



# sustainability report

24





# sustainability report



# .24



## table of contents

Letter to the stakeholders	6
<b>01. ESRS 2</b>	11
Basis for preparation	12
Impacts, Risks and Opportunities	27
Policies adopted and related disclosure requirements	29
<b>02. Environmental information</b>	35
Climate Change [ESRS E1]	36
Water and marine resources [ESRS E3]	42
<b>03. Social information</b>	45
Own workforce [ESRS S1]	46
Workers in the value chain [ESRS S2]	68
Affected communities [ESRS S3]	71
Consumers and end-users [ESRS S4]	77
<b>04. Information on Governance</b>	85
Business Conduct [ESRS G1]	86
<b>Audit report</b>	94



## Letter to the stakeholders

Dear stakeholders,

It gives me great pleasure to present the third edition of Arriva Italia's Sustainability Report. For us, the report is not only a duty of transparency, but also a valuable opportunity to share the progress we have made and the challenges we have faced on our journey towards increasingly sustainable, efficient and inclusive mobility.

2024 was a year of consolidation for Arriva Italia. The entry of the new partner in June gave our Group fresh impetus and confirmed our ambitious goal of doubling Arriva's presence on the Italian market. Supporting this development plan, we continued our economic growth, reporting an improvement of 4.6% in 2024 compared to 2023.

The growth plan is based on a consolidated historical presence in northern Italy, where our positive economic performance allows us to plan important investments, aimed mainly at renewing the fleet with vehicles whose lower climate-changing emissions allow a significant reduction in pollutants. At the end of 2024, 32% of our fleet already consisted of clean vehicles, a concrete achievement in the decarbonisation of public transport. This is specifically reflected in our plans for the introduction of electric vehicles: in 2026, 31% of new vehicles purchased for the fleet in Italy will be electric, and our target is 65% by 2029.

The energy transition is also driving significant change in our daily operations. We are evaluating different types of alternative fuels such as biomethane, in order to explore all the solutions that could contribute to our goal: to provide public transport with the lowest possible impact on the environment, while guaranteeing an efficient and reliable service.

The social impact of our work is equally important. We continue to promote robust diversity and inclusion policies, starting with the increase in the number of women in operational roles, and we consistently invest in staff training and safety. We are convinced that people are the most strategic resource for successfully meeting the challenges of the future.

Our daily commitment also – and above all – extends to the 49.7 million passengers who chose our services in 2024. It is to them that we dedicate our efforts to ensure a high-quality, modern, efficient and, particularly important, safe service, which, thanks to constant digital innovation, provides continuous assistance and an immediate response to the mobility needs of the communities we serve.

In line with our commitment to complete and transparent reporting, this year we decided to draw up the Sustainability Report in accordance with the European Sustainability Reporting Standards (ESRS), even though we are not formally subject to the obligations laid down in Legislative Decree 125/2024 implementing the CSRD Directive. This is a voluntary decision, reflecting our desire to provide clear, comparable information aligned with the highest European standards.

Once again, we decided to submit the 2024 Report to an external assurance review, as a further guarantee of the quality and reliability of the information it provides. For the same reason, the calculation of our climate-changing emissions was reviewed by a qualified external body.

Impacts, Risks and Opportunities (IRO) were identified through a comprehensive double materiality analysis, as required by ESRS 2 (IRO-1), also taking into account the transitional provisions set out in ESRS 1 – Section 10.2. We have included specific information on how we manage our most significant suppliers, given the importance of a strong and resilient supply chain.

This year, as in the previous editions, we are publishing the six territorial reports, in order to offer a more detailed and transparent reading of local performance, coherently with the attention we pay to the specific features of the areas in which we operate.

The 2024 Sustainability Report is not only a snapshot of our current efforts, it is also a declaration of intent for the future. We will continue to work with you and all our stakeholders to monitor and continuously improve our environmental, social and governance performance.

We are convinced that sustainable mobility is a collective challenge that requires the active participation of institutions, businesses and individuals. This report is also meant to be an invitation to dialogue, to build a more resilient, inclusive and low-emissions future together.

Thank you for your continued trust and support.

Enjoy the read.

**Angelo Costa**  
CEO Arriva Italia



## 2024 numbers for Arriva Italia



**49.7 million**  
passengers in 2024



**1,478**  
employees



**1,456**  
vehicles in the fleet



**51.6 million**  
km\* travelled by the fleet



**182 million**  
euros of revenue



**45.9 million**  
invested directly in  
the modernisation  
of the fleet

\* Km traveled by Arriva Italia and suppliers to whom it entrusts part of the transport service.

01.



# ESRS 2

sustainability report.24

## Basis for preparation

### ESRS 2 BP-1 | General basis for preparation of sustainability statements

The Arriva Italia 2024 Sustainability Report describes the organisation's activities and material sustainability topics, highlighting achievements and the commitment to generating shared value for employees, the community and the environment.

Although Arriva Italia is not subject to the regulatory obligations introduced by Legislative Decree 125/2024, it decided to draw up its Sustainability Report for financial year 2024 (1 January – 31 December) with reference to the "European Sustainability Reporting Standards" (ESRS). These standards, which are currently under review, indicate the information to be disclosed on sustainability-relevant impacts, risks and opportunities in order to assess their effects on people, the environment and business results.

Arriva Italia decided to submit the report for a limited assurance review conducted by the IPLUS auditing firm in accordance with the ISAE 3000 (Revised) standard. The Sustainability Report includes the operating sites in Aosta, Bergamo, Brescia, Cremona, Turin and Rome, as well as the headquarters in Milan. Its reporting scope refers to Arriva Italia S.r.l. and does not include its subsidiaries, i.e., Arriva Italia Rail S.r.l., Bergamo Trasporti Est Scarl, Trasporti Brescia Sud Scarl, Trasporti Brescia Nord Scarl, Bergamo Trasporti Ovest Scarl, Arriva Udine S.p.A., Lecco Trasporti Scarl. Impacts, risks and opportunities (IRO) were identified through a double materiality analysis (see section "ESRS 2 IRO-1").

To ensure compliance with Group policies and the correct application of the 231 Model, the Compliance Advisory Group met twice in 2024, on 13 March and 19 July.

### ESRS 2 BP-2 | Disclosures in relation to specific circumstances

#### Definitions of time horizons

For this reporting year, Arriva Italia adopted the following short- and medium-term time horizons:

- ▶ **Short term:** 1 year from the end of the reporting period;
- ▶ **Medium term:** up to 5 years from the end of the reporting period.

There is no reason for uncertainty in the estimates and results with respect to the 2024 figures.

The methodological note on greenhouse gas emissions, which are described in the chapter "Environmental information", section "E1-6 Total GHG Emissions", is set out below.

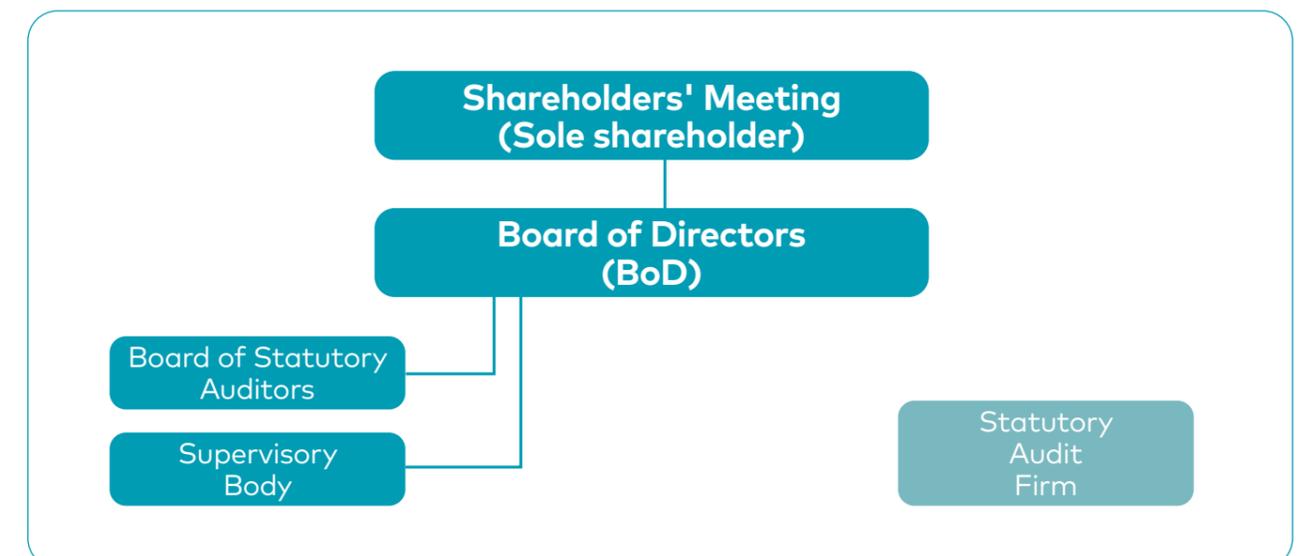
## Methodological note on the calculation of greenhouse gas emissions

The greenhouse gas emissions (GHG) reported by Arriva Italia for 2024 were calculated using a combination of official emission factors consistent with the latest international and national guidelines. Specifically:

- ▶ For the majority of energy consumption items (fossil fuels and HVO), the **conversion factors 2024 for advanced users** published by the **UK Government Department for Energy Security and Net Zero on the greenhouse gas reporting gov.uk website** were used.
- ▶ For **mixed-use corporate vehicles and buses employed by suppliers to conduct the LPT and rental operations assigned by Arriva**, the national emission factors published by **ISPRA** in the **ISPRA - REF. 2022 emissions database** were used, with reference to the specific sheets updated as of **27/05/2025** (publication 07/05/2025).
- ▶ For **electric buses**, the **national emission factors** published by **ISPRA** in the **ISPRA - REF. 2022 emissions database** were used, with reference to the specific sheets updated as of **27/05/2025**.
- ▶ For **some specific sources** (e.g., certified district heating systems), the values in the official certificates issued by the relevant bodies were used (e.g., **RINA certificate - A2A district heating**).
- ▶ The **Well-to-Tank (WTT)** emission factors adopted are derived from **conversion factors 2024 for advanced users** published by the **UK Government Department for Energy Security and Net Zero on the greenhouse gas reporting gov.uk website**.
- ▶ The calculations for **business travel** and employee home-work travel reference the category of the same name in the **GHG conversion factors 2024 – business travel section**, published by the **UK Government Department for Energy Security and Net Zero on the greenhouse gas reporting gov.uk website**.

### ESRS 2 GOV-1 | The role of the administrative, management and supervisory bodies

The structure of the Arriva Italia governance system is as follows:



### Shareholders' Meeting

The main functions of the Shareholders' Meeting include the approval of the financial statements and distribution of profits, and the appointment of the Board of Directors, the Board of Statutory Auditors and the external auditors. The Shareholders' Meeting is also called to approve amendments to the articles of association and transactions entailing significant changes to the corporate purpose or shareholders' rights. Finally, in the event of the liquidation of the company, the Shareholders' Meeting appoints the liquidators and establishes the criteria for the liquidation.

### Board of Directors

The Board of Directors is vested with all powers of ordinary and extraordinary administration for the management of the Company and the attainment of the corporate purpose. It may delegate its management powers, in whole or in part, to one or more directors.

The composition of the Board of Directors at 31 December 2024 was as follows:

- Chair: **Luigi Piergiuseppe Ferdinando Roth** (membro esterno)
- Chief Executive Officer: **Angelo Costa**
- Managing Director: **Pietro Brunetti**
- Managing Director: **Roberto Salerno**
- Director: **Aniello Semplice**

The **Chair** is the legal representative of the Company and exercises the powers and functions pursuant to article 2381 of the Italian Civil Code. The CEO, in turn, exercises the powers of ordinary and extraordinary administration delegated by the Board and, like the Chair, represents the Company in public.

The **Managing Directors**, who are also members of the Board of Directors, represent the Company in public with respect to the powers delegated to them.

The following table shows the composition of Arriva Italia's Board of Directors, indicating the presence or absence of executive positions, with data broken down by gender and a specific focus on the gender balance within the Board.

100% of the members of the Board of Directors are men and belong to the over-50 age group.

### Members of the Board of Directors<sup>1</sup>

Members of the administrative, management and supervisory bodies	uom	Women	Men	Total
Members with executive responsibilities	n	0	3	3
Members without executive responsibilities	n	0	2	2
<b>Total number of members</b>	n	0	5	5
<b>Gender distribution among the members of the administrative, management and supervisory bodies</b>	%	0	100	100

<sup>1</sup> At the meeting of 13 December 2024, the Board of Directors appointed a female director (later confirmed by the Shareholders' Meeting on 29 April 2025).

The Board of Directors met **five times in 2024 (four meetings and one written consultation)** with an **attendance rate of 96.66%**.

With regard to responsibility for sustainability reporting, it should be noted that the report is approved by the Board of Directors and the Executive Advisory Group. This process demonstrates the direct commitment of the Board of Directors and strengthens its role of oversight and guidance on sustainability issues.

### The role of the Committees and the advisory groups

As part of the governance system, the Company has set up the following Committees and advisory groups to support corporate decisions. These bodies are not board committees and, therefore, do not necessarily consist of members of the Board of Directors.

Committee name	Description of activities	Meeting frequency
<b>Executive Advisory Group</b>	Supports the CEO in the implementation of strategic and operational decisions and monitors the overall performance of the Company and the Group companies through analysis of specific economic, operational and personnel KPIs.	Fortnightly
<b>Ethics, Diversity &amp; Inclusion and Gender Equality Advisory Group</b>	Plans, manages and oversees compliance with the principles set out in the Code of Ethics of the Company and the Arriva Group with regard to gender equality.	Twice/year
<b>ICS Internal Control System Advisory Group</b>	Monitors matters relating to the ICS - Internal Control System such as safeguarding corporate assets, improving the efficiency and effectiveness of corporate processes, the outcome of control self-assessment tests (CSA), compliance with internal and external regulations, and the reliability of the information provided.	Four times a year or more
<b>Compliance Advisory Group</b>	Analyses the findings of compliance reporting and implements the resulting assessments/approvals.	Twice/year
<b>Personnel and Industrial Relations Advisory Group</b>	Tasked with advisory tasks for the preliminary examination of key studies and projects.	Twice/year
<b>Investments and Territorial Strategies Advisory Group</b>	Tasked with advisory tasks for the preliminary examination of key studies and projects.	Twice/year

**The Executive Advisory Group is also responsible for sustainability reporting.**

### The Board of Statutory Auditors

The Board of Statutory Auditors consists of 5 members (3 standing auditors and 2 alternates) and met six times in 2024 with an attendance rate of 100%.

The members of the Board of Statutory Auditors as of 31/12/2024 were:

Chair of the Board of Statutory Auditors: **Alessandro Maria Pampuri**

Standing Auditor: **Matteo Eugenio Moretti**

Standing Auditor: **Franco Maurizio Lagro**

Alternate: **Emanuela Rollino**

Alternate **Carlo Ciardiello**

### Supervisory Body

The members of the Supervisory Board, which monitors the effective implementation of the 231 Model, are:

Chair: **Giuseppe Di Masi**

Member: **Franco Maurizio Lagro**

Member: **Michele Petino**

## ESRS 2 GOV-2 | Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

The management of sustainability-related impacts, risks and opportunities is fundamental for Arriva Italia. The draft Sustainability Report, as well as the double materiality analysis, is subject to approval by the Executive Advisory Group, whose members, as noted above, include the members of the Board of Directors, including the CEO. A description of the material impacts, risks and opportunities addressed during the reporting period by the administrative, management and supervisory bodies, or their related committees, is provided in the section "ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities".

## ESRS 2 GOV-3 | Integration of sustainability-related performance in incentive schemes

Arriva Italia systematically supports its managers and top management in the correct application of sustainability principles and also adopts reward and incentive systems (Management By Objectives - MBO). This approach makes it possible to identify sustainability goals as a central and measurable element of corporate performance.

The organisation's sustainability targets, defined annually at Group level and subsequently cascaded to the managers involved, focus on the following areas: Safety, Employee Engagement, ESG Reporting, Customer Satisfaction.

## ESRS 2 GOV-4 | Statement on due diligence

Arriva Italia is governed by a variety of procedures and policies designed to ensure due diligence on the sustainability of its transactions. The following table indicates where information on the due diligence process can be found in this report.

Basic elements of due diligence	Sections of the sustainability statement
Integration of due diligence in governance, strategy and business model	<p><b>ESRS 2 GOV-1</b>   The role of the administrative, management and supervisory bodies</p> <p><b>ESRS 2 GOV- 2</b>   Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies</p> <p><b>ESRS 2 GOV- 3</b>   Integration of sustainability-related performance in incentive schemes</p> <p><b>ESRS 2 SBM-3</b>   Material impacts, risks and opportunities and their interaction with strategy and business model</p> <p><b>E1 SBM-3</b>   Material impacts, risks and opportunities and their interaction with strategy and business model</p> <p><b>S1 SBM-3</b>   Material impacts, risks and opportunities and their interaction with strategy and business model</p> <p><b>S2 SBM-3</b>   Material impacts, risks and opportunities and their interaction with strategy and business model</p> <p><b>S3 SBM-3</b>   Material impacts, risks and opportunities and their interaction with strategy and business model</p> <p><b>S4 SBM-3</b>   Material impacts, risks and opportunities and their interaction with strategy and business model</p>

**Basic elements of due diligence**

**Sections of the sustainability statement**

**Engagement of stakeholders at all key stages of due diligence**

**ESRS 2 GOV-1** The role of the administrative, management and supervisory bodies

**ESRS 2 SBM-2** | Interests and views of stakeholders

**ESRS 2 IRO-1** | Description of the processes to identify and assess material impacts, risks and opportunities

Policy adopted and related disclosure requirements – Policy of the Integrated Quality, Environment, Safety and Energy Management System

Policy adopted and related disclosure requirements – Gender Equality Policy

Policy adopted and related disclosure requirements – Anti-Corruption Policy

Policy adopted and related disclosure requirements – Privacy Policy

Policy adopted and related disclosure requirements – Enterprise Risk Management Policy

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

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

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

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

**S3-2** | Processes for engaging with affected communities about impacts

**S3-3** | Processes to remediate negative impacts and channels for affected communities to raise concerns

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

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

**Basic elements of due diligence**

**Sections of the sustainability statement**

**Identification and assessment of negative impacts**

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

**ESRS 2 IRO-1** | Description of the processes to identify and assess material impacts, risks and opportunities

**E1 SBM-3** | Material impacts, risks and opportunities and their interaction with strategy and business model

**S1 SBM-3** | Material impacts, risks and opportunities and their interaction with strategy and business model

**S2 SBM-3** | Material impacts, risks and opportunities and their interaction with strategy and business model

**S3 SBM-3** | Material impacts, risks and opportunities and their interaction with strategy and business model

**S4 SBM-3** | Material impacts, risks and opportunities and their interaction with strategy and business model

**Intervention to address negative impacts**

**E1-3** | Actions and resources in relation to climate change policies

**E3-2** | Actions and resources related to water and marine resources

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

**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 actions

**S3-4** | Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

**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

**Basic elements of due diligence**

**Monitoring of intervention effectiveness and communication**

**Sections of the sustainability statement**

- E1-4** | Targets related to climate change mitigation and adaptation
- E1-5** | Energy consumption and mix
- E1-6** | Total GHG emissions
- E3-3** | Targets related to water and marine resources
- S1-5** | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
- S1-6** | Characteristics of the undertaking's employees
- S1-7** | Characteristics of non-employee workers in the undertaking's own workforce
- S1-8** | Collective bargaining coverage and social dialogue
- S1-9** | Diversity metrics
- S1-10** | Adequate wages
- S1-11** | Social protection
- S1-13** | Training and skills development metrics
- S1-14** | Health and safety metrics
- S1-15** | Work-life balance metrics
- S1-16** | Remuneration metrics (pay gap and total remuneration)
- S1-17** | Incidents, complaints and severe human rights impacts
- S4-5** | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

**ESRS 2 GOV-5 | Risk management and internal controls over sustainability reporting**

The Arriva Italia approach to risk management and internal controls over sustainability reporting is based on transparency and accountability in the collection of data and information.

The preparation of the Sustainability Report is a joint effort among the working group responsible for drafting the document and the various corporate functions involved, to ensure the quality, completeness and reliability of the data collected.

Responsibility for management lies with different corporate functions, supported by Management Systems, Internal Control System, HSE team and Social Performance Team, which monitor collection and verification activities throughout the year.

Internal controls are carried out through an extensive set of tools and procedures. They aim to strengthen corporate resilience and prevent the risks of inaccurate sustainability reporting.

With regard to the calculation of GHG emissions, Arriva Italia submits the data for validation by an accredited third party, which guarantees the correctness of the results and methodology.

This system ensures that the information reported accurately reflects the organisation's activities and ESG commitments.

**ESRS 2 SBM-1 | Strategy, business model and value chain**

Arriva Italia is part of the Arriva Group and one of the leading road-based Local Public Transport (LPT) operators in Italy, with a widespread presence in several regions and provinces. Its objective is to offer an efficient, safe and sustainable transport service. It has been present in Italy since 2002. It runs LPT services mainly in northern Italy, operating in the Aosta Valley and in the provinces of Turin, Brescia, Bergamo, Lecco and Cremona, as well as airport links, car rental and tourism services, transport for major events, and transport in Rome for students with disabilities and reduced mobility. In 2024 Arriva Italia had **1,468 employees** and recorded revenues of **182 million euro**, confirming the strength of its contribution to sustainable mobility in Italy.



### Strategy and objectives

Arriva Italia's **strategy** to become the leading partner for passenger transport in Europe and ensure the best results for employees, passengers, customers and shareholders is based on six fundamental pillars.



The organisation's **mission** is to develop integrated mobility services to become the leading partner for passenger transport in Europe, thanks to state-of-the-art services and a constant commitment to motivating employees and establishing strong relationships with customers and partners.

Arriva Italia's **vision** looks to a future where passenger transport becomes the best choice, contributing to a sustainable, safe and accessible mobility system.

Arriva's values provide the foundation for every daily decision, to ensure employee well-being and safety, passenger satisfaction and respect for communities and the environment. Whatever their role, the people of Arriva Italia share a common goal: to connect people and communities in a safe, reliable and sustainable way, improving services every day.



### Modello di business e catena del valore

As described above, Arriva Italia provides local public transport services mainly in northern Italy, as well as airport links, car rental and tourism services, and mobility solutions for major events.

Arriva Italia operates in the Local Public Transport sector, managing the organisation and maintenance of the fleet and customer relations and assistance. Consistently with its commitment to sustainability, it monitors risks and opportunities along the entire value chain, applying internal controls and management procedures to ensure regulatory compliance, service quality and worker and passenger safety.

Arriva Italia specifically decided to begin considering the subcontractors used to run part of the managed transport service in the Sustainability Report; the emissions from these subcontracted services are included in the calculation of Scope 3 emissions.

The aim is to gradually extend reporting to the other strategic partners as well.

### ESRS 2 SBM-2 | Interests and views of stakeholders

For an organisation like Arriva Italia, which provides an essential public service, building **transparent and constant relations with all stakeholders** is a strategic priority. Stakeholders are engaged throughout the year through a variety of channels, ensuring that feedback is collected and needs are monitored.

Listening to employees is reinforced through annual surveys and thematic pulse surveys, a special app for travelling personnel and regular meetings with trade union representatives to discuss flexibility, work-life balance, and health and safety.

For users, Arriva Italia adopts tools such as customer satisfaction surveys managed by third parties, mystery client activities, multi-channel customer care (toll-free number, e-mail, MyPay app, a chatbot introduced in 2024) and communications via websites, social networks and on-board materials.

It also maintains a constant dialogue with local communities and institutions, taking part in technical panels, institutional meetings and promoting territorial initiatives; and along the value chain, interacting with suppliers to ensure transparency and consistency with the SA8000 principles, the Code of Ethics and the Code of Conduct for business partners.

The table below summarises the main stakeholder categories and the engagement channels used by Arriva Italia:

Category	Communication and engagement tools
<b>Customers (local public transport agencies)</b>	Institutional discussions with local office managers and with top management
<b>Customers (passengers)</b>	Local websites, newsletters, social media, on-board material, app, customer care, customer satisfaction surveys
<b>Employees</b>	Intranet; notice board for drivers; specific communications (service orders, etc.)
<b>Suppliers (bus manufacturers; fuel suppliers)</b>	Qualification meetings, audits, institutional communications, sharing Code of Ethics
<b>Media</b>	Press releases, interviews, signed articles
<b>Local communities and associations</b>	Sponsorships, partnerships, special meetings, communication through digital and physical channels (monitors, posters)
<b>Universities and training bodies</b>	Conventions and agreements; participation as lecturers; creation of course content as industry experts

Through this wide-ranging stakeholder engagement system, Arriva Italia ensures constant monitoring of stakeholder needs and fosters a constructive dialogue that helps improve services, create shared value and strengthen its sustainability strategy.

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

Arriva Italia conducted a double materiality analysis to identify the material impacts, risks and opportunities relating to sustainability, which are summarised in the table on page 20 and then disclosed in this Sustainability Report. It assessed the impacts on the environment and on society (impact materiality) and the risks and opportunities related to sustainability issues that may influence strategy and business model (financial materiality).

The process started from the impact materiality analysis carried out the previous year, linking the material topics and their impacts with the nomenclature specified by the CSRD under ESRS AR 16. The current and potential positive and negative impacts generated by the organisation's activities on the environment, people and the economy were considered, with the active involvement of the sustainability working group, the CFO, the CEO and, for the risk analysis, the various risk owners. External stakeholder engagement activities were carried out through surveys (for more details see section ESRS IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities), interviews and face-to-face meetings. The process also included materials and risk analyses already available in the company in connection with existing certifications, thus ensuring the consistency and completeness of the entire process.

The materiality threshold was established using a combined quantitative and qualitative approach, which enabled transparent identification of the material information to be reported. In this way, priority areas for the organisation and for stakeholders were covered, ensuring completeness and a gradual alignment with CSRD requirements.

The analysis identified material impacts, risks and opportunities, which were subsequently summarised in a table based on the ESG pillars (environmental, social and governance), consistently with the ESRS thematic standards. The material topics that emerged relate in particular to climate change (E1), water resources (E3), own workforce (S1), workers in the value chain (S2), affected communities (S3), consumers and end-users (S4) and business conduct (G1).

The environmental impacts, risks and opportunities identified by Arriva Italia are closely linked to its strategic objectives, which aim first and foremost to ensure the efficiency of its service by fostering the sustainable mobility culture, while reducing energy consumption, pollutants and climate-changing emissions.

Arriva Italia is aware that its activities also affect its workers, people and the communities it serves; these aspects are reflected in the impacts and risks identified with regard to the social standards (S1, S2, S3 and S4).

Standard E4, relating to biodiversity, was considered during the preliminary stage of the analysis and was not deemed to be a material topic for Arriva Italia. Similarly, neither standard E2 (pollution) nor E5 (circular economy) were assessed as material for the company.

As previously noted, seven of the ten ESRS thematic standards are of material importance for Arriva Italia, along with 13 sub-topics and 18 sub-sub-topics, which were found to be above the defined materiality threshold, confirming the cross-cutting nature of the impacts and risks with respect to the ESG dimensions. All the topics and sub-topics indicated by the ESRS standards were examined as part of the double materiality analysis.

The [table below summarises the results of the double materiality analysis](#). For a detailed description of IROs, see the section on Impacts, Risks and Opportunities.

**e pillar esg ambiente**

Topic Standards			Impact materiality				Financial materiality	
ESRS topic	sub-topic	sub-sub-topic	negative impact (potential)	negative impact (current)	positive impact (potential)	positive impact (current)	risk	opportunity
E1 Climate Change	Adaptation to climate change		⊙				€	€
		Climate change mitigation		⊙			€	€
	Energy		⊙	⊙			€	€
E3 Water and marine resources	Water	Water withdrawal	⊙					€

**S pillar esg social**

Topic Standards			Impact materiality				Financial materiality		
ESRS topic	sub-topic	sub-sub-topic	negative impact (potential)	negative impact (current)	positive impact (potential)	positive impact (current)	risk	opportunity	
S1 Own workforce	Working conditions	Job safety		⊙				€	
		Working hours		⊙			€	€	
		Adequate wage				⊙	€	€	
		Work-life balance		⊙			€	€	
		Health and safety			⊙		⊙		€
		Training and skill development					⊙		€
	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace			⊙	⊙		€	
	Other work related rights	Forced labour	⊙					€	
Privacy		⊙				€			

**S** pillar esg social

Topic Standards			Impact materiality				Financial materiality	
ESRS topic	sub-topic	sub-sub-topic	negative impact (potential)	negative impact (current)	positive impact (potential)	positive impact (current)	risk	opportunity
S2 Workers in the value chain	Working conditions	Job safety				⊙		€
		Health and safety		⊙				€
S3 Affected communities	Economic, social and cultural rights of the community	Territory-related impacts			⊙	⊙		€
		Safety impacts for citizens	⊙			⊙	€	
S4 Consumers and end-users	Impacts related to information for consumers and/or end-users	Privacy	⊙				€	
		Access to quality information				⊙		€
	Personal safety of consumers and/or end-users	Health and safety for service users	⊙				€	
	Social inclusion of consumers and/or end-users	Access to products and services				⊙		€

**G** pillar esg governance

Topic Standards			Impact materiality				Financial materiality	
ESRS topic	sub-topic	sub-sub-topic	negative impact (potential)	negative impact (current)	positive impact (potential)	positive impact (current)	risk	opportunity
	Protection of whistleblowers					⊙		€
	Management of relationship with suppliers including payment practices		⊙		⊙			€

## Impatti Rischi e Opportunità

### ESRS 2 IRO-1 | Description of the process to identify and assess material impacts, risks and opportunities

As described in the previous section, Arriva Italia conducted the double materiality analysis as required by the CSRD, integrating it with its own management systems to ensure a structured assessment aligned with its strategic objectives.

The process began in 2024 with a context analysis and benchmarking with comparable operators and industry requirements, to identify the most frequent material topics. The topics that emerged and the impacts already identified as positive/negative, current/potential, were validated by external and internal stakeholders through a survey, prioritised and then monitored in the previous report. In 2025, the impacts in question were linked with the ESRS nomenclature in AR 16 – to ensure comparability – and put together with risks and opportunities found in a financial materiality analysis. The financial materiality analysis was conducted (as described in the previous section SBM-3 | Material Impacts, Risks and Opportunities) through an internal discussion involving the Arriva Italia Committee, CFO and CEO. The process used to identify and manage Arriva Italia impacts, risks and opportunities is illustrated below, broken down by environmental, social and governance pillars, with reference to key stakeholders and the relevant thematic standards.

#### Material impacts, risks and opportunities related to environmental topics

Topical standards: Climate change, Water and marine resources

In the environmental pillar, Arriva Italia identified impacts, risks and opportunities related to climate change and management of water resources (corresponding to ESRS E1 and E3).

The **positive impacts** include a contribution to the reduction of overall emissions through the promotion of public transport over private vehicles, while **negative impacts** include emissions of greenhouse gases and air pollutants and increased energy and water consumption.

The **opportunities** concern access to incentives and funding for fleet renewal and site efficiency, the development of technological solutions to reduce energy and water consumption, the reduction of emissions and the strengthening of the corporate reputation. The main **risks** include the tightening of environmental regulations and the related necessary adjustments to the fleet and managed sites, the possible increase in energy costs. To mitigate these risks, Arriva Italia has launched the renewal of the fleet with low-emission vehicles, environmental risk management plans, and implementation of consumption monitoring systems, consolidating its focus on reducing overall environmental impacts and on service resilience.

#### Material impacts, risks and opportunities related to social topics

Topical standards: Occupational health and safety, Working conditions, Human rights, Community and local development

In the social pillar, Arriva Italia mapped impacts, risks and opportunities related to the **workforce (S1)**, the **value chain (S2)**, **local communities (S3)** and service **users (S4)**.

The **positive impacts** concern the ability to attract and retain qualified personnel through welfare policies, adequate wages and social dialogue; the promotion of safe and inclusive working conditions, also in the supply chain; the generation of local economic and employment value; social inclusion ensured by accessible transport services.

The **negative impacts** include job uncertainty related to typical service contracts in the Local Public Transport sector, staff shifts that may affect work-life balance, risks of accidents, also in the supply

chain, risks of road accidents involving users and possible critical issues related to safety, privacy and service quality for passengers.

The **opportunities** relate to reducing turnover and improving productivity through a positive working environment, access to welfare- and gender equality-related incentives, consolidation of the organisation's reputation as a responsible employer, and development of safe and digitally innovative systems. Among the main risks are increased turnover, absences due to illness or injury, sanctions for regulatory violations or supplier non-compliance, reputational damage in the event of accidents or critical events, and possible data breaches.

To mitigate these risks, Arriva Italia has introduced work-life balance policies, reporting systems to combat violence and discrimination, supplier qualification and monitoring procedures, communication and dialogue activities with communities, as well as **customer satisfaction assessment tools**, **data protection training** and **preventive vehicle maintenance plans** to ensure safety and service quality.

### Material impacts, risks and opportunities related to governance and business conduct

#### Topical standards: Business conduct

In the governance pillar (G1), Arriva Italia analysed impacts, risks and opportunities related to the promotion of an ethical and responsible business management culture.

The **positive impacts** concern dissemination of correct and transparent behaviour, encouragement of reports (including anonymous reports) on non-compliant behaviour, and improvement of operational efficiency through collaboration with virtuous suppliers.

**Potential negative impacts** include payment delays, with possible consequences for the economic and reputational ecosystem.

The **opportunities** that emerged focus on strengthening reputation, maintaining regulatory compliance, optimising processes through the whistleblowing system, consolidating stakeholder trust and improving the service provided by suppliers.

The main **risks** are reputational and sanction risks in the event of regulatory violations, operational and legal risks related to the supply chain, and failure to keep staff up-to-date on regulatory changes. To mitigate these risks, Arriva Italia has adopted a Code of Ethics, supervisory procedures and internal audits, an anonymous whistleblowing system, targeted training programmes and tools to monitor payments to suppliers.

## ESRS 2 IRO-2 | Disclosure requirements in ESRS covered by the undertaking's sustainability statement

To establish the information to be reported, Arriva Italia applied the criteria set out in section 3.2 of ESRS 1, assessing the materiality of impacts, risks and opportunities (IRO) through a double materiality approach that integrated **impact materiality** and **financial materiality**.

For further details, see the section ESRS 2 IRO-1 | Description of the processes to identify and assess material impacts, risks and opportunities.

## Policies adopted and related disclosure requirements

Arriva Italia has formalised a set of integrated corporate policies aimed at ensuring responsible, transparent and sustainable management of its activities. Many of these policies are developed at Group level and adapted to the Italian context.

Each policy is supported by awareness-raising and communication initiatives for staff and, in some cases, external stakeholders. The most significant policies for specific risk areas are accompanied by special training activities.

Arriva Italia adopts an integrated dual approach to internal communication, ensuring that its policies are fully accessible at all levels of the organisation. The system has been structured to adapt to the different needs of employees.

For office staff and managers with an Office 365 account, corporate policies of global interest are published on a centralised SharePoint platform, in all languages of the countries in which the Group operates. Policies of a local nature, relating to the Italian context, are posted on SharePoint and on the dedicated notice board platform, Bacheca.

The Bacheca intranet platform is the primary point of reference for operational employees, such as drivers and maintenance staff. Through the platform, Arriva Italia ensures that these employees have easy access to all corporate documentation and directives in Italian, and that no category of workers is unable to receive essential information for understanding the directives and for safe and correct performance of their duties.

Group policies of public relevance are also posted on specific web pages on the Arriva Italia website.

They specifically concern:

1. The Social Responsibility Policy
2. The Code of Ethics and the 231 Model
3. The Code of Conduct for Business Partners
4. The Privacy Policy

All the other policies of relevance to sustainability reporting are listed in the following sections.

Below are the QR codes to access the relevant web pages:



### Integrated Quality, Environment, Safety and Energy Management System Policy

Arriva Italia operates an Integrated Management System designed to guarantee institutional customer and user satisfaction, continuous performance improvement and regulatory compliance.

The System is certified in accordance with the main international standards:

- ▶ UNI EN ISO 9001:2015 (process quality)
- ▶ UNI EN ISO 14001:2015 (environment)
- ▶ UNI EN ISO 45001:2023 (occupational health and safety)
- ▶ UNI EN CEI ISO 50001:2018 (energy)
- ▶ UNI ISO 39001:2016 (road safety)
- ▶ UNI EN 13816:2002 (transport service quality)

The impacts, risks and opportunities managed relate in particular to E1 (climate), E3 (water), S1-S4 (social topics). The policy covers all Arriva Italia activities barring none.

### Group Contract Policy

This policy sets out the common approach to contract management, and is designed to reduce exposure to financial and legal risks and protect the Group's interests.

It applies to all Arriva subsidiaries and covers commercial, property and employment contracts, but not transport services awarded through public tenders. It provides for differentiated authorisation levels based on economic value, and standardised procedures for management of the entire contract cycle.

The Legal and Compliance department is responsible for monitoring the policy, implementation is entrusted to the CEO with the support of the departmental heads.

The material impacts, risks and opportunities are indicated in ESRS G1 (business conduct).

### Communication and External Relations Policies

These policies govern dialogue with internal and external stakeholders, ensuring transparency, fairness and consistency with corporate values. The Group Communication & Social Media Policy regulates the use of traditional and digital channels, setting standards of clarity, professionalism and reputation protection. The External Engagement Policy lays down the criteria for relations with bodies and institutions, imposing political neutrality, a ban on donations and the obligation to record contacts with public officials.

The policies apply to all Group companies and all employees, regardless of role or contract.

Responsibility for implementation lies with the CEO, supported by the departmental heads; monitoring is carried out by the Corporate Affairs and the Legal/Compliance departments (external commitments), which draw up regular reports.

The material impacts, risks and opportunities are indicated in ESRS S4 (consumers and end-users).

### Anti-Corruption Policy

In line with Group guidelines and international references, this policy regulates gifts, hospitality, donations, sponsorships and subsidies, with limits and prohibitions to reduce the risks of corruption. It complies with Law 190/2012 (Provisions for the prevention and repression of corruption and illegality in the public administration). It is flanked by the Tax Standards Policy, which establishes fairness and transparency criteria for tax matters, prohibiting all forms of evasion or avoidance.

Local and Group reporting channels (Integrity Line, hotline) are in place. Implementation of the policy is the responsibility of the CEO (who reports to the BoD), with the support of the departmental heads. The policy applies to all employees.

The material impacts, risks and opportunities are indicated in ESRS G1

### Human Resources Policy

The Group policy establishes the personnel management strategy, with the aim of fostering an inclusive and growth-oriented working environment. It establishes common principles for recruitment, retention, employment conditions, talent development and skills enhancement, promoting training, internal mobility and career planning.

It applies to all Group companies and all employees, with local adjustments in line with national regulations.

Implementation is the responsibility of the CEO, with the support of the business leaders; monitoring is entrusted to the local HR directors and managers.

The material impacts, risks and opportunities are indicated in ESRS S1 (own workforce).

### Gender Equality Policy

Arriva Italia promotes gender equality, enhancement of women's skills and the work-life balance, with systematic checks on equal pay and career advancement.

Actions include welfare policies, awareness-raising events and campaigns, internal and external training, DE&I projects.

Monitoring is carried out in accordance with UNI/PdR 125:2022, with indicators and anonymous whistleblowing systems. The Ethics, Diversity & Inclusion and Gender Equality Committee is responsible for the policy.

The material impacts, risks and opportunities are indicated in ESRS S1 (own workforce).

### Policy on Respect for Human Rights

The Arriva Group has adopted a zero-tolerance policy towards any form of exploitation, forced labour, child labour or human trafficking, both in its own operations and along the supply chain. The objective is to prevent, identify and manage risks of human rights violations, consistently with the Standards of Business Conduct and the Code of Conduct for Business Partners.

The policy applies to all Group employees, suppliers and business partners. Arriva Italia also requires subcontractors and key suppliers to follow the Code of Ethics, the Code for Business Partners and the principles of the SA8000 standard.

Implementation of the policy is the responsibility of the CEO, with the support of the departmental heads.

The material impacts, risks and opportunities are indicated in ESRS S1 (own workforce).

### Conflicts of Interest Policy

The policy ensures that every decision is taken in the sole interest of Arriva Italia, preventing situations where personal interests might interfere with those of the company.

It applies in particular to "Relevant Employees" – members of the Board of Directors, procurement personnel and holders of powers of attorney – who are required to fill in an annual declaration on the absence or presence of potential conflicts. Any situations are reported to the Compliance department and recorded in an annual register.

The register is approved by the CEO, as Compliance Officer, and discussed by the Compliance Advisory Group, which monitors the register.

The material impacts, risks and opportunities are indicated in ESRS G1 (business conduct).

### Policy on External Engagements with Public Officials

This policy is designed to prevent any risk of undue influence in relations between Arriva Italia and public officials.

It applies to employees deemed relevant to the policy (so-called "Appropriate Persons"), who are required to register personal links or contacts with public officials in the Contact Register.

The register is checked and approved on a monthly basis by the Compliance Officer (CEO) and the so-called "Responsible Person" (Legal Director), who ensure that the procedure is monitored.

The material impacts, risks and opportunities are indicated in ESRS G1 (business conduct).

### Policy on Consultancy and Contracts with Directors and Politically Exposed Persons

This policy governs the engagement of figures potentially at risk of conflicts of interest or reputational damage. It prohibits consultancy agreements or other contracts from being entered into with current or former directors, members of the Arriva Management Board, politically exposed persons or companies in which such persons have a significant shareholding.

It applies to all fully consolidated Group companies and their employees and contractual partners.

Implementation of the policy is the responsibility of the CEO, with the support of the departmental heads. The policy is monitored through internal control systems (collection of statements made by relevant personnel and provision of ad hoc contractual clauses) and whistleblowing channels.

The material impacts, risks and opportunities are indicated in ESRS G1 (business conduct).

### Competition Law Policy

The Arriva Group has adopted a policy designed to ensure full compliance with antitrust and competition regulations in all countries where it operates, in order to guarantee that its activities are transparent and fair in the interests of an open and competitive market.

The policy applies to all Group companies and employees, who are required to abstain from anti-competitive practices such as agreements on prices and service conditions, market sharing or exchange of sensitive information.

Monitoring is ensured through regular staff training, internal procedures for handling contacts with competitors, and compliance checks conducted by the Group's Legal and Compliance department.

Implementation of the policy is the responsibility of the CEO, with the support of the departmental heads. The material impacts, risks and opportunities are indicated in ESRS G1 (business conduct).

### Procurement Policy

The Arriva Group has established a procurement policy that sets minimum standards for supplier selection, promoting fair and transparent behaviour along the supply chain and preventing unjustified favouritism.

The policy applies to all Group companies and business partners involved in the supply of goods and services.

Responsibility for implementation and monitoring lies with local management, in coordination with the Group's central procurement functions. The material impacts, risks and opportunities are indicated in ESRS S2 (workers in the value chain).

### Enterprise Risk Management (ERM) Policy

The Arriva Group considers risk management integral to the achievement of its strategic goals and creation of sustainable value. The ERM policy establishes a common approach to identifying, assessing and monitoring risks and opportunities at Group, Division and country level, consistently with international best practices.

The policy applies to all Group companies, including Italian companies, and involves employees and departments with direct responsibility for risk management.

The Group Risk Director, supported by local contact persons, is responsible for governance of the policy; in Italy the Risk Manager is the CFO. Arriva Italy's Executive Advisory Group oversees implementation and receives regular reports.

The impacts, risks and opportunities are cross-cutting, referring to the Environmental standards (E1, E3), the Social standards (S1, S2, S3, S4) and the Governance standards (G1).



# 02.



## environmental information

sustainability report.24

## Environmental information

### The road to sustainable mobility

For Arriva Italia, an organisation that operates at local level on a daily basis, environmental sustainability is not an option, but a guiding principle. Contributing to decarbonisation, reducing pollution and managing resources such as energy and water responsibly means taking concrete action for the protection of the environment and the well-being of the communities served.

This chapter presents the main environmental impacts, risks and opportunities that were identified through the double materiality analysis, and describes the policies, actions and objectives introduced by Arriva Italia to raise the efficiency and lower the impact of public mobility.

## Climate Change [ESRS E1]

This chapter discusses the impacts, risks and opportunities Arriva Italia considers of material importance with regard to climate change, in light of the double materiality analysis illustrated in the chapter on general sustainability issues (see ESRS 2 – IRO-1).

### E1 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

The analysis found that one of the main challenges for Arriva Italia is the management of greenhouse gas emissions, the pollutants emitted by the vehicle fleet and energy consumption for operational activities, questions that are also closely linked to vehicle wear and maintenance requirements. The main risks relate to compliance with increasingly stringent regulations, the need to invest in low-emission technologies and the volatility of energy costs. At the same time, the transition offers concrete opportunities: fleet and infrastructure renewal, access to funds and incentives, improved fuel efficiency and the introduction of innovative solutions to strengthen competitiveness and the corporate reputation.

#### E1-1 | E1-1 | Transition plan for climate change mitigation

Although Arriva Italia is aware of the strategic materiality of climate change issues, it has not yet adopted a climate transition plan. Its current activities focus on specific energy efficiency measures, fleet renewal and emergency climate risk management, but they have not yet been incorporated into a unified and formalised climate strategy.

#### E1-2 | Policies related to climate change mitigation and adaptation

See the section "Policies adopted and related disclosure requirements" in Chapter ESRS 2.

#### E1-3 | Actions and resources in relation to climate change policies

As mentioned above, Arriva Italia has introduced a range of climate change mitigation initiatives, consistently with environmental transition objectives and regulatory developments in the sector. The main initiatives are fleet renewal and energy efficiency, the adoption of alternative energy sources and the strengthening of the operational and maintenance management systems.

Some of the main ongoing or planned actions are described below.

### Fleet renewal with environmentally friendly vehicles

**Type of lever:** Efficiency / Electrification / Alternative fuels

To reduce direct emissions and improve the fleet's energy and environmental performance, Arriva Italia is gradually replacing obsolete vehicles with buses equipped with more efficient engines. These investments are financed in part by public funds, notably the PNRR national recovery and resilience plan and the PSNMS national strategic sustainability mobility plan, and are also conditioned by the technical specifications indicated in calls for tenders for local public transport services.

The table below details the investments (some of which are funded):

Category	No. buses	2024 investment (€)
Diesel buses	42	6,735,195 €
Electric buses	20	9,504,232 €
CNG buses	124	29,643,538 €
<b>TOTAL</b>	<b>186</b>	<b>45,882,965 €</b>

### Energy optimisation of services and maintenance

**Type of lever:** Energy efficiency / Process redesign

Arriva Italia optimises service plans and adopts shift and bus maintenance management systems that help reduce consumption, improve operational efficiency and limit vehicle wear and tear. The use of the Drive Style Monitoring (DSM) system provides additional support, promoting more efficient and sustainable driving styles.

### Operational continuity planning

**Type of lever:** Adaptation

**Obiettivo:** To ensure service continuity during extreme events

In the event of emergencies, Arriva Italia implements risk management plans (set out in the Business Continuity Management Plan), which include operational and organisational measures designed to respond promptly to events potentially related to climate change and safeguard operational continuity and safety.

### E1-4 | Targets related to climate change mitigation and adaptation

Although Arriva Italia has not yet set formalised quantitative targets for climate change mitigation and adaptation, it is transitioning towards increasingly sustainable mobility. It has already consolidated this commitment through energy efficiency measures, fleet renewal and climate risk management, and is considering the introduction of climate targets consistent with future regulatory and strategic developments. Specifically, it has drawn up a 156 million euro investment plan for the period 2025-2029 (before public contributions), mainly for the gradual replacement of vehicles. By the end of 2025, clean vehicles will account for 40% of the fleet, a percentage that will grow further in the following years. These commitments not only generate environmental benefits, they also open up new

growth prospects for the company and its employees, creating value for passengers and supporting the transition to increasingly sustainable public transport.

## E1-5 | Energy consumption and mix

The table below shows Arriva Italia's total energy consumption in 2024, broken down by source and vector. The data distinguish between energy from fossil sources (a total of 153,277.8 MWh) and from renewable sources (19,722.2 MWh), including fuels and purchased or self-generated energy. Total energy consumption was 173,000 MWh. The items refer to the categories indicated in ESRS E1-5.

Item	Items included	Energy consumption (TJ)	Energy consumption (MWh) <sup>2</sup>
Fuel consumption from crude oil and petroleum products	Diesel buses, Diesel other vehicles Petrol buses Petrol other vehicles Diesel company cars for managers Petrol company cars for managers Petrol hybrid company cars Fuel oil for heating Diesel machinery	426.9	118,583.3
Fuel consumption from natural gas	CNG buses CNG other vehicles	101.1	28,083.3
	CNG heating	7.2	2,000.0
Fuel consumption from other fossil sources	Propane for heating	0.8	222.2
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	EE buses EE other vehicles EE cable car EE buildings District heating	10.0	2,777.8
		5.8	1,611.1
<b>Total energy consumption from fossil sources</b>		<b>551.8</b>	<b>153,277.8</b>
Fuel consumption from renewable sources	HVO buses HVO other vehicles	71.0	19,722.2
<b>Total energy consumption from renewable sources</b>		<b>71.0</b>	<b>19,722.2</b>
<b>Total energy consumption</b>		<b>622.8</b>	<b>173,000.0</b>

<sup>2</sup> The terajoule (TJ) to megawatt-hour (MWh) conversion factor used is 1TJ = 277778 MWh, calculated in accordance with the international standard (IPCC 2006 Guidelines for National Greenhouse Gas Inventories; GHG Protocol; European Environment Agency).

The disaggregated data on Arriva Italia's energy production are shown below.

Production of non-renewable and renewable energy	uom	2024
Production of non-renewable energy	MWh	0.0
Production of renewable energy	MWh	91.9

In Sarnico (in the province of Bergamo), a **photovoltaic plant** owned by Arriva Italia generated 91,890 kWh in 2024, which were sold to the grid operator.

Energy intensity based on net revenue

Energy intensity of activities in high climate impact sectors	uom	2024
Total energy consumption from activities in high climate impact sectors (41)	MWh	173,000
Net revenue from activities in high climate impact sectors used to calculate energy intensity (E1-5)	€	154,923,988
Energy intensity associated with activities in high climate impact sectors (40)	MWh/€	0.001

Reconciliation with the financial statements	uom	2024
Net revenue from activities in high climate impact sectors for the calculation of energy intensity (E1-5)	€	154,923,988
Net revenue (other)	€	27,000,430
Ricavi netti (Total net revenue (Consolidated Financial Statements) for E1-5) (Bilancio) per E1-5	€	181,924,417

## E1-6 | Total GHG emissions

Total greenhouse gas (GHG) emissions generated by Arriva Italia in 2024 are shown below, broken down according to the GHG Protocol Scope 1, 2 and 3 categories. **The inventory also details the main indirect emissions categories (Scope 3)** considered of relevance given the nature of the organisation's business. The CO<sub>2</sub> equivalent calculation also took account of the fluorinated gases used to recharge the air-conditioning systems in Arriva Italia buildings and buses.

GHG inventory protocol		
GHG emissions	ton CO <sub>2</sub> eq.	%
Scope 1	41,137.6	64.6
Scope 2 <sup>3</sup>	705.9	1.1
Scope 3	21,822	34.3
<b>Total emissions</b>	<b>63,665.6</b>	<b>100</b>
Scope 3 breakdown		
Cat. 1 Purchased goods and services	10,992.8	50.4
Cat. 3 Fuel- and energy-related activities (not included in Scope 1 or 2)	9,252.0	42.4
Cat. 6 Business travel	64.0	0.3
Cat. 7 Employee commuting	1,513.3	6.9

The Scope 3 emission categories considered were those deemed of greatest relevance to Arriva Italia's activities. They were given priority as being most representative of overall impact along the value chain. Specifically, it was decided to include outsourced driving services, which constitute a significant part of Arriva Italia operations and generate indirect emissions related to the provision of the transport service: Category 1 includes local public transport and rental services assigned to third-party suppliers, when performed both with Arriva's own vehicles and with third-party buses, which are operational outsourcing activities.

In Category 3, Well-To-Tank emissions are indirect emissions associated with the production, refining, transport and distribution of the fuels used by Arriva Italia. They are accounted for under Scope 3 - Category 3, in accordance with the GHG Protocol.

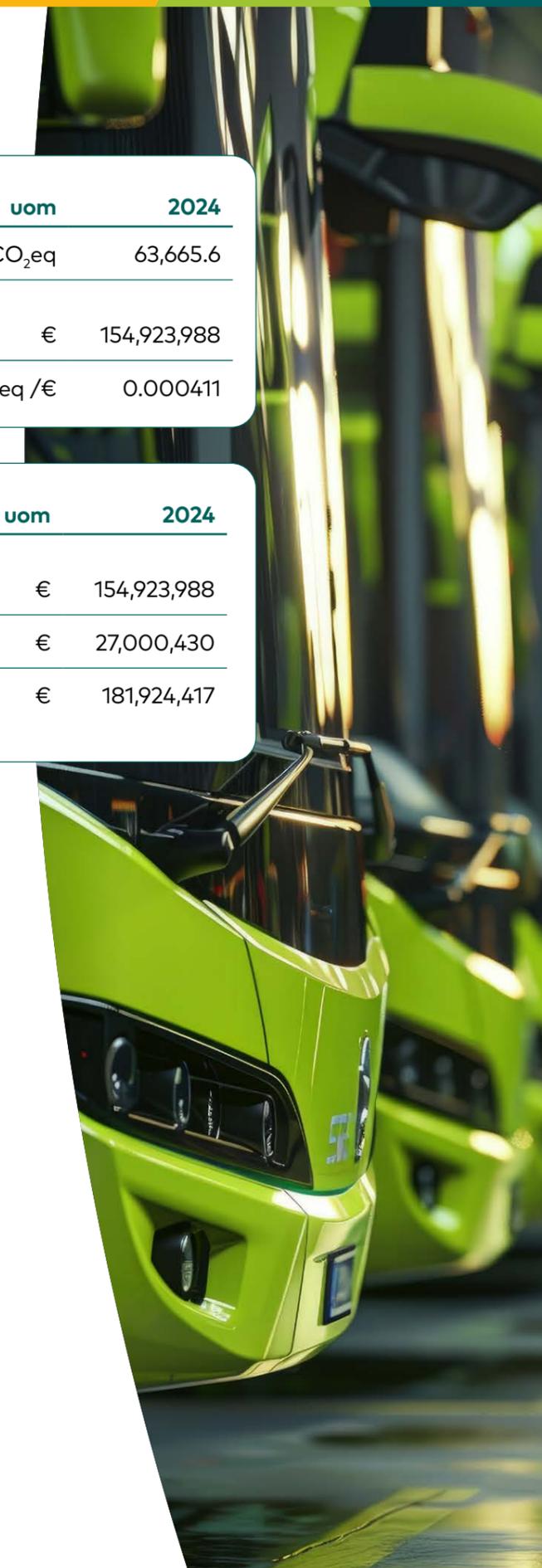
<sup>3</sup> For Arriva Italia, only location-based emissions were considered, as purchased electricity is not associated with guarantee of origin certificates.

### GHG intensity based on net revenue

GHG intensity with respect to net revenue	uom	2024
Total GHG emissions	tCO <sub>2</sub> eq	63,665.6
Net revenue used to calculate GHG intensity	€	154,923,988
Intensity of GHG emissions	tCO <sub>2</sub> eq /€	0.000411

Reconciliation with financial statements	uom	2024
Net revenue used to calculate GHG intensity (E1-6)	€	154,923,988
Net revenue (other)	€	27,000,430
Total net revenue (in financial statements)	€	181,924,417

**The GHG emissions of Arriva Italia's 2024 carbon footprint inventory were estimated in accordance with the principles and requirements of the GHG Protocol, and verified by a third party as required by the Protocol.**



## Water and marine resources[ESRS E3]

This chapter discusses the impacts, risks and opportunities Arriva Italia considers of material importance with regard to water, in light of the double materiality analysis illustrated in the chapter on general sustainability issues (see ESRS 2 – IRO-1).

### E3-IRO 1: Material impacts, risks and opportunities

With regard to water management (E3), the double materiality analysis highlighted the increase in water withdrawals required for operational activities as a potential negative impact, with possible effects on water availability. At the same time, there is an opportunity to develop solutions and technological innovations, in particular recycling and reuse systems, in order to reduce water consumption and raise the efficiency of corporate processes.

### E3-1 | Policies related to water and marine resources

Arriva Italia recognises the importance of responsible water management. Water is taken into account in day-to-day operations in compliance with current regulations, water withdrawal and discharge authorisations, and attention is paid to responsible use. See the section “Policies adopted and related disclosure requirements” in Chapter ESRS 2 - General disclosures.

### E3-2 | Actions and resources related to water and marine resources

In the area of sustainable water management, Arriva Italia has initiated a series of actions to reduce withdrawals and manage discharges responsibly, compatibly with evolving environmental regulations and internal operational efficiency objectives.

At Arriva Italia, water-related activities mainly relate to vehicle washing at depots.

To limit the environmental impact of its operations, the organisation has introduced continuous monitoring of water consumption. As far as discharges are concerned, its localised oil skimmers and treatment plants ensure compliance with the AUA single environmental authorisations.

At some sites, such as the Grugliasco depot near Turin, Arriva Italia has installed plants for the **reutilization of treated rainwater**, reducing the water requirement from primary sources. These actions are part of a broader approach focused on **plant innovation** and **infrastructure environmental sustainability**, including participation in European projects like **LIFEH2OBUS**.

To monitor potential negative impacts related to discharges, Arriva Italia conducts **regular analyses** of wastewater from water discharge plants, using accredited laboratories. It also organises regular maintenance of its treatment plants to ensure purification continuity and effectiveness.

To date, the company sites are not located in areas classified as exposed to **high or extreme water stress by the Aqueduct Water Risk Atlas** of the World Resources Institute (WRI). Nevertheless, Arriva Italia considers water risk related to withdrawal an element to be monitored over the medium/long-term, especially in a context of climate change that could affect availability in the territories in which it operates.

### E3-3 | Targets related to water and marine resources

Although Arriva Italia does not currently have quantitative water management targets, it recognises the increasing materiality of this topic in an operational context, given the associated environmental impact. It is investing in pilot projects and innovative technologies to reduce withdrawals and reuse wastewater, with the aim of gradually setting targets consistent with local needs and long-term sustainability strategies.

### E3-4 | Water consumption

The water consumption figures of Arriva Italia's operational activities in 2024 are set out in the table below.

All the water withdrawal and consumption data are taken from direct meter readings.

Total water consumption	uom	2024
Water consumption	m <sup>3</sup>	25,389
Water consumption in areas at risk of water stress	m <sup>3</sup>	0
Water consumption in high water-stress areas	m <sup>3</sup>	0
Recycled and reused water	m <sup>3</sup>	6,000
Stored water	m <sup>3</sup>	230
Changes in water storage	m <sup>3</sup>	0
Water withdrawals	m <sup>3</sup>	4,958
Water intensity (total water consumption by net revenue)	m <sup>3</sup> /€	0.00017
Water discharges	m <sup>3</sup>	14,154

**Note:** **Water withdrawals** refer to water withdrawn directly by Arriva Italia in areas where it has its **own wells**. **Water consumption** refers to water acquired from other sources, such as municipal aqueducts, or industrial water purchased from third-party suppliers, and used in company operations. **Water discharges** refer to the industrial water discharges that Arriva Italia declares annually to the water authorities, in compliance with the conditions set out in each site's **AUA Single Environmental Authorisations**.

03.



# Social information

sustainability report.24

## Social information

### The value of people, always centre stage

For an organisation that offers an essential service like local public transport, social value is a fundamental principle. It is not surprising therefore that, in the double materiality analysis, **all the topical standards of pillar S** were found to be material: this reflects Arriva Italia's constant commitment to respect for human rights, personnel protection, dialogue with customers and proximity to the communities it serves.

This chapter describes Arriva Italia's commitment to promoting a fairer, safer and more inclusive mobility system: from respect for working conditions to equal treatment, from listening to passengers to valuing people.

## Own workforce [ESRS S1]

This chapter discusses the impacts, risks and opportunities Arriva Italia considers of material importance with regard to its own workforce, in light of the double materiality analysis illustrated in the chapter on general sustainability issues (see ESRS 2 – IRO-1).

### S1 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

In Arriva Italia's Sustainability Report, **workforce information reporting** is a key pillar as it directly reflects the company's operational strategies and its commitment to the creation of shared value. Arriva Italia embraces an inclusive approach, extending the analysis and reporting to **all worker categories**: from permanent employees, who make up the majority of the workforce, to fixed-term employees and VAT-registered external collaborators. This ensures an integrated and transparent view of human capital management.

The **well-being of employees and collaborators** is a core element of Arriva Italia's strategy. The organisation is actively committed to fostering a climate of **collaboration, respect and equal treatment**, values that not only help strengthen a sense of belonging, but are also crucial to attract and retain professional talent. In line with this commitment, Arriva Italia generates **significant positive impacts**, which benefit employees first of all and, where possible, external collaborators too. It implements a series of targeted initiatives designed to strengthen its bond with its people by improving the corporate climate and promoting an **inclusive corporate culture that respects diversity**. Arriva Italia takes a proactive approach, implementing concrete initiatives to **prevent all forms of discrimination** and foster relational well-being in the workplace.

Finally, given that Arriva Italia operates exclusively in Italy, it does not identify any significant risks related to **child labour, forced or compulsory labour**.

Based on these premises, an initial overview of the main actions implemented by Arriva Italia to protect and enhance its workforce is set out below, starting from skills development, dialogue with trade union representatives and the promotion of a fair, stable and inclusive working environment. These issues will be explored in greater detail in later sections of the chapter.

### Human Capital Development

Arriva Italia invests continuously in **workforce training**, to promote an inclusive working environment and strengthen the essential skills for effective and responsible management.

It organises **dedicated training projects**, for example all **managerial staff and team coordinators** are involved in specific **diversity & inclusion** courses, as well as activities aimed at developing leadership and human resources management skills. The goal is to ensure sensitive leadership trained to value differences.

In the two-year period 2024-2025, all **travelling personnel** took part in a training course on **management of on-board conflict** and critical situations stemming from aggressive passenger behaviour. The programme, organised jointly by the People Area and the Health and Safety team, aims to improve safety and calm in the performance of daily activities, which are crucial for a public service.

### Commitment to Employment Stability

Arriva Italia actively promotes **employment stability**, giving preference to **open-ended contracts** for most of its workforce. This reflects its commitment to offering employees long-term prospects and contributing to their economic and professional security. There are some specific exceptions related to the service in the Rome area, which require special organisational and contractual arrangements.

### Social Dialogue and Work-Life Balance

Arriva Italia's commitment to a fair and collaborative working environment also takes the form of **constant and constructive dialogue with trade union representatives** to ensure transparency and listen to workers' needs. This approach fosters solid industrial relations and a climate of mutual trust.

To support the **work-life balance**, Arriva Italia has introduced flexible working hours and smart working opportunities for office staff. These initiatives aim to improve the overall well-being of employees, recognising the importance of a healthy balance between work and personal commitments.

### Attracting and integrating new hires

Arriva Italia is aware that attracting and successfully integrating new hires is crucial to sustain business growth and innovation, especially in a dynamic sector like local public transport. It has therefore implemented several strategic initiatives to optimise the on-boarding process and ensure a positive experience for new professionals:

- ▶ **Specialised recruitment for drivers:** Arriva Italia employs a specialised professional for driver recruitment. This targeted approach optimises the selection process, making it more efficient and geared towards making the most of candidates' skills, thereby improving their experience at an early stage.
- ▶ **Housing support for relocation:** Arriva Italia provides special housing to facilitate the relocation of personnel from other regions or provinces. In 2024, 25 new beds were made available at the locations with the greatest need, while improvements to existing lodgings continued. This initiative is crucial to support geographical mobility and reduce entry barriers for new hires.
- ▶ **Arriva Academy and driver training:** through the Arriva Academy programme, Arriva Italia promotes and finances training courses at all of its locations for men and women to obtain the D driving licence and the CQC driver qualification card. This significant investment provides economic support for people wanting to take up the profession of bus driver, and facilitates the entry of new qualified professionals into the sector.

### Commitment to health and safety

In the context described above, **worker safety** is considered a top priority.

Arriva Italia pays special attention to the management of **occupational risks**. This includes prevention of traffic accidents and introduction of measures to mitigate health impacts by ensuring a safe working environment.

Consequently, the material negative impacts identified through the double materiality analysis are mainly related to **occupational accidents**, which Arriva Italia is committed to reducing with targeted actions. A further material problem that emerged is the **difficulty for drivers to balance their private and professional lives**, given the nature of their shifts and working hours, a question on which active steps are being taken to find solutions.

### Social opportunities and risks

Arriva Italia has identified two main areas for strategic opportunities to generate significant value for the organisation and its stakeholders:

- ▶ **Greater organisational appeal and reduction of costs:** Arriva Italia recognises that a work environment centred on the **well-being of people, worker health and safety**, and constructive **social dialogue** can generate a significant competitive advantage. This approach improves the appeal of the organisation as an employer, making it easier to attract and retain talents. This in turn reduces costs associated with turnover and recruiting, contributing to greater operational efficiency.
- ▶ **Skills development and strategic alignment:** Arriva Italia regards **continuous skills development** as an essential lever to meet the daily challenges of running a public service and remain aligned with its corporate strategy. It organises refresher courses and awareness-raising initiatives, with a particular focus on **diversity and inclusion** in recent years, to support the professional growth of its employees. This not only improves individual and collective performance, it also strengthens the organisation's ability to innovate and respond effectively to the needs of a changing environment.

Arriva Italia has also identified and assessed the material risks that could affect its operations and the well-being of its stakeholders. Among these, two areas stand out:

- ▶ **Turnover risk and appeal of the profession of driver:** this risk, shared with other operators in the local public transport sector, is considered **present in the short term**. The low appeal of the profession of driver can generate a **high turnover rate**, leading to increased operating costs related to the search, selection and training of new personnel. It may also require an increase in salary investments to make the profession more competitive in the market.
- ▶ **Risk related to employee privacy:** although this is considered **less pressing in the short term**, it remains a material risk. A potential breach of employee data privacy could cause serious reputational damage.

In order to optimise the service and shift management, while improving quality for students and traffic management, Arriva Italia promotes **constant dialogue with local schools**. This ensures a more efficient service that responds to the needs of students and families, and actively assists traffic fluency during peak hours, especially in areas around schools.

In addition to shift optimisation, Arriva Italia promotes various initiatives to improve the work-life balance, recognising the importance of overall well-being for employee retention. To mitigate the cyber risk and protect sensitive employee data, it **invests continuously in cybersecurity** to strengthen its defences and implement recovery measures. It also organises specific training for the prevention of cyber attacks, **raising employees' cybersecurity awareness** and skills.

Completing its preventive measures, **advanced monitoring systems and disaster recovery** plans have been implemented. These are essential tools to detect potential cyber threats at an early stage and ensure business continuity and data protection should incidents occur.

### S1-1 | Policies related to own workforce

Arriva Italia has introduced a range of workforce management policies. For more details, see the section "Policies adopted and related disclosure requirements".

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

**Arriva Italia considers engagement with the workforce** an important element in fostering a positive work environment, improving productivity and strengthening organisational cohesion. It is therefore committed to actively promoting dialogue and collaboration.

It uses **specific tools**, including climate surveys, informal meetings and internal communication channels to facilitate listening and discussion with its employees. At the same time, it promotes staff cohesion and well-being through **outside-work and group activities**, encouraging the creation of bonds and a strengthened sense of belonging. These actions contribute to the overall well-being of the workforce and help build an inclusive and participatory corporate culture.

The primary responsibility for employee engagement activities and social dialogue lies with the **People Area**, which works in cooperation with other corporate departments as required. This governance structure guarantees an integrated approach to human capital management.

Some examples of initiatives launched to consolidate worker engagement are described below.



#### Giving employees a voice

Arriva Italia conducts an annual **employee listening survey**. In line with the Group's international guidelines, this enables it to gather valuable feedback on various aspects of the working environment. The aim is to identify areas for improvement and strengthen employee engagement.

The survey model is provided by one of the world leaders on this type of analysis. Designed to be inclusive and accessible to all employees, the survey allows Arriva Italia to obtain **specific data to monitor engagement**, facilitating year-on-year data comparisons.

Should results indicate that further investigation is required, Arriva Italia supplements the annual survey with **pulse surveys**. These targeted tools examine **specific critical areas**, to identify problems and appropriate improvement initiatives.



#### Staying connected

Arriva Italia employs a variety of channels to ensure that all personnel are constantly informed and involved in company opportunities. The main tool is the **Bacheca** bulletin board platform developed specifically for communication with **travelling personnel**. The platform provides employees with easy access to all information related to their working life. This includes outside-work opportunities, internal career paths, conventions, employee initiatives and essential daily work updates.

To make communication even easier and more immediate, a **mobile app version of Bacheca** has been developed and is being rolled out in all locations. The aim is to make the exchange of information even easier, especially for personnel on the move. Besides Bacheca, employees with a company e-mail address can access the corporate intranet, for additional information resources.

Arriva Italia also utilises other **channels**, such as e-mail, posters in corporate premises and constant direct contact. These complementary tools ensure an active flow of information to every part of the organisation.



#### Constant dialogue with trade union representatives

Arriva Italia adopts a modern industrial relations system that allows for continuous and productive discussions with employee representatives at all levels. At least **twice a year, discussion panels** are organised at national level between management and the union secretariats that signed the national collective bargaining agreement, to identify the political, union and organisational instruments to be implemented.

At regional level, discussion with union secretariats is constant, and is managed by the People Area Director and the **personnel managers in the various locations**. The purpose of these meetings is to identify regional solutions of benefit to everyone.

At local level, discussions take place at least once a week, through both the human resources functions and the Operations Area, with continuous dialogue on technical and trade union questions. In addition, the HSE function maintains regular contact with the workers' representatives, in accordance with regulatory requirements and for on-going discussion on safety, environment and health. The trade unions are also involved in the joint panels for obtaining the certifications held by Arriva Italia.



#### Human rights and inclusion

**Arriva Italia operates in full compliance with existing national and supranational human rights regulations**, guaranteeing full protection of fundamental rights.

Arriva Italia also ensures that all documents and useful information for employees are readily **available on the various platforms**, including the intranet, e-mail, physical notice boards and the management system, so promoting transparent communication for the entire workforce.

The listening measures it has introduced give it a better understanding of its workers' views, including people who might be considered particularly vulnerable, enabling it to plan and develop activities geared to inclusion and diversity.

### S1-3 | Processes to remediate negative impacts and channels for affected communities to raise concerns

In line with the commitment of the international Group to which it belongs, Arriva Italia has set up a structured system for the **management of reports in compliance with whistleblowing regulations**, which guarantees listening, confidentiality and prompt handling of reported matters. The local channel, through which reports may be sent on a paper form in a sealed envelope or verbally via voice-mail, is supplemented by **Integrity Line**, a **digital platform** created by the Group. Every report sent via the Integrity Line is taken up by a special committee (the "Triage Committee"), which operates at Group level. In accordance with the Whistleblowing Procedure (published on Arriva Italia's website), local reports are received and handled by an Arriva Italia employee appointed specifically for the task. Both channels (local and Group) also allow reports to be sent anonymously, in compliance with the principle of confidentiality.

The platform is accessible from any device and available on the corporate website. For more information about the platform and the information and training provided for the workforce to ensure its proper use, see section "G1-1 | Corporate culture and business conduct policies - Protection of whistleblowers". If the report relates to issues of relevance under Regulation 231, the Supervisory Board is informed.

If substantiated, reports are recorded and appropriate investigations/corrective measures are launched; if unfounded, they are closed, with a note stating the reason. **No significant reports were recorded through the whistleblowing channel in 2024.**

In addition, for reports related to the SA8000 Social Accountability standard, the intranet and other digital platforms are available and known to employees. Every report received in this area is carefully assessed, in accordance with the principles of impartiality and confidentiality.

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

Arriva Italia has planned and adopted a variety of specific actions in response to material impacts identified in relation to its workforce. These initiatives, coordinated by the People Department, aim to promote a positive working environment based on trust, respect and well-being. This approach reflects the commitment to proactive management of crucial aspects related to the workforce.

#### Corporate welfare

Arriva Italia considers corporate welfare a strategic tool to support the well-being of its people by promoting a work environment that fosters a healthy work-life balance and contributes to employees' purchasing power. In this area, it has developed a wide-ranging system of initiatives accessible to all employees, alongside specific measures tailored to the different locations and professional categories, in response to local and role-specific needs

#### Initiatives accessible to all employees

Arriva Italia offers its employees a package of benefits and welfare initiatives designed to support well-being and purchasing power.

- ▶ **Meal vouchers:** the value of the vouchers varies according to location and second-level agreements.
- ▶ **Corporate conventions:** these give employees access to services, experiences and products at subsidised prices.
- ▶ **Supplementary healthcare:** guaranteed through the TPL Salute fund, as provided under the CCNL national collective bargaining agreement.
- ▶ **Christmas voucher for children:** continuing a well-established tradition, all employees with children between the ages of 0 and 11 receive a voucher to spend at the Toys retail chain at Christmas or other local holidays, such as Santa Lucia.

Concrete measures for the work-life balance have also been introduced. These include the possibility of **flexible working hours**, with specific rules and procedures that are easily accessible for all staff, and a periodic review of employees' flexibility needs. Arriva Italia has also introduced the opportunity to choose **smart working, remote working or other solutions**, in **addition to flexitime**, to facilitate the balance between personal and professional life. In addition, work meetings are organised in time slots compatible with family and personal needs, so as to facilitate sustainable management of employees' lifestyles.

Arriva Italia has also formalised a set of '**Golden Rules for Well-being at Work**', to promote a healthier, more respectful and productive working environment for all employees. The rules were drawn

up with the aim of fostering mutual respect among colleagues, optimising time management and encouraging a healthy work-life balance.

Focused on key aspects of daily collaboration, they provide precise guidelines on:

- ▶ The management of e-mails, suggesting that messages not be sent outside standard working hours (before 9 a.m. and after 5.30 p.m.) in order to protect colleagues' free time.
- ▶ Scheduling meetings and calls, recommending that they not be organised before 9.30 a.m. and after 5.30 p.m., for better organisation of the working day.
- ▶ The importance of always taking a lunch break as an essential time for recovering energy.
- ▶ An invitation to devote time to planning, thinking and concentration, recognising the value of reflection and deep thought.
- ▶ Encouragement to take time for oneself, not only during company closures, but also on a daily basis, to improve personal well-being.

The implementation of these rules reflects Arriva Italia's commitment to creating a corporate culture that values the well-being of its employees.

In line with this approach, Arriva Italia pays **particular attention to its employees' mental health and psychological well-being**, of fundamental importance for the quality of their professional and personal life. To this end, a Listening and Psychological Support Desk was set up and made fully operational for all employees.

This specialist service is run by an **external Psychologist Psychotherapist**, and guarantees maximum objectivity and professionalism. The service is available **10 hours a week**, and employees can book appointments flexibly, even during working hours, so facilitating participation and use. The professional indicates the most appropriate support pathway for the individual based on their specific needs. Where appropriate, they can also activate a territorial support network to ensure comprehensive care. The service ensures **maximum confidentiality and privacy for the employee**, fully respecting professional secrecy and promoting an environment of trust and security.

Through this initiative, Arriva Italia strengthens its commitment to **social sustainability**, offering solid support that contributes to the overall well-being and resilience of its workforce.

#### Site-specific initiatives

In **Brescia**, employees have access to the **company canteen** with a minimum charge for each meal.

#### Specific initiatives for different categories

A smart working policy applies to **white-collar workers**, allowing them to work remotely two days a week.

**Middle managers** have access to Fasi Open healthcare, which is also available for their family members (dependants and non-dependants).

**Senior managers** have access to Fasi and Assidai healthcare with a complete annual check-up at the San Raffaele Hospital, and a company car.

The well-being of employees is also promoted through actions that contribute **to the appeal and stability** of the organisation. The adoption of open-ended contracts, compliance with CCNL national collective bargaining agreements and appropriate remuneration policies reinforce a robust working environment consistent with Arriva's commitments to decent and sustainable work.

Dialogue with trade union representatives is continuous and regulated by specific procedures, to handle critical issues promptly and strengthen active participation. In addition, specific resources, both financial and organisational, have been allocated for welfare support and management of sensitive situations.

#### Privacy and monitoring

In order to protect employee **privacy**, Arriva Italia has adopted measures in line with the GDPR and, to ensure IT and information security, it has implemented the Data Protection Policy and Data Protection Standard established by the Arriva Group to help the Group companies adopt GDPR-compliant actions and conduct.

These measures are reinforced by regular training activities and IT systems that are regularly updated to protect personal data.



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

Arriva Italia sets specific targets to ensure the **well-being of its people**, favouring the **work-life balance and strengthening corporate welfare measures**. The focus on the quality of the working environment, protection of employees' rights and enhancement of individual skills translates into policies designed to promote motivation, safety and inclusion.

Demonstrating this profound commitment, during 2024 Arriva Italia consolidated its targets in connection with the two important certifications it obtained, which constitute a starting point for an increasingly ambitious path rather than a goal:

- ▶ **UNI/PdR 125:2022 certification** for Arriva Italia's gender equality management system, in line with Italian best practice. This certification establishes **clear objectives and standard metrics** for continuous improvement, to which the organisation is fully committed in order to maintain its certification. The **UNI/PdR 125:2022** indicators provide guidance for Arriva Italia in reducing the gender gap in crucial areas such as career opportunities, equal pay, gender management policies, maternity protection and work-life balance.
- ▶ **SA8000 Certification**, a voluntary international standard that attests to Arriva Italia's commitment to **respect for human and worker rights**, including fundamental principles such as non-discrimination and promotion of a fair working environment. This certification further reinforces the corporate ethical and responsible approach, ensuring that inclusion policies are integrated into a broader social responsibility framework.

Both certifications include a set of **KPIs** that are checked regularly. In addition, during certification audits, suggestions for improvement are provided and **goals to be achieved for the year** in order to maintain certification are set. These goals are then shared with the workers' representatives.

## S1-6 | Characteristics of the undertaking's employees

The updated 2024 data on the gender composition of the workforce (as stated on identity/health insurance cards) are set out below, expressed as the headcount at the end of the reporting period (31/12/2024). The same data are also reported in the separate financial statements.

Number of employees in the reporting period, by gender	uom	W	M	2024
Total number of employees at the end of the reporting period	no.	174	1,304	1,478
Total number of employees during the reporting period <sup>4</sup>	no.	198	1,538	1,736
Total number of employees who left the organisation	no.	-24	-234	-258

Computation notes<sup>5</sup>

<sup>4</sup> Employees who, in a given month, were on the payroll for at least 1 day.

<sup>5</sup> **Inclusion of personnel with employment contracts in Italy:** The overall headcount also included **2 white-collar employees** and **1 senior manager** who report to the parent company Arriva PLC, but have employment contracts in Italy. This reflects their full integration in the company's operations and management in Italy.

**Exclusion of fixed-term employees:** The overall headcount did not include **1 employee** whose place of employment was in Brescia and whose fixed-term contract ended in July 2024. This exclusion is based on the non-continuous and fixed-term nature of the employment contract, as distinct from permanent employees.

All Group personnel work in Italy, in the regions of Lombardy, Lazio, Piedmont and the Aosta Valley, as detailed in the table below:

Number of permanent employees (employees on open-ended contracts) by region					
	uom	Women	Men	Other	Undisclosed
Lombardy	no.	71	768	0	0
Piedmont	no.	27	248	0	0
Aosta Valley	no.	11	90	0	0
Lazio	no.	40	110	0	0
<b>Total</b>		<b>149</b>	<b>1,216</b>	<b>0</b>	<b>0</b>

Number of temporary employees (employees on fixed-term contracts) by region					
	uom	Women	Men	Other	Undisclosed
Lombardy	no.	14	36	0	0
Piedmont	no.	1	2	0	0
Aosta Valley	no.	4	13	0	0
Lazio	no.	6	37	0	0
<b>Total</b>		<b>25</b>	<b>88</b>	<b>0</b>	<b>0</b>

Number of full-time employees by region					
	uom	Women	Men	Other	Undisclosed
Lombardy	no.	66	765	0	0
Piedmont	no.	26	249	0	0
Aosta Valley	no.	11	100	0	0
Lazio	no.	4	16	0	0
<b>Total</b>		<b>107</b>	<b>1,130</b>	<b>0</b>	<b>0</b>

### Number of part-time employees by region

	uom	Women	Men	Other	Undisclosed
Lombardy	no.	19	39	0	0
Piedmont	no.	2	1	0	0
Aosta Valley	no.	4	3	0	0
Lazio	no.	42	131	0	0
<b>Total</b>		<b>67</b>	<b>174</b>	<b>0</b>	<b>0</b>

### Number of employees

	uom	Women	Men	Other	Undisclosed
Permanent employees (open-ended contract)	no.	149	1,216	0	0
Temporary employees (fixed-term contract)	no.	25	88	0	0
Number of employees with non-guaranteed hours	no.	0	0	0	0
<b>Total</b>		<b>174</b>	<b>1,304</b>	<b>0</b>	<b>0</b>

Arriva Italia **does not have workers on a non-guaranteed-hours basis**, as all of its workers are hired under **contracts of employment**. This reflects its commitment to stable and protected personnel management.

The **Rome office** has a specific incidence of **part-time contracts**, mainly due to the **nature of the services provided** during the school year and the contractual conditions drawn up with the Municipality of Rome. This also has an impact on the number of fixed-term hires in Rome, which are often linked to the duration of services.

Another specific feature relates to participants in the **Arriva Academy programmes**. These courses, for people wishing to obtain a licence and CQC driver qualification card for passenger transport, provide for **initial fixed-term, part-time employment, limited to the training period**. Upon completion of the course and acquisition of the requisite qualifications, Arriva Italia converts the contracts into open-ended contracts, reflecting its investment in the professional growth of the new drivers.

There is also a tendency for some drivers, particularly those who are new to the profession, to apply for fixed-term contracts. This gives them more flexibility in evaluating and choosing career opportunities.

### Employee turnover rate

	uom	2024
Total number of employees who left the organisation	no.	258
Average number of employees <sup>6</sup>	no.	1,472.4
Employee turnover rate <sup>7</sup>	%	14.9

The data on the composition of the **Arriva Italia** workforce is processed through **direct extractions from the corporate HR systems**. This process allows detailed segmentation of the workforce according to demographic and contractual characteristics. The extractions do not include the four VAT-registered workers (see section S1-7), due to the different nature of their employment.

The extractions allow the workforce to be analysed by:

- ▶ **Gender:** Providing a clear division between male and female employees based on the data in identity/tax code cards.
- ▶ **Type of contract:** Distinguishing between fixed-term and open-ended contracts. Arriva Italia does not apply "variable-hour contracts".
- ▶ **Working hours:** Differentiating between full-time and part-time contracts.

The ability to historicise the extractions means that data are available both as specific values at the end of each reporting period and as an average. This ensures **precise comparable reporting** over time.

**Fixed-term contracts** are used in a targeted and limited manner, in the following main cases:

- ▶ **Substitutions:** in accordance with current regulations, to cover periods of temporary absence of permanent employees, such as maternity or extended leave (no cases in 2024).
- ▶ **Specific projects or temporary events:** to meet non-structural staffing needs (e.g., during season ticket campaigns).
- ▶ **Difficulties in finding resources:** if difficulties are encountered in immediately finding personnel with the required qualifications on a permanent basis.

<sup>6</sup> The average annual number of employees was calculated with the formula = [(No. employees end of JANUARY)+ (No. employees end of FEBRUARY)+ (No. employees end of MARCH)+ ... (No. employees end of DECEMBER) ] / 12.

<sup>7</sup> Calculated as follows: Total number of employees during the reporting period/Number of terminations during the reporting period.

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

The organisation uses the services of **4 VAT-registered collaborators**. Specific contracts have been drawn up for each one, clearly indicating the management of working time, the extent of the activities to be performed, and the related remuneration arrangements. This practice ensures collaboration transparency and clarity, specifying the responsibilities and expectations of both parties.

The VAT-registered external collaborators support Arriva Italia in activities requiring **highly specialised skills**:

- ▶ **Recruiting:** Supporto nella ricerca e selezione di personale viaggiante.
- ▶ **Mobility Management:** Gestione e ottimizzazione della mobilità del personale.
- ▶ **Progetti Organizzativi e Project Management:** Contributo alla pianificazione e implementazione di iniziative strategiche.
- ▶ **Facility Management:** Gestione delle infrastrutture e dei servizi aziendali presso la sede di Bergamo.

These professionals have a high degree of **autonomy in managing their activities**. Their work is supported by **constant coordination and discussion** with the managers and coordinators of the respective corporate functions or areas, ensuring alignment with Arriva Italia's strategic and operational objectives.

### Trainees and Interns

Arriva Italia is actively involved in the training and development of new professionals by hosting trainees and interns. Its approach reflects its desire to contribute to the growth of human capital and foster the transfer of knowledge between the academic and working worlds.

Specifically, Arriva Italia hosts:

- ▶ **PhD Students:** these trainees are studying for a PhD in Electrical Engineering at the Milan Polytechnic. The project, co-financed by Arriva Italia and funding from the PNRR national recovery and resilience plan, demonstrates the commitment to innovation and applied research.
- ▶ **Extracurricular Trainees:** these trainees are recent graduates who have the opportunity to gain practical experience and specific skills in the various company departments.
- ▶ **Curricular Trainees:** university or college students who have undertaken a period of practical training as an integral part of their studies.

The inclusion of these figures reflects Arriva Italia's focus on developing young talent and building a bridge between education and the world of work, key elements for its social sustainability.

Number of trainees and interns by category, location and gender

Sede	Curricular		Extracurricular		PhD		UNDER 30
	M	W	M	W	M	W	
Bergamo	-	-	3	-	-	-	3
Brescia	-	-	1	2	-	-	3
Turin	-	-	2	1	-	-	3
Milan	1	-	-	-	1	1	3
<b>Total</b>	<b>1</b>		<b>6</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>12</b>

## S1-8 | Collective bargaining coverage and social dialogue

**Arriva Italia guarantees full contractual coverage for its entire workforce.** The 2024 figures confirm that **100% of employees** are protected by CCNL national collective bargaining agreements. This underlines the organisation's firm commitment to ensuring **fair, transparent and protected employment conditions**. Adherence to collective bargaining agreements provides employees with a number of fundamental protections, including **social welfare, pension benefits and unemployment benefits**, as well as compliance with the minimum wages established for each professional classification.

This approach reinforces the principle of **employment equality and stability**, key elements for a sustainable working environment and the enhancement of Arriva Italia's human capital.

The CCNLs signed with Arriva Italia employees are listed below:

- ▶ CCNL Transport Workers (Aosta Valley, Piedmont, Lombardy)
- ▶ CCNL Industrial Executives (senior managers)
- ▶ CCNL Garages-Vehicle Rental (Rome)
- ▶ CCNL Coach Rental with driver (Rome)

Due to the nature of their professional relationship, none of the 4 VAT-registered external collaborators (see item S1-7) is covered by a national collective bargaining agreement.

Nevertheless, although these collaborators are self-employed, they generally tend to follow the employees' office hours and the company's planned closures. While this practice is not contractually binding, it facilitates the coordination and integration of their activities with the organisation's internal activities, ensuring operational fluidity and consistency with Arriva Italia's corporate culture.

Among employees, **44.9% (665 out of 1,478) are members of a trade union.**

## S1-9 | Diversity metrics

In pursuit of the goals of equity and inclusion, Arriva Italia also monitors gender composition among its senior management. The 2024 data show the distribution of female and male employees in senior management, which is significant for assessing progress towards greater representation and equality in leadership positions.

### Number of employees at senior management level by gender

	uom	2024
Women	no.	1
Men	no.	4
Other	no.	0
Undisclosed	no.	0
<b>Total</b>	<b>no.</b>	<b>5</b>

For the purpose of reporting gender composition at senior levels, Arriva Italia considers "Senior Managers" to be Managers classified as Level 3 or Level 4 in the Arriva Group's organisational structure, which are the two highest levels in Italy.

For the other Managers (Levels 5 and 6), the gender distribution at 31 December 2025 was as follows:

- ▶ Women: 6
- ▶ Men: 11

**The total number of managers at 31 December 2024 was 22.** The total also includes 1 manager employed in Italy who works in the service of the Arriva Group. This figure provides a comprehensive and transparent overview of the composition of the company's management, highlighting the commitment to monitoring and promoting gender diversity in leadership positions.

### Number and % of employees by age group

	uom	2024	uom	2024
Under 30	no.	78	%	5
Between 30 and 50	no.	585	%	40
Over 50	no.	815	%	55
<b>Total</b>	<b>no.</b>	<b>1,478</b>	<b>%</b>	<b>100</b>

## S1-10 | Adequate wages

Confirming its commitment to **equity and the development of people**, Arriva Italia ensures that all employees receive **adequate remuneration**. Remuneration is established in line with applicable market benchmarks and is commensurate with the level of skill and responsibility required by the various corporate roles.

In accordance with **Directive (EU) 2022/2041** on adequate minimum wages in the European Union, all Arriva Italia employees receive at least the **minimum wage set out in the relevant CCNL national collective bargaining agreements**, depending on their job classification and the role they perform. In line with national regulations and agreements, employees also receive from **regular contractual promotions**. The economic thresholds and remuneration policies referred to apply exclusively to Italy, where the Group operates.

Although collaborators who are not employees are not covered by the CCNL agreements, Arriva Italia ensures that **no one earns less than the appropriate wage benchmark applicable** in Italy. This approach also extends the principles of fair remuneration to external collaborations, enhancing transparency and the organisation's social responsibility.

## S1-11 | Social protection

As part of the protections provided for its workforce, Arriva Italia guarantees full coverage for all employees through social protection systems. The systems are activated through public programmes or corporate benefits, and operate in full compliance with national regulations. These measures are essential to ensure **income continuity** in the event of complex life events, in line with **Directive (EU) 2022/2041** and the general principle of social protection, which is understood as access to healthcare and financial support in situations such as unemployment, illness, maternity, accident, disability, parental leave or retirement.

### Social Security Protection

As far as specific social security protections are concerned, Arriva Italia applies the provisions set out in the regulations of Italy's national health and occupational injury insurance bodies, INPS and INAIL, in accordance with national legislation and the relevant CCNL national collective bargaining agreements. Specifically:

- ▶ **Illness:** the management of absences is strictly in line with the contractual provisions governed by the sector CCNL.
- ▶ **Unemployment:** protection is given to workers from the beginning of their employment.
- ▶ **Occupational Injury or Acquired Disability:** forms of economic support and specific protection are provided, in full compliance with existing regulations.
- ▶ **Parental Leave:** in compliance with current regulations.
- ▶ **Retirement:** Social protection is provided in accordance with existing legislation.

Through the application of these tools, Arriva Italia guarantees **income continuity and social protection** for its people, promoting a fair and responsible working environment centred on well-being.

## S1-12 | Persons with disabilities

The Arriva Italia workforce includes people with disabilities, who are recognised as such in accordance with Law 68/99.

The table below shows the number of persons with disabilities in the workforce at 31 December 2024. The figure helps to provide an overview of the composition of the corporate workforce.

In the event that a driver is found to be unfit to drive for health reasons certified by an occupational physician, Arriva Italia gives priority to **retaining them on its staff**.

The main objective of the policy is **to reconcile the health needs** of the employee with the operational needs of the organisation. Consequently, Arriva Italia actively **searches for alternative roles** that are compatible with the employee's new state of health, so guaranteeing **maintenance of their financial stability**. This practice reflects Arriva Italia's approach to protecting its workforce and managing human resources responsibly.

### People with disabilities among employees

	uom	2024
Number of people with disabilities	n	9
Total number of employees	n	1,478
Percentage of people with disabilities.	%	0.6
Of which:		
Women	%	0.13
Men	%	0.47

## S1-13 | Training and skills development metrics

Arriva Italia constantly invests in **a broad and accessible training offer for the entire corporate population**. Training covers different areas, including safety, specific technical skills in the local public transport sector, soft skills, foreign languages.

The organisation uses **diversified teaching methods** for these training courses, in order to encourage active participation by personnel and guarantee continuous updating. This strategic approach enables it to improve individual and collective performance, and also to support the professional development of its employees and their adaptability to market and technology developments.

### Commitment to training

**Arriva Italia** recognises the strategic role of training in ensuring operational safety, service efficiency and the professional development of its personnel. Its approach to training covers two main areas: **Training in Health, Safety and Environment (HSE) and Training for Professional Skills Development (HR)**.

Arriva Italia complies scrupulously with all regulatory obligations regarding training, ensuring that staff are constantly updated on safety procedures and current regulations. In addition to these compulsory requirements, it actively invests in the development of the soft skills and specialised competences. Its supplementary training offer is broad, accessible and tailored to corporate needs and to

the needs expressed directly by employees through internal surveys. Training is organised through a variety of teaching methods, encouraging maximum participation and continuous updating.

### HSE training (Health, Safety and Environment)

HSE training at Arriva Italia is designed to ensure staff competence and awareness of occupational health and safety issues. In 2024, in addition to compulsory health and safety training, the company organised **specific training courses** to strengthen skills in the **management of complex situations** that directly impact passenger and driver/inspector safety on buses.

The most significant initiatives in 2024 included:

- ▶ **"Safety on Board" course** (Conflict Management): In the two-year period 2024-2025, Arriva Italia provided a specific course on conflict management for all travelling personnel (drivers and inspectors) and front-office personnel (ticket offices and customer care). The course was designed to equip staff with the essential skills to effectively deal with and defuse situations of verbal and/or physical aggression that develop with customers and passengers. Although this course had a direct impact on safety (HSE), it also had a strong soft skills development component, and was organised in cooperation with the HR function.
- ▶ **Disability course**: This course was specifically aimed at drivers in the Rome location, given that the service they provide brings them into daily contact with people with disabilities and their families. Organised in collaboration with the Health and Safety Team and the HR function, it was designed to provide participants with essential tools and skills to interact effectively with disabled passengers and their carers, so improving service quality and the user experience. The course started in December 2023 and ended in January 2024.

### HR training (Professional Skills Development)

HR training in Arriva Italia includes all training not strictly related to HSE topics or specific regulatory obligations. These courses are designed to enhance individual and team skills, and contribute to the professional growth and operational efficiency of the entire organisation.

In 2024, HR training covered the following main topics:

- ▶ **Cybersecurity**: during 2024, all Arriva Italia personnel using Office 365 were involved in cybersecurity training. The course, managed by the ICT team, aimed to raise employee awareness of cyber risks and provide them with the necessary skills to protect corporate and personal data, strengthening the overall security of digital operations.
- ▶ **Being Bosses - How To**: a course on leadership topics for middle managers designed to support team management skills.
- ▶ **Time Management and Effective Communication**: a course for middle managers and white-collar workers, designed to strengthen work organisation and relational skills.
- ▶ **Excel**: a course for middle managers and white-collar workers to strengthen their skills in using the spreadsheet tool. It began with an initial assessment of each participant's level of competence and then created homogeneous groups of learners.
- ▶ **English**: for senior managers, middle managers and white-collar workers, to strengthen relations and collaboration with colleagues of other nationalities in the Group.
- ▶ **Explorandum**: a growth path for the under 35s that included individual coaching, group coaching, an English course and ad hoc courses.

Arriva Italia also organises horizontal training projects for specific categories of employees, such as **senior and middle managers**, enrolled on the **Ambrosetti** training path. This training opportunity allows managers to take part in meetings on issues related to scenarios, innovation, leadership development, marketing and communication, further enriching their strategic skills.

The hours of training delivered under the **Driver Academy** programme – developed to enable men and women to **obtain their licence and CQC driver qualification card to become bus drivers** – have not been calculated for the Sustainability Report.



The programme was rolled out in the areas of **Aosta, Turin, Bergamo, Lecco, Cremona** and **Brescia**. Arriva Italia's goal is to train service-ready drivers who are familiar with the corporate values and standards.

The programme is organised as follows:

- ▶ candidate attraction and selection campaign
- ▶ customised training course
- ▶ part-time placement during the training period
- ▶ driving licence and CQC examination
- ▶ final evaluation and placement

**In 2024, all Arriva Italia employees took part in training activities.**

The table below sets out the average number of training hours provided in 2024 by employee and by gender.

Average number of training hours per employee						
	Total training hours men	Total training hours women	No. male employees	No. female employees	Training average men	Training average women
Safety training	10,200.5	1,041	1,538	198	6.6	5.3
HR training	2,651.5	1,857	1,538	198	1.7	9.4
<b>Total</b>	<b>12,852</b>	<b>2,898</b>	<b>1,538</b>	<b>198</b>	<b>8.4</b>	<b>14.6</b>

The **computation of average hours per participant** took account of **everyone who worked at Arriva Italia during 2024**, including people who left the organisation.

In addition to the average number of hours, Arriva Italia also deemed it useful to indicate hours of compulsory training on worker health and safety issues. In 2024, the organisation provided **6,850 hours of training (6,170 attended by male employees and 680 by female employees)**.

### Performance assessment

At Arriva Italia, the performance assessment system is a key tool for professional development and alignment with corporate objectives. Assessment is based on personal targets set annually in agreement with the employee's line manager. This structured process ensures that expectations are clear and that individual contributions are recognised and valued. The assessment system currently **applies to senior managers, the majority of middle managers and a selection of white-collar workers**.

Performance is also carefully evaluated at strategic points in the individual's career path. Specifically, an assessment is conducted for new hires to facilitate on-boarding and ensure rapid alignment with corporate dynamics. Similarly, in the event of a job change, performance assessment monitors the effectiveness of the employee's adaptation to their new roles and responsibilities, ensuring a smooth and efficient transition.

#### Percentage of employees who took part in regular performance and career development reviews<sup>8</sup>

uom	Women	Men	Other	Undisclosed
%	1.4	4.1	0	0

### S1-14 | Health and safety metrics

Arriva Italia adopts a third-party-verified occupational health and safety management system, which **fully covers 100% of employees and non-employees**, reflecting its ongoing commitment to ensuring safe and secure workplaces and processes.

In 2024 **no deaths caused by work-related injuries and illnesses** were reported in the Arriva Italia workforce. The table below sets out the number and rate of recordable work-related injuries in the Arriva Italia workforce in the reporting period, excluding commuting accidents.

#### Recordable work-related injuries in the workforce

	uom	Dipendenti	Non dipendenti
Number	n	37	0
Rate <sup>9</sup>	%	14.6	0
Number of recordable cases of work-related ill health in the workforce	no.	0	0
Number of days lost due to work-related injuries and deaths arising from work-related incidents, work-related ill health and deaths due to illness	no.	1,100	0

<sup>8</sup> The calculation took account of all employees subject to MBO-based performance reviews.

<sup>9</sup> Calculated by dividing the total number of accidents recorded in a year by the total number of hours worked in the same period, multiplied by 1 million.

Arriva Italia scrupulously monitors and records events related to work-related injuries and ill-health: analysis of the causes enables corrective action and improvements to be identified to ensure ever better performance over time.

With regard to non-employees, there were no recordable cases of work-related ill health or days lost due to work-related injuries, work-related ill health and deaths due to illness.

The Arriva Italia health and safety management system (including road safety) underwent **internal audits and external certification** (in accordance with the UNI EN ISO 45001 and UNI EN ISO 39001 standards), confirming the organisation's commitment to ensuring high standards of protection for its people.

### S1-15 | Work-life balance metrics

In compliance with current regulations and contractual provisions, Arriva Italia guarantees for all employees the right to **family-related leave**, in accordance with its social policies and the provisions of the national collective bargaining agreements.

The tables below set out the percentage of eligible employees who took family-related leave in 2024, by gender.

Family-related leave	uom	2024
Percentage of employees entitled to take family-related leave	%	100
Number of eligible employees who took family-related leave <sup>10</sup>	no.	106

Eligible employees who took family-related leave, by gender	uom	2024
Women	no.	7
Men	no.	99
Other genere	no.	0
Dati non disponibili	no.	0

All eligible employees have full access to family-related leave, in accordance with regulations. **No leave applications were rejected in 2024.**

In 2024, a total of **1,750 days of parental leave** were taken. The figure refers to the total number of employees (including employees who left during the year).

<sup>10</sup> Employees who took family-related leave are expressed in numbers and not as a percentage, as Arriva Italia does not know the total number of people actually eligible for family-related leave in 2024 out of the total number of eligible employees (all employees).

### S1-16 | Remuneration metrics

Arriva Italia monitors gender pay equity on a regular basis, to ensure equal opportunities and recognition of merit. The figures for 2024 show a slight shift in favour of women, confirming the effectiveness of the policies adopted to reduce the gender pay gap. Gross annual wages by gender and the corresponding gap indicator are shown below.

**Gender Pay Gap:  $(28,498.47 - 30,646) / 28,498.47 * 100 = 7.54\%$**

The pay difference between men and women is largely explained by the difference in gender distribution between staff roles (with higher salaries) and blue-collar workers (drivers).

Gender pay gap <sup>11</sup>	uom	2024
Average annual salary women	€	30,646.00
Average annual salary men	€	28,498.47

MANAGERS: remuneration by gender and category	uom	2024	N
Average annual salary women	€	46,890.89	17
Average annual salary men	€	48,351.35	49

SENIOR MANAGERS: remuneration by gender and category	uom	2024	N
Average annual salary women	€	106,000.01	7
Average annual salary men	€	127,627.40	15

EMPLOYEES: remuneration by gender and category	uom	2024	N
Average annual salary women	€	25,288.40	150
Average annual salary men	€	26,514.82	1,240

#### Annual remuneration ratio

The pay gap, expressed as the ratio of the maximum salary to the median total annual salary for all employees (excluding the highest paid) is 8.8.

### S1-17 | Incidents, complaints and severe human rights impacts

In accordance with the principles of transparency and accountability, Arriva Italia monitors and records all significant human rights incidents, including reports of discrimination and complaints presented through internal channels. **There were no incidents or reports in 2024.**

**No fines were recorded** in Arriva Italia in 2024 due to complaints to OECD National Contact Points for Multinational Enterprises.

<sup>11</sup> The gross annual remuneration of women is, on average, higher than that of men, as the number of men in the organisation is much higher than the number of women, and most of the men hold the position of driver, which is paid less than staff positions (which are mostly held by women).

## Workers in the value chain [ESRS S2]

Il presente capitolo tratta gli impatti, i rischi e le opportunità ritenuti rilevanti da Arriva Italia in relazione al tema dei lavoratori nella catena del valore, così come emersi dal processo di analisi di doppia materialità illustrato nel capitolo dedicato agli aspetti generali di sostenibilità (cfr. ESRS 2 –IRO-1).

### S2 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

In the context of the analysis that identified the IROs, Arriva Italia established the main categories of workers in the value chain who could be materially impacted by the organisation: those who **work for contracted and subcontracted companies**. Downstream of its value chain, Arriva Italia uses workers who are mainly employed in providing **passenger transport services**. Subcontractors manage their own workforces independently.

It also uses qualified subcontractors for certain service support activities such as **vehicle maintenance and repair**, vehicle and site cleaning, tyre maintenance, **canteen service**; these subcontractors operate continuously with their own personnel at some of the organisation's main sites.

**As of the date of this Sustainability Report, no geographical areas or service categories in Arriva Italia's value chain have been identified as presenting a material risk of child, forced or compulsory labour.**

Indeed, Arriva Italia operations are carried out in Italy and make use of qualified suppliers selected through procedures that comply with the Contracts Code, which lays down stringent requirements regarding legality, transparency and social responsibility, as well as compliance with the principles contained in SA8000, a certification shared with all the main contracted suppliers.

In any case, Arriva Italia keeps a close eye on these issues, constantly monitoring its procurement processes and relations with the supply chain, also in light of possible regulatory, operational or geopolitical changes that could cause new risks to emerge.

With specific reference to these workers in the value chain, the analysis identified the main **positive impacts**, resulting from the Group's strategy for collaboration with suppliers.

All subcontractors of transport services and support activities as well as major suppliers are required, on signing their contracts, to subscribe to Arriva Italia's ethical principles and rules of conduct.

The potential **negative impacts** include an increase in the number of occupational injuries to workers in the value chain in terms of both frequency and severity.

Arriva Italia considers the enhancement of the supply chain a strategic lever for sustainable development. The main opportunities include:

- ▶ requiring high, documented and verifiable ethical standards to foster a transparent and value-driven supply chain.
- ▶ supporting the adoption of inclusive policies and respect for human rights, to enhance reputation and consistency with corporate values.

In general, the resilience of Arriva Italia's business model is reflected in the ability to prevent, absorb and transform current and potential negative impacts into value through integrated governance of the entire value chain.

### S2-1 | Policies related to value chain workers

The Group has specific policies for the management of workers in the value chain. For more details, see the section "Policies adopted and related disclosure requirements".

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

Arriva Italia has policies in place to ensure that the rights of workers in the value chain are respected and safeguarded, requiring subcontractors of transport services and support activities as well as major suppliers to **comply with the Code of Ethics, the Code of Conduct for Business Partners and the principles of the SA8000 standard** (through the Social Responsibility Policy, discussed in the chapter on ESRS G1).

The SA8000 standard specifically concerns:

- ▶ Child labour: prohibition on the use and support of child labour.
- ▶ Forced or compulsory labour: prohibition on the use of forced or compulsory labour.
- ▶ Health and safety: guarantee of a safe and healthy working environment.
- ▶ Freedom of association and right to collective bargaining: recognition of workers' right of association and collective bargaining.
- ▶ Discrimination: prohibition on discrimination in recruitment, remuneration, access to training, promotion and termination of employment.
- ▶ Disciplinary procedures: prohibition on the use of abusive disciplinary practices.
- ▶ Working hours: compliance with laws and standards governing working hours.
- ▶ Remuneration: guarantee of decent wages that comply with current regulations.

In line with the Group's Procurement Policy, Arriva Italia also requires all business partners to comply with its Code of Conduct, which incorporates the **principles of the UN Global Compact and the ILO Core Conventions**, with a focus on the protection of human rights, freedom of association, elimination of forced and child labour, non-discrimination and safe working conditions.

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

In the agreements for the sub-contracting of the above-mentioned transport services and support activities, Arriva Italia lays down specific obligations for sub-contractors to ensure the regulatory compliance of the personnel they employ. This includes possession of the necessary **health requirements** (fitness for the job) and **professional requirements** (driving licence, compulsory OHS training), with regular transmission of the updated list of workers employed on the subcontracted services as well as timely communication of changes (hirings/terminations). These provisions aim to ensure service regularity and safety, as well as compliance with current labour and safety regulations.

Under its SA8000-certified management system, at local level Arriva Italia provides the possibility for its own employees and subcontractor workers operating at its sites to send in, through appropriate communication channels, **suggestions for the improvement of the Code of Ethics** or, anonymously if desired, **reports of possible breaches of the SA8000 standard**.

## 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 actions

As part of the supplier engagement activities envisaged by the SA8000 standard, Arriva Italia has launched a **specific programme for dialogue with subcontractors**; to date, it has contacted the suppliers of some service support activities performed on an on-going basis at some of its main sites (vehicle maintenance and repair, vehicle and site cleaning, tyre maintenance, canteen service).

In addition to formally stating their willingness and commitment to comply with the requirements of the SA8000 standard by signing a specific declaration, these companies have been asked to **distribute and illustrate to their employees/collaborators working at Arriva Italia sites, a special information brochure** on the contents and objectives of the standard, as well as on the above-mentioned reporting procedures, and to provide confirmation that has been done.

This will be gradually extended to other critical subcontractors.



## Affected communities [ESRS S3]

This chapter discusses the impacts, risks and opportunities Arriva Italia considers of material importance with regard to affected communities, in light of the double materiality analysis illustrated in the chapter on general sustainability issues (see ESRS 2 – IRO-1).

### S3 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

During identification of the material IROs, the application of the standards included all communities that may be significantly impacted by Arriva Italia, particularly communities living or working in the areas where it operates.

Through its activities, Arriva Italia generates material **positive impacts** on communities, supporting local development through initiatives of high social value, organising solidarity projects and contributing to socio-economic growth by generating economic value and creating jobs. Thanks to the service provided in Rome, it manages transport for students with disabilities using specially trained personnel; in this case, the positive impact is felt above all by the families of the children and the schools they attend.

During the analysis, a material **potential negative impact** that could affect local communities was identified. The impact can be traced back to the activities managed by the company and its subcontractors (who run local public transport services on behalf of Arriva Italia) and specifically concerns the risk of road accidents.

There is an important **opportunity** arising from appreciation of the service offered by Arriva Italia in the areas where it operates. A strong brand reputation, reinforced by the absence of accidents and positive feedback from service users (who are themselves part of the affected communities), ensures business continuity over the medium term and widens Arriva Italia's ability to procure other services.

The financial materiality assessment identified a material risk linked to affected communities, namely the risk of reputational damage and sanctions arising from possible accidents – on the road or involving company premises – that could jeopardise Arriva Italia's ability to win new tenders for the management of local public transport and cause an increase in legal costs or expenses for fines.

### S3-1 | Policies related to affected communities

To date, the Group has not felt the need to adopt specific policies related to affected communities, since these communities largely coincide with service users, who are addressed by specific policies, described in chapter ESRS S4.

### S3-2 | Processes for engaging with affected communities about impacts

For Arriva Italia, **institutional communication** is a fundamental pillar to express its commitment to transparency, social responsibility and sustainability. It implements a consistent integrated approach to build an ongoing dialogue with its stakeholders, communicating its environmental, social and governance (ESG) objectives and achievements in a clear and accessible manner.

To reach different target audiences, Arriva Italia uses a **variety of communication channels**. Its websites – both corporate and regional – provide an up-to-date showcase on operations, while institutional social channels, such as LinkedIn and Instagram, make a more dynamic, immediate relationship with users possible. Specifically, LinkedIn has proved to be a strategic tool for narrating events,

sustainability projects, collaboration with academia and employer branding initiatives. In 2024 alone, the profile recorded around 15,000 visitors, with an average of three new followers per day.

### Websites for individual areas

In addition to the main corporate website [arriva.it](http://arriva.it), Arriva Italia has created individual websites for the areas in which it operates (excluding Rome). The use of specific channels helps Arriva Italia ensure direct and accessible communication for each area.

The local websites offer a range of sections to meet the multiple needs of passengers: journey planners, information on local ticketing systems, details about corporate sustainability and service communications to provide users with prompt updates.

Each site has a **"Notices and News"** section specifically for dialogue with the local community. This section, which is updated daily, provides information about route diversions, the start-up of new routes and changes to the service, with the aim of ensuring clear and accurate information and minimising any inconvenience.

The websites also provide **mobility charters** for each territory. The mobility charter is an official document in which the transport company makes a public commitment to users, declaring the type and manner of services offered, the quality standards it intends to guarantee (frequency, punctuality, cleanliness, accessibility, safety, etc.), the rights and duties of users, how to present complaints or suggestions, and the tools for monitoring and improving service quality.

### Social networks: a direct channel with stakeholders

Social networks are a strategic dynamic tool for Arriva Italia to establish a continuous and transparent dialogue with its stakeholders, be they institutions, partners, employees or passengers. The organisation's social presence is developed through two main institutional profiles: LinkedIn and Instagram, each with a targeted and complementary communication function.

**LinkedIn** is the preferred channel for **corporate and institutional communication**. Here, Arriva Italia shares news about company initiatives, industry conferences and events it attends, highlighting its active role in the sustainable mobility landscape. Ample space is also given to the social and environmental initiatives it supports, as well as to collaborations with local bodies, public authorities and local organisations. LinkedIn is also a hub for posting professional opportunities, highlighting team successes and promoting a corporate culture of inclusion, innovation and responsibility.

**Instagram**, on the other hand, is designed for **a more immediate and engaging form of interaction with the people and communities the organisation serves every day**. Communication is mainly passenger-oriented, with content actively promoting local public transport services and commercial lines through graphics and real-time updates. The channel also hosts awareness-raising campaigns and useful information on mobility and sustainability.

This coordinated social media presence allows Arriva Italia to disseminate information clearly and promptly. It also fosters a transparent corporate image that is open to discussion and constantly focused on innovation and service improvement.

### Media relations and media presence

Despite the evolution of digital media, the **traditional press** continues to play a central role in Arriva Italia's communication strategy. In 2024, the organisation issued around 30 press releases, giving priority to news of relevance to the local press in order to maintain a direct constructive link with the communities it serves. At national level, its presence takes the form of interviews and signed articles contributing to the public debate on key mobility and sustainability issues.

Media relations are managed by an external press office, which ensures constant monitoring and a prompt response to media requests.

In 2024, local press attention focused on a number of important topics in the public transport sector, including questions involving Arriva Italia. A number of critical operational issues such as service delays or irregularities, and situations related to workplace safety and the conditions of drivers, were among the main topics discussed. Specific attention was drawn to a phenomenon affecting the entire European local public transport sector: the **increasing difficulty in finding qualified personnel**, particularly drivers, which has also had repercussions at local level.

Another topic was the **protection of workers against hostile behaviour by users**. Arriva Italia continues to pay close attention to this question, with initiatives aimed at prevention, employee support and dialogue with institutions, in order to ensure a safer working environment and a reliable service for citizens.

Arriva Italia treats each report as an opportunity to listen and improve, confirming its commitment to responsible, transparent and quality-oriented management of services.

### Participation in events and public positioning

Arriva Italia's **active presence at major public events** reflects its desire to play a leading role in influential scenarios. CEO Angelo Costa represented the organisation at events such as the Cernobbio Forum, Futuro Direzione Nord, Repubblica delle Idee and the Climathon in Courmayeur, which provided important opportunities to strengthen Arriva Italia's position on the national scene as an authoritative interlocutor on innovation, sustainable mobility and the ecological transition.

### Collaboration with the academic world

With regard to the growth and training of future professionals, Arriva Italia has cultivated a **constructive relationship with universities** for many years. By participating in career days, seminars and training programmes, it commits to sharing skills and vision. Key collaborations include the MEMIT master's degree course at the Bocconi University, the Mobility Engineering degree course at the Milan Polytechnic, and the ELIS Digital Engineering programme, on which Arriva Italia has been a partner for several years. Under the ELIS programme, every year it offers an undergraduate studying for their bachelor's degree a period of project work in the organisation, a concrete contribution to the development of technical and soft skills in a professional environment.

### Internal corporate events: cohesion and strategy

Communication also plays a vital role inside the organisation. Events such as the **Management Conference** bring together managers from the various locations to discuss achievements and future prospects. These initiatives help to strengthen identity and internal cohesion, and also represent an opportunity to share strategic visions and promote an innovation-oriented corporate culture.

In 2024, a key event was the signing of the **Non-Hostile Communication Manifesto** promoted by the Parole O\_Stili Association. It was a symbolic and concrete gesture through which Arriva chose to embrace a more ethical and responsible communication model. The signing ceremony took place at the Brescia headquarters, in the presence of the CEO, Angelo Costa, and the association founder, Rosy Russo.



### Roots in the local community and corporate social responsibility

Arriva Italia's commitment is also reflected on a daily basis in the communities in which it operates. Every **new-vehicle presentation**, every initiative to encourage the use of public transport becomes an opportunity to emphasise the central importance of sustainability. An emblematic event was held in July 2024 on Lake Garda, in cooperation with the Brescia LPT Agency to promote the integration of different forms of transport, including the experimental "Chiama Bus" dial-a-ride service.



2024 was a year packed with **social and cultural initiatives**. Arriva Italia took part in FIABADAY, an event dedicated to inclusiveness and the removal of architectural barriers, and launched its own Corporate Forest in collaboration with Treedom, planting 1,065 trees in Colombia, Tanzania, Ghana and Madagascar.

### Diversity & Inclusion

As part of its Diversity & Inclusion activities, Arriva Italia promoted numerous local awareness-raising initiatives, notably the 1522 anti-violence hotline number, using totems, monitors in bus stations, posters and billboards, with an ad hoc communication campaign targeting all passengers.



It also joined the "Marta" campaign promoted by the Bergamo Public Transport Agency, to prevent harassment and violence on public transport, demonstrating a concrete commitment to safety and respect in shared spaces.

Arriva Italia obtained **UNI/PdR 125:2022 Certification for Gender Equality in December 2024**, an acknowledgement of its active policies on equal pay, maternity and female workers, including recruitment of a growing number of female drivers: 89 nationwide (8% of the total) with a pay gap of less than 1%.

Arriva Udine, an Arriva Italia subsidiary, was one of the first companies in the sector to achieve this certification, back in April 2024, with inclusive recruitment programmes, anti-stereotype training and local campaigns supporting women.

### Sponsorships and commitment to the local community

With a view to generating value in the territorial areas in which it operates, in 2024 Arriva Italia **supported initiatives on a number of fronts promoted by associations or other significant realities** active in local communities. The support it offers depends on specific needs and covers different areas, from culture to sport and social initiatives.

### Culture, sport and solidarity

In culture, Arriva Italia reconfirmed its support as Corporate Golden Donor of the Italian Environment Fund, FAI, and set up conventions with Fondazione Brescia Musei and the Museo delle Storie di Bergamo, offering privileged access to employees and subscribers.

Sport is also an important investment area: Arriva Italia supported the Aosta Valley section of the Italian winter sports federation, FISI, and sponsored athlete Etienne Giacuzzo in the regional moto-cross championships.

On the occasion of the 2024 Race for the Cure in Brescia, it actively supported the breast-cancer awareness event by allowing participants to travel free of charge on its vehicles and taking part with its own corporate team.

Crowning a year packed with initiatives, over the Christmas period Arriva Italia made contributions to eight local associations, reaffirming its commitment to the communities in the areas where it operates.

### S3-3 | Processes to remediate negative impacts and channels for affected communities to raise concerns

Arriva Italia provides a variety of channels through which all stakeholders can report non-compliant or potentially impactful behaviour. These channels are clearly indicated on the corporate web portal, social channels and in direct communication with users, including corporate information desks and information monitors.

In addition to the IT platform, Arriva Italia provides tools for the **collection of reports and complaints**. These include the Single Contact Centre open from Monday to Friday from 8 a.m. to 8 p.m. and on Saturdays from 8 a.m. to 1 p.m. in the Turin area, and from Monday to Saturday from 8 a.m. to 6 p.m. in all the other areas, and a special e-mail address. Arriva Italia also operates physical contact points, at which qualified personnel are available to provide information and collect reports, using special forms, from users and citizens.

Through the channels provided, Arriva Italia handles all types of complaints, including complaints from road users or other third parties. Special attention is paid to so-called "weak" road users, such as cyclists, who may report instances of non-compliance with safety regulations or potentially dangerous situations, such as near misses due to careless driving.

With regard to safety-related impacts, Arriva Italia receives **inspector reports, accident reports and, thanks to customer care, also all episodes of environmental and acoustic non-conformity**, which could jeopardise the safety of vehicles on the road. In 2024, there were only a very small number of reports of this type, all in the first months of the year.

Constant dialogue with all stakeholders enables a regular periodic review on the fitness for purpose of the channels made available.

### S3-4 | Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

#### Action for the reduction of negative impacts and risk prevention

##### Innovation and training to ensure the safety of communities

To prevent potential negative impacts on the safety of the communities it serves, Arriva Italia implements a variety of prevention and continuous improvement initiatives. A key lever is on-going training for travelling personnel, who regularly participate in refresher courses to hone their skills in the use of the **new on-board technologies** and improve their driving style.

In recent years, Arriva Italia has invested increasingly in technological tools to make its services safer and more efficient. Today, state-of-the-art on-board technologies turn its buses into true mobile data centres, requiring robust IT security and constant monitoring systems.

##### Continuous maintenance and testing for risk prevention

To prevent emergency situations that could generate negative impacts on local communities and the environment, Arriva Italia has developed a structured plan that includes **monitoring activities, vehicle maintenance and periodic testing**, so ensuring its responsiveness in the event of critical events, such as accidents or fires at its operating sites. By way of example, a Business Continuity exercise simulating the disabling of the workshop following a fire during working hours was conducted at the Bergamo depot, to check the readiness of evacuation procedures, the timeliness of the alert to the authorities and the activation of an internal task force to ensure the continuity of the local public transport service. The exercise involved the heads of operations, maintenance, ICT, buildings and HSE, as well as coordination with external workshops to assess operational support capacity and the speed of supply of replacement vehicles.

Every Arriva vehicle is subject to regular and specific maintenance checks, and internal and external inspections. Annually, a team from the parent company in the UK carries out random internal audits, inspecting about 5% of the Italian fleet. This helps to maintain high standards of efficiency and safety throughout the areas served.

**These activities reflect Arriva Italia's commitment to monitoring operational risks and having procedures in place to minimise any impact on the communities served, ensuring a prompt and effective response in the event of emergencies.**

### Consumers and end-users [ESRS S4]

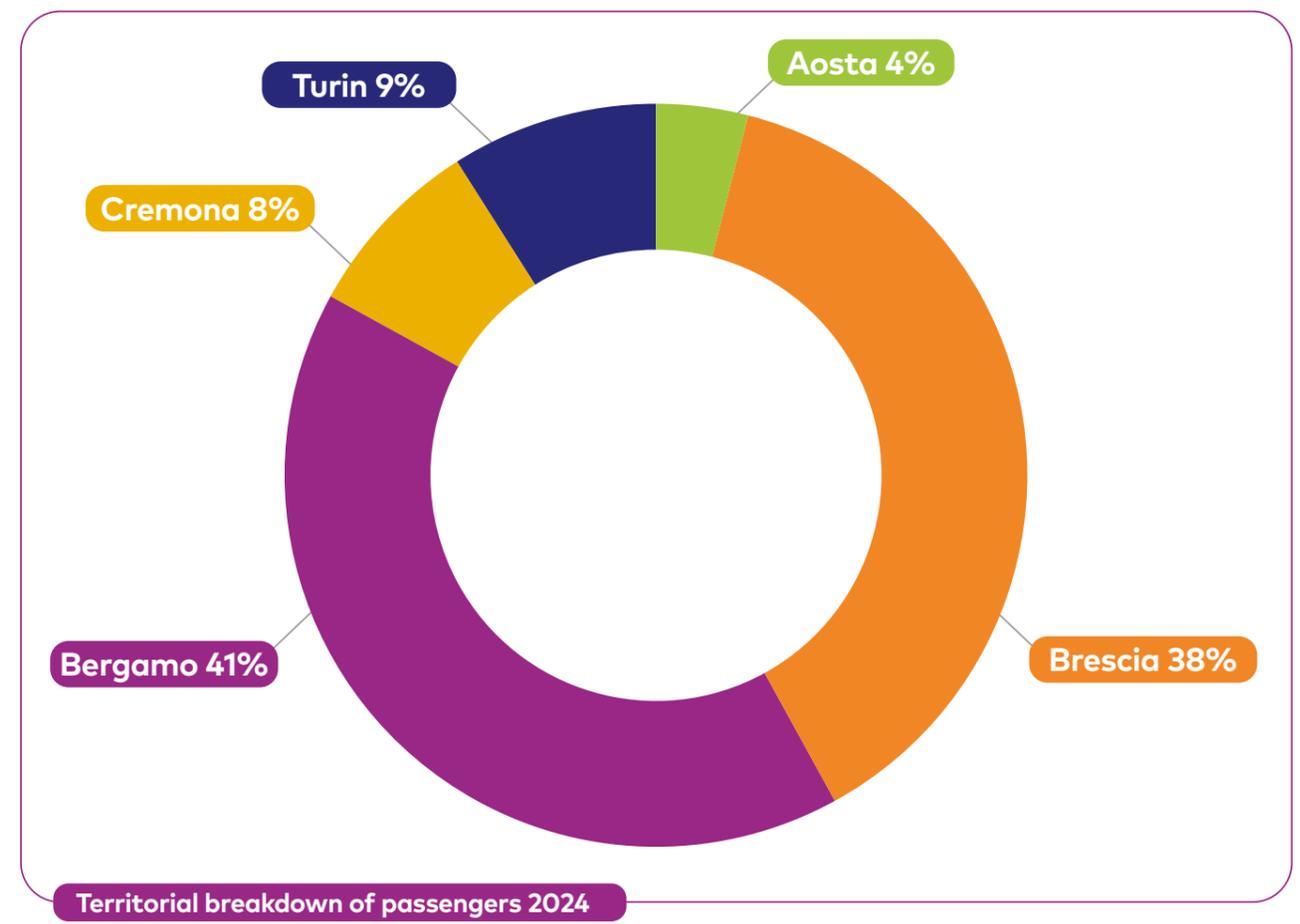
This chapter discusses the impacts, risks and opportunities Arriva Italia considers of material importance with regard to consumers and end-users, in light of the double materiality analysis illustrated in the chapter on general sustainability issues (see ESRS 2 – Double materiality disclosure).

#### Service users [Entity-Specific metrics]

Arriva Italia's users are mainly **citizens, students and workers** who use local public transport services for daily travel, in both the urban and suburban areas served by the organisation. Users also include **tourists and occasional travellers** who choose the services to reach tourist destinations or airports.

In other words, Arriva Italia has a diverse user base, with varied needs in terms of timetables, service frequency and accessibility. Particular attention is paid to **people with disabilities or reduced mobility**, for whom Arriva Italia ensures a safe, punctual and comfortable travel experience. The figures for 2024 users are provided below, divided by territory.

In 2024, Arriva Italia vehicles were used by 49.7 million paying passengers (calculated on the basis of tickets sold).



## S4 SBM-3 | Material impacts, risks and opportunities and their interaction with strategy and business model

Arriva Italia generates many **positive material impacts** for consumers and end-users. Constant commitment to the clarity of the information offered to customers, as well as the use of widespread tools throughout the areas served reinforce trust and help users make informed choices. Attention to the social dimension of public transport is expressed through measures that ensure the inclusiveness of the service and attention to all types of users.

Along with the positive impacts, Arriva Italia also considers the **potential negative impacts** to which the passengers of local public transport services are exposed. These impacts are mainly related to on-board safety and protection of personal data. Violations of the GDPR or IT incidents can compromise the confidentiality of personal information, and have far-reaching consequences. At the same time, accidents can have a direct impact on passenger safety and compromise positive perception of the journey. Another element that can negatively impact the travel experience is discriminatory behaviour of drivers or other users towards vulnerable users.

The IRO analysis on consumers also highlighted **risks and opportunities** of commercial significance. The opportunities are mostly commercial and reputational: an efficient and secure service makes a positive contribution to brand reputation and business continuity. There is a more specific opportunity concerning the drive towards digital innovation in response to the need to counter potential negative impacts related to user privacy and the desire to improve vehicle efficiency and safety.

Risks include non-compliant processing of personal data, which could generate economic, reputational or social damage, and the possibility of cyber attacks, which could generate the loss or dissemination of sensitive data. These are joined by reputational risk and the risk of sanctions as a result of accidents that could compromise user on-board safety.

### S4-1 | Policies related to consumers and end-users

Arriva Italia has integrated specific consumer and end-user management policies into its fare policies and mobility charters. For more details, see the section "Policies adopted and related disclosure requirements".

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

Arriva Italia considers **direct engagement of users and the communities served** a priority in order to survey needs, expectations and perceptions of service quality. This approach allows for prompt identification and management of material impacts related to its activities.

During 2024, Arriva Italia organised **Customer Satisfaction surveys** conducted by an independent third party in all its catchment areas. The surveys used a well-established methodology combining computer-assisted personal interviews at bus stops and on board vehicles and, in some cases, computer-assisted telephone interviews on samples selected according to catchment area, time slot and type of service used.

The campaigns were conducted in:

- ▶ May/June 2024 for Bergamo, Brescia and Lecco;
- ▶ April 2024 for Cremona;
- ▶ August 2024 for Aosta;
- ▶ November/December 2024 for Aosta, Bergamo, Brescia, Lecco and Turin.

#### Interview summary year 2024

	Planned campaigns	Period of implementation	Planned numbers	Number of interviews	Total interviews
<b>Bergamo</b>	2	May and November	1,231	1,243	2,474
<b>Lecco</b>	2	May and November	635	632	1,267
<b>Brescia</b>	2	May and November	1,270	1,220	2,490
<b>Cremona</b>	1	April	644	-	644
<b>Turin</b>	1	November	-	623	623
<b>Aosta</b>	2	July/August and November/December	458	490	948
					<b>Total: 8,446</b>

As the table shows, more than **8,400 useful interviews** were carried out in 2024, ensuring a 95% confidence level and a margin of error of less than 5% on the first-level indicators.

Users were invited to express their assessment on a 1-10 scale in a questionnaire covering issues such as:

- ▶ safety on board;
- ▶ service punctuality and regularity;
- ▶ frequency of journeys;
- ▶ vehicle cleanliness and hygienic conditions;
- ▶ comfort and crowding;
- ▶ courtesy and professionalism of personnel;
- ▶ ease of obtaining tickets;
- ▶ completeness and clarity of information.

The questionnaire also included sections for free-response qualitative observations, to collect useful indications for further investigation of issues perceived as priorities by customers.

The results of the surveys were analysed in aggregate form for each area and compared with historical data in order to monitor trends and identify areas for improvement. The data were fed back internally to the operational functions and top management, and shared with territorial contacts to guide improvement actions and operational action plans.

In parallel with the surveys, in 2024 Arriva Italia continued its **Mystery Customer surveys** in all catchment areas, with one thousand observations structured in accordance with the UNI EN 13816 standard, to verify service quality and reduce the gap between quality expected, provided and perceived by users.

### Summary of observations for the year 2024

	On board	Stops	Resales	Call center	web/app	Total
<b>Bergamo</b>	105	78	29	20	4	<b>236</b>
<b>Lecco</b>	84	28	15	12	4	<b>141</b>
<b>Brescia</b>	105	56	21	20	4	<b>206</b>
<b>Cremona</b>	53	23	10	10	4	<b>100</b>
<b>Turin</b>	100	43	20	20	4	<b>187</b>
<b>Aosta</b>	76	35	8	10	4	<b>133</b>
<b>Total: 1,003</b>						

The customer engagement system is supplemented with the **standard customer care channels (toll-free number, e-mail, app), as well as with complaints and reports**, which are systematically monitored and assessed as an integral part of the listening and continuous service improvement process.

Finally, Arriva Italia guarantees transparency and protection of users' rights with regard to personal data protection, by making all privacy information available in a clear and accessible manner in a special section of its website. In this section, users can find information on the purposes and methods of data processing, their rights and useful references for any requests or reports, in accordance with EU Regulation 2016/679 (GDPR).

Read the Privacy Policy :



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

Arriva Italia runs a structured customer care system that guarantees accessible and uniform channels for users to file complaints, reports and suggestions. The aim is to address any negative impacts related to the service provided quickly and promote an ongoing dialogue with customers.

The customer service is organised at central level with coordinated nationwide management and special local offices, to ensure procedural consistency and response uniformity across all operational areas. The **contact centre**, which can be reached on 035 289 000, provides information and assistance in handling reports. The service is provided by an in-house team and external suppliers for first-level assistance; requests requiring further investigation are handled directly by Arriva Italia's in-house staff for second-level assistance and operational checks.

In addition to the hotline number, users can contact the customer service via a web portal and, as from 2024, **a chatbot**, which has proved particularly effective in handling enquiry peaks during the subscription renewal period.

Under the complaints management process, reports are received through a digital system and promptly checked by the customer service; if necessary, the relevant operational functions are involved for further investigation. Each complaint is tracked and concluded with a reply to the user. In the event of situations indicating critical operational issues, specific corrective actions are activated, which may include training or reprimands for the personnel involved.

When making a complaint, the customer is required to give his or her personal details and contact information, and provide a clear description of the incident or violation, possibly accompanied by documents or information to help the office reconstruct the case.

The customer care system is also a vital tool for monitoring potentially negative impacts through periodic analysis of reports received and comparison with the results of the Customer Satisfaction and Mystery Customer surveys. The feedback collected is used to guide operational decisions and plan corrective actions, integrating user needs and expectations into service improvement processes.

In this context, the regional **Mobility Charters** adopted by Arriva Italia constitute an essential reference. The charters clearly set out the rights and obligations of passengers, the quality standards of the service provided and the procedures for lodging complaints and reports. Reviewed periodically and available online, they ensure transparent and consistent processing of reports and complaints by the organisation.

The complaints received in 2024, all of which were treated confidentially and in compliance with data protection requirements, are indicated below.

Number of complaints	uom	2024
Received from customers <sup>12</sup>	n	0
Received from end-users	n	9,846
<b>Total (consumers and end-users)</b>		<b>9,846</b>

The Arriva Group also requires another type of monitoring activity be conducted at national level, to measure the satisfaction of the entities engaged to operate the services. The corporate Operations Department conducts anonymous annual surveys to measure entity satisfaction (Net Promoter Score - NPS) relating to service issues such as reliability, quality, safety and professionalism, based on

<sup>12</sup> In the specific case of Arriva Italia, customers are the entities engaged to operate the service. At the moment, Arriva Italia does not have a specific channel for reports from these entities, although it is in regular contact with them.

a scale of 1 to 5. The entity may also make suggestions, indicate its priorities and suggest strategies for the ecological transition. The results are then analysed for the preparation of a customised strategic plan (Key Account Management Plan).

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

With a view to preventing and mitigating potential negative impacts on service end-users, Arriva Italia has put in place a wide-ranging set of actions for the continuous improvement of customer relations, protection of their rights and enhancement of service quality.

To ensure the protection of users' personal data and prevent any risks related to the loss or publication of sensitive information, Arriva Italia has implemented a **privacy procedure fully compliant with the GDPR**. This is part of a broader protection system that includes advanced security protocols, regular updates of IT infrastructures and strict access controls. The objective is to mitigate the effects of possible cyber incidents and ensure a high level of protection with respect to the European standards.

Arriva Italia has also introduced a virtual assistant to support customer care activities, in order to improve service efficiency and cut waiting times for users. In 2024, the introduction of the chatbot enabled an increasing number of requests to be handled on an automated basis, with a 20% increase in usage and a consequent reduction in the load on the traditional channels. This innovation has made it possible to guarantee faster responses and improved request traceability, ensuring constant monitoring.

At the same time, in 2024 Arriva Italia implemented activities to improve the user experience, including the development of **real-time alerts on the app** and the website, improved legibility of timetables in tourist locations, and optimisation of lost property management. These actions are a response to the suggestions from the Customer Satisfaction surveys and help strengthen user confidence in the service provided.

Arriva Italia also continued to guarantee the **reach of its network of sales outlets** to facilitate the purchase of tickets by all types of users, even in outlying or less digitised areas; it is present across the regions it serves and many of the affiliated businesses operate during holiday periods. Ticket offices are located in Bergamo, Brescia, Cremona, Aosta, Courmayeur, Susa, Turin, Pinerolo. Tickets may be purchased physically at more than 700 outlets, including ticket offices, tobacconists and authorised bars.

As part of its efforts to prevent negative impacts and promote a safe and inclusive travel environment, in 2024 Arriva Italia continued to provide **personnel training courses** for management of episodes of aggression on board and prevention of discriminatory behaviour towards passengers. These courses, intended specifically for travelling personnel and front-office staff, help reduce the risk of conflict and ensure that people's rights are respected during their journey.

With regard to risk monitoring, customer care activities are supervised continually to promptly identify any critical issues and take corrective measures. The reports received are periodically analysed to identify any recurring trend and enable Arriva Italia to intervene proactively to reduce negative impacts and enhance opportunities for service improvement.

In 2024, there were no violations of human rights to the detriment of users and end consumers.

#### S4-5 | Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Arriva Italia sets specific targets to manage negative impacts and enhance positive impacts related to end-users, with an approach focused on continuous improvement of service quality, risk management and optimisation of opportunities generated by innovations.

Its priorities include maintaining high standards of service safety, regularity and punctuality, reducing inefficiencies and increasing user satisfaction, which it monitors through regular customer satisfaction and mystery customer surveys. **The aim is to ensure satisfaction levels of over 85% in the main operational areas**, while encouraging greater use of public transport to help reduce environmental impact and improve the quality of urban life.

Arriva Italia is also committed to strengthening **service digitalisation**, developing real-time information systems and implementing artificial intelligence solutions in customer care, in order to raise the efficiency of responses to users, reduce waiting times and improve the accessibility of information. The chatbot has already enabled a 20% increase in automated interaction and prompt monitoring of requests, facilitating complaint/report tracking and handling. In terms of future developments, Arriva Italia aims to extend digitalisation for users, ensuring, for example, that rechargeable tickets can be purchased and that tickets can be purchased directly with cards or cash cards, even on board vehicles.

To support management of safety risks and protection of users' rights, Arriva Italia has set **specific training targets for personnel**, for example, through the aforementioned courses for management of on-board aggression and prevention of discriminatory behaviour organised to make travel safe and respectful for all passengers. Ongoing training is planned on the basis of the needs that emerge from communication with customers; in 2025, for example, a course dedicated to Italian Sign Language (LIS) is planned for Customer Care operators, to foster increasingly inclusive and accessible communication.

With regard to **personal data protection**, Arriva Italia's goal is to maintain full compliance with the GDPR and European standards, minimising the risks of breaches or loss of sensitive user data. To this end, advanced IT security protocols, constant infrastructure upgrades and strict access controls have been implemented to mitigate possible incidents and ensure a high level of protection for users' personal data.

These targets are monitored constantly through internal control systems, analysis of complaints and suggestions received, and comparison with the standards set out in the Mobility Charters, in order to ensure gradual improvement in performance and transparency towards users and the communities served.

04.



# Information on Governance

sustainability report.24

## Information on Governance

### Governance based on ethics and transparency

For Arriva Italia, governance is the foundation on which to build a solid, responsible and long-term business enterprise. Being part of the Arriva Group means sharing a corporate culture based on legality, transparency and respect for rules, which guides every decision and relations with stakeholders, institutions and communities.

The Group policies – from contract management to ethical conduct, from human resources to communication – ensure consistency, control and fairness in all operational areas. Ethical conduct is not just an obligation, but a deliberate choice that protects reputation, strengthens trust and contributes to the creation of sustainable value for people, communities and the economic system in which the organisation operates.

### Business Conduct [ESRS G1]

For Arriva Italia, the governance pillar is a strategic area to ensure integrity, transparency and fairness in relations with all stakeholders. The materiality analysis identified **two priority topics: protection of whistleblowers and management of relations with suppliers, including payment practices** (see Disclosure on impacts, risks and opportunities in chapter ESRS 2).

The presence of a structured **anonymous reporting system** facilitates the emergence of non-compliant situations, reduces reputational risks and promotes a widespread culture of responsibility.

On the **supply chain** front, collaboration with reliable and virtuous suppliers helps improve operational efficiency and service quality, while payment delays may generate negative effects on the local economic ecosystem, affecting the continuity of relations.

In this connection, the opportunities for Arriva Italia lie in its ability to strengthen **internal protection and listening mechanisms, consolidate responsible partnerships along the supply chain and ensure fair contractual practices**, in line with its standards of ethics and integrity.

#### G1-1 | Business conduct policies and corporate culture

Arriva Italia's corporate culture and business conduct policies establish the values and regulatory framework through which it promotes a model of governance that is ethical, transparent and accountable to all stakeholders.

In this context, the Chief Executive Officer and, in cases relating to the 231 Model and the Code of Ethics, the Supervisory Board are the administrative and control bodies responsible for corporate conduct.

The officers concerned have skills and experience in the transport sector, ensuring appropriate professionalism and continuity in policy implementation.

#### How the organisation establishes, develops, promotes and evaluates its corporate culture

The main documents that lay down Arriva Italia's values and corporate culture are the Code of Ethics and the Standard of Business Conduct, as well as the Code of Conduct for Business Partners, which was approved by the Board of Directors in 2024 and is included in supply contracts.

All of these documents are inspired by the organisation's corporate values (**We do the right thing We make the difference We care passionately**) and describe expected behaviour in relation to internal and external stakeholders.

The persons responsible for the implementation of these policies are the CEO (in the case of the Code of Conduct as Compliance Officer) and the Supervisory Board.

### The Code of Ethics

The Code of Ethics incorporates the values adopted by Arriva Italia in the conduct of its business and its relations with stakeholders. It constitutes an integral part of the corporate governance structure and system adopted by Arriva to mitigate the business risk associated, in general, with the occurrence of any wrongdoing or irregularity in the conduct of its business activities, as well as commission of the offences envisaged by Legislative Decree no. 231/2001. It is binding on directors, statutory auditors, senior managers, employees and everyone acting in the name or on behalf of Arriva Italia, and this is stated in the Code and also in specific contractual clauses.

Attention is paid to key stakeholders in the definition of this policy:

Towards CUSTOMERS	Towards representatives of the PUBLIC ADMINISTRATION	Towards SUPPLIERS
<p>Customer relations must be conducted by personnel in a fair and transparent manner.</p> <p>Each employee's primary goal is to achieve full customer satisfaction.</p>	<p>In all interactions with public officials or persons in charge of a public service, personnel must:</p> <ul style="list-style-type: none"> <li>▶ Comply with current laws.</li> <li>▶ Respect the rules and principles of the corporate Code of Ethics.</li> <li>▶ Preserve the legitimacy of Arriva Italia's operations and protect its image.</li> </ul> <p>All employees are expressly forbidden from improperly influencing the decisions of the Public Administration.</p>	<p>All employees are expressly forbidden from improperly influencing the decisions of the Public Administration.</p> <p>Under no circumstances is favourable treatment to or discrimination among suppliers acceptable.</p> <p>All choices and purchasing decisions must be based on objective quality, cost and compliance criteria.</p>

The Code of Ethics is published on the corporate website in the section **Etica, Compliance, Integrità** and the compliance obligation (also with regard to the 231 Model and the Standard of Business Conduct) is expressly stated in specific contractual clauses included in all contracts governing business relations between Arriva Italia and third parties.

### The Standard of Business Conduct

The Standard of Business Conduct addresses employees and translates the principles of the Code into operational behaviour in areas such as anti-corruption, competition law, relations with public officials, conflicts of interest, anti-fraud, anti-money laundering and procurement.

Published on the intranet and the corporate website and posted on company notice boards, it concludes with a set of sample questions to help employees check that they are "doing the right thing".

The intention is to ensure that stakeholders always interface with an organisation that complies with all applicable laws, regulations and standards, puts health and safety first, avoids conflicts of interest, respects the different cultures in the countries where it operates, promotes human rights, makes environmentally sustainable decisions, protects personal data, takes a zero-tolerance approach to corruption and believes in fair and healthy competition.

### The Code of Conduct for Business Partners

This document – approved by the Board of Directors in May 2024 – extends the principles of social responsibility, integrity, environmental protection and occupational safety “externally”, requiring that they be integrated into supply contracts and formally signed.

The documents listed above refer to issues and principles underlying Arriva Italia's commitment to:

- ▶ keep everyone safe and healthy
- ▶ guarantee an inclusive workplace
- ▶ protect human rights
- ▶ protect personal data
- ▶ avoid conflicts of interest

These values are set out in further detail in other policies, such as:

- ▶ the **Policy on Conflicts of Interest** (promotes integrity and independence at all times, in the sole interest of Arriva Italia; it is supported by a standardised reporting template available on OneArrivaNet, which enables employees and directors to declare potential conflicts and trigger a formal verification and approval process);
- ▶ the **Policy on Competition Law** (promotes the values of healthy and fair competition, safeguarding users);
- ▶ the **Policy on Procurement** (sets minimum standards for the selection of suppliers and imposes fair behaviour towards them, in order to avoid unjustified favouritism);
- ▶ the **Policy on Respect for Human Rights** (Arriva Italia aims to be an inclusive workplace and an organisation where everyone has the same work, promotion and career opportunities);
- ▶ the **Policy on Diversity and Inclusion** (respect for the values of diversity, inclusion and equality and elimination of all forms of discrimination);
- ▶ the **Policy on External Engagements with Public Officials** (integrity and neutrality in relations with Public Authorities);
- ▶ the **Social Media Policy** (indications on the use of IT tools, while respecting the corporate image);
- ▶ the **Environmental and Safety Policy** (sets the minimum standards for worker health and safety as values that are always a priority for Arriva);
- ▶ the **Personal Data Protection Policy** (through which Arriva Italia promotes the fair and lawful processing and storage of personal data).

The above policies are flanked by the **Social Responsibility Policy** associated with certification for compliance with the SA8000:2014 international social responsibility (SR) standard, one of the main tools used to assess and certify organisations' compliance with socially responsible practices in the workplace. Specifically, SA8000 certification ensures that services are produced in compliance with the following basic requirements:

- ▶ respect for human rights
- ▶ respect for workers' rights
- ▶ protection against child exploitation
- ▶ health and safety guarantees in the workplace
- ▶ the absence of discrimination

Arriva Italia also has an Anti-Corruption Policy, discussed in section G1-3 Prevention and detection of corruption and bribery, in line with the United Nations Convention against Corruption.

### Detection, reporting and investigation mechanisms

The Standard of Business Conduct provides for instances of non-compliance and/or wrongdoing to be reported to the line manager, the local compliance officer, the head of the local legal office or a member of the compliance team.

Reports of violations of the Code of Ethics and the 231 Model are handled by the Supervisory Board, respecting confidentiality and without revealing the identity of the reporter without consent.

Incidents of conduct including bribery and corruption are investigated promptly, independently and objectively.

### Protection of whistleblowers

The internal “Speaking Up at Arriva” procedure sets out the process and protections for whistleblowing, ensuring the prohibition of retaliation, sanctions or discrimination against the whistleblower and any related parties. The policy applies to all employees and complies with Legislative Decree 24/2023 and Directive (EU) 2019/1937; the documentation and reporting form are available on the corporate website in the section “Etica, Compliance, Integrità”. Also available on the same page is the QR Code for access to the “Integrity Line”, the reporting tool made available by the Group, which complements the tools adopted locally.

## G1-2 | Management of relationships with suppliers

### Policy to prevent late payment, with special focus on SMEs.

To ensure financial solidity and, in particular, protect small and medium-sized enterprises in its supply chain, Arriva Italia implements a strict control system that ensures prompt issuance of purchase orders and compliance with contractual terms of payment. It adopts the so-called “No PO, no Pay” policy: all purchases are preceded by the issuance of a purchase order, which must be validated before any cash disbursement.

Terms of payment are established contractually at Group and business unit level, and monitored on a monthly basis through “Days Payable Outstanding” (DPO) reports, to ensure that the agreed terms are always met, especially for SMEs.

Any systematic exceptions to the 'No PO, no Pay' policy must be documented and approved by the local Finance Director, ensuring that no delay becomes established practice.

### Approach to relationships with suppliers: supply chain risk management and impacts on sustainability

Procurement in Arriva Italia is based on the principles of the Group's Procurement Policy:

- ▶ **Competitive tendering**, with transparent procedures and objective evaluation criteria, even for high value expenditure.
- ▶ **Assessment and qualification of suppliers**, in accordance with minimum standards (financial stability, absence of sanctions, compliance with local laws, acceptance of the Code of Conduct for Business Partners) accompanied, if necessary, by a formal risk assessment (make or buy criteria, location, data management, environmental and social compliance).
- ▶ **Internal control system and separation of duties** for all procure-to-pay stages, to prevent errors and fraud.
- ▶ **Continuous screening**, through international databases and daily updates of the Group compliance databases.

All business units must implement detailed local policies in line with Group principles, including supply chain, product life cycle, and environmental and social sustainability risks.

### Social and environmental criteria in the selection of upstream contractual partners

In the selection and evaluation stage, contracts are awarded on the basis not only of price and life-cycle costs, but also of:

- ▶ **sustainability of the product and the supply chain** (CO<sub>2</sub> reduction, use of alternative fuels, availability of energy transition plans: specifically, the Life Cycle Assessment is taken into account for the purchase of buses in order to make a concrete contribution to the circular economy);
- ▶ **ESG certifications** (e.g., SA8000, EMAS, ISO 14001, ISO 50001);
- ▶ **social impact** (respect for human rights, equal opportunities, occupational health and safety);
- ▶ **gender equality and inclusion**, in line with the criteria of the PNRR national recovery and resilience plan (minimum 30% participation of women and young people in the tendering process).

These criteria are weighted in the technical part of the offer (generally 70 points out of 100), ensuring that the chosen partner contributes concretely to Arriva Italia's sustainability goals and that each contract award reflects a "greater economic benefit" in a broad sense.

## G1-3 | Prevention and detection of corruption and bribery

With a view to maximum transparency and integrity, Arriva Italia has a constantly updated Anti-Corruption Policy aligned with the main international references, which is regularly reviewed to ensure consistently high ethical and compliance standards.

The **Anti-Corruption Policy** is periodically reviewed and updated in line with legislative developments based on international references: in particular, the UK 2010 Bribery Act, which has almost universal jurisdiction. Currently, reference is not made to the UN Convention against Corruption.

Any significant updates to the policy are approved by the Board of Directors and subsequently circulated to all employees through official communication channels. This is followed by publication on the corporate intranet where the document is always available, in all the official languages of the countries in which Arriva operates, in the latest version, since the page is directly linked to the page managed by the Group, which is responsible for updates.

Arriva Italia pays particular attention to the risks of corruption, facilitation payments including gifts, hospitality, charitable donations, sponsorships, subsidies. The policy establishes precise rules governing all these matters in order to prevent this kind of offence as much as possible.

Arriva Italia's Anti-Corruption Policy requires each employee to refuse (if excessive) or register (if less than a predetermined value) gifts and/or hospitality (this includes invitations to lunches, dinners, etc.). Sponsorships and donations are required to meet certain approval conditions. Gifts, offers of hospitality and sponsorships must be approved and reported to the Compliance Department, which records all reports in the Anti-Bribery Register; the register is approved at least once a year by the Compliance Officer and presented at meetings of the Compliance Advisory Groups.

The investigation committee is independent of the management chain involved in the prevention and detection of bribery and corruption.

<sup>12</sup> Per il testo completo: <https://www.legislation.gov.uk/ukpga/2010/23/contents>

At any time, anyone may report anomalies using special channels provided by the Group or through services set up locally: Arriva Italia employees may report anomalies to their line manager or local compliance officer. Alternatively, anomalies may be reported via the Group's confidential line by calling 0800 587 7580 or 00 44 191 528 5322 from outside the UK, or by sending an e-mail to [inconfidence@arriva.co.uk](mailto:inconfidence@arriva.co.uk).

### Business conduct and corruption training

Every year, Arriva Italia organises the "Corporate Confidence" programme, covering standards of business conduct, competition law, anti-corruption law, human rights and data protection.

The 2024 training cycle ended in November; modules on Information Security & Data Protection and Competition (H1) are already in place for 2025 and those on Human Rights and Anti-Corruption (H2) are being planned.

New hires are also given an ad hoc course on compliance, ethics, anti-corruption policy and internal control system.

### 100% of employees at risk attend annual training programmes on anti-bribery and corruption issues.

The training is for all employees who, in their role, have contact with third parties and/or suppliers, and are therefore potentially exposed to the risks for which they receive Financial Crime training.

The training takes place through the Group e-learning platform, and the contents are prepared and validated at Group level. Basic training is provided for all new employees and annual refresher sessions are organised for all employees who have been working for more than 6 months before the start of the training window.

The Financial Crime training modules last approximately 15 minutes and training is mandatory for all target employees.

The topics covered are common to all roles and include: the definition of corruption, relevant corporate policies and procedures to follow in the event of suspicion or detection.

The tables below detail the involvement of managers and governance bodies.

Training coverage	uom	Functions at risk	Managers	Administration, management and control bodies	Other own workers <sup>13</sup>
<b>Total</b>	no.	207	83	5	119
<b>Total receiving training</b>	no.	207	83	5	119

<sup>13</sup> In this section, unlike section S1, the references are as follows:  
 Administrative, management and supervisory bodies: the five senior managers who are members of the Board of Directors  
 Managers: the 17 senior managers who are not members of the Board of Directors + the 66 employees in >=205 categories  
 Other own employees: the other employees included in training  
 Functions at risk: the sum of the 3 categories above.

#### Delivery method and duration

Classroom training	hours	0	0	0	0
Computer-based training	hours	51.75	20.75	1.25	29.75
Voluntary computer-based training	hours	0	0	0	0

#### Functions at greatest risk of corruption

The functions most exposed to corruption and bribery risks are those in contact with third parties, specifically Procurement, Operations, HSE and Business Development. These areas are subject to due diligence checks on suppliers, blacklist audits and semi-annual analyses of possible Financial Crime risks.

#### G1-4 | Incidents of corruption or bribery

In 2024 Arriva Italia recorded no convictions or fines for active or passive incidents of corruption.

Moreover, there were no proven incidents of corruption or corruption-related lawsuits brought against the organisation or its employees, consequently no active or passive corruption lawsuits were brought against the organisation.

#### G1-6 | Payment Practices

Arriva Italia is committed to meeting its payment commitments to its suppliers: about 85% of invoices are settled within the agreed terms.

The most popular payment methods are 30 days and 60 days, giving an average settlement time of 45 days.

There were no legal disputes underway in 2024 for payment delays.

Payments to suppliers are generally made twice a month (in the middle and at the end of the month).

For certain categories of suppliers, specific terms of payment apply, depending on the type of good or service:

- ▶ with regard to **buses**, regardless of the agreed conditions, invoices are settled after delivery and testing of the vehicle;
- ▶ in the case of **fuel**, the at-sight payment method is used;
- ▶ **rentals** are paid 30 days after the invoice date.

Other suppliers are paid on average 60 days after the invoice date.



# Audit report

I P L U S

Sustainability  
to Business

Verona, 24/10/2025

## Independent Assurance Report on the Sustainability Report of Arriva Italia S.r.l. as of December 31, 2024

### To the Board of Directors of Arriva Italia S.r.l.

We have been engaged to perform a limited assurance engagement on the Sustainability Report of Arriva Italia S.r.l. (hereinafter also referred to as “the Company”) for the year ended December 31, 2024.

#### Responsibilities of the Directors for the Sustainability Report

The Directors of Arriva Italia S.r.l. are responsible for the preparation of the Sustainability Report with reference to the the European Sustainability Reporting Standards (ESRS) issued by the European Commission, as identified by them in the section “ESRS 2 (General Disclosures)” of the same report.

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

In addition, the Directors are responsible for defining the Company’s sustainability performance objectives, as well as for identifying stakeholders and the material topics to be reported.

#### Independence and Quality Control of the Audit Firm

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

Our audit firm applies International Standard on Quality Management (ISQM Italia) 1, which requires us to design, implement, and operate a system of quality management that includes policies and procedures addressing compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

#### Responsibilities of the Audit Firm

Our responsibility is to draw a conclusion, based on the procedures performed, on whether the Sustainability Report is prepared, in all material respects, in accordance with the selected ESRS reporting criteria.

We conducted our work in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) – Assurance Engagements Other than Audits or Reviews

Studio Scappini Società Benefit Sas Via Carmelitani Scalzi 20 37122 Verona (VR) P.IVA 02920150238 SDI W7YVJK9 studioscappinisas@pec.it T. 045 800 15 61 info@i-plus.it www.i-plus.it

I P L U S

Sustainability  
to Business

of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB), for limited assurance engagements.

This standard requires that we plan and perform procedures to obtain limited assurance that the Sustainability Report is free from material misstatements. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ISAE 3000 (Revised) and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement.

Our procedures were based on our professional judgment and included interviews—primarily with Company personnel responsible for preparing the information included in the Sustainability Report—document reviews, recalculations, and other procedures considered appropriate in the circumstances.

In particular, we performed the following procedures:

1. Gained an understanding of the process for assessing the materiality of information included in the Sustainability Report by analyzing the Company’s approach to identifying and evaluating significant impacts, risks, and opportunities related to sustainability matters, and verifying the related disclosures reported in the Sustainability Report.
2. Gained an understanding of the processes underlying the generation, recording, and management of significant qualitative and quantitative information included in the Sustainability Report.

Specifically, we conducted interviews and discussions with management personnel of Arriva Italia S.r.l. and performed limited documentary checks to gather information about the processes and procedures supporting the collection, aggregation, processing, and transmission of qualitative and quantitative data to the function responsible for preparing the Sustainability Report.

Furthermore, with respect to material information, considering the Company’s activities and characteristics:

- a. For qualitative information included in the Sustainability Report, we conducted interviews and documentary reviews, on a sample basis, to assess their consistency with available evidence.
- b. For quantitative information, we performed analytical procedures and, where deemed necessary, limited checks, on a sample basis, on data aggregation, as well as on the criteria and calculation methods applied.

#### Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the Sustainability Report of **Arriva Italia S.r.l.** for the year ended December 31, 2024, has not been prepared, in all material respects, with reference to the European

Studio Scappini Società Benefit Sas Via Carmelitani Scalzi 20 37122 Verona (VR) P.IVA 02920150238 SDI W7YVJK9 studioscappinisas@pec.it T. 045 800 15 61 info@i-plus.it www.i-plus.it

I P L U S

Sustainability  
to Business

Sustainability Reporting Standards (ESRS), as described in the paragraph “ESRS 2 (General Disclosures)” of the Sustainability Report.

Verona, 24/10/2025

**IPLUS**  
**Studio Scappini Società Benefit s.a.s.**  
Via Carmelitani Scalzi n.20,  
37122, Verona (VR)  
P.IVA 02920150238

**Stefano Scappini - Legal Representative, Chartered Accountant and Statutory Auditor**



**Paola Pizzetti - Chartered Accountant and Statutory Auditor**



