allocation of individual train paths, in accordance with the provisions of

Articles 17 and 26, respectively.

network type	
Network 1	COMPLEMENTARY
Network 2	PADANIAN CROSS-AXIS AND INTERNATIONAL TRANSITS
Network 3	NORTHERN TYRRHENIAN LINE AND BRANCH LINES
Network 4	ADRIATIC AND APPENNINE TRANSVERSALS
Network 5	SOUTHERN TYRRHENIAN
Network 6	CORE LINE AND BRANCH LINES
Network 7	HS NETWORK
Detail 1	NODES
Detail 2	HIGH-STANDARD LONG-DISTANCE NETWORK
Directly allocated costs fully include the costs refe	erred to in Article 3 of Regulation (EU) 2015/909.
	The railway infrastructure manager, for the network under its
	responsibility, or the independent third-party entity pursuant to Article 11
	(11) of Legislative Decree 112/2015, shall be exclusively entrusted with
Essential functions:	the performance of the essential functions relating to the determination
230.11.0.10.10.10.10.1	and collection of charges and the allocation of infrastructure capacity,
	including both the definition and assessment as well as the availability and

Appendix 2 to Annex "A" to Decision No. 95_2023

UMMARY	1st	class	2nd	class	3rd	class	4th	class	5th	class	1+2+3+4+5	Balance sheet
ummary statement of regulatory accounting and reconciliation with the financial statements	MAP relating to national rail infrastructure	Adjustments to MAP for the national network	Other regulated services related to the national railway infrastructure	Adjustments to other services of the national network	Management of regional railway networks	Adjustments to regional networks	Non-regulated activities	Adjustments to non- regulated activities	Non-relevant and financial items	Adjustments to non- rele vant and financial items	Total of 5 classes	Balance sheet values
COME STATEMENT												
EVENUES												
1 Revenues from MAP charges									_	_		
2 Revenues from services to railway undertakings (outside the MAP) 3 Revenues from other commercial activities												
Government contributions set out in the Programme Contracts												
Non-repayable grants from other public or private sources												
6 Other revenues												
Total revenues												
STS												
Cost of personnel			1								1	
Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)												
Cost of raw materials, ancillary materials, consumables and goods from entities belonging to the vertically integrated undertaking												
Cost for third-party services (not belonging to the vertically integrated undertaking)												
Cost for services provided by entities belonging to the vertically integrated undertaking Cost for use of third-party assets (not belonging to the vertically integrated undertaking)												
Cost for use of third-party assets (not belonging to the vertically integrated undertaking) Cost for use of third-party assets belonging to the vertically integrated undertaking	_											
Other costs												
Other costs with entities belonging to the vertically integrated undertaking												
Increases in fixed assets for internal work (capitalised costs)												
Total operating costs												
Gross Operating Result (EBITDA) Depreciation of tangible fixed assets												
Depreciation of tangible fixed assets Amortisation of intangible assets												
Impairment losses and reversals												
Provisions												
Total Depreciation, impairments and provisions												
Net operating income (EBIT) = (3)-(4)												
Financial income												
Financial expenses Net Financial Result												
Adjustments to financial assets and liabilities												
Earnings before taxes												
Current, deferred and prepaid income taxes												
Profit (Loss) for the year												
TEMENT OF FINANCIAL POSITION ETS												
Tangible fixed assets			1								1	
Intangible fixed assets												
Financial fixed assets												
Non current assets												
Investments Other non current assets												
Other non-current assets Total NON-CURRENT assets												
·												
Current assets												
Cash and equivalents												
Financial current assets Other current assets												
Other current assets Total CURRENT assets												
Tutal Connew assets Other assets												
Total ASSETS												
BILITIES Provisions for risks and charges												
Provisions for risks and charges Severance payment (TFR) and other employee benefits												
Medium/long-term borrowings												
Medium/long-term financial liabilities (including derivatives)												
Medium/long term operating liabilities												
Other non-current liabilities												
Total NON-CURRENT operating liabilities Short-term financing and current portion of long/medium-term financing												
Short-term financing and current portion of long/medium-term financing Short-term financial liabilities (including derivatives)												
Short-term operating liabilities												
Other current liabilities												
Total CURRENT operating liabilities												
Other liabilities												
Total LIABILITIES												
NET EQUITY												

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APPRIOX 2.2 (17.2.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7							network S			network 6			network 7										
	umers and Statement of financial position relating to the Minimum Access Package (MAP)	Drectly albable accounts	Pro-rata allocated accounts	Indirect accounts	Directly alto alte accounts	Pro-rata allocated accounts	Indirect accounts	Directly alto alte accounts	Pro-rata allocated accounts	Indirect accounts	Directly albaide accounts	Pro-rate allocated accounts	indiret accounts	Directly also also accounts	Pro-rata allocated acounts	Indirect accounts	Directly albattle accounts	Pro-rata all ocated accounts	Indirect accounts	Drectly also the accounts	Pro-rate allocated accounts	indirect accounts	Total MAP - national network - Lit class
INCOME ST	ATEMENT																						
1.1	Revenues from MAP charges																						
1.1.2	of which: from technical services																						
2.2.2	of which: from long-distance PSO passenger transport services																						
115	of which from loop distance PED passwarps transport services of which from loop distance PED passwarps transport services of which from Promium open access passwarps transport services of which from Promium open access passwarps transport services of which from Promium open access passwarps transport services of which from Passwarps access passwarps transport services of which from Basic open access passwarps transport services																						
117	of which: from Basic open occess passenger transport services of which: other																						
1.3	Revenues from services to raiseur undertaines (outside the MAP) Revenues from other commercial activities Revenues from the commercial activities Revenues from the commercial activities (and the Brownserve Contracts)																						
1.5	of which other Benesus from review to driver undertakens (outside the MAP) Reviews from other commercial excitivities Comments of the commercial excitivities Comments contributions at out at the the Programme Contracts Non-reasonable aretes from other coulds control sources of which from extend or (the writer) amounted understanding																						
	of which: from embins not belonging to the vertically integrated andertoking Other communications Total revenues																						
	Total revenues																						
COSTS 2.1	Cost of personnel of which: for maintenance																						
2.1.1	of which; for moleterance of which; for moleterance of which; for troffic control and canonity allocation: (including cleaning sendors) of which; for trofnical activities																						
2.1.4	g webt stars																						
2.2.1	of which important methods																						
2.2.1	of which low/medium voltage electricity of which traction furth																						_
2.25	Coll of the Minderian, Rockelly minderians, commissions and pools (not overlaph to the instruct) programs understanding and which incommissions commissions and with benefitedness optimize distriction of which benefitedness optimize distriction of which the collection of the collection of the collection of the collection of of which structure of which structure of our other collections and the collection of the collection of the collection of of which structure of which structure of the collection of the collection of the collection of the collection of the of which structure of which structure of the collection of the collection of the collection of the collection of the often of the collection of the collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of the collection of the other collection of the collection of other collection of the collection of other collection of other collection of the collection of other																						
2.11	of which correction materials of which investment netwinish of which investment netwinish of which investments unplane electricity																						
	of which: traction fuels																					=	
2.14	of which: other																						
2.4.2	of which for ministrance																					=	==
2.4.4	of which for utilities feater/sevane, electrisity, telecommunications, etc.) of which for communication costs																					=	=
2.4.5	One of the phyliphococcup per description to the contrast energies and contrast of the contrast of the contrast energies and which for contrast encountered of which for contrast encountered of the contrast encountered																					\rightarrow	
2.4.8	Sentence and unconstructive user in a measure of which other Cost of services provided by entities belonging to the vertically integrated undertaking																						
252	of which for environment																						
2.5.3 2.5.4 2.5.5	of which: for property management of which: for artificial fueder/sevaca, electricity, telecommunications, etc.) of which for communication costs of which for communication costs																						
2.5.6	of which: for cleaning services																						
	of which other Cost for use of third-party assets (not belonging to the vertically integrated undertaking)																						
2.6.2	of which: for rental of immovable arcounts of which: for rental of moterials and rolling stack																						
2.6.3	of which: for exploitation of trademarks and patents																						
2.7.1	Cost for use of assets of entities belonging to the vertically integrated undertaking of which for sental of immovable property																						
2.7.2	of which for rental of immunolal property of which for rental of memoral memoral property of which for rental of memorals and relates about of which for rental of memorals and relates about of which for a rental of memorals and patients of patien																					_	
2.8	Other costs of subtrivings and delices																						
2.8.2	of which: other																						
2.9.1	Other costs with entities belonging to the vertically integrated undertaking of which for free travel posses																						
2.9.2	of which: other Increases in fixed assets for internal work (capitalised costs)																						
2.10.1	elevenates in taxo assects for internal swore (capitation costs) of which for explaining any explaining tracts of which for explaining any explaining tracts																						
2.10.4	of which for cognitional preserved costs of which for cognitional preserved costs of which for cognitional arriver costs of which for cognitional arriver costs of which for cognitional arriver costs of which for some cognitional costs																						_
2	Ted appending units Test granter and process and proc																						
4.1	Gross operating surplus (EBITOA) = (1)-(2) of which: for infrastructure																						
4.2.2	of which for anothe investments																						
414	of which other of which other																						
4.2.1	Amortisation of intangible assets of which: for potents, licenses, trademarks																						
4.2.2	of which: other Impairment losses and reversals																						
4.4	(if with other beautiful and the control of the con																						
STATEMEN	Net operating income (cast) = (3)(4)																						
ASSETS	Teneble fixed assets																						
1.1.1	of which: for infrastructure of which: for land and buildings																						
1.1.1	of which: for real estate investments of which: for moveble property		_						_		_	_							_			=	_
1.2	of which: other Intengible fixed assets of which for ordereds. Nonners. trademarks																					_	
122	of which for potents, Ironaus, Ironaus, Ironauska of which for assets ander construction and advance payments of which other Financial flood assets																					=	
1.3	Financial food assets Non current financial assets																						
1.5 1.6	Financial Roof ausets Non current financial susets Equily invostraets Other pro-current operating assets																						
1.6.2	of which: for non-current trade receivables from other parties																					_	
	of which: other Total NON-CURIENT operating assets																					\rightarrow	
2.1	Current assets of which: for Inventories																						
2.1.2																							
2.1.6 2.2 2.3 2.4	Cash and equivalent Cash and equivalent Corner Security Cash and equivalent Cash and equivalent Cash and equivalent Cash and equivalent Corner Security Cash and equivalent Corner Security Cash and equivalent Cash a																						
2.4	Control correct operating assets Total CHERING correction assets																						
3	Other assets Total ASSETS																						
																						=	
DARIUTIES 5.1	Provisions for risks and charges																						
5.1 5.2 5.3 5.4 5.5	Severance payment (TRI) and other employee benefits Medium/Joon-term financies																						
5.5	Problems for that and durge: Security of the																					_	
5.52 5.51	of which: for non-current trade payables to other parties of which: there																					=	=
5.6 5	Other non-current coeratine liabilities Total NON-CURRENT operating liabilities					_												_					
6.1 6.2 6.3	of which other Other mon current control sublities Total NON CURRENT operating labilities Total NON CURRENT operating labilities Doct-tern financing and current portion of long/medium-tern financing Doct-tern financing labilities (Indiant perinathens) Doct-tern financial labilities (Indiant perinathens) Doct-tern popering labilities Indiant labilities (Indiant Indiant Ind																						
6.1																							
6.1.2	of which: for current commercial debts to other parties of which: other Other current commercial debts to other parties																						
6	Other comes operating babilities Teal CUMINT operating babilities Other babilities Total LUMINTS TOTAL LUMINTS																						
	NIC =																						



APPENDIX 2.2.1

Statement of direct costs according to Article 3 of Begulation (FIS) 201 USOS relating to the Minimum Access Parkage (MAD)

Tension to Tension to

		L
REVE		
1.1	NUES	Revenues from MAP changes
_	1.1.1	of which: from maritime services
	1.1.2	of which: from technical services
		of which: from freight transport services
	1.1.4	of which: long-distance PSO passenger transport services
	1.1.5	of which: from regional PSO passenger transpart services
	11.6	of which: from Premium open access passenger transport services of which: from Basic open access passenger transport services
_	11.8	of which: other
1		Total Revenues
COST	•	Cost of personnel
	211	of which: maintenance staff
	2.1.2	of which: traffic control and capacity allocation staff
	2.1.3	of which: technical staff
	2.1.4	of which: other
2.2		Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)
\vdash	2.2.1	of which: couratina materials
	222	of which: investment materials
-	223	of which: low/medium valtage electricity of which: traction field
	2.2.5	of which: other
2.3		Cost of raw materials, ancillary materials, consumables, and goods from entities belonging to the vertically integrated undertaking
_	2.3.1	of which: operating materials
		of which: invastment materials
	2.3.3	of which: law/medium voltage electricity
		of which: traction fuels
		of which: other
2.4	2.4.1	Cost of third-party services (not belonging to the vertically integrated undertaking)
	24.2	of which: for transport services
	243	of which: for maintenance of which: for property management
	24.4	of which: for utilities (water/sewage, electricity, telecommunications, etc.)
	2.4.5	of which: for communication costs
	2.4.6	of which: for cleaning services
	2.4.7	of which: for administrative and IT services
	2.4.8	of which: other
2.5		Cost of services provided by entities belonging to the vertically integrated undertaking
	2.5.2	of which: for transport services
_	25.3	of which: for maintenance of which: for property management
	2.5.4	of which: for utilities (water/sewage, electricity, telecommunications, etc.)
		of which: for communication costs
	2.5.6	of which: for cleaning services
		of which: for administrative and IT services
	2.5.8	of which: other
2.6		Cost for use of third-party assets (not belonging to the vertically integrated undertaking)
	2.5.2	of which: for rental of immovable property of which: for rental of materials and rolling stock
-	25.3	of which: for exploitation of trademarks and patents
	2.5.4	of which: other
2.7		Cost for use of assets of entities belonging to the vertically integrated undertaking
	2.6.1	of which: for rental of immavable property
	2.6.2	of which: for rental of materials and rolling stock
	2.6.3	of which: for exploitation of trademarks and patents
	2.6.4	of which: other
2.8		Other costs with entities not belonging to the vertically integrated undertaking
2.9 2.10		Other costs with entities belonging to the vertically integrated undertaking Increases in fixed assets for internal work (capitalised costs)
	.10.1	of which: for capitalised personnel costs
	10.3	of which: for capitalised raw material costs
	10.4	of which: for capitalised service costs
-	.10.5	of which: for other capitalised casts
2		Total operating costs

APPENDIX 2.3 NRI.SERVICES

	ovided in facility or ca facility (1)	itegory of	Access or service pr	ovided in facility or ca (2)	tegory of facility	Access or service pro	1++n		
Directly allocable accounts	Pro-rata allocated accounts	Indirect accounts	Directly allocable accounts	Pro-rata allocated accounts	Indirect accounts	Directly allocable accounts	Pro-rat a allocated accounts	Indirect accounts	Total rail service facilities or services related to national rail infrastructure - 2nd class

	1.2.1	Revenues from services to railway undertakings (outside the MAP)
	1.2.2	of which: other
1.3 1.4		Revenues from other commercial activities Government contributions set out in the Programme Contracts
1.5	1.5.1	Non-repayable grants from other public or private sources of which: from entities of the vertically integrated undertaking
1.6	1.5.2	of which: from entities not belonging to the vertically integrated undertaking Other revenues
1		Total revenues
COSTS 2.1		Cost of personnel
	2.1.1 2.1.2	of which: maintenance staff of which: traffic control and capacity allocation staff
	2.1.3 2.1.4	of which: staff assigned to technical, administrative and other indirect tasks of which: other
2.2	2.2.1	Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking) of which: operating materials
	2.2.2	of which: investment materials of which: traction electricity
	2.2.4	of which: traction fuels of which: substitute contributions under special tariff regime
	2.2.6	of which: other contributions under special schemes
2.3	2.2.7	of which: other Cost of raw materials, ancillary materials, consumables and goods from entities belonging to the vertically integrated undertaking
	2.3.1 2.3.2	of which: operating materials of which: investment materials
	2.3.3 2.3.4	of which: traction fuels
	2.3.5 2.3.6	of which: other contributions under special schemes
2.4	2.3.7	of which: other Cost of third-party services (not belonging to the vertically integrated undertaking)
	2.4.1 2.4.2	of which: for transport services of which: for maintenance
	2.4.3 2.4.4	of which: for property management of which: for utilities (water/sewage, electricity, telecommunications, etc.)
	2.4.5 2.4.6	of which: for communication costs of which: for cleaning services
	2.4.7 2.4.8	of which: for administrative and IT services of which: other
2.5	2.5.1	Cost of services provided by entities belonging to the vertically integrated undertaking of which: for transport services
	2.5.2	of which: for maintenance
	2.5.4 2.5.5	of which: for utilities (water/sewage, electricity, telecommunications, etc.)
	2.5.5 2.5.6 2.5.7	of which: for cleaning services
	2.5.7	of which: for administrative and IT services of which: other
2.6	2.6.1	Cost for use of third-party assets (not belonging to the vertically integrated undertaking) of which: for rental of immovable property
	2.6.2 2.6.3	of which: for rental of materials and rolling stock of which: for exploitation of trademarks and patents
	2.6.4 2.6.5	of which: concession fees of which: other
2.7	2.7.1	Cost for use of assets of entities belonging to the vertically integrated undertaking of which: for rental of immovable property
	2.7.2 2.7.3	of which: for rental of materials and rolling stock of which: for exploitation of trademarks and patents
	2.7.4 2.7.5	of which: concession fees of which: other
2.8	2.8.1	Other costs with entities not belonging to the vertically integrated undertaking of which: taxes and duties
2,9	2.8.2	of which: other Other costs with entities belonging to the vertically integrated undertaking
	2.9.1 2.9.3	of which: for free travel passes
2.10	2.10.1	Increases in fixed assets for internal work (capitalised costs) of which: for capitalised personnel costs
	2.10.2	of which: for capitalised raw material costs
2	2.10.3 2.10.4	of which: for other capitalised costs
2 3 4.1	2.10.3	of which for other capitalised costs Total operating costs Gross operating surplus (EBITDA) = (1)-(2)
2 3 4.1	2.10.3 2.10.4 4.1.1	of which: for other capitalised costs Total operating costs Gross operating surplus (EBITDA) = (1-{2}) Depreciation of tampible fixed assets of which: for inforstructure
	2.10.4 2.10.4 4.1.1 4.1.2 4.1.3	of which for other capitalised costs (Total operating cut pubsic (ERITOA) - (1)-(2) (Depreciation of unique file for a cost of the cost
4.1	2.10.3 2.10.4 4.1.1 4.1.2	of which for other capitalised costs Griss operating cusplus (ERITOA) = (1)-(2) Gross operating cusplus (ERITOA) = (1)-(2) Operaction of supplus (ERITOA) = (1)-(2) Operaction of supplus fleed assets of which, for supplus fleed assets of which, for one state one sentences of which, for one state one sentences of which, for onesoble property of which, cited to
	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5	of which for other capitalised costs Gross operating curplus (ERITOA) = (1)-(2) Gross operating curplus (ERITOA) = (1)-(2) Depreciation of rangible fixed assets of which, for infrastructure of which, for infrastructure of which for infrastructure of which for infrastructure of which for moveble property of which for properts, (servers, trademovits of which, for properts, (servers, trademovits
4.2	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5	of which: for other capitalised costs Gross operating cumplus (ERITOA) = (1)-(2) Gross operating cumplus (ERITOA) = (1)-(2) Depreciation of rangible fixed assets of which: for infrastructure of which: for the one designation of which: for the one designation of which: for the one designation of which: for the one of the one o
4.2	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5	of which for other capitalised costs Gross operating surplus (ERTDA) = (1)-(2) Gross operating surplus (ERTDA) = (1)-(2) Depreciation of sulpide fixed assets of which, for infrastructure of which, for fixed and coludinass of which, for rose entor investments of which, for rose entor investments of which, for rose entor investments of which, the mobile property
4.2 4.3 4.4 4 5	4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2	of which for other capitalised costs Gross operating surplus (ERIDA) - (1)-(2) of which, for lead and buildings of which, for moutale property of which, for moutale property of which, for moutale property of which, other Amortisation of intengels assets of which, for promoting surplus (ERIDA) of which, for promoting surplus (ERIDA) for which, Capitalis, ERIDA(S) for which, Capitalis, ERIDA(S) for which, Capitalis, ERIDA(S) for which, Capitalis, ERIDA(S) for which Capitalis
4.2	4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2	of which for other capitalised costs Gross operating surplus (ERTDA) = (1)-(2) Gross operating surplus (ERTDA) = (1)-(2) Depreciation of sulpide fixed assets of which, for infrastructure of which, for fixed and coludinass of which, for rose entor investments of which, for rose entor investments of which, for rose entor investments of which, the mobile property
4.2 4.3 4.4 4 5	4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2	of which for other capitalised costs Gross operating surplus (ERTDA) = (1)-(2) Gross operating surplus (ERTDA) = (1)-(2) Depreciation of sulpide fixed assets of which, for infrastructure of which, for fixed and coludinass of which, for rose entor investments of which, for rose entor investments of which, for rose entor investments of which, the mobile property
4.2 4.3 4.4 4 5 BALANCE SH ASSETS	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1	of which: for other capitalised costs Gross operating curplus (ESTDA) = (1)-(2) Gross operating curplus (ESTDA) = (1)-(2) Depreciation of rangible fixed assets of which: for highes fixed and buildings of which: for fixed and buildings of which: for moveble property of which: for property of which: for properts, leaves, trademarks of which: other Anontsiation of intangible assets of which: other Impairment tosses and reversals Provisions Total depreciation Net operating income (EST) = (3)-(4) Tangible fixed assets of which: for infrastructure
4.2 4.3 4.4 4 5 BALANCE SH ASSETS	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2 1.1.1 1.1.2 1.1.3 1.1.4	of which for other capitalised costs Gross operating surplus (ERTDA) = (1)-(2) Gross operating surplus (ERTDA) = (1)-(2) Depreciation of Implicit field assets of which, for information of which for property of which capital Impairment tosses and reversals Provisions Total depreciation Net operating income (ERTT) = (3)-(4) Tangible fined assets of which, for operating income (ERTT) = (3)-(4)
4.2 4.3 4.4 4 5 BALANCE SH ASSETS	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.2 4.2.2 4.2.2 4.2.2 4.2.2 1.1.1 1.1.2 1.1.3 1.1.4	of which for other capitalised costs Gross operating surplus (ERITOA) - (1)-(2) of which, for incide and buildings of which, for monoble property of which, for monoble property of which, for the and the surplus operation of intended and the surplus of the surplus operation of the surplus of the surplus operation of the surplus of the su
4.2 4.3 4.4 4 5 BALANCE SH ASSETS 1.1	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2 1.1.1 1.1.2 1.1.3 1.1.4	of which for other capitalised costs Gross operating surplus (ERITOA) - (1)-(2) of which, for incide and buildings of which, for monoble property of which, for monoble property of which, for the and the surplus operation of intended and the surplus of the surplus operation of the surplus of the surplus operation of the surplus of the su
4.2 4.3 4.4 4 5 BALANCE SH ASSETS 1.1 1.2	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2 4.1.1 1.1.2 1.1.3 1.1.4 1.1.5	all which for other capitalised costs Gross operating surplus (EBTDA) = (1)-(2) of which, for involved property of which, for the cloted involved involved in order of which, for movible property of which, for the cloted involved involved in order of which, for movible property of which, other cloted involved involved involved in order of which other Amortisation of intangible assets of which, for involved involved involved in order of which other order of which other order of which other order of which, for load and buildings of which, for movible property of which, for movible ground intangible fixed seates of which, for patients, licenses, trademarks of which, other construction and advance payments of which, other construction and advance payments of which, other construction ond advance payments of which, other construction ond advance payments of which, other construction and advance payments
4.2 4.3 4.4 4 5 5 BALANCE SH ASSETS 1.1 1.2	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2 4.1.1 1.1.2 1.1.3 1.1.4 1.1.5	of which for other capitalised costs Gross operating surplus (EBTDA) = (1)-(2) Gross operating surplus (EBTDA) = (1)-(2) Operating on surplus (EBTDA) = (1)-(2) Operating on surplus (EBTDA) = (1)-(2) of which, for morable surpless of which other Amortisation of intangible susets of which other Impailment toises and reversals Total dependance Net operating income (EBT) = (3)-(4) Tangible fined susets of which for income (EBT) = (3)-(4) Tangible fined susets of which, for morable arguerty of which, for patent, konsex, trademorable of which, for morable arguerty of which, for patent, konsex, trademorable of which, for patent,
4.2 4.3 4.4 4.5 5 BALANCE SH ASSETS 1.1 1.2	2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2 1.1.3 1.1.4 1.1.5 1.2.1 1.2.2 1.2.3	of which: for other capitalised costs Gross operating surplus (ERITOA) = (1)-(2) Gross operating surplus (ERITOA) = (1)-(2) Operating on a surplus (ERITOA) = (1)-(2) Operating on a surplus (ERITOA) = (1)-(2) Operating on a surplus (ERITOA) = (1)-(2) of which: for movable property of which: for movable property of which: for movable savets of which: for movable savets of which: for surplus (ERITOA) = (1)-(2) Amortisation of intangible assets of which: other Amortisation of intangible assets of which: other Invasiment losses and reversals Total depreciation Net operating income (ERIT) = (3)-(4) Tangible fixed assets of which: for notes of which for interest on the deviation of advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for savets under construction and advance poyments of which: for oasets under construction and advance poyments of which: for oasets under construction and advance poyments of which: for oasets under construction and advance poyments of which: for oasets under construction and advance poyments of which: for oasets under construction and advance poyments of which: for oasets under construction and advance poyments of which: for oasets under construction and advance poyments of which grown conection and advance poyments of which grown construction and adva
4.2 4.3 4.4 4.5 BALANCE SI ASSETS 1.1 1.2 1.2 1.3 1.4 1.5 1.6	2103 2104 411114 41114 41114 411114 4111111111	of which: for other capitalised costs Gross operating surplus (ENTDA) = (1-12) Gross operating surplus (ENTDA) = (1-12) Gross operating surplus (ENTDA) = (1-12) Operating on a surplus (ENTDA) = (1-12) Operating on a surplus (ENTDA) = (1-12) of which: for movable property of which: for movable property of which: for movable property of which: for promovable property of which: for promovable property of which: other Annortisation of intangible assets of which: other intangible assets of which: for intangible assets of which: for intangible and intangible of which: for intensity of the other intensity of which: other intensity of which: other intensity of the other intensity integrated undertaking of which: for non-current trade receivables from other parties
4.2 4.3 4.4 4.5 BALANCE SHASSETS 1.1 1.2 1.3 1.4 1.5 1.6	2103 2104 411114 41114 41114 411114 4111111111	of which: for other capitalised costs Gross operating surplus (ERTDA) = (1-12) Gross operating surplus (ERTDA) = (1-12) Operating on a surplus (ERTDA) = (1-12) Operating on a surplus (ERTDA) = (1-12) Operating on a surplus (ERTDA) = (1-12) of which: for movable property of which: for movable property of which: for survey of the control of th
4.2 4.3 4.4 4.5 BALANCE SHASSETS 1.1 1.2 1.3 1.4 1.5 1.6	2103 2104 4111 4121 4121 4121 4121 4121 4121	and which for other capitalised costs Gross operating surplus (ERITIDA) (1)-(2) Gross operating surplus flowers of which, for row close for surplus flowers of which, for for close dated investments of which, for for close surplus surplus of which, for for surplus surplus operating surplus (Impairment tosses and reversals Provisions Total depreciation Not operating innome (ERIT) = (3)-(4) Tangible fixed assets of which, for for information of which, for surplus property of which, for surplus property of which, for surplus property of which, for properties, learness, trademonts of which, for poster, learness, trademonts of the vertically integrated undertaking of which, for for contract trade recovables from entities of the vertically integrated undertaking of which, for poster trade recovables from entities of the vertically integrated undertaking of which, for for contract trade recovables from entities of the vertically integrated undertaking of which, for for contract trade recovables from entities of the vertically integrated undertaking of which, for poster contract trade recovables from entities of the vertically integrated undertaking of which, for poster trade recovables from entities of the vertically integrated undertaking of which, for poster.
4.2 4.3 4.4 4.5 BALANCE SHASSETS 1.1 1.2 1.3 1.4 1.5 1.6	2.103 2.104 4.1.1 4.1.2 1.1.1 4.1.2 1.1.1 1.1 1.1.1 1.1.1 1.1.1 1.1.1 1.1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1	and which for other capitalised costs Gross operating surplus (ERITOA) (1)-(2) of which, for no call estate investments of which, for prosele posperty of which, for the other operation, scenes, trademarks of which, for posteria, scenes, trademarks Impairment tosses and reversals Provisions Total depreciation Not operating income (ERIT) = (1)-(4) Tangible fine da sasets of which, for for inforstructure of which, for for inforstructure of which, for for inforstructure of which, for for mobile property of which, for another property of which, for posters, scenes, trademarks of which, for soster under construction and advance payments of which, for posters, scenes, trademarks of which, for for contracting assets Of which, for for contract trade receivables from entities of the vertically integrated undertoking of which, for for accurant trade receivables from other porties Of which, for for accurant trade receivables from other porties Of which, for for accurant trade receivables from other porties Of which, for for accurant trade receivables from other porties
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43 43 44 44 45 47 48 41 41 41 41 42 42 43 44 45 46 47 47 48 48 48 48 48 48 48 48 48 48 48 48 48	2.103 2.104 4.1.1 4.1.2 1.1.1 4.1.2 1.1.1 1.1 1.1.1 1.1.1 1.1.1 1.1.1 1.1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1	and which for other capitalized costs Gross operating surplus (EBTDA) = [1]-[2] Gross operating surplus (EBTDA) = [2]-[2] Gross operating surplus (EBTDA) = [2]-[2]-[2]-[2]-[2]-[2]-[2]-[2]-[2]-[2]-
441 43 443 444 445 447 447 448 448 448 448 448 448 448 448	2.103 2.104 4.1.1 4.1.2 1.1.1 4.1.2 1.1.1 1.1 1.1.1 1.1.1 1.1.1 1.1.1 1.1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1	and which for other capitalised costs Gross operating surplus (EBITDA) (1)-(2) of which, for surplus capitalisms of which, for surplus assets of which, for surplus assets of which, for surplus assets of which, for surplus capitalisms Total depreciation Not operating income (EBIT) = (3)-(4) Tangible fixed sasets of which, for surplus capitalisms of
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4.1 4.2 4.3 4.4 4.4 4.4 4.5 4.6 4.7 4.7 4.7 4.7 4.7 4.7 4.7 4.7 4.7 4.7	2103 2 2104 4111 412 412 412 412 412 412 412 412 4	and which for other capitalized costs Gross operating surplus (ERITIDA) - (L)-(L) of which for the estate investments of which for monoble property of which for the estate investments of which for profess, foreuse, trudemaks of which other Invasiment losses and reversals Total depreciation Net operating income (ERIT) = (L)-(4) Tangible fixed assets of which, for monoble property of which, for pastes under construction and advance payments of which, for pastes under construction and advance paymen
441 442 43 444 46 5 8 BALANCE S1 111 12 12 12 13 14 15 16 11 11 11 12 12 12 13 14 15 15 15 15 15 15 15 15 15 15 15 15 15	2103 2204 4111 4121 4121 4121 4121 4121 4121	and which, for other capitalised costs Gross operating surplus (ERIDA) (1)-(2) Gross operating surplus (ERIDA) of which, for monoble property of which, for five destate investments of which, for monoble property of which, for five surplus assets Of which, for five surplus (1)-(2) of which, for five surplus (1)-(2) of which, for five surplus (1)-(2) or operating innorm (ERIT) = (1)-(4) Tangible fixed assets of which, for five surplus (1)-(2) of which, for five surplus (1)-(2) or operating innorm (ERIT) = (1)-(4) Tangible fixed assets of which, for five surplus (1)-(2) of which, for five surplus (1)-(2) or operating innorm (ERIT) = (1)-(4) Tangible fixed assets of which, for five surplus (1)-(2) of which, for five surplus (1)-(2) or operating innorm (ERIT) = (1)-(4) Tangible fixed assets of which, for five surplus (1)-(2) or operating innorm (ERIT) = (1)-(4) Tangible fixed assets of which, for five surplus (1)-(2) or operating innorm (1)-(2) or which, for more operating innorm (1)-(2) or operating in
42 43 443 444 44 45 46 47 48 48 48 48 48 48 48 48 48 48 48 48 48	2103 2 2104 4111 412 412 412 412 412 412 412 412 4	and which for other capationed costs Gross operating surplus (ERITIDA) (1)-(2) Gross operating surplus (1)-(2) Gross
4.1 4.2 4.3 4.4 4.4 4.4 4.5 4.6 4.7 4.7 4.7 4.7 4.7 4.7 4.7 4.7 4.7 4.7	2103 2 2104 4111 412 412 412 412 412 412 412 412 4	and which, for other capitalised costs Gross operating surplus (ERIDA) - (1)-(2) Gross operating surplus (ERIDA) of which, for monoble property of which, for five distant investments of which, for five five five five five five five five

APPENDIX 2.4

	A1	A2	A3	A = A1+A2+A3	81	82		Bn	8+81 + +8 n	A+8
Costs under Regulation (EU) 909/2015	Directly allocatable accounts	Pro-rata allocated accounts	Indirect accounts	Total MAP regional network X	Directly allocatable accounts	Pro-rata allocated accounts	Indirect accounts	Access or service provided in facility or category of facility (n)	Total rail service facilities or services related to regional rail infrastructure	Total management of regional network X - part of 3rd class

INCOME STATEMENT REVENUES		
1.1	1.1.1	Revenues from MAP charges
	1.1.2	of which: from moritime services of which: from technical services
	1.1.3	of which: from freight transport services of which: from regional PSO passenger transport services
	1.1.5	of which: from apen access passenger transport services of which: other
1.2	1.2.1	Revenues from services to railway undertakings (outside the MAP) of which: for sale of services
1.3	1.2.2	of which other Revenues from other commercial activities
1.4		Government contributions set out in the Programme Contracts
1.5	1.5.1	Non-repayable grants from other public or private sources of which: from entities of the vertically integrated undertaking
	1.5.2 1.5.3	of which: from Regions and Autonomous Provinces, as charges assumed to cover, even partially, operating costs of which: from other public sources
1.6	1.5.4	of which: from private sources Other revenues
1.6 1		Total revenues
COSTS 2.1		Cost of personnel
2.1	2.1.1	of which: maintenance staff
	2.1.2	of which: traffic control and capacity allocation staff of which: staff assigned to technical, administrative and other indirect tasks
2.2	2.1.4	of which: other Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)
	2.2.1	of which: operating materials of which: investment materials
	2.2.3	of which: law/medium voitage electricity of which: traction electricity
	2.2.5	of which: substitute contributions under special toriff regime of which: substitute contributions under special toriff regime
	2.2.7	of which: other contributions under special schemes
2.3	2.2.8	of which: other Cost of raw materials, ancillary materials, consumables and goods from entities belonging to the vertically integrated undertaking
	2.3.1 2.3.2	of which: operating materials of which: investment materials
	2.3.3	of which: low/medium voltope electricity of which: traction electricity
	2.3.5	of which: traction fuel of which: substitute contributions under special tariff regime
	2.3.7	of which: substitute contributions under special tariff regime of which: other contributions under special schemes of which: other
2.4		of which: other Cost of third-party services (not belonging to the vertically integrated undertaking)
	2.4.1	of which: for transport services of which: for maintenance
	2.4.3 2.4.4	of which: for property management of which: for utilities (water/sewace. electricity. telecommunications. etc.)
	2.4.5 2.4.6	of which: for communication costs of which: for cleaning services
	2.4.7	of which: for administrative and IT services of which: other
2.5	2.5.1	Cost of services provided by entities belonging to the vertically integrated undertaking of which: for transport services
	2.5.2	of which: for maintenance of which: for property management
	2.5.4	of which: for utilities (water/sewage, electricity, telecommunications, etc.) of which: for communication costs
	2.5.6	of which: for cleaning services
	2.5.7	of which: for administrative and IT services of which: other
2.6	2.6.1	Cost for use of third-party assets (not belonging to the vertically integrated undertaking) Of which: for real estate rentals
	2.6.2	Of which: for rental of materials and rolling stock Of which: for explaitation of trademarks and patents
	2.6.4 2.6.5	Of which: concession fees Of which: other
2.7		Cost for the use of assets of entitles belonging to the vertically integrated undertaking of which: for rental of immovable property
	2.7.1 2.7.2 2.7.3	of which: for rental of immovable property of which: for rental of materials and rolling stack of which: for exploitation of trademarks and potents
	2.7.4 2.7.5	of which: concession fees
2.8	2.8.1	Other costs with entities not belonging to the vertically integrated undertaking of which: taxes and duties
2.9	2.8.2	of which other Other costs with entities belonging to the vertically integrated undertaking
2.3	2.9.1	of which: for free travel passes
		-Control - ct
2.10	2.9.2	of which: other Increases in fixed assets for internal work (capitalised costs) of which for controllined personnel costs
2.10	2.9.2 2.10.1 2.10.2	Increases in fixed assets for internal work (capitalised costs) of which: for capitalised personnel costs of which: for capitalised are moterial costs of which: for capitalised are moterial costs
2.10	2.9.2	Increases in faced assects for internal work (capitalised costs) of which, for explainlend personnel costs of which, for explainlend are more costs of which, for explainlend are more terms or costs of which, for explainlend are more terms or costs of which, for explainlend are more terms or costs of which, for explainlend costs of which, for explainlend costs
2 3	2.9.2 2.10.1 2.10.2	Increases in fixed assets for internal work (capitalised costs) of which fix capitalised personnel costs of which fix capitalised was undered costs Take of the cost of the cost of the costs Take of the cost of the cost of the costs Take of the cost of the cost of the costs Take of the cost of the cost of the costs of
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2 3	2.9.2 2.10.1 2.10.2 2.10.4 2.10.4 4.1.1 4.1.2 4.1.3	Increases in fixed assets for internal work (capitalised costs) of which, for capitalised personnel cests of which, for capitalised are underied costs of which, for capitalised are underied costs of which, for capitalised are underied costs of which, for other capitalised costs (Cost operating, costs) (Cost operating
2 3 4.1	2.9.2 2.10.1 2.10.2 2.10.3 2.10.4 4.1.1 4.1.2	Increases in fixed assets for internal work (capitalised costs) of which for capitalised personnel costs of which for capitalised view melecial casts of which for the capitalised view melecial casts of which for the compatibled costs (Table operating costs (Table operating costs (Table operating costs) (Table operati
2 3	2.9.2 2.10.1 2.10.2 2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5	Increases in fixed assets for internal work (capitalised costs) of which for capitalised personnel costs of which for capitalised areas underside casts of which for capitalised areas underside casts of which for other capitalised costs of which for first personnel (FIDA) Depreciation of tample filterals (FIDA) Depreciation of tample filterals (FIDA) of which for first downstructure of which for first downstructure of which for first other forwards of which for manufalle property
2 3 4.1 4.2 4.2	2.9.2 2.10.1 2.10.2 2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4	Increases in fixed assets for internal work (capitalised costs) of which for capitalised personnel costs of which for capitalised personnel costs of which for capitalised was material costs (Total operating costs (Total operating costs (Total operating costs) (Total operation of the costs) (Total operating costs) (Total operation of the costs
2 3 4.1 4.2	2.9.2 2.10.1 2.10.2 2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5	Increases in fixed assets for internal work (capitalised costs) of which, for controlled personnel costs of which for controlled personnel costs of which for controlled personnel costs of which for controlled personnel costs Teal operating costs Teal operating costs Teal operating costs Operating cost
2 3 4.1 4.2 4.3 4.4 4.6 5	2.9.2 2.10.1 2.10.2 2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2	Increases in fixed assets for internal work (capitalised costs) of which, for capitalised perspensed costs of which, for capitalised view meteroid casts of which, for the capitalised view meteroid casts of which, for the competitude costs (Teal operating costs (Teal operating costs (Teal operating costs) (Teal operating
2 3 4.1 4.1 4.2 4.3 4.4 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2.9.2 2.10.1 2.10.2 2.10.3 2.10.4 4.1.1 4.1.2 4.1.3 4.1.4 4.1.5 4.2.1 4.2.2	Increases in fixed assets for internal work (capitalised conts) of which, for capitalised perspensed costs of which, for capitalised represed costs of which, for capitalised represed costs of which, for capitalised costs of which, for capitalised costs (Teal operating costs (Teal operating costs (Teal operating costs (Teal operating costs) (Teal operating income (EMT) + (1)-(4)
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APPENDIX 2.5 COMMERCIAL

Income statement and statement of financial position relating to non-regulated commercial activities

A1	A2	A3	A = A1+A2+A3
Ancillary commercial activities	Non-andllary commerdal activities	Essential functions as per art. 11 of Legislative Decree 112/2015	Total business activities - 4* class

INCOME STATEMENT	
REVENUES	
1.1	Revenues from MAP charges
1.2	Revenues from services to railway undertakings (outside the MAP)
1.3	Revenue from other commercial activities
1.3.1	of which: from entities of the vertically integrated undertaking
1.3.2	of which: from entities not belonging to the vertically integrated undertaking
	Government contributions set out in the Programme Contracts
1.5	Non-repayable grants from other public or private sources
1.6	Other revenues
1	Total revenues
*	

COSTS	
2.1	Cost of personnel
2.2	Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)
2.3	Cost of raw materials, ancillary materials, consumables and goods from entities belonging to the vertically integrated undertaking
2.4	Cost of third-party services (not belonging to the vertically integrated undertaking)
2.5	Cost of services provided by entities belonging to the vertically integrated undertaking
2.6	Cost for use of third-party assets (not belonging to the vertically integrated undertaking)
2.7	Cost for use of assets of entities belonging to the vertically integrated undertaking
2.8	Other costs with entities not belonging to the vertically integrated undertaking
2.9	Other costs with entities belonging to the vertically integrated undertaking
2.10	Increases in fixed assets for internal work (capitalised costs)
2	Total operating costs
3	Gross operating surplus (EBITDA) = (1)-(2)
4.1	Depreciation of tangible fixed assets
4.2	Amortisation of intangible assets
4.3	Impairment losses and reversals
4.4	Provisions
4	Total depreciation
5	Net operating income (EBIT) = (3)-(4)

STATEMENT OF FINANCIAL POSITION	
ASSETS	
1.1	Tangible fixed assets
1.2	Intangible fixed assets
1.3	Investment properties
1.4	Non-current financial assets
1.5	Equity investments
1.6	Other non-current operating assets
1	Total NON-CURRENT operating assets
2.1	Current assets
2.2	Cash and cash equivalents
2.3	Current financial assets

2.4	Other current operating assets
2	Total CURRENT operating assets
3	Other assets
4	Total ASSETS
LIABILITIES	
5.1	Provisions for risks and charges
	Provisions for risks and charges Severance payment (TFR) and other employee benefits
5.1	

5.2	Severance payment (1FK) and other employee benefits	
5.3	Medium/long-term financing	
5.4	Medium/long-term financial liabilities (including derivatives)	
5.5	Medium/long-term operating liabilities	
5.6	Other non-current operating liabilities	
5	Total non-current operating liabilities	
6.1	Short-term financing and current portion of long/medium-term financing	
6.2	Short-term financial liabilities (including derivatives)	
6.3	Short-term operating liabilities	
6.4	Other current operating liabilities	
6	Total CURRENT operating liabilities	
7	Other liabilities	
8	Total HARHITIES	

ANNEX 2.6 NON-RELEVANT

 $Income \ statement \ and \ statement \ of \ financial \ position \ relating \ to \ non-relevant \ and \ financial \ items$

1 Non-relevant and financial items - 5th class

INCOME STATEMENT		
REVENUES		
1.1	Revenues from MAP charges	
1.2	Revenues from services to railway undertakings (outside the MAP)	
1.3	Revenue from other commercial activities	
1.4	Government contributions set out in the Programme Contracts	
1.5	Non-repayable grants from other public or private sources	
1.6	Other revenues	
1.6.1	of which: capital gains and other similar income	
1.6.2	of which: penalties	
1.6.3	of which: rental income	
1.6.4	of which: other non-relevant revenues and income	
1	Total revenues	

COSTS		
2.1		Cost of personnel
	2.1.1	of which: early retirement incentives/extraordinary incentives
	2.1.3	of which: provisions
	2.1.4	of which: other non-relevant personnel costs
2.2		Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)
	2.2.1	of which: provisions
	2.2.2	of which: other costs for non-relevant raw materials, ancillary materials, consumables and goods
2.3		Costs for raw materials, ancillary materials, consumables and goods from entities belonging to the vertically integrated undertaking
	2.3.1	of which: provisions
	2.3.2	of which: other costs for non-relevant services
2.4		Cost of third-party services (not belonging to the vertically integrated undertaking)
	2.4.1	of which: provisions
	2.4.2	of which: other costs for non-relevant services
2.5		Costs for services provided by entities belonging to the vertically integrated undertaking
	2.5.1	of which: provisions
	2.5.2	
2.6		Costs for use of third-party assets (not belonging to the vertically integrated undertaking)
	2.6.1	of which: for ancillary real estate leases
	2.6.2	
	2.6.3	
2.7		Costs for the use of assets of entities belonging to the vertically integrated undertaking
	2.7.1	of which: for ancillary real estate leases
	2.7.2	of which: provisions
	2.7.3	
2.8	2.04	Other costs with entities not belonging to the vertically integrated undertaking
	2.8.1	of which: for free travel passes for retired personnel
	2.8.2	of which: for costs related to donations
	2.8.3	of which: for tax liabilities of any kind, including penalties and interest related to tax assessments
	2.8.4	
	2.8.5	
	2.8.6	
2.0	2.8.7	of which: for other non-relevant costs
2.9	2.9.1	Other costs with entities belonging to the vertically integrated undertaking
	2.9.2	of which: for free travel passes for retired personnel
	2.9.3	of which: for costs related to donations of which: for tax liabilities of any kind, including penalties and interest related to tax assessments
	2.9.4	
	2.9.5	
	2.9.6	
	2.9.7	of which: for other non-relevant costs
2.10	2.3.7	Increases in fixed assets for internal work (capitalised costs)
2.10	2.9.1	of which: for capitalised financial charges
	2.9.2	of which: for other non-relevant capitalised costs
2	2.3.2	Total operating costs
3		Gross operating surplus (EBITDA) = (1)-(2)
4.1		Depreciation of tangible fixed assets
	4.1.1	
	4.1.2	of which: for ancillary real estate investments
	4.1.3	
4.2	,,1,5	Amortisation of intangible assets
	4.2.1	
	4.2.2	
4.3	,,,,,,	Impairment losses and reversals
4.4		Other provisions for risk and charges
4		Total depreciation, impairments and provisions
5		Net operating income (EBIT) = (3)-(4)
6.1		Financial revenues
	6.1.1	of which: from equity investments
	6.2.1	
6.2		Financial charges
	6.2.1	
	6.2.2	
	6.2.3	
	6.2.4	
	6.2.5	
	6.2.7	oj wnich. other jihanciar charges
6	6.2.7	Financial management result
6 7.1	6.2.7	

7	Value adjustments of financial assets and liabilities
8	Result before tax
9.1	Current corporate income tax (IRES)
9.2	Current tax on productive activities (IRAP)
9.3	Deferred and prepaid taxes
9.4	Taxes relating to previous years
9.5	Other taxes other than the above
9	Income taxes (current, deferred, prepaid)
10	Net income for the year

STATEMENT OF FINANCIAL POSITION
* 0.000mg

ASSETS		
1.1	Tangible fixed assets	
1.1.1	of which: for fixed assets referred to in measure 16 (g)	
1.1.2	of which: for ancillary real estate investments	
1.1.3	of which: for other non-relevant tangible assets	
1.2	Intangible fixed assets	
1.2.1		
1.2.2	of which: for other non-relevant intangible assets	
1.3	Investment properties	
1.4	Non-current financial assets	
1.4.1		
1.4.2	of which: for medium/long-term financial assets due from entities within the vertically integrated undertaking	
1.4.3	of which: for other non-relevant fixed assets	
1.5	Equity investments	
1.5.1	of which: for investments in subsidiaries	
1.5.2	of which: for investments in other companies	
1.6	Other non-current assets	
1	Total NON-CURRENT assets	

2.1	Current assets	
2.1.1	of which: for inventories	
2.1.2	of which: for tax and social security receivables	
2.1.3	of which: other	
2.2	Cash and cash equivalents	
2.3	Current financial assets	
2.3.1	of which: for short-term financial activities towards entities of the vertically integrated undertaking	
2.3.2	of which: for short-term financial assets due from other parties (including derivatives)	
2.4	ther current operating assets	
2	otal CURRENT assets	
3	Total ASSETS	

ABILITIES		

LIABILITIES		1	
5.1		Provisions for risks and charges	
5.2		Severance payment (TFR) and other employee benefits	
5.3		Medium/long-term financing	
	5.3.1		
	5.3.2	of which: for loans from entities of the vertically integrated undertaking	
	5.3.3	of which: for loans from other entities	
	5.3.4	5)	
5.4		Medium/long-term financial liabilities (including derivatives)	
5.5		Medium/long-term financing	
	5.5.1		
	5.5.2		
	5.5.3		
5.6		Other non-current liabilities	
5		Total non-current liabilities	
6.1		Short-term borrowings and current portion of long/medium-term financing	
	6.1.1		
	6.1.2		
	6.1.3	9 - 9 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
	6.1.4	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
	6.1.5		
6.2		Short-term financial liabilities (including derivatives)	
6.3		Short-term operating liabilities	
	6.3.1	5)	
	6.3.2		
	6.3.2		
6.4		Other current liabilities	
6		Total CURRENT liabilities	
7		Total LIABILITIES	
8.1		hare capital	
8.2		leserves	
8.3	0.04	Net income of the year	
	8.3.1	3	
	8.3.2	9	
	8.3.3	9 - 1 9 - 1 - 1 - 1 - 1 - 1 - 1	
-	8.3.4	5)	
8		EQUITY	

APPENDIX 2.7 SURPLUS

Statement of surplus calculation

MAP - national network	MAP - regional network X	Access or service provided at a facility or category of facilities (1)	Access or service provided at a facility or category of facilities (n)

SURPLUSES (for ancillary commercial activities)				
a	a Revenues, as per income statement 1			
b	b Operating costs, as per income statement 2			
С	Overall surplus	(a) - (b)		

SUPLUSES	(for non-ancillary commercial activities)	
е	Revenues, as per income statement	1
f	Operating costs, as per income statement	2
g	Depreciation, as per income stateement	(4.1)+(4.2)
h	Net result	(e) - (f+g)
i	Annual return on net invested capital	(H) from relevant section of annual return on net invested capital
j	Overall surplus	(h) - (i)
k	Surplus allocable to MAP/Extra-MAP	50% * (j) (if (j)>0)

APPENDIX 2.8
RETURN

Statement of calculation of return on net invested capital

National network	k				Regional Networ	k X			
AAP - national network	Access or service provided in facility or ategory of facilities (1)	Access or service provided in facility or ategory of facilities (2)	ŧ	Access or service provided in facility or ategory of facilities (n)	Total MAP regional network X	Access or service provided in facility or ategory of facilities (1)	Access or service provided in facility or ategory of facilities (2)	ŧ	Access or service provided in facility or ategory of facilities (n)

RETUR	N ON NET INVESTED CAPITAL	
A'	Tangible and intangible fixed assets, as per Statement of financial position	(1.1+1.2) - (1.1.4+1.2.2)
A'	Less: Capitalised financial charges	
Α"	Less: Fixed assets described under Measure 16 (g) of Measure 16	
Α	Net fixed assets	(A') - [(A" + A"")]
В	Work in progress, as per Statement of financial position	(1.1.4+1.2.2)
с	Net working capital, as per Statement of financial position	[1.6+2.1+2.4+3]-[5.5+5.6+6.3+ 6.4+7]
D	Adjustments, as per Statement of financial position	(5.1) + (5.2)
E	Residual value of infrastructure	
F	NET INVESTED CAPITAL (Regulatory NIC)	A+B±C-D-E
G	Rate of return on net invested capital	
н	Annual return on net invested capital	F*G

APPENDIX 2.9

	X 2.9									
IRI.MAP -		Notes	Network 1	Network 2	Network 3	Network 4	Network 5	Network 6	Network 7	TOTAL AMOUNT
1	Train-km for maritime services									
2	Train-km for technical services									
3	Train-km for freight services									
4	Train-km from long-distance PSO passenger services									
5	Train-km for regional PSO passenger services									
6	Train-km for Premium open access passenger services									
7	Train-km for Basic open access passenger services									
8	Train-km for residual item 'other'									
9	Tonne-km for maritime services									
10	Tonne-km for technical services									
11	Tonne-km for freight services									
12	Tonne-km for long-distance PSO passenger services									
13	Tonne-km for regional PSO passenger services									
14	Tonne-km for Premium open access passenger services									
15	Tonne-km for Basic open access passenger services									
16	Tonne-km per residual item 'other'									
17	Length of network	Infrastructure asset snapshot date: 31 December								
18	Length of tracks	Infrastructure asset snapshot date: 31 December								
19	Maintenance cost with direct and timely allocation to infrastructure components									
20	Total cost of maintenance and other maintenance-related infrastructure costs with driver allocation									
21	Charge for maritime services									
22	Charge for technical services									
23	Charge for freight services									
24	Charge for long-distance PSO passenger services									
25	Charge for regional PSO passenger services									
26	Charge for Premium open access passenger services									
27	Charge for Basic open access passenger services									
28	Charge for residual item 'other'									
29	Charge under component A									
30	Charge under Components B, C and D									
31	FTE - NRI.MAP	Calculated as: (total FTE hours of MAP/ no. of contracted hours); net of the Extraordinary Wage Guarantee Fund								
32	FTE - NRI.MAP 909	(CIGS) Calculated as: (total FTE hours of MAP 909/no. of contracted hours); net of the Extraordinary Wage Guarantee								
33	FTE - NRI.Extro-MAP	Fund (CIGS) Colculated as: (total FTE hours of Extra- MAP/ no. of contracted hours); net of the Extraordinary Wage Guarantee Fund (CIGS)								
34	Total corporate FTE	Calculated as: (total hours of total corporate FTE/ no. of contracted hours); net of the Extraordinary Wage Guarantee Fund (CIGS)								

I.REGIO		Notes	TOTA
1	Train-km for technical services	The state of the s	
2	Train-km for freight services	7	
3	Train-km for regional PSO passenger services		
4	Train-km for open access passenger services	7	
5	Train-km for residual item 'other'	7	
6	Length of network	Infrastructure asset snapshot date: 31 December	
7	Length of tracks	Infrastructure asset snapshot date: 31 December	
8	Maintenance cost with direct and timely allocation to infrastructure components		
9	Total cost of maintenance and other maintenance-related infrastructure costs with driver allocation		
10	Charge for technical services		
11	Charge for freight services		
12	Charge for regional PSO passenger services		
13	Charge for open access passenger services		
14	Charge for residual item 'other'		
15	FTE MAP - NRI.REGIO	Calculated as: (total FTE hours of MAP/ no. of contracted hours); net of the Extraordinary Wage Guarantee Fund (CIGS)	
16	FTE - NRI.MAP 909	Calculated as: (total FTE hours of MAP 909 - column D-/ no of contracted hours): net of CIGS	
17	FTE - NRLExtro-MAP	Calculated as: (total hours of Extra- PMdA FTEs - column M-/ no contracted hours); net of the Extraordinary Wage Guarantee Fund (CIGS)	
18	Total corporate FTE	Calculated as: (total hours of total corporate FTE /no. of contracted hours); net of the Extraordinary Wage Guarantee Fund (CIGS)	

NRI.MAP -	Level of operational cost efficiency achieved	absolute value	%
1	Target for variable operating cost efficiency – level achieved		
2	Target for fixed operating cost efficiency - level achieved		
Note:	·		

Note:
The efficiency targets achieved must be described by the IM in terms of the actions implemented and the calculation/quantification methods, within the Methodological Report accompanying the accounting templates, including justifications through accounting data drawn from the other sheets of this template.

NRI.SERVI	CES - Level of operational cost efficiency achieved	absolute value	%
1	Target for operating cost efficiency - level achieved		
Note:			

Note:
The efficiency targets achieved must be described by the IM in terms of the actions implemented and the calculation/quantification methods, within the Methodological Report accompanying the accounting templates, including justifications through accounting data drawn from the other sheets of this template.

APPENDIX 2.10

NKI.IVIA	AP - Annual incentives/penalties on average unit charges linked to service qu	iality						
			_		Quality thresholds			
j	Indicator	Weight	Unit of measure	Value achieved	Minimum threshold	Target level	Best practice	Epsilon_t,j
1	Ratio of actual commercial speed to theoretical free-network* commercial speed of trains	11.11%	%					
2	Average accumulated delay of trains in transit on each network section, attributed to the IM under the Performance Regime	11.11%	Minutes/Section					
3	Number of delayed trains on each section of the network attributed to the IM under the Performance Regime	11.11%	Number/Sectio n					
4	Average time required to recover all delays on each section of the network	11.11%	Minutes/Sectio n					
5	Ratio between the number of train paths cancelled by the IM, even partially, during operational management on network sections affected by delays, and the number of scheduled train paths	11.11%	%					
6	Annual hours of scheduled unavailability of line tracks, per network km	11.11%	Hours per year/ network					
7	Deviation between the annual hours of scheduled unavailability of line tracks and the actual hours of unavailability, per network km	11.11%	%					
-				1				

actual nours of unavailability, per network km.

Length of the network with PC80 gauge, 740 m siding length, and D4 axle load.

11.11% km.

Perceived overall quality of services included in the MAP provided at station by the IM.

11.11% %

10.11% to RUs and passengers.

* The 'theoretical free-network commercial speed' is calculated as the ratio between the distance travelled and the sum of the pure running time plus dwell time.

Synthetic indicator	Value achieved
Epsilon_t	

NRI.MAP - Intra-period adjustments on the C1	component of the charge

				Quality thresholds				
j	Indicator	Weight	Unit of measure	Value achieved	Minimum threshold	Target level	Best practice	Q_C1,t,j
9	Percentage of saturated hours per section subject to the application of the C1 component **	50.00%	%					
10	Number of tracks lost per year^, on the sections to which the same C1 component applies	50.00%	Number/year					

- ** The degree of saturation of a line is calculated through international best practices, e.g., the so-called compaction method
- ^ The number of lost train paths is calculated according to the criteria under Measure 5.2 of Decision n. 116/2025.

Synthetic indicator	Value achieved
0 C1.t	

NRI.MAP - Intra-period adjustments on the C5 component of the charge

					Quality thresholds			
j	Indicator	Weight	Unit of measure	Value achieved	Minimum threshold	Target level	Best practice	Q_C5,t,segment
	Ratio of actual commercial speed to theoretical free-network* commercial speed of							
	trains			_				
1.1	- Market segment 1	100.00%	%					
1.2	- Market segment 2	100.00%	%					
1.3	- Market segment 3	100.00%	%					
1.4	- Market segment 4	100.00%	%					
1.5	- Market segment 5	100.00%	%					

^{*} The 'theoretical free-network commercial speed' is calculated as the ratio between the distance travelled and the sum of the pure running time plus dwell times.

NRI.MAP - Intra-period adjustments to the maximum variability ranges of average u

		·			Quality thresholds			
j	Indicator	Weight	Unit of measurement	Value achieved	Minimum threshold	Target level	Best practice	Q_CVM,t,j,segment
	Ratio of actual commercial speed to theoretical free-network* commercial speed of							
	trains							
1.1	- Market segment 1	50.00%	%					
1.2	- Market segment 2	50.00%	%					
1.3	- Market segment 3	50.00%	%					
1.4	- Market segment 4	50.00%	%					
1.5	- Market segment 5	50.00%	%					
	Average accumulated delay of trains in transit on each network section, attributed to			-				
	the IM under the Performance Regime							
1.1	- Market segment 1	50.00%	iviinutes/sectio					
1.2	- Market segment 2	50.00%	iviinutes/sectio					
1.3	- Market segment 3	50.00%	Minutes/Sectio					
1.4	- Market segment 4	50.00%	lviinutes/sectio					
1.5	- Market segment 5	50.00%	iviinutes/sectio					

^{*} The 'theoretical free-network commercial speed' is calculated as the ratio between the distance travelled and the sum of the pure running time plus dwell times.

Synthetic indicator	Weight	Unit of measure	Value achieved
Q_CVM,t			
- Market segment 1	50.00%	%	
- Market segment 2	50.00%	%	
- Market segment 3	50.00%	%	
- Market segment 4	50.00%	%]
- Market segment 5	50.00%	%	