

network type

Network 1

Network 2

Network 3

Network 4

Network 5

Network 6

Network 7

COMPLEMENTARY

PADANIAN CROSS-AXIS AND INTERNATIONAL TRANSITS

NORTHERN TYRRHENIAN LINE AND BRANCH LINES

ADRIATIC AND APPENNINE TRANSVERSALS

SOUTHERN TYRRHENIAN

CORE LINE AND BRANCH LINES

HS NETWORK

Detail 1

Detail 2

NODES

HIGH-STANDARD LONG-DISTANCE NETWORK

Directly allocated costs fully include the costs referred to in Article 3 of Regulation (EU) 2015/909.

Essential functions:

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 the performance of the essential functions relating to the determination and collection of charges and the allocation of infrastructure capacity, including both the definition and assessment as well as the availability and allocation of individual train paths, in accordance with the provisions of Articles 17 and 26, respectively.

APPENDIX 2.1

[illegible]

1	Costi direttamente legati alla prestazione del servizio formulati
2	Costi non residui
1 + 2	Totale PSESA, rete nazionale - 5° classe (per verifica)

APPENDIX 2.2.1
NUEMAP

Statement of direct costs according to Article 3 of Regulation (EU) 2015/909 relating to the Minimum Access Package (MAP)

REVENUES	
1.1	Revenues from MAP charges
1.1.1	of which: from passenger services
1.1.2	of which: from technical services
1.1.3	of which: from freight transport services
1.1.4	of which: from dedicated POC passenger transport services
1.1.5	of which: from regional POC passenger transport services
1.1.6	of which: from Passenger open access passenger transport services
1.1.7	of which: from Basic open access passenger transport services
1.1.8	of which: other
1	Total Revenues
COSTS	
2.1	Cost of personnel
2.1.1	of which: management staff
2.1.2	of which: staff carrying out security allocation work
2.1.3	of which: technical staff
2.1.4	of which: other
2.2	Cost of raw materials, auxiliary materials, consumables and goods (not belonging to the vertically integrated undertaking)
2.2.1	of which: operating materials
2.2.2	of which: investment materials
2.2.3	of which: maintenance services electricity
2.2.4	of which: traction fuel
2.2.5	of which: other
2.3	Cost of raw materials, auxiliary materials, consumables, and goods from entities belonging to the vertically integrated undertaking
2.3.1	of which: operating materials
2.3.2	of which: investment materials
2.3.3	of which: maintenance services electricity
2.3.4	of which: traction fuel
2.3.5	of which: other
2.4	Cost of third-party services (not belonging to the vertically integrated undertaking)
2.4.1	of which: for transport services
2.4.2	of which: for maintenance
2.4.3	of which: for property management
2.4.4	of which: for utilities (water, heating, 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 administration and IT services
2.4.8	of which: other
2.5	Cost of services provided by entities belonging to the vertically integrated undertaking
2.5.1	of which: for transport services
2.5.2	of which: for maintenance
2.5.3	of which: for property management
2.5.4	of which: for utilities (water, heating, electricity, telecommunications, etc.)
2.5.5	of which: for communication costs
2.5.6	of which: for cleaning services
2.5.7	of which: for administration and IT services
2.5.8	of which: other
2.6	Cost for sale of third-party assets (not belonging to the vertically integrated undertaking)
2.6.1	of which: for assets of immovable property
2.6.2	of which: for assets of movable and capital assets
2.6.3	of which: for exploitation of trademarks and patents
2.6.4	of which: other
2.7	Cost for use of assets of entities belonging to the vertically integrated undertaking
2.7.1	of which: for assets of immovable property
2.7.2	of which: for assets of movable and capital assets
2.7.3	of which: for exploitation of trademarks and patents
2.7.4	of which: other
2.8	Other costs with entities not belonging to the vertically integrated undertaking
2.8.1	Other costs with entities belonging to the vertically integrated undertaking, increases in fixed assets for internal work (capitalized costs)
2.8.2	of which: for capitalized raw material costs
2.8.3	of which: for capitalized service costs
2.8.4	of which: for other capitalized costs
2	Total operating costs
4.1	Depreciation of tangible fixed assets
4.1.1	of which: for land
4.1.2	of which: for land and buildings
4.1.3	of which: for real estate investments
4.1.4	of which: for movable property
4.1.5	of which: other
4.2	Amortisation of intangible assets
4.2.1	of which: for patents, licences, trademarks
4.2.2	of which: other
4	Total depreciation

Network 1	Network 2	Network 3	Network 4	Network 5	Network 6	Network 7	Total costs under Article 3 of Regulation (EU) 2015/909
Costs under Article 3 of Regulation (EU) 2015/909	Costs under Article 3 of Regulation (EU) 2015/909	Costs under Article 3 of Regulation (EU) 2015/909	Costs under Article 3 of Regulation (EU) 2015/909	Costs under Article 3 of Regulation (EU) 2015/909	Costs under Article 3 of Regulation (EU) 2015/909	Costs under Article 3 of Regulation (EU) 2015/909	
of which: detail 1	of which: detail 2	of which: detail 1	of which: detail 2	of which: detail 1	of which: detail 2	of which: detail 1	

APPENDIX 2.3

NRI SERVICES

Income Statement and Statement of financial position relating to service facilities and rail services

INCOME STATEMENT	
REVENUES	
1.1	Revenues from MAP charges
1.2	Revenues from services to railway undertakings (outside the MAP)
1.2.1	of which: for sale of services
1.2.2	of which: other
1.3	Revenues 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
1.5.1	of which: from entities of the vertically integrated undertaking
1.5.2	of which: from entities not belonging to the vertically integrated undertaking
1.6	Other revenues
1	Total revenues
COSTS	
2.1	Cost of personnel
2.1.1	of which: maintenance staff
2.1.2	of which: traffic control and capacity allocation staff
2.1.3	of which: staff assigned to technical, administrative and other indirect tasks
2.1.4	of which: other
2.2	Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)
2.2.1	of which: operating materials
2.2.2	of which: investment materials
2.2.3	of which: traction electricity
2.2.4	of which: traction fuels
2.2.5	of which: substitute contributions under special tariff regime
2.2.6	of which: other contributions under special schemes
2.2.7	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
2.3.2	of which: investment materials
2.3.3	of which: traction electricity
2.3.4	of which: traction fuels
2.3.5	of which: substitute contributions under special tariff regime
2.3.6	of which: other contributions under special schemes
2.3.7	of which: other
2.4	Cost of third-party services (not belonging to the vertically integrated undertaking)
2.4.1	of which: for transport services
2.4.2	of which: for maintenance
2.4.3	of which: for property management
2.4.4	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
2.5.1	of which: for transport services
2.5.2	of which: for maintenance
2.5.3	of which: for property management
2.5.4	of which: for utilities (water/sewage, electricity, telecommunications, etc.)
2.5.5	of which: for communication costs
2.5.6	of which: for cleaning services
2.5.7	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)
2.6.1	of which: for rental of immovable 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: concession fees
2.6.5	of which: other
2.7	Cost for use of assets of entities belonging to the vertically integrated undertaking
2.7.1	of which: for rental of immovable property
2.7.2	of which: for rental of materials and rolling stock
2.7.3	of which: for exploitation of trademarks and patents
2.7.4	of which: concession fees
2.7.5	of which: other
2.8	Other costs with entities not belonging to the vertically integrated undertaking
2.8.1	of which: taxes and duties
2.8.2	of which: other
2.9	Other costs with entities belonging to the vertically integrated undertaking
2.9.1	of which: for free travel passes
2.9.3	of which: other
2.10	Increases in fixed assets for internal work (capitalised costs)
2.10.1	of which: for capitalised personnel costs
2.10.2	of which: for capitalised raw material costs
2.10.3	of which: for capitalised service costs
2.10.4	of which: for other capitalised costs
2	Total operating costs
3	Gross operating surplus (EBITDA) = (1) - (2)
4.1	Depreciation of tangible fixed assets
4.1.1	of which: for infrastructure
4.1.2	of which: for land and buildings
4.1.3	of which: for real estate investments
4.1.4	of which: for movable property
4.1.5	of which: other
4.2	Amortisation of intangible assets
4.2.1	of which: for patents, licenses, trademarks
4.2.2	of which: other
4.3	Impairment losses and reversals
4.4	Provisions
4	Total depreciation
5	Net operating income (EBIT) = (3) - (4)
BALANCE SHEET	
ASSETS	
1.1	Tangible fixed assets
1.1.1	of which: for infrastructure
1.1.2	of which: for land and buildings
1.1.3	of which: for movable property
1.1.4	of which: for assets under construction and advance payments
1.1.5	of which: other
1.2	Intangible fixed assets
1.2.1	of which: for patents, licenses, trademarks
1.2.2	of which: for assets under construction and advance payments
1.2.3	of which: other
1.3	Investment properties
1.4	Non-current assets
1.5	Equity investments
1.6	Other non-current operating assets
1.6.1	of which: for non-current trade receivables from entities of the vertically integrated undertaking
1.6.2	of which: for non-current trade receivables from other parties
1.6.3	of which: other
1	Total non-current operating assets
2.1	Current assets
2.1.1	of which: for inventories
2.1.2	of which: for current trade receivables from entities of the vertically integrated undertaking
2.1.3	of which: for current trade receivables from other parties
2.1.4	of which: other
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
5.2	Severance payment (TFR) 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
5.5.1	of which: for non-current trade payables to entities of the vertically integrated undertaking
5.5.2	of which: for non-current trade payables to other parties
5.5.3	of which: other
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
6.3.1	of which: for current commercial debts to entities of the vertically integrated undertaking
6.3.2	of which: for current commercial debts to other parties
6.3.3	of which: other
6.4	Other current operating liabilities
6	Total CURRENT operating liabilities
7	Other liabilities
8	Total LIABILITIES
NIC =	

Access or service provided in facility or category of facility (A)			Access or service provided in facility or category of facility (B)			Access or service provided in facility or category of facility (N)			1 + ... + n
Directly allocable accounts	Pro-rata allocated accounts	Indirect accounts	Directly allocable accounts	Pro-rata allocated accounts	Indirect accounts	Directly allocable accounts	Pro-rata allocated accounts	Indirect accounts	Total rail service facilities or services related to national rail infrastructure - 2nd class

APPENDIX 2.4

REGIO

Income statement and statement of financial position relating to the Minimum Access Package (MAP), as well as to service facilities or rail services

	A1	A2	A3	A = A1+A2+A3	B1	B2	...	Bn	B+B2+...+Bn	A + B
Costs under Regulation (EU) 900/2015	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	Revenues from MAP charges
1.1.1	of which: from machine services
1.1.2	of which: from technical services
1.1.3	of which: from freight transport services
1.1.4	of which: from regional P&O passenger transport services
1.1.5	of which: from open access passenger transport services
1.1.6	of which: other
1.2	Revenues from services to railway undertakings (outside the MAP)
1.2.1	of which: for sale of services
1.2.2	of which: other
1.3	Revenues 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
1.5.1	of which: from entities of the vertically integrated undertaking
1.5.2	of which: from Regions and Autonomous Provinces, as charges assumed to cover, even partially, operating costs
1.5.3	of which: from other public sources
1.5.4	of which: from private sources
1.6	Other revenues
1	Total revenues
COSTS	
2.1	Cost of personnel
2.1.1	of which: maintenance staff
2.1.2	of which: traffic control and capacity allocation staff
2.1.3	of which: staff assigned to technical, administrative and other indirect tasks
2.1.4	of which: other
2.2	Cost of raw materials, ancillary materials, consumables and goods (not belonging to the vertically integrated undertaking)
2.2.1	of which: operating materials
2.2.2	of which: investment materials
2.2.3	of which: low/medium voltage electricity
2.2.4	of which: traction electricity
2.2.5	of which: traction fuels
2.2.6	of which: substitute contributions under special tariff regime
2.2.7	of which: other contributions under special schemes
2.2.8	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
2.3.2	of which: investment materials
2.3.3	of which: low/medium voltage electricity
2.3.4	of which: traction electricity
2.3.5	of which: traction fuels
2.3.6	of which: substitute contributions under special tariff regime
2.3.7	of which: other contributions under special schemes
2.3.8	of which: other
2.4	Cost of third-party services (not belonging to the vertically integrated undertaking)
2.4.1	of which: for transport services
2.4.2	of which: for maintenance
2.4.3	of which: for property management
2.4.4	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
2.5.1	of which: for transport services
2.5.2	of which: for maintenance
2.5.3	of which: for property management
2.5.4	of which: for utilities (water/sewage, electricity, telecommunications, etc.)
2.5.5	of which: for communication costs
2.5.6	of which: for cleaning services
2.5.7	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)
2.6.1	Of which: for real estate rentals
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: concession fees
2.6.5	Of which: other
2.7	Cost for the use of assets of entities belonging to the vertically integrated undertaking
2.7.1	of which: for rental of immovable property
2.7.2	of which: for rental of materials and rolling stock
2.7.3	of which: for exploitation of trademarks and patents
2.7.4	of which: concession fees
2.7.5	of which: other
2.8	Other costs with entities not belonging to the vertically integrated undertaking
2.8.1	of which: taxes and duties
2.8.2	of which: other
2.9	Other costs with entities belonging to the vertically integrated undertaking
2.9.1	of which: for free travel passes
2.9.2	of which: other
2.10	Increases in fixed assets for internal work (capitalised costs)
2.10.1	of which: for capitalised personnel costs
2.10.2	of which: for capitalised raw material costs
2.10.3	of which: for capitalised service costs
2.10.4	of which: for other capitalised costs
2	Total operating costs
3	Gross operating surplus (EBITDA) = (1)-(2)
4.1	Depreciation of tangible fixed assets
4.1.1	of which: for infrastructure
4.1.2	of which: for land and buildings
4.1.3	of which: for real estate investments
4.1.4	of which: for movable property
4.1.5	of which: other
4.2	Amortisation of intangible assets
4.2.1	of which: for patents, licenses, trademarks
4.2.2	of which: other
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
1.1.1	of which: for infrastructure
1.1.2	of which: for land and buildings
1.1.3	of which: for movable property
1.1.4	of which: for fixed assets under construction and advance payments
1.1.5	of which: other
1.2	Intangible fixed assets
1.2.1	of which: for patents, licenses, trademarks
1.2.2	of which: for fixed assets under construction and advance payments
1.2.3	of which: other
1.3	Investment properties
1.4	Non-current financial assets
1.5	Equity investments
1.6	Other non-current operating assets
1.6.1	of which: for non-current trade receivables from entities of the vertically integrated undertaking
1.6.2	of which: for non-current trade receivables from other parties
1.6.3	of which: other
1	Total NON-CURRENT operating assets
2.1	Current assets
2.1.1	of which: for inventories
2.1.2	of which: for current trade receivables from entities of the vertically integrated undertaking
2.1.3	of which: for current trade receivables from other parties
2.1.4	of which: other
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
5.2	Severance payment (TFR) 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
5.5.1	of which: for non-current trade payables to entities of the vertically integrated undertaking
5.5.2	of which: for non-current trade payables to other parties
5.5.3	of which: other
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
6.3.1	of which: for current commercial debts to entities of the vertically integrated undertaking
6.3.2	of which: for current commercial debts to other parties
6.3.3	of which: other
6.4	Other current operating liabilities
6	Total CURRENT operating liabilities
7	Other liabilities
8	Total LIABILITIES
NIC =	

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-ancillary commercial 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	<i>of which: from entities of the vertically integrated undertaking</i>
1.3.2	<i>of which: from entities not belonging to the vertically integrated undertaking</i>
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	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
5.2	Severance payment (TFR) 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 LIABILITIES

ANNEX 2.6

NON-RELEVANT

1

Non-relevant and financial
items - 5th class

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

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	of which: other costs for non-relevant services
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	of which: provisions
2.6.3	of which: other costs for use of non-relevant third-party assets
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	of which: other costs for use of non-relevant third-party assets
2.8	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	of which: for extraordinary expenses and liabilities
2.8.5	of which: for sanctions, penalties, and compensations
2.8.6	of which: provisions
2.8.7	of which: for other non-relevant costs
2.9	Other costs with entities belonging to the vertically integrated undertaking
2.9.1	of which: for free travel passes for retired personnel
2.9.2	of which: for costs related to donations
2.9.3	of which: for tax liabilities of any kind, including penalties and interest related to tax assessments
2.9.4	of which: for extraordinary expenses and liabilities
2.9.5	of which: for sanctions, penalties, and compensations
2.9.6	of which: provisions
2.9.7	of which: for other non-relevant costs
2.10	Increases in fixed assets for internal work (capitalised costs)
2.9.1	of which: for capitalised financial charges
2.9.2	of which: for other non-relevant capitalised costs
2	Total operating costs
3	Gross operating surplus (EBITDA) = (1)-(2)
4.1	Depreciation of tangible fixed assets
4.1.1	of which: for fixed assets referred to in measure 16 (g)
4.1.2	of which: for ancillary real estate investments
4.1.3	of which: for other non-relevant intangible assets
4.2	Amortisation of intangible assets
4.2.1	of which: for goodwill
4.2.2	of which: for other non-relevant intangible assets
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	of which: other financial revenues
6.2	Financial charges
6.2.1	interest expenses and other charges payable to parent companies
6.2.2	of which: interest expense and other charges payable to subsidiaries
6.2.3	of which: interest expense and other charges payable to associated companies
6.2.4	of which: interest expense and other charges payable to banks
6.2.5	of which: interest expense and other charges payable to other investors
6.2.6	of which: transaction costs for financing
6.2.7	of which: other financial charges
6	Financial management result
7.1	of which: revaluations
7.2	of which: impairment losses

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 ASSETS

1.1	Tangible fixed assets
1.1.1	<i>of which: for fixed assets referred to in measure 16 (g)</i>
1.1.2	<i>of which: for ancillary real estate investments</i>
1.1.3	<i>of which: for other non-relevant tangible assets</i>
1.2	Intangible fixed assets
1.2.1	<i>of which: for goodwill</i>
1.2.2	<i>of which: for other non-relevant intangible assets</i>
1.3	Investment properties
1.4	Non-current financial assets
1.4.1	<i>of which: for medium/long-term financial assets due from other parties (including derivatives)</i>
1.4.2	<i>of which: for medium/long-term financial assets due from entities within the vertically integrated undertaking</i>
1.4.3	<i>of which: for other non-relevant fixed assets</i>
1.5	Equity investments
1.5.1	<i>of which: for investments in subsidiaries</i>
1.5.2	<i>of which: for investments in other companies</i>
1.6	Other non-current assets
1	Total NON-CURRENT assets
2.1	Current assets
2.1.1	<i>of which: for inventories</i>
2.1.2	<i>of which: for tax and social security receivables</i>
2.1.3	<i>of which: other</i>
2.2	Cash and cash equivalents
2.3	Current financial assets
2.3.1	<i>of which: for short-term financial activities towards entities of the vertically integrated undertaking</i>
2.3.2	<i>of which: for short-term financial assets due from other parties (including derivatives)</i>
2.4	Other current operating assets
2	Total CURRENT assets
3	Total ASSETS

LIABILITIES

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	<i>of which: for mortgages and bonds</i>
5.3.2	<i>of which: for loans from entities of the vertically integrated undertaking</i>
5.3.3	<i>of which: for loans from other entities</i>
5.3.4	<i>of which: other</i>
5.4	Medium/long-term financial liabilities (including derivatives)
5.5	Medium/long-term financing
5.5.1	<i>of which: for non-current trade payables</i>
5.5.2	<i>of which: for tax and social security receivables</i>
5.5.3	<i>of which: other</i>
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	<i>of which: for bonds</i>
6.1.2	<i>of which: for loans from banks</i>
6.1.3	<i>of which: for loans from entities of the vertically integrated undertaking</i>
6.1.4	<i>of which: for loans from other entities</i>
6.1.5	<i>of which: other</i>
6.2	Short-term financial liabilities (including derivatives)
6.3	Short-term operating liabilities
6.3.1	<i>of which: for current trade payables</i>
6.3.2	<i>of which: for tax and social security receivables</i>
6.3.2	<i>of which: other</i>
6.4	Other current liabilities
6	Total CURRENT liabilities
7	Total LIABILITIES
8.1	Share capital
8.2	Reserves
8.3	Net income of the year
8.3.1	<i>of which: dividends attributable to the parent company</i>
8.3.2	<i>of which: dividends attributable to other companies</i>
8.3.3	<i>of which: profits allocated to reserves</i>
8.3.4	<i>of which: other</i>
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 (l)	Access or service provided at a facility or category of facilities (n)
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SURPLUSES (for ancillary commercial activities)		
a	Revenues, as per income statement	1
b	Operating costs, as per income statement	2
c	Overall surplus	(a) - (b)

SUPLUSES (for non-ancillary commercial activities)		
e	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) 0 (if (j)≤0)

APPENDIX 2.8
RETURN

Statement of calculation of return on net invested capital

National network					Regional Network X				
MAP - national network	Access or service provided in facility or category of facilities (1)	Access or service provided in facility or category of facilities (2)	...	Access or service provided in facility or category of facilities (n)	Total MAP regional network X	Access or service provided in facility or category of facilities (1)	Access or service provided in facility or category of facilities (2)	...	Access or service provided in facility or category of facilities (n)

RETURN 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	
A''	Less: Fixed assets described under Measure 16 (g) of Measure 16	
A	Net fixed assets	(A') - [(A'' + A''')]
B	Work in progress, as per Statement of financial position	(1.1.4+1.2.2)
C	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	
H	Annual return on net invested capital	F * G

APPENDIX 2.9

NRI.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 (CIGS)								
32	FTE - NRI.MAP 909	Calculated as: (total FTE hours of MAP 909/no. of contracted hours); net of the Extraordinary Wage Guarantee Fund (CIGS)								
33	FTE - NRI.Extra-MAP	Calculated 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)								

NRI.REGIO		Notes	TOTAL
1	Train-km for technical services		
2	Train-km for freight services		
3	Train-km for regional PSO passenger services		
4	Train-km for open access passenger services		
5	Train-km for residual item 'other'		
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 - NRI.Extra-MAP	Calculated as: (total hours of Extra-MAP 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:

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.SERVICES - Level of operational cost efficiency achieved

	absolute value	%
2	Target for operating cost efficiency - level achieved	

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**NRI.MAP - Annual incentives/penalties on average unit charges linked to service quality**

i	Indicator	Weight	Unit of measure	Value achieved	Quality thresholds			
					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/Section					
4	Average time required to recover all delays on each section of the network	11.11%	Minutes/Section					
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%	%					
8	Length of the network with PC80 gauge, 740 m siding length, and D4 axle load	11.11%	km					
9	Perceived overall quality of services included in the MAP provided at station by the IM to RUs and passengers	11.11%	%					

* 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	Value achieved
Epsilon_t	

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

i	Indicator	Weight	Unit of measure	Value achieved	Quality thresholds			
					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 ^a , 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.

^a 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
Q_C1,t	

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

i	Indicator	Weight	Unit of measure	Value achieved	Quality thresholds			
					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 unit charges

i	Indicator	Weight	Unit of measure	Value achieved	Quality thresholds			
					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%	minutes/section					
1.2	- Market segment 2	50.00%	minutes/section					
1.3	- Market segment 3	50.00%	minutes/section					
1.4	- Market segment 4	50.00%	minutes/section					
1.5	- Market segment 5	50.00%	minutes/section					

* 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%	%	