

# CONSOLIDATED SUSTAINABILITY INFORMATION STATEMENT ON 15 ESG INDICATORS (KPIS) AS OF 31 DECEMBER 2024

(with the related report from the auditing firm)



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(This independent auditors' report has been translated into English solely for the convenience of international readers. Accordingly, only the original Italian version is authoritative.)

## Independent auditors' report on the Consolidated Sustainability Information Statement on 15 ESG Indicators (KPIs) as of 31 December 2024

To the board of directors of  
Autostrade per l'Italia S.p.A.

We have been engaged to perform a reasonable assurance engagement on the 2024 Consolidated Sustainability Information Statement on 15 ESG indicators ("KPIs") of the Autostrade per l'Italia Group (the "group"), which sets out the reporting criteria applied, as described in the "Methodological note" section thereof (the "statement").

This document has been prepared on a voluntary basis in response to requests for transparency from stakeholders, ESG rating agencies and management incentive schemes linked to KPIs deemed significant, as reported in the "Methodological note" section thereof.

### Responsibilities of the parent's directors for the document

The directors are responsible for the selection and definition of the reporting criteria and for the preparation of the statement in accordance with those criteria.

The directors are also responsible for such internal control as they determine is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

### Auditors' independence and quality management

We are independent in compliance with the independence and all other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (the IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our company applies International Standard on Quality Management 1 (ISQM Italia 1) and, accordingly, maintains a system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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Autostrade per l'Italia Group  
Independent auditors' report  
31 December 2024

### Auditors' responsibility

Our responsibility is to express a conclusion, based on the procedures performed, about the compliance of the statement with the reporting criteria set out in its "Methodological note" section.

We carried out our work in accordance with the criteria established by "International Standard on Assurance Engagements 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information" ("ISAE 3000 revised"), issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform the engagement to obtain reasonable assurance about whether the statement is free from material misstatement.

The procedures selected depend on our professional judgement, including our assessment of the risks of material misstatement in the statement, whether due to fraud or error.

As part of our assessment, we considered internal control relevant to the preparation of the statement in order to design assurance procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

Our procedures included:

- making inquiries of group personnel involved in the preparation of the statement;
- making inquiries of data owners of individual subsidiaries deemed relevant for each indicator;
- understanding the processes used to compile the information presented in the statement;
- understanding the internal control over the reporting of the 15 KPIs;
- assessing the design and implementation of controls over the reporting of the 15 KPIs;
- test, on a sample basis, the operating effectiveness of controls over the reporting of the 15 KPIs;
- assessing the calculation methods adopted and the main methodological assumptions applied for the 15 KPIs and reperforming calculations;
- analysing, on a sample basis, documents containing the information underlying the 15 reported KPIs;
- checking the consistency of the information presented with the reporting criteria set out in the "Methodological note" section of the statement.

### Conclusion

In our opinion, the 2024 Consolidated Sustainability Information statement on 15 ESG indicators (KPIs) of the Autostrade per l'Italia Group has been prepared, in all material respects, in accordance with the reporting criteria described in the "Methodological note" section of such statement.

Rome, 24 June 2025

KPMG S.p.A.

(signed on the original)

Marco Maffei  
Director of Audit

# CONSOLIDATED SUSTAINABILITY INFORMATION STATEMENT ON 15 ESG INDICATORS (KPIS) AS OF 31 DECEMBER 2024

## Introduction

For the 2024 fiscal year, the Autostrade per l'Italia Group ("Group") has chosen to confirm its commitment to the transparency and reliability of sustainability information, subjecting a selected set of 15 ESG indicators (hereinafter also KPIS) to a complete review (reasonable assurance).

This decision is in addition to the disclosure obligations ex lege and the resulting limited assurance as required by Legislative Decree No. 125/2024 for the Sustainability Reporting included in the Integrated Annual Report (hereinafter also RAI, available at [link](#)). A broader description of the sustainability strategy, not limited to the reporting requirements alone, is available in the Sustainability Review 2024 document published by Autostrade per l'Italia.

The Board of Directors' decision to subject 15 KPIS to reasonable assurance represents a voluntary and strategic decision, consistent with the Group's commitments related to Sustainable Finance, such as the Sustainability-Linked Bond and the Sustainability-Linked Revolving Credit Facilities. It also responds to the growing demands for transparency from stakeholders, ESG rating agencies (e.g. CDP) and management incentive systems for KPIS deemed significant.

The KPIS included in this Report relate to environmental, social, and governance topics and encompass both indicators required by the European Sustainability Reporting Standards ("ESRS") and other indicators deemed relevant to ASPI's business ("entity-specific").

## Methodological note

The methodological criteria adopted for the preparation of ESG KPIS are based on principles of consistency, traceability and reliability, supported by specific information systems that integrate the company ERP. The reported data refer to the consolidation perimeter of the ASPI Group, unless otherwise specified for individual indicators which, in some cases, refer exclusively to the parent company Autostrade per l'Italia S.p.A..

As of today, KPIS 9 (percentage of leadership positions held by women) and 13 (user complaint reports) are significant only for ASPI; progressive extension to subsidiaries and integration into a Group-level indicator will be carried out.

The collection of information is carried out through company management and application systems, subject to verification by the Internal Control System, deemed by the Directors to be adequate for the specific purposes. Each application and/or management system has its own functions, referring to the issues to be reported. Each KPI is calculated according to criteria consistent with best practices and applicable international methodological references.

For each indicator, a metric and a detailed calculation logic have been defined, which specifies the input data (numerator and denominator, where applicable), the source and the reference system/application, any assumptions and approximations adopted. This information, including calculation methodologies and final values, is reported in the paragraph "The 15 ESG KPIS: calculation criteria and final results", which represents the complete methodological reference for each indicator.

The KPIs were reported, as reported above, in compliance with the ESRS, the main international guidelines – including GHG Protocol, DEFRA, AIB and SBTi – with the integration of the ASPI Group's internal policies and the Internal Control System on Sustainability Reporting (ICSSR)

The Sustainability structure, under the coordination of the CFO—who has also been appointed as the Executive Officer responsible for the Internal Control System regarding Sustainability Information pursuant to Legislative Decree 125/2024—is tasked with consolidating validated data, performing methodological consistency checks, and ensuring adequate supporting documentation. Following this process, the KPIs were subjected to reasonable assurance by KPMG, in accordance with the ISAE 3000 Revised standard.

### Reporting Process

The reporting process of ESG KPIs subject to reasonable assurance is based on a structured and multi-level organization, which provides for the direct involvement of operational functions and the supervision of central structures.

Each piece of data is initially collected and entered into the reference information system (e.g. Tagetik, SAP, CPMS, TIS) and validated by the competent manager (Directors, Directors of Territorial Divisions, CEOs of the subsidiaries), identified as the data owner. Data owners are responsible for the correctness, completeness and timeliness of the data entered, according to a model of tracked responsibility. Once uploaded, the data follow a multi-level approval workflow integrated into the information systems, which allows the formal and substantial verification of the contents through subsequent authorization steps (control owner). These workflows ensure segregation of responsibilities, logging of changes, and alignment with corporate policies.

## Description of ESG KPIs

Below is a description of the KPIs subject to reporting, the reference standard (with an indication of whether ESRS or Entity Specific), the unit of measurement, the final value (both for the year 2024 and 2023 where the indicator was also subject to reasonable assurance last year), the percentage change and the reference perimeter.

Area	N° KPI	Indicator Name	Reference Standard	UdM	2024	2023	%Change	Scope
E	1	Scope 1 emissions	ESRS E1-6	tCO <sub>2</sub> eq	54,994	49,474	11.2%	Group
	2	Scope 2 emissions - market based	ESRS E1-6	tCO <sub>2</sub> eq	86		-79.8%	Group
	3	Scope 2 emissions - location based	ESRS E1-6	tCO <sub>2</sub> eq	62,279	56,883	9.5%	Group
	4	Electric Vehicle Charging Points - EVCP	Entity specific	n°	728	582	25.1%	Group
	5	Service areas along the motorway network covered by EVCP	Entity specific	%	59.5%	59.5%	N.A.	Group
S	6	LTIFR/Total recordable	ESRS E1-14	Rate	5.0	6.6	-24.2%	Group (employees and contractors)
	7	Women on total headcount	ESRS E1-6	%	24.6	25.0	-0.4	Group
	8	Women Executives	S1-9	%	12.8	13.5	-0.7	Group
	9	Women in ASPI positions of responsibility	Entity specific	%	23.6	N.A.	N.A.	Aspi
	10	Fatal accidents rate	Entity specific	Rate	0.2	0.2	0%	Group
	11	Global accidents rate	Entity specific	Rate	29.0	28.8	0.7%	Group
G	12	Ethics office reporting	S1-17	n°	105	74	42%	Group
	13	ASPI user complaint reporting	S4-2	n°	3,265	N.A.	N.A.	Aspi
	14	Training hours per employee	S1-13	n°	28	69	-59.4%	Group
	15	Safety walk	Entity specific	n°	2,346	1,970	19.1%	Group

## The 15 ESG KPIs: calculation criteria and final figures

### KPI 1 Scope 1 emissions (ESRS E1-6)

The figure was calculated by collecting, through the Tagetik platform, the consumption of fuels linked to energy sources directly controlled by the Group, such as the company fleet, work and rental vehicles, emergency generators and heating systems. The emission factors published in 2024 by DEFRA (Department for Environment, Food and Rural Affairs) were applied to these values. The scope of reference is the Group.

In 2024, direct greenhouse gas emissions (Scope 1) amounted to 54,994 tCO<sub>2</sub>eq, while in 2023 the total value of Scope 1 was 49,474 tCO<sub>2</sub>eq, an increase of 11.2%.

### KPI 2 Market-based Scope 2 emissions (ESRS E1-6)

The calculation was carried out according to the market-based approach, applying the emission factors of the Residual Mix published by AIB (Association of Issuing Bodies) in 2023 to electricity consumption. An emission factor of zero has been applied for electricity purchased from renewable sources with a guarantee of origin. The data were managed through Tagetik and the reference perimeter is the Group.

In 2024, indirect emissions from electricity consumption (Scope 2) were quantified at 86 tCO<sub>2</sub>eq, while in 2023 the Scope 2 emissions value was 425.4 tCO<sub>2</sub>eq, recording a decrease of 79.8%.

In addition to the contribution of efficiency projects, the reduction in Scope 2 (market based) is attributable to the greater use by Amplia of purchases of certified green energy.

### KPI 3 Location-based Scope 2 emissions (ESRS E1-6)

The calculation was carried out using the location-based approach, applying national average emission factors from ISPRA Report 404/2024 (Italian Institute for Environmental Protection and Research) to electricity consumption. The data were managed through Tagetik and the reference perimeter is the Group.

In 2024, indirect emissions from electricity consumption (Scope 2 location-based) were quantified at 62,279 tCO<sub>2</sub>eq, while in 2023 the Scope 2 emissions

value was 56,883 tCO<sub>2</sub>eq, an increase of 9.5%.

This increase is due to the calculation methodology, which requires the use of a conversion factor on a geographical basis, which has increased this year, for Italy.

### KPI 4 Electric Vehicle Charging Points (EVCP)

The figure is managed and monitored through the CPMS (Charging Point Management System) and represents the number of charging points installed in the Group's service areas.

As of December 31, 2024, 728 vehicle charging points were installed in the Group's 100 service areas. This figure in 2023 was 582, recording an increase in charging points of 25.1%.

### KPI 5 Service areas along the motorway network covered by EVCP

The indicator represents the percentage of the Group's service areas where there are charging points for electric vehicles. The value is calculated as the ratio between the number of service areas equipped as of December 31, 2024 (100) and the total number of areas eligible to be equipped with charging points for electric vehicles (168).

In 2024, the percentage of service areas along the motorway network is 59.5%. Since the KPI was first introduced in 2024, there is no comparable figure available for the previous year.

### KPI 6 LTIFR/Total Recordable (ESRS S1-14)

The LTIFR (Lost Time Injury Frequency Rate) indicator measures the frequency of accidents at work involving an absence of more than one day, compared to one million hours worked. The calculation considers both the Group's direct workers and indirect workers employed by third-party companies. The data is collected via the Tagetik platform.

In 2024, the LTIFR value was 5.0, down from 6.6 in 2023, an improvement of 24.2%.

In a context of increased traffic (in particular heavy vehicles) and an even more marked increase in construction sites, the reduction in the accident rate at work for employees of the Group and third-party companies is a



significant result. The result of continuous work and numerous initiatives with the involvement of all workers in the field of safety: leadership on Health & Safety issues, analysis of potentially significant events (High Potential) and risk management.

2024	2023
$\frac{158}{(31,534,637) * 1.000.000} = 5.0$	$\frac{189}{(28,555,126) * 1.000.000} = 6.6$

KPI 7 Women on total headcount (ERSR S1-6)

The indicator measures the representation of women within the company’s workforce. It is calculated as the ratio of the total number of women employed to the total number of employees. The data is tracked in the SAP SuccessFactor management system. The scope of reference is the Group. In 2024, the presence of women in the Group’s total workforce was 24.6%, calculated as the ratio of 2,479 women to 10,059 total employees, slightly down from 25% in 2023, resulting in a reduction of 0.4 p.p. The measurement of the gender gap in the Group reflects factors that have historically been stratified in the Group’s business sector due to both the lower number of women specialised in STEM disciplines and the lower seniority of female staff in operational roles.

2024	2023
$\frac{2,479}{10,059} = 24.6\%$	$\frac{2,445}{9,787} = 25\%$

KPI 8 Women Executives (ESRS S1-9)

The indicator shows the percentage of women with managerial qualifications out of the Group’s total number of executives. The calculation is based on data extracted from SAP SuccessFactor, which provides master and organizational information about the company’s population. The reference perimeter is Group.

In 2024, the percentage of women executives is 12.8% while in 2023 it was 13.5%, recording a reduction of 0.7 p.p.

2024	2023
$\frac{22}{172} = 12.8\%$	$\frac{21}{155} = 13.5\%$

KPI 9 Women in ASPI positions of responsibility

The indicator measures the presence of women in positions of responsibility, defined as organizational positions formalized by internal documentation. Interim positions and seconded staff positions are also included. In addition, it is specified that, if a resource holds several positions at the same time, in the calculation of the KPI he is counted n times (as many positions as he presides over both as primary and interim responsibility). The indicator is obtained, therefore, by dividing the positions held by women by the total of positions formalized and categorized as “positions of responsibility”. In 2024, the percentage of women in positions of responsibility is 23.6%, with 156 positions held by women out of a total of 662. The data source is the SAP Success Factor management system and the reference perimeter is Autostrade per l’Italia S.p.A. It was decided not to consider the consolidated Group figure and to evaluate the ASPI parameter alone as it allows an adequate assessment of the actions taken and the objectives set. The indicator was introduced in Autostrade per l’Italia to provide a parameter that allows a realistic measurement of the actual presence of women at all organisational levels. In fact, unlike other indicators that measure the gender gap only at the highest levels, the presence of women in positions of responsibility makes it possible to measure the effectiveness of the numerous actions launched, for example in terms of recruitment, development and welfare policies. The indicator is also required by certification according to the UNI/PdR 125 Reference Practice, which Autostrade per l’Italia has been achieving for three years (79 the 2024 score).

### KPI 10 Fatal accidents rate

The indicator measures the number of fatal accidents in relation to the total traffic on the network, expressed in hundreds of kilometres. The data is processed using the communications of the Traffic Police and the traffic data managed by the TIS management application. The scope of reference is the Group.

In 2024, the fatal accident rate is 0.2, in line with the value recorded in 2023.

2024	2023
$\frac{104}{51,433} = 0.20$	$\frac{99}{50,473} = 0.20$

### KPI 11 Global accidents rate

The indicator measures the total number of accidents that occurred on the motorway network during the year, calculated as the ratio between the number of total accidents and the total volume of traffic, expressed in hundreds of millions of kilometres. The sources of the data are official communications from the Traffic Police and the automatic detections of the TIS management application that monitors traffic in real time. The scope of reference is the Group.

In 2024, the number of accidents reported by the Traffic Police is 14,933 and the traffic volumes recorded are 51,443 million km. For this reason, the KPI of global accidents stands at 29, a slight increase compared to 2023 (0.7%)..

2024	2023
$\frac{14,933}{51,433} = 29.0$	$\frac{14,521}{50,473} = 28.8$

Traffic safety and therefore the reduction of accident rates is a primary objective for the Group and which the European Union has set at zero road fatalities in 2050.

The pursuit of these challenging objectives cannot be separated from a significant commitment to the digitization of infrastructures and the adoption of technological solutions. It is with these aims in mind that the Autostrade per l'Italia Group has developed a platform to guarantee and increase the safety of those who use the network and those who work on it every day, integrating the main solutions put in place such as dynamic weighing, the extension of the average speed control system, remote reading of the tachograph of heavy vehicles, the tracking of dangerous vehicles.

### KPI 12 Ethics office reporting (ESRS S1-17)

The indicator monitors the number of reports received by the Group through internal Whistleblowing channels, publicly accessible from the company website<sup>1</sup>, both by employees and third parties. The channels, as required by law, guarantee anonymity to the whistleblower. The scope of reference is the Group.

In 2024, the total number of reports received is 105, up from 2023 where the value recorded was 74, resulting in an increase of 42%.

The number of reports received highlights the effectiveness of the awareness-raising and information activities carried out by the Company and the methods of managing reports. During 2024, the Group also adopted a new platform called “Legality and Whistleblowing”, which replaced the previous “Whistleblowing” system. The new platform introduced advanced features for managing reports — such as dialogue with the whistleblower, the ability to request integrations and the upload of documents — making the process more interactive, centralized and accessible. The decommissioning of the previous channels (e-mail, mail, voicemail, meetings) and the centralization on the new platform have contributed to making the system more efficient and transparent, encouraging greater use of the tool.

1. Whistleblowing management – Autostrade per l'Italia

KPI 13 ASPI user complaint reporting(ESRS S4-2)

The indicator detects the number of complaints submitted by users through the integrated digital hub, accessible through the Muovy section on the website, the Muovy app and the single number 803,111.

The scope of reference for the figure is Autostrade per l'Italia S.p.A.

The decision to limit the scope to ASPI is linked to some differences in the tools used by the companies to monitor user reports and therefore to the lack of full comparability of the data.

In 2024, the number of complaints from users is 3,265; during the year, ASPI's Toll Collection sector changed the criteria for assigning complaints, moving from a manual assessment to an automatic one. It should be noted that until the end of 2023, the "complaint" attribute to a customer's email was established by operators on the basis of general guidelines.

From 2025, Resolution 132/24 will be introduced throughout the sector, which ASPI S.p.A. adopted as early as 31.12.2024, eliminating the arbitrariness in the identification of complaints by virtue of the above-mentioned automatism.

For these reasons, the comparison with the same figure as at 31.12.2023 is not considered significant.

KPI 14 Training hours per employee (ESRS S1-13)

The indicator measures the average number of hours of training provided to employees in relation to the number of FTE (Full Time Equivalent) employees.

The source of the data is Tagetik, which is fed by the internal management systems and the companies in service. The perimeter is the Group.

In 2024, the average number of training hours was 28, a significant decrease compared to 69 hours in 2023 (-59.4%). The average number of hours of

training in 2024 is consistent with the years prior to 2023. In fact, it should be noted that in 2023 there was a significant increase in training hours attributable to the training that took place as part of the "New Skills Fund" project.

2024	2023
$\frac{280,094}{10,059} = 28$	$\frac{671,300}{9,787} = 69$

KPI 15 Safety Walk

Safety Walks are inspections conducted on construction sites and workplaces, during which management meets directly with the workers present. These moments of discussion offer the opportunity to dialogue on safety issues, promoting awareness, risk prevention and the continuous improvement of working conditions. The KPI is monitored directly by the QHSE "Quality, health, safety and environment" department through the application developed ad hoc called "Safety Routine". The scope of reference is the Group.

In 2024, 2,346 Safety Walks were carried out, an increase of 19.1% compared to 2023, when 1,970 were recorded.



