility Maps,
- Code of Ethics,
- PGD DRIC 03 Complaints.

The Head of Customer Relations and Customer Satisfaction is responsible for ensuring the implementation of the survey plan, the definition and preparation of the plan, monitoring during implementation; as well as sharing with boards and departments concerned. The flowchart of activity planning is shown below:



For the definition of the Customer Satisfaction survey plan, the quality factors investigated are identified on the basis of an analysis of customer needs.

The reference for Customer Satisfaction surveys coincides with the entire service user base; indeed, the sample of respondents must always guarantee the statistical significance of the results.

For the purpose of continuous process improvement, when defining the guidelines for the development of surveys, the Senior Management also takes into account the results of previous ones. The plan of the surveys to be carried out annually is such as to enable to best gauge **the evolving customer satisfaction dynamics**, including in the face of changes and innovations in the service offered and changes in the reference context.

The RC & CS Manager, along with the appointed market research company, prepares the questionnaire in line with the objectives of measuring the level of customer satisfaction.

Once the questionnaire has been defined and approved, the appointed market research company carries out the surveys.

The results of the survey are evaluated and discussed by top management and the directors of the departments concerned. Each manager involved, on the basis of the information received, is required to evaluate the results and propose appropriate actions for improvement. The RC & CS Manager carries out, where appropriate, comparisons and integrated data analysis of the Complaints Report and Mystery Clients to optimise the findings of these three marketing levers.

In 2024, the ATM Group promoted several social responsibility campaigns with posters featuring the slogan "A UNIFORM THAT UNITES" in underground stations, providing Gadgets and organising contests for ATM staff.



Accessibility to people with vulnerable conditions

The Group is committed to ensuring the full accessibility of its services to as many users as possible, paying particular attention to passengers with motor, visual and hearing disabilities. To this end, the Group is working to increase the percentage of accessible stops, stations and vehicles by implementing specific initiatives, including:

- Installation of tactile routes and protective measures, such as LOGES (Guide and Safety Orientation Line) routes and automatic doors that protect against the risk of falling, to ensure the accessibility of services to visually impaired passengers.
- Redevelopment or reconstruction of bus, tram and trolleybus stops.
- Acquisition of new trains in the underground fleet with a wheelchair passenger seat, like trains already in operation.
- Acquisition in recent years of trams, buses and trolleybuses equipped with a low-floor, wheelchair-accessible passenger seat and a manually operated lift or folding platform for entering and exiting the vehicle: to date, the entire bus fleet and 66% of the trolleybuses run with this equipment. Within the tram fleet, 48.2 per cent of the cars circulating in the city of Milan are equipped with electrically operated platforms. In

addition, the revamping of some cars also includes the installation of a lift for wheelchair users to enter and exit.

- With regard to the escalator replacement plan, which has enabled the renewal of more than 100 installations since 2012, all 14 planned escalators will be put into service in 2023: 6 at Centrale FS station, 2 at Cologno Sud, 4 at Cologno Nord and 2 at Cascina Gobba on the M2. Extraordinary maintenance work was also carried out on 59 escalators and lifts on the M1 underground line, 56 escalators and lifts on the M2 underground line and 50 escalators and lifts on the M3 underground line. In 2023, the contract for the replacement of escalators and lifts in M3 stations due to end of technical life and the contract for new lift installations in M1 and M2 were awarded. Another contract for the installation of new M1-M2 lifts funded under the National Recovery and Resilience Plan is being awarded. In addition, several projects are underway for the renovation of additional escalators and the installation of new lifts on the M1, M2 and M3 lines, financed by the City of Milan.
- On the M1 and M2 lines, a major plan to improve accessibility has been launched, aimed at equipping stations without lifts with 43 lifts and installing new stairlifts. On the M3, which is already fully accessible, a renewal programme is currently under way for equipment that has reached the end of its technical life, aimed at replacing 48 lifts and 52 escalators; The ATM Group carries out awareness-raising and training actions for Front Line staff and newly hired staff in order to manage relations with disabled customers; newly hired staff, in particular, are provided with training on the devices with which vehicles are equipped to transport passengers with motor difficulties or in wheelchairs.
- The ATM Group official website, in the Accessible Vehicles section, provides information on the accessibility of stations: customers will find, station by station, the lifts, stairlifts, escalators and accessible toilets; lifts, stairlifts and escalators are also indicated on the underground network diagram published on the website, on the ATM app and in stations, distributed free of charge to customers at all ATM Points and in the underground at station operators' booths. In the Lines and Timetables section, available directly from the home page of the website, each stop on the five underground lines is accompanied by information on the presence of lifts and stair lifts and their position with respect to the surface. The accessible version of the section, characterised by an essential format to facilitate visually impaired people, offers the route calculation functionality; it works with the main screen readers so that the route results can be arrived at just by listening to what the programme calculates. A list of surface lines served by low-floor vehicles is also available on the Accessible Vehicles page. To improve information on the accessibility of underground transport for people with motor disabilities and to provide it in real time, ATM has created the web platform called Informazioni Senza Barriere (Information Without Barriers) illustrated in the dedicated box.

(S4-4 31.d) The actions and initiatives described above are monitored through overall reputational surveys to monitor the public opinion of people who know the company and through customer satisfaction surveys.

(S4-4 33.a) The results from the Dual Materiality process revealed the following risk: Driver errors leading to accidents with consequent costs for compensation of personal injuries and repair/replacement of damaged assets.

In relation to this risk, the ATM Group specifies that the **policies** in place guarantee safe travel and compensation for personal injury or property damage when ATM is liable. Specifically, all vehicles are insured: both road vehicles (buses and trolleybuses, for which insurance is compulsory) and rail vehicles (trams, trains, although it is not compulsory).

With regard to company assets, there is an **All Risks insurance policy** for company buildings, equipment, positions and facilities.

(S4-4 34) ATM adopts management and control practices to prevent and mitigate negative impacts on consumers, including through the design and continuous improvement of services, transparent communication and compliance with the Data Protection Regulation (GDPR).

(S4-4 35) No serious human rights problems or incidents related to consumers and end users were reported in 2024.

(S4-4 37) In order to manage relevant impacts, the ATM Group undertakes ongoing customer and end-user engagement activities, as well as security activities aimed at public transport users.

Entity specific

In order to respond more and more adequately to the needs of customers and the communities in which it operates, the ATM Group is committed to the development and innovation of transport services. The aim is to make travel in the area increasingly efficient in terms of intermodality and integration of services, regardless of the chosen mode of transport and thanks to cooperation between the companies providing the service. To this end, the integration of information and fares, as well as the travel documents available to passengers, is crucial.

ATM is constantly engaged in the experimentation and use of new technologies applied to mobility services and the commitment to an increasingly sustainable offer is a fundamental principle of the Group's strategic plan.

In this context, the ATM Group has developed distinctive skills in the creation of platforms for the integrated management of mobility information and has also launched an internal programme aimed at finding innovative and technological strategic solutions for its employees in order to improve the quality of the working environment.

Numerous **technological innovation projects** were realised in 2024:

- With the new Atm app, you can digitise your subscription and use your smartphone to access all Atm and NET underground and surface lines.
- ATM's commitment to combating fare evasion continues: the first 4 new gates with anti-toll barriers equipped with 2.30 metre-high sliding doors designed to prevent people from accessing the service without paying a ticket are now in operation at the San Donato M3 station. At the end of December 2024, the new turnstiles with anti-jump barriers were installed at the following stations: Duomo M1 (San Babila side) and M3, Cadorna M1 and M2.
- As part of the activities to strengthen business continuity, work began in 2024 at the San Donato depot on the preparation of technical premises to support the backup of the underground and surface operations rooms operating at the Monte Rosa site.
- As part of the fight against the technological obsolescence of information systems supporting operational activities, development work continued in 2024 on the new supervision and control system for the operations room of the M1, M2 and M3 underground lines.
- During 2024, the planned installation and technological renewal of ticket issuing and validation devices continued on both the underground and surface network (approx. 10,000). The new validation devices allow access to the public transport service by means of electronic closed loop cards, credit and debit cards, rechargeable electronic tickets, dynamic QR codes, and digital tickets on smartphones readable with NFC and BLE technologies.
- In 2024, Metro Service A/S achieved certification in the Cybersecurity areas (ISO 27001).

Technologies for smart mobility

In December 2023, the public tender for the management and maintenance of the Smart City mobility and safety IT systems and applications was awarded to the grouping formed by A2A Smart City and ATM for a duration of 12 years. This is therefore an important consolidation of ATM's role in the field of innovative technologies for mobility and the smart city used in Milan, such as centralised traffic light control for dynamic traffic management, infomobility with variable message panels, infraction detection systems for access to LTZs, reserved lanes or for running red lights or exceeding speed limits. The service also includes the management of complex LTZs such as Area B and Area C with related authorisation and payment management systems. Also included are the main software systems of the Local Police Operations Centre (intervention management and removal management) as well as the TETRA mobile radio infrastructure used for communication with road patrols.

Sale of dematerialised tickets through “Maas Operators” of the Municipality of Milan

The Municipality of Milan, within the framework of the National Recovery and Resilience Plan (PNRR) and in accordance with the indications of the Ministry for Technological Innovation and Digital Transition (MITD) and the Ministry of Sustainable Infrastructure and Mobility (MIMS), has launched in 2023 an experiment aimed at the development of new services to mobility based on the MaaS paradigm - "*Mobility As A Service*" and has identified, through the publication of a public notice for expressions of interest, a number of subjects admitted to the role of "*MaaS Operators*".

In this context, ATM set up a digital platform called “SmartTicketing” through which MaaS Operators could sell dematerialised tickets in QR Code format through their APPs. This platform has been built using technologies that allow ATM's digital ticketing services to be shown according to standards and modern protocols in order to guarantee optimum levels of interoperability, data security and event traceability. The start of the trial, which took place in July 2023, saw over seventy thousand QR code digital tickets issued through the apps of four participating operators (MyCicero, UnipolTech, UrbanNext, WeTechnology) during 2024.

Integration of ADI alert flows with fines from LTZs

The Municipality of Milan has developed a service to notify fines to citizens.

The service is open to all those who register on the municipality's website and expressly request to join by indicating the number plate to be "watched out for". For this service, ATM has been asked to make available the checks for infringements raised by the systems in the LTZs, Area B and Area C, reserved lanes and speed controls. Therefore, integrations were developed with the above-mentioned fines systems to send the information of the fines to the City of Milan. The new flows produced complement those already in place for roadside Parking Spaces checks.

Metrics and Targets

S4-5- Objectives related to the management of significant negative impacts, enhancement of

positive impacts and the management of relevant risks and opportunities

(ESRS 2 81) The ATM Group has not set targets in line with the ESRS MDR-T requirements, however, it monitors its progress as detailed below.

(S4-5 41.a) Within the scope of its Sustainability Policy and Strategic Plan, the ATM Group has defined a series of **objectives with measurable targets** for the various subsidiaries, in order

to create a virtuous system to circulate the culture of sustainability, creating a resilient, innovative reality capable of contributing positively to environmental and social well-being.

In the table below, the main sustainability target related to the improvement of the main KPIs related to the quality and accessibility of the service is shown, including through the upgrading and/or reconstruction of stops and stations, thus making the service barrier-free.

Targets	Status as at 31 December 2024
Progressive improvement of the main KPIs relating to the quality and accessibility of the service, including through the upgrading and/or reconstruction of stops and stations, as well as acquisitions of new rolling stock and/or the implementation of revamping of vehicles.	In order to make the service more accessible, comfortable and sustainable, it should be noted that the fleet renewal plan for the coming years includes the supply of 21 new trains for the M1 line and 25 new trains for the M3 line. In December 2024, the first of the new trains on the M1 line was delivered. As for the planned 80 new 18-metre trolleybuses, deliveries were completed at the end of 2024. A further 10 trolleybuses are planned, with deliveries having started in the latter half of 2024. On the other hand, 80 new bi-directional low-floor trams (of which 12 have already been delivered) and a further fourteen 35-metre trams are planned. As far as the electric bus fleet is concerned, as of 31/12/2024 the fleet consisted of 254 12-metre vehicles. For more details, see the section "Investments" in the Report on Operations.

In line with the Sustainability Policy, the identified KPIs refer to the Inclusive Mobility pillar. (ref. S3-1).

(S4-5 41.b, 41.c) The actions implemented to achieve the objectives are periodically monitored via a digital platform i.e. software to support KPI measurement.

This platform allows both the input of basic data for the calculation of KPIs and the direct input of targets and final figures for the period. This ensures that everything is tracked and the history of monitored targets can be viewed.

ATM Group KPIs	Base Year - 2019	Objective 2024	Final account 2024	Objective 2030
% dematerialised tickets	50%	67%	81%	80%
% of km operated with UNI EN13816-certified lines by lines in the territory	0%	58%	57%	100%
Accessibility of vehicles - surface	84%	87%	89%	93.5%
Accessibility of vehicles - underground	70.2%	78%	78%	100%

Further KPIs at the level of individual subsidiaries within Italy were defined during 2024, but monitoring will take place from 2025. Therefore, these KPIs will be disclosed in the course of future reporting.

KPI - Net Mobility Map

Services for travellers with disabilities	Minimum contractual target 2024 vs. company commitment 2024	As at 2024	Minimum contractual target 2025	Company Commitment 2025
Indicator				
% low-floor vehicles	70% vs. 80%	83%	70%	83%
% vehicles with reserved seating for mobility-	75% vs. 100%	100%	75%	100%

Entity Specific

One of the main objectives of the Smart Mobility agenda is to make mobility increasingly efficient, accessible, sustainable and inclusive, through the implementation of new concepts related to the development of the mobility of the future, exploiting new strategies, methodologies and the most innovative and emerging technologies. One of the projects managed by this new area involves the design and implementation of ATM's new official app, which will provide an increasingly simple and accessible experience, while at the same time integrating the Local Public Transport service with private mobility services (e.g. bike sharing, car sharing, etc.) and city-related ancillary services. ATM has decided to give the mandate to manage this project to its own subsidiary company, called CityLink.

The parent company ATM S.p.A. following the definition of its Strategic Plan 2021-2025 ATM has entrusted its subsidiary CityLink with the task of overseeing the set-up and grounding of the new strategic Smart Mobility with the objective of developing a series of projects aimed at generating **economic benefits** for the parent company and **social and environmental benefits** for the people who move around the Milan metropolitan area.

ATM has assigned CityLink the task of implementing a series of projects listed and described below.

Projects related to the realisation of a new ATM App, which can integrate more and more public and private mobility services, promoting increasingly accessible, inclusive and simple mobility. The main activities carried out by CityLink, in cooperation with various areas of the parent company, were as follows:

- Definition of the **Implementation Model and design** of the Blueprint: Engagement of the supplier and coordination of the assessment of possible implementation approaches of the Technological Platform, design of the high-level architecture, definition of the design and implementation principles of the service, and definition of the related CAPEX and OPEX costs.

- Definition of the **Brand Strategy, Brand Identity and Concept** of the User Experience: supplier engagement and coordination of the activity to define the Brand Strategy, Brand Identity and the Concept of the User Experience of the mobile app. Definition of the vision, mission and promise of the new service through the analysis of the feedback of the main internal and external stakeholders. Identification of Brand Poster, naming, claim, logo and Colour Code.
- Design of the **Functional and Technical Specifications** for the new App: supplier engagement and coordination of AS-IS analysis of systems and processes preparatory to service development. Definition of the necessary technical functionalities and data flows, mapping of the architecture and identification of integration interfaces.
- Design of the **User Experience and Implementation** of the New App: supplier recruitment and coordination of the design of the user experience and implementation of the new app.
- **Product validation, start-up and support** in post-start-up operational management: engaging suppliers and coordinating validation activities for the new app.

Planning for the creation of Smart Hubs, i.e. car parks that are not just a place for vehicles to park, but offer value-added services to improve the user experience. The main activities carried out by CityLink, in cooperation with various areas of the parent company, were as follows:

- Definition of the **Concept** and the '**look&feel**' of the *Smart Hub*: Engaging supplier and coordinating the activity of defining the Concept of the Smart Hub and the look&feel, with the aim of creating a homogeneous, simple and consistent look and feel, to provide the user with an improved experience and to enhance the services installed within the car park.
- **Selection of car parks** for the roll-out of the project for 2024 (Molino Dorino, Rogoredo, Cassiodoro) and for the following three years.
- **Scouting and selection of the services** to be included in each car park and definition of the **enabling interventions** needed, as well as the **contractualisation** of the commercial agreements with the partners selected for the parking portfolio in 2024.
- Coordination of a series of interventions aimed at improving the **accessibility and security of the car parks**, such as: improving the layout, painting and signage, increasing security, digitising access and activating mobile network coverage in the parking areas concerned. These interventions constituted key enabling factors in the activation of value-added services (e.g. locker, micro-mobility, laundry, etc.) capable of enhancing parking assets and providing parking users and others with a range of services from a 'smart city' perspective, with benefits also in terms of sustainability.

'Stop Smart' project aimed at reducing the dodging rate by improving the control system through an increase in the number of Eagle Eye cars on the road and the development of new hardware and software solutions. The main activities carried out by CityLink, in cooperation with various areas of the parent company, were as follows:

- Co-ordination of the activities necessary to hire 5 new Eagle Eye equipped cars, to ensure the hardware and software upgrades necessary to manage the data collected and optimise the analysis processes, all aimed at the subsequent operational release of the new Eagle Eye.

The above projects saw the achievement of important milestones during 2024:

- On 16 December 2024, the **new ATM App** was launched. In addition to the renewal of the graphic design and the introduction of new infomobility services, the main novelty concerned the introduction of the digital season ticket, i.e. a new type of medium for city and STIBM season tickets at ordinary, youth and *senior fares*. The digital subscription is available to both existing subscribers and new customers. Thanks to this innovation, subscribers can digitise their physical card (if issued by ATM), transferring their existing subscription to the app. In addition to increasing the daily convenience of travellers, it ensures greater environmental sustainability through dematerialisation of titles and reduction of waste.
- In December 2024, the number of **Smart Hubs will reach three** parking spaces. Inauguration of the first 3 *Smart Hubs* in Molino Dorino, Rogoredo and Cassiodoro. The car parks have undergone a series of interventions to improve usability and safety (e.g. layout, painting and signage, digitisation of access and activation of mobile network coverage). In addition, value-added services (e.g. locker, micro-mobility, laundry, etc.) were activated to increase the range of services offered to customers.
- During 2024, the operational release of **5 new Eagle Eye** cars was successfully completed, as well as the enhancement of the related hardware and software required to manage the collected data and optimise the analysis processes.

Economic framework and business continuity

CityLink aims to support the ATM Group in responding to the continuous and growing challenges of mobility, seizing the countless opportunities provided by the new trends and new technologies and thus being an incubator of Smart initiatives capable of creating resource efficiency, process optimisation and providing new services to end users that are inclusive, simple and accessible, and also a source of additional revenue. CityLink's approach is based on the use of new methodological approaches, new tools, new technologies and new business models to thus create new solutions/services that can generate social, economic and environmental benefits.

More specifically, the company's role within the ATM Group's Strategic Plan is and will be to coordinate a series of complex and multidisciplinary projects in the following areas:

- **Atm app:** namely, the evolutions of the ATM app in terms of user experience, technological implementation and process, to ensure an increasingly simple, integrated, inclusive and accessible experience that evolves over time, consistent with technological evolution.

- **Smart Mobility Enablers:** i.e. support to the parent company to develop a digital ecosystem in step with the times that is scalable, flexible and future proofed and that can therefore enable a new user experience guaranteed in a coherent and seamless manner across all corporate touch points (e.g. mobile app, website, ATM Point, etc.), as well as an improvement in service management processes involving various corporate areas (e.g. commercial, communication and marketing, infomobility, etc.).
- **Smart Parking:** i.e. the programme of work involving the design, testing and implementation of the parking of the future. This chapter will continue to encompass a wide range of projects, with the ultimate aim of improving the end-user experience and designing new innovative and ancillary services (e.g. locker, micro-mobility, etc.) that can enrich the smart parking value proposition and, finally, projects related to the optimisation and management (back-office) of these services.
- **New business:** i.e. the design, development and integration of services that are ancillary to mobility and that can add value to the end users of Local Public Transport services and other forms of sustainable mobility.