

**Sustainability
Accounting
Standards
Board (SASB)**

Cross-reference table to Integrated Annual Report 2020

This report shows the cross-reference table of the Sustainability Accounting Standards Board (SASB) indicators for the “Engineering and Construction Services” sector, in which Atlantia S.p.A. has been classified, with our 2020 Annual Integrated Report. Due to the diversified nature of Atlantia Group’s activities and to provide a more exhaustive information, metrics related to other sectors of the SASB framework, identified for consistency with Atlantia’s business, have been reported too.

Engineering and Construction Services

TOPIC	ACCOUNTING METRIC	SASB CODE	REFERENCE / DIRECT ANSWER
	Number of incidents of non-compliance with environmental permits, standards, and regulations	IF-EN-160a.1	See the IAR 2020 section: <ul style="list-style-type: none"> 10.7 Significant legal and regulatory aspects, Claim for damages from the Ministry of the Environment, page 385.
Environmental Impacts of Project Development	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	IF-EN-160a.2	See the IAR 2020 section: <ul style="list-style-type: none"> 7.1 The management system – main changes during the year, page 105 -106- 107; 7.3 The risk map and related control mechanisms page 108-109, 113; 9.3 ESG risks section, page 218- 221; Global Compact Correlation table, page 214; 8.6 Environmental capital, page 188; 8.6 Environmental capital, page 189.
Structural Integrity & Safety	Amount of defect-and safety-related rework costs	IF-EN-250a.1	For qualitative informations about the amount of defect-and-safety-related rework costs, please see the following sections in the IAR 2020. For Autostrade per l'Italia: <ul style="list-style-type: none"> Investigation by the Public Prosecutor’s Office in Genoa regarding the installation of integrated safety noise barriers on the A12, page 379 Accident on the Acqualonga bridge of the A16 Naples-Canosa motorway occurring on 28 July 2013, page 384 For Spea Engineering: <ul style="list-style-type: none"> Collapse of a flyover on the A14 at Ancona, page 388 For detailed informations about Autostrade per l'Italia, please see the section “10.7 Significant legal and regulatory aspects” of the Annual Report: https://www.autostrade.it/documents/10279/42590885/RFA_ASPI_2020_ENG.pdf/2c87b7ee-ae71-6d09-898e-db-c3896a1536?t=1627466599149

	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	IF-EN-250a.2	<p>For qualitative informations about the monetary losses, please see the following sections in the IAR</p> <p>For Autostrade per l'Italia:</p> <ul style="list-style-type: none"> • <i>Events of 14 August 2018 relating to the collapse of a section of the Polcevera road bridge in Genoa, page 338</i> • <i>Accident on the Acqualonga bridge of the A16 Naples-Canosa motorway occurring on 28 July 2013, page 384</i> <p>For Spea Engineering:</p> <ul style="list-style-type: none"> • <i>Collapse of a flyover on the A14 at Ancona, page 388</i> <p>For detailed informations about Autostrade per l'Italia, please see the section "10.7 Significant legal and regulatory aspects" of the Annual Report:</p> <p>https://www.autostrade.it/documents/10279/42590885/RFA_ASPI_2020_ENG.pdf/2c87b7ee-ae71-6d09-898e-db-c3896a1536?t=1627466599149.</p>
Workforce Health & Safety	1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	IF-EN-320a.1	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • <i>8.4 Human capital, pages 175-176.</i>
Lifecycle Impacts of Buildings & Infrastructure	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	IF-EN-410a.1	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • <i>8.6 Environmental capital, page 189.</i>
	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	IF-EN-410a.2	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • <i>8.6 Environmental capital, pages 188-189, 190 -192.</i> <p>For more details on environmental impacts associated with project construction, as well as codes, guidelines, and standards associated with project construction, view the section IF-EN-160a.2.</p>
Climate Impacts of Business Mix	Amount of backlog for (1) hydrocarbon related projects and (2) renewable energy projects	IF-EN-410b.1	We don't have evidence related to the accounting metric "IF-EN-410b.1".
	Amount of backlog cancellations associated with hydrocarbon-related projects	IF-EN-410b.2	We don't have evidence related to the accounting metric "IF-EN-410b.2".
	Amount of backlog for non-energy projects associated with climate change mitigation	IF-EN-410b.3	Atlantia is currently carrying out an exercise to categorize its activities according to its ESG Score Card (see the IAR 2020: Section section Non-financial highlights, pages 26-27 and the section Environmental Capital pages 183-189) and the European taxonomy, which will make it possible to determine which of activities are aligned with climate change mitigation and adaptation.

	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	IF-EN-510a.1	<p>The Group does not develop projects in any of the the 20 lowest ranking countries in Transparency International's Corruption Perception Index, as indicated in the SASB guideline. Atlantia is present worldwide in the following countries:</p> <ul style="list-style-type: none"> USA; Puerto Rico; Mexico; Brazil; Chile; Argentina; Italy; Spain; France; Poland; India.
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anticompetitive practices	IF-EN-510a.2	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> Proceeding initiated by the Antitrust Authority, page 383-384.
	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	IF-EN-510a.2	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> 6.3 Compliance and Internal Control System, page 92 et. al. 9. Non financial Statement, page 203 (GRI 205); Global Compact and GRI Correlation table, page 214; Anti-corruption policy of Atlantia Group (https://www.atlantia.com/documents/37344/344007/Anticorruption+Policy+ING++versione+finale++16.09.2021.pdf).

ACTIVITY METRIC	DEFINITIONS	CODE	REFERENCE / DIRECT ANSWER
Number of active projects	Active projects are defined as buildings and infrastructure projects under development that the entity was actively providing services to as of the close of the reporting period, including, but not limited to, both the design and construction stages. Active projects exclude projects that were commissioned during the reporting period	IF-EN-000A	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> 3.0 Results of the core businesses for 2020, page 55; 8.2 Financial Review by Operating Segments, pages 138, 144, 148, 151, 154 <p>In order to report all the informations required by the SASB Standards, the correlation with the informations of IR 2020 has been done to the fullest extent possible.</p>
Number of commissioned projects	Commissioned projects are defined as projects that were completed and deemed ready for service during the reporting period. The scope of commissioned projects shall only include projects that the entity provided construction services to.	IF-EN-000B	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> 3.0 Results of the core businesses for 2020, page 55; 8.2 Financial Review by Operating Segments, pages 138, 144, 148, 151, 154 <p>In order to report all the informations required by the SASB Standards, the correlation with the informations of IR 2020 has been done to the fullest extent possible.</p>

Total Backlog	<p>Backlog is defined as the value of projects not completed as of the close of the reporting period (i.e., revenue contractually expected in the future but that has not been recognized), or is defined by the entity, consistent with its existing disclosure of backlog. Backlog may also be referred to as revenue backlog or unsatisfied performance obligations. The scope of disclosure is limited to buildings and infrastructure projects where the entity provides engineering, construction, architecture, design, installation, planning, consulting, repair, and/or maintenance services, or other similar services.</p>	IF-EN-000C	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • 3.0 Results of the core businesses for 2020, page 55; • 8.2 Financial Review by Operating Segments, pages 138, 144, 148, 151, 154 <p>In order to report all the informations required by the SASB Standards, the correlation with the informations of IR 2020 has been done to the fullest extent possible.</p>
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Road Transportation

TOPIC	ACCOUNTING METRIC	SASB CODE	REFERENCE / DIRECT ANSWER
Greenhouse Gas Emissions	Gross global Scope 1 emissions	TR-RO-110a.1	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • 8.6 Environmental capital, Metrics and targets, page 186
Greenhouse Gas Emissions	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those target	TR-RO-110a.2	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • 8.6 Environmental capital, Metrics and targets, page 187-189
Greenhouse Gas Emissions	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	TR-RO-110a.3	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • 9.4 Quantitative NFS tables, p.225

Real Estate

TOPIC	ACCOUNTING METRIC	SASB CODE	REFERENCE / DIRECT ANSWER
Energy Management	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property subsector	IF-RE-130a.2	<p>See the IAR 2020 section:</p> <ul style="list-style-type: none"> • 8.6 Environmental capital (183-189) and annex tables (200-225)

Climate Change Adaptation	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	IF-RE-450a.2	See the IAR 2020 section: <ul style="list-style-type: none"> 2.2 Strategic guidelines; 7.3 The risk map and related control mechanisms ; 8.6 Environmental capital; Pillar 4 of the sustainability plan (https://www.atlantia.com/en/sustainability/our-commitment)
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Asset Management and Custody Activities

TOPIC	ACCOUNTING METRIC	SASB CODE	REFERENCE / DIRECT ANSWER
Employee Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees. – The entity shall describe its policies and programs for fostering equitable employee representation across its global operations	FN-AC-330a.1	See the IAR 2020 section: <ul style="list-style-type: none"> 1.1 Group highlights -Sustainability Plan 8.4 Human capital (170-176) and the related tables(229).
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	FN-AC-410a.2	See the website section related to: <ul style="list-style-type: none"> Sustainability Strategy (https://www.atlantia.com/documents/37344/393288/Atlantia_Sustainability_ESG+strategy.pdf) Responsible investment policy (https://www.atlantia.com/documents/37344/395879/Atlantia-Responsible+Investment+Policy.pdf)
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations - The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.	FN-AC-510a.1	See the IAR 2020 section: <ul style="list-style-type: none"> 6.5 Ethics policy for employees; 7.3 The risk map and related control mechanisms
	Description of whistleblower policies and procedures	FN-AC-510a.2	See the IAR 2020 section: <ul style="list-style-type: none"> 6.3.3 Compliance and Internal Control System (92-94) and the related section (www.atlantia.it/it/corporate-governance/whistleblowing)