

	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 1 of 15	

# GUIDELINES

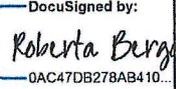
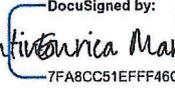
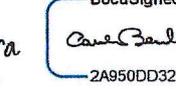
# HUMAN RIGHTS FRAMEWORK

### Process Owners

*Human Capital & Organization Department and Chief Sustainability Officer*



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights	
			Rev. 00	21/09/2022
	Page 2 of 15			

Date	Review	Process Owner		Verified			Approved
	00	Human Capital & Organization Director	Chief Sustainability Officer	Organization	Legal Affairs Holding, Litigation & Compliance	Chief Risk Officer	Chief Executive Officer
Signature		DocuSigned by:  D2E0D2DE9E5E4E2...	DocuSigned by:  A692D29ACAA847A...	DocuSigned by:  CD63EA96931F48D...	DocuSigned by:  0AC47DB278AB410...	DocuSigned by:  7FA8CC51EFFF46C...	DocuSigned by:  2A950DD3272E4F7...
Elements of compliance	Other						

Description of revisions
Newly issued document.



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 3 of 15	

## INDEX

<b>1.</b>	<b><u>OBJECTIVE AND SCOPE</u></b>	<b>4</b>
1.1.	OBJECTIVE	4
1.2.	SCOPE, RECIPIENTS AND EFFECTIVE DATE	4
<b>2.</b>	<b><u>STANDARDS AND PRINCIPLES</u></b>	<b>4</b>
<b>3.</b>	<b><u>POLICY COMMITMENT</u></b>	<b>5</b>
<b>4.</b>	<b><u>DUE DILIGENCE</u></b>	<b>7</b>
A.	IDENTIFICATION AND ASSESSMENT OF IMPACTS	9
B.	IDENTIFICATION AND IMPLEMENTATION OF MEASURES TO PREVENT, STOP AND MITIGATE IMPACTS	9
C.	MONITORING AND REPORTING	9
<b>5.</b>	<b><u>REMEDIAL MEASURES AND REPORTING MECHANISMS</u></b>	<b>10</b>
	<b><u>ANNEX 1 - SUMMARY OF ROLES AND RESPONSIBILITIES HUMAN RIGHTS FRAMEWORK</u></b>	<b>11</b>
	<b><u>ANNEX 2 - ARRANGEMENTS FOR ASSESSING IMPACTS</u></b>	<b>12</b>
	<b><u>ANNEX 3 - QUALITATIVE/QUANTITATIVE INDICATORS</u></b>	<b>13</b>



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights
			Rev. 00
	Page 4 of 15		

## 1. OBJECTIVE AND SCOPE

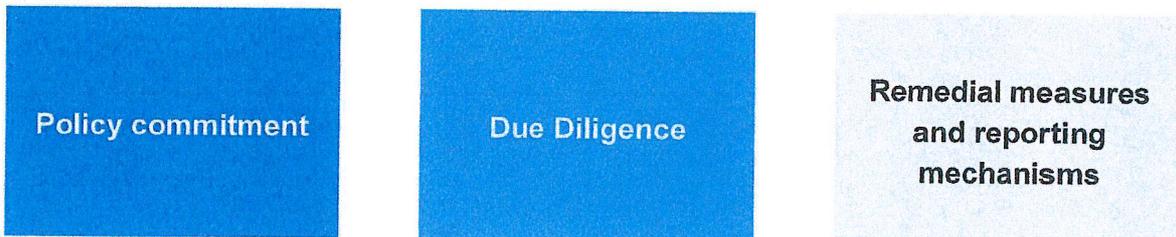
### 1.1. OBJECTIVE

Atlantia, aware of its role in society and in the communities in which it operates, believes it is essential to ensure respect for and protection of human rights in every aspect of its business and value chain, with the aim of maintaining an ethical, safe and fair working environment.

In this context, Atlantia recognizes the importance of identifying, monitoring and remedying potential and current negative impacts arising from its activities, those of its subsidiaries and related business relationships.

Accordingly, Atlantia sets out in this document the framework for the Group to raise awareness and strengthen respect for human rights within its sphere of influence.

The framework, developed in accordance with the United Nations Guiding Principles on Business and Human Rights (hereinafter "UNGP"), is structured according to the following elements described in the following paragraphs:



Each element applies to all areas of the organization's operations (employees in the workplace, supply chain/third parties, industrial projects extraordinary operations).

### 1.2. SCOPE, RECIPIENTS AND EFFECTIVE DATE

These Guidelines apply to Atlantia S.p.A. and are transmitted to its subsidiaries so that they may adopt them or adopt their own human rights frameworks in line with the principles set out in this document, making any amendments and/or additions in line with the relevant organizational context and applicable legislation in the countries in which they operate. The functions of Atlantia S.p.A. that play a role in the process described are:

- Human Capital & Organization Department
- Chief Sustainability Officer

These Guidelines shall run from the date of issue.

## 2. STANDARDS AND PRINCIPLES

This document, according to Code of Ethics, is inspired by internationally recognised human rights standards:

- Ten principles of the UN Global Compact;
- Universal Declaration of Human Rights;
- Sustainable Development Goals;
- UN Guiding Principles on Business and Human Rights;
- UN Guiding Principles Reporting Framework;
- Declaration on Fundamental Principles and Rights at Work (ILO);
- Due Diligence Guidance for Responsible Business Conduct (OECD);
- Directive of the European Parliament and of the Council on Corporate Sustainability Due Diligence & Social Taxonomy DRAFT;
- Social Accountability 8000.

Subsidiaries refer to norms and principles of reference for their own organization.

	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights	
	Rev. 00	21/09/2022		
	Page 5 of 15			

### 3. POLICY COMMITMENT

The Policy Commitment, the first element of the framework in line with the UNGPs, is understood as the company's commitment to respect human rights and to adopt processes that translate this commitment into its policies and operating practices.

Atlantia's commitment to respect human rights is affirmed in its Code of Ethics, approved by the Board of Directors and extended to subsidiaries. The Code, which is available on the Company's website, defines what the Group expects of its employees, business partners and other parties directly connected to its activities, products or services with regard to human rights.

Through the Code of Ethics, Atlantia renews its commitment to respect human rights as defined in the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights and the Declaration on Fundamental Principles and Rights at Work (ILO). Moreover, it adheres to the ten principles of the Global Compact and is inspired by the Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda in defining its activities and strategic objectives, directing its choices and development in the way of achieving these goals.

In particular, Atlantia strengthens its commitment in relation to the following **areas**, which emerge from the joint consideration of human rights and the Group's activities as well as the above principles and international conventions.

Areas	Reference	Definition	Commitments (Code of Ethics)	SDGs
Social Security	ILO Convention No. 118 International Covenant on Economic, Social and Cultural Rights	Ensure compliance with the principles of social protection for workers, in accordance with national regulations.	We are committed to guaranteeing people's rights in every activity carried out by Group companies, in order to create economic and social value for the communities and territories in which we operate.	
Fair remuneration	ILO Conventions No. 1, 100 and 131	Ensure fair and equitable remuneration in accordance with national regulations on pay and additional remuneration.	We ensure that the remuneration of our employees is at least equal to that established by collective agreements and legislative treatments applicable in the countries where we operate. We also strive to meet higher standards, ensuring a fair income and a decent living wage.	 
Working hours	ILO Convention No. 1 and 122	Comply with applicable laws, collective bargaining (where applicable) and industry standards on working hours, rest and public holidays.	We recognise and protect the right of employees to rest and free time in compliance with the applicable laws and collective agreements and the relevant International Labour Organization (ILO) Conventions.	 
Skills development and training		Ensure all staff have a process of teaching/learning useful knowledge to perform a particular job.	We believe in our people as an indispensable element for the existence, future development and success of the Group and therefore we value skills and competences, so that everyone is in a position to express his or her potential to the fullest.	 
Freedom of association	ILO Conventions No. 87, 98 and 154	Ensure the right to participate in collective bargaining in accordance with national laws, to define contractual working conditions and regulate the	We respect workers' rights and trade union freedoms, in particular the freedom of association and collective bargaining, including by establishing a responsible and	



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights	
			Rev. 00	21/09/2022
	Page 6 of 15			

		implementation of collective agreements.	constructive dialogue with labour organisations and workers' representatives.	
Health and Safety	ILO Conventions No. 148 and 155	Promote an inclusive working environment that can protect people's health and safety.	We safeguard the health and safety of people by complying with the highest international standards for each activity we carry out, as well as with the specific laws and regulations applicable in order to ensure management based on the principles of precaution, prevention, protection and risk management.	 
Forced labor	ILO Conventions No. 29 and 105 <a href="#">Ratification of 18 International HR Treaties:</a> Convention on the Protection of the Rights of All Migrant Workers and Members of their Families	Ensure voluntary employment for all its employees and reject any form of forced, compulsory or extortionate labour under threat.	We work to combat child labour, all forms of forced labour and modern slavery.	 
Child labour	ILO Conventions No. 138 and 182 <a href="#">Ratification of 18 International HR Treaties</a> Convention on the Rights of the Child	Prohibit the employment of individuals under the age of 18 years in hazardous work, defined as any work activity that could adversely affect the child's physical, mental, and moral health, safety, and morals.		
Diversity and inclusion	ILO Convention No. 111 <a href="#">Ratification of 18 International HR Treaties</a> Convention on the Elimination of All Forms of Racial Discrimination, Convention on the Elimination of All Forms of Discrimination against Women, Convention on the Rights of Persons with Disabilities	Fostering and promoting a culture of diversity, inclusion and equal opportunities, to ensure at all levels a concept of equality and inclusion, without distinction of race, nationality, language, age, sex/gender and gender identity, sexual orientation, ethnicity/culture, religion, physical condition and disability, economic status, trade union/political opinion and other.	We work to protect diversity and ensure the dignity of our people. We consider diversity and inclusion as strategic elements for our Group because the interaction of different genders, cultures, generations, perspectives and backgrounds creates lasting value, ensures progress and represents a fertile ground for innovation and contamination of ideas.	 
Harassment	ILO Convention No. 190 <a href="#">Ratification of 18 International HR Treaties</a> Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment	Tackling discrimination and harassment abuses.	We guarantee equal dignity and impartial treatment of all those involved in our activities, rejecting any form of discrimination and harassment, any inappropriate or disrespectful behaviour.	
Respect for local communities	ILO Convention No. 107 and 169	Guaranteeing people's rights in all activities carried out by Group companies, in order to create economic and social value for the	We contribute positively to the socio-economic development of the communities in which we operate through the provision of efficient and	 



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights	
			Rev. 00	21/09/2022
	Page 7 of 15			

Privacy	Data Protection and Privacy Legislation;	communities and territories in which we operate.	innovative services and we support and promote, as far as possible, the employment of local workers and suppliers.	 
	International Committee of the Red Cross (2016) on Personal Data Protection; EU Regulation 2016/679	Ensure adequate safeguards for those affected by personal data processing operations and respect for the right to privacy.	We protect the right to privacy by committing ourselves to protect the personal data collected and acquired for the realization of our institutional activities and to guarantee their processing in respect of the rights and fundamental freedoms, as well as the dignity of the persons concerned.	

The above areas are identified by Atlantia and, in view of the evolution and dynamism of the external and internal context, are periodically reviewed and updated by the Chief Sustainability Officer in conjunction with the Human Capital & Organization Department. In particular, these functions, each for the aspects falling within their remit:

- monitor over time the evolution of the reference regulatory context and best practices (e.g. papers, interpretative guides prepared by organisations and/or specialist bodies<sup>1</sup>, peers), as well as take account of issues that may emerge from the analysis of materiality provided for the Integrated Annual Report;
- consider organisational and business changes (e.g. entry into new sectors/countries<sup>2</sup>) that may change risk exposure.

Updating of the topics is carried out every three years and each time significant internal changes occur that require revision. The Chief Sustainability Officer, together with the Human Capital & Organization Department, also promotes any updates to this framework and/or the development of additional new tools aligned with best practices in the field of human rights to be disseminated within the Group<sup>3</sup>.

In addition to what is defined in the Code of Ethics, in order to integrate respect for human rights in the context of operational activities, each company of the Group (hereinafter the Company), in consideration of the reference context and its own business, may express its commitment through specific policies and procedures and ensure effective compliance with the rules in the context of its own activities, guaranteeing standards of ethical and responsible conduct.

In this regard, Atlantia has also defined specific Guidelines on Diversity, Equality and Inclusion, approved by the Board of Directors and published on the Company's website, which actively promote a culture of inclusion, supporting the principles of equality and the protection of personal freedom, dignity and inviolability, which are fundamental values of the Company's business model.

#### 4. DUE DILIGENCE

Human Rights Due Diligence is an integral part of the measures planned to implement Atlantia's commitment to respect human rights.

Human Rights Due Diligence, consistent with the UNGPs, is that process of identifying, preventing, mitigating and addressing adverse human rights impacts.

This process includes assessing actual and potential impacts on human rights, identifying measures to be taken as a result, monitoring and reporting on how these impacts are being managed.

Human Rights Due Diligence must therefore:

- identify all adverse human rights impacts that any company may cause or contribute to through its activities, or that may be directly related to its operations, products or services and business relationships;
- vary in complexity depending on the size of the company, the risk of serious human rights impacts, and the nature and context of its operations;
- be continuous, recognising that human rights risks may change over time as activities and the operating environment evolve.

<sup>1</sup> Such as the Danish Institute for Human Rights.

<sup>2</sup> For relevant issues, the following may be consulted: i) [UNEP's Human Rights Guidance Tool](#) for sector analysis; ii) [ILO STAT, The World Bank, Our World in Data, NGO Walk Free, Human Rights Watch and Amnesty International's International Report](#) for country analysis.

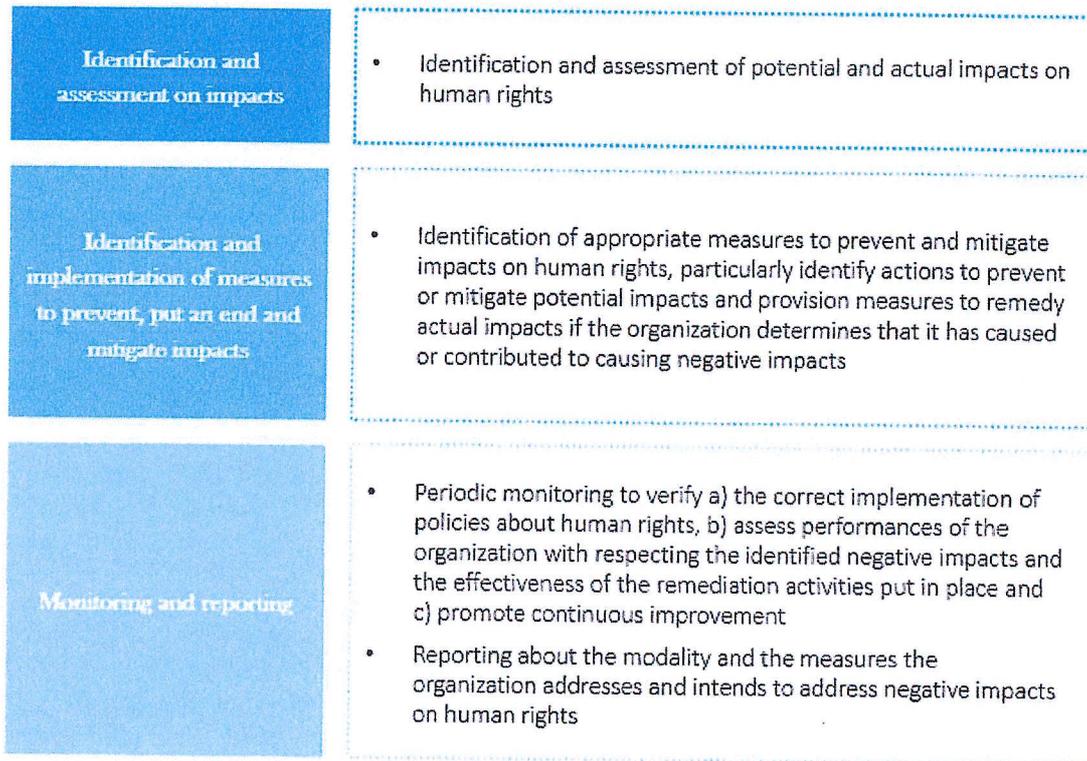
<sup>3</sup> With reference to the different elements of the framework, Annex 1 of this document summarizes the roles and responsibilities of the different actors.



	<b>GUIDELINES</b> <b>HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights
	Rev. 00	21/09/2022	
	Page 8 of 15		

Human rights Due Diligence can be integrated into overall enterprise risk management systems, provided that it is not simply limited to the identification and management of risks relevant to the enterprise itself, but extends to the risks faced by rights holders.

Human Rights Due Diligence includes at least the following elements:



Due Diligence on human rights is carried out at the company level with reference to its own areas of operations (employees in the workplace, supply chain/third parties, industrial projects and extraordinary operations)<sup>4</sup> and the main results (e.g. indicators as per Annex 3) are consolidated at Group level.

In particular, each company decides, in accordance with the principle of autonomy and independence and in consideration of its own context<sup>5</sup>, how to decline this activity within its own processes, in order to increase awareness and strengthen respect for human rights within its sphere of influence, focusing on areas most exposed to the issue according to a risk-based approach.

Companies, therefore, can integrate Due Diligence within existing processes, for example, as provided for by the UNGPs, in risk management activities, or they can establish a specific process assigning responsibilities to corporate actors typically and primarily concerned with human rights issues, in light of the role they play in the processes respectively controlled (e.g. Human Resources, Procurement, Health and Safety, etc.)<sup>6</sup>.

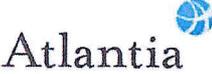
Each company therefore defines its human rights Due Diligence process with a view to *continuous improvement* and reports the results as part of Atlantia's ESG data model for the purpose of preparing the Integrated Annual Report.

<sup>4</sup> Atlantia's Due Diligence process is responsibility of: i) the Purchasing department, with regard to the protection of human rights in the supply chain; ii) the Employer Branding, Capability Acquisition & development, Diversity & Inclusion department, with regard to the protection of human rights in the workplace; iii) the department responsible for any extraordinary operations, with regard to the protection of human rights (including local communities, where applicable). See [Annex 1 Summary of roles and responsibilities Human Rights Framework](#).

<sup>5</sup> This principle, in line with UNGP, derives from the need for each company to adapt the Due Diligence process to its own characteristics (size, sector, organisational structure and operations).

<sup>6</sup> With particular reference to Due Diligence for the protection of human rights in the supply chain, this is usually integrated into the supplier management process (from qualification to verification and monitoring of requirements according to environmental, social and ESG governance criteria).



	<b>GUIDELINES</b> <b>HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights
	Rev. 00		21/09/2022
	Page 9 of 15		

#### a. IDENTIFICATION AND ASSESSMENT OF IMPACTS

In order to measure human rights risks, companies, taking into account the relevant areas set out in the Policy Commitment section, shall carry out an analysis of actual or potential adverse human rights impacts, assessing their significance according to their likelihood of occurrence and severity<sup>7</sup>.

For the assessment of impacts it is necessary to consider any activity that may affect (potential impact) or affects (actual impact) negatively the human rights of an individual or a community<sup>8</sup> both with reference to the activities carried out by the company itself (human rights in the workplace) and by third parties e.g. suppliers, sub-suppliers (human rights in the supply chain).

This assessment shall be carried out periodically and, if possible, before starting an activity/project (industrial and/or commercial).

Companies, depending on their size, nature and context, may decide to engage in consultations with potentially affected stakeholders and other interested parties, including workers, (stakeholder engagement) to gather their concerns and considerations and integrate them into their assessment of human rights impacts. In situations where such consultation is not considered feasible, alternative arrangements such as consultation with experts on specific issues or contexts (e.g. academics, non-governmental organizations, local organizations) may be considered<sup>9</sup>.

With reference to the analysis of human rights impacts related to the supply chain, companies integrate this activity within the supplier assessment (qualification) process, which also takes into account environmental, social and governance (ESG) criteria.

#### b. IDENTIFICATION AND IMPLEMENTATION OF MEASURES TO PREVENT, STOP AND MITIGATE IMPACTS

Atlantia and its subsidiaries undertake to put in place risk prevention and mitigation measures (extension, articulation, reinforcement of procedures, controls and awareness actions) adequate to strengthen human rights monitoring and bring the related risks under control.

In particular, against the impacts identified, each company analyses existing measures (e.g. by means of checklists, questionnaires, interviews) in order to identify, where necessary, action plans and remedial measures.

In particular, each company undertakes to:

- prevent and/or mitigate potential impacts by integrating the results of human rights impact assessments into its internal processes<sup>10</sup> and adopting the appropriate measures for their prevention, management and mitigation;
- define all measures necessary to cease or remedy a negative impact directly caused by the activities (so-called actual impact)<sup>11</sup>.

The definition and implementation of preventive and remedial actions will depend on the company's direct involvement in causing the adverse impact or the connection of that impact to the activities, products or services of one of its business relationships.

Where the company contributes to an adverse human rights impact, it shall take steps to cease or prevent its contribution and use its influence to mitigate any impact to the fullest extent possible.

Each company, therefore, defines its own plans of action to be carried out, associating the function responsible for their implementation and the relative timing.

Where action needs to be prioritized to address current and potential adverse human rights impacts, societies should first seek to prevent and mitigate the most serious impacts or those for which a delayed response would render them irreparable. After addressing the most significant impacts, each society proceeds to address the less significant impacts.

#### c. MONITORING AND REPORTING

##### Monitoring

Monitoring the effectiveness of measures is necessary for the company to verify the proper implementation of human rights policies, the effectiveness of responses to identified negative impacts in order to promote continuous improvement.

Each company is responsible for carrying out monitoring activities on the effectiveness of the actions undertaken through the use of specific qualitative/quantitative indicators (KPIs)<sup>12</sup> that make it possible to understand and assess the trend of risks in relation to human rights and the performance of its activities and operations.

<sup>7</sup> This assessment is based on a number of drivers, for which reference is made to Annex 2 of this document.

<sup>8</sup> Throughout this process, societies need to pay specific attention to any particular impact on the human rights of individuals belonging to groups or populations most at risk of vulnerability or marginalisation, and to the different risks faced by women and men.

<sup>9</sup> This could be considered in the case of industrial and/or commercial projects where the point of view of the rights-holder, rather than that of the company, has to be taken into account.

<sup>10</sup> Effective integration requires that: (i) responsibility for addressing these impacts is assigned to the appropriate level and function within the enterprise; (ii) internal decision-making, economic resource allocation, and oversight mechanisms enable effective response to these impacts.

<sup>11</sup> Actual impacts will need to be the subject of remedial measures see section Remedial Measures and Reporting Mechanisms.

<sup>12</sup> Please refer to Annex 3 of this document for the list of indicators to be monitored for each human rights issue.



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 10 of 15	

Moreover, depending on the trend of these indicators, and in order to strengthen its control over areas at greater risk, the company may supplement the monitoring activities with specific verification activities (e.g. checks on operational sites).

### *Reporting*

The results of monitoring, and the main activities carried out as part of the Due Diligence process<sup>13</sup>, are integrated into each company's internal reporting procedures.

Overall performance against human rights commitments, the way in which negative impacts on human rights are addressed, the mitigation measures undertaken as well as any violations identified, are reported in Atlantia's Integrated Annual Report.

In addition, Atlantia's Chief Sustainability Officer may assess, where deemed appropriate and/or necessary, the introduction of a specific reporting flow on human rights issues and adopt other communication initiatives including online dialogues, consultations with stakeholders, etc.

## **5. REMEDIAL MEASURES AND REPORTING MECHANISMS**

Each company must have or must participate in a system of rules and mechanisms to guarantee each individual, affected by a violation of human rights, measures to remedy any damage caused.

In the event of an actual violation of human rights, immediate remedies should be put in place to prevent the continuation or recurrence of the violation, as well as possible measures to sanction the violation and remedy the individuals whose rights have been violated.

Remedial measures may include - but are not limited to - an apology, restitution, restoration of the status quo, financial or non-financial compensation and, in addition, prevention of recurrence of damage through, for example, injunctions or guarantees of non-repetition, to be assessed in the light of the local context.

Each company, including Atlantia, also has reporting mechanisms designed to ensure that possible human rights violations are promptly intercepted, analysed and managed.

In particular, in line with international best practices and applicable regulations, a process for the collection and management of whistleblowing reports is envisaged, governed by specific regulatory instruments.

The whistleblowing process is a key element in the identification of adverse human rights impacts, providing all stakeholders with the opportunity to report if they have legitimate concerns about actual or potential adverse impacts in relation to the activities of the company and its value chain.

Violations, or suspected violations, of the Code of Ethics and/or other internal regulations in the field of human rights can be promptly reported through one of the company's dedicated channels (e.g. IT platform, e-mail and postal addresses).

Confidentiality shall be guaranteed with respect to the content of the report and the identity of the persons making the report (where disclosed) and of the persons reported, in compliance with privacy laws and regulations applicable in this regard. Atlantia and the individual companies undertake to punish any act of retaliation or discrimination, whether direct or indirect, against whistleblowers or anyone who has raised concerns in good faith regarding respect for human rights.

Properly managed reporting mechanisms make it possible for violations, once identified and assessed, to be addressed and for negative impacts to be remedied in a timely and direct manner.

<sup>13</sup> For example: presence of Human Rights policy in line with international standards and this document, scope of policy application to third parties, periodicity and scope of the Due Diligence process, implementation of a process of evaluation and identification of impacts on Human Rights and other indicators referred to in Annex 3.



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>		ATL_LG_H_05HumanRights
			Rev. 00      21/09/2022
			Page 11 of 15

**Annex 1 - Summary of roles and responsibilities Human Rights Framework**

Summary of roles and responsibilities

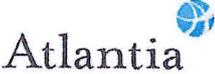
	<u>Framework elements</u>	<u>Atlantia</u>	<u>Subsidiaries</u>
<b>Policy commitment</b>	Corporate commitment to respect human rights and to adopt processes that translate this commitment into business culture and practices.	Defines and updates the Human Rights Framework and other internal regulatory instruments in the field of human rights (e.g. Code of Ethics) with respect to relevant issues and regulatory changes	Adopt the Human Rights Framework or adopt their own human rights frameworks in line with the principles set out in this document, making any amendments and/or additions in line with the relevant organizational context and applicable legislation in the countries in which they operate.  Define policies and procedures to ensure effective respect for human rights in their activities, guaranteeing standards of ethical and responsible conduct
<b>Due Diligence</b>	Process for identifying, preventing, mitigating and addressing adverse human rights impacts carried out in relation to all areas of company operations (employees in the workplace, supply chain/third parties, industrial projects and extraordinary operations).	Carry out, according to their areas of responsibility and operations (employees in the workplace, supply chain/third parties, industrial projects and extraordinary operations), the Due Diligence process.  The results of monitoring, and the main activities carried out as part of the Due Diligence process, are integrated into each company's internal reporting procedures.  Overall performance against human rights commitments, the way in which negative impacts on human rights are addressed, the mitigation measures undertaken as well as any violations identified, are reported in Atlantia's Integrated Annual Report.	
<b>Remedial measures and reporting mechanisms</b>	System of rules to ensure third parties, affected by a violation of human rights, remedial measures for any damage caused by the company. Reporting mechanisms to ensure that possible human rights violations are promptly intercepted, analysed and managed.	Implement, according to their areas of responsibility and operations, remedial measures and dedicated reporting mechanisms (whistleblowing).  Atlantia may reserve the right to handle reports if it believes that they have a significant impact (e.g. reputational damage) on the Atlantia Group (including the holding company) or other Group companies.	

The Atlantia's Functions involved are the following:

- For **Policy Commitment**: , Human Capital & Organization Department and Chief Sustainability Officer, for the definition of this framework., Relevant functions (e.g., Code of Ethics Reporting Committee) for other relevant internal regulatory instruments (e.g., procedures);
- For **Due Diligence**: i) Purchasing department, with regard to the protection of human rights in the supply chain; ii) Employer Branding, Capability Acquisition & development, Diversity & Inclusion department, with regard to the protection of human rights in the workplace; iii) department responsible for any extraordinary operations, with regard to the protection of human rights (including local communities, where applicable). The overall performance against human rights commitments is integrated by the Chief Sustainability Officer into Atlantia's ESG data model for the purpose of preparing the Integrated Annual Report;
- For **Remedial measures**: functions referred to in the previous point in collaboration with other corporate functions that may be competent in the matter (e.g. Legal Department for litigation); and **whistleblowing mechanisms**, Multifunctional Reporting Committee coordinated by the Internal Audit Department (see Reporting Procedure).

Subsidiaries decide, in accordance with the principle of autonomy and independence and in consideration of their own context, how to apply this activity within their own processes, in order to increase awareness and strengthen respect for human rights within their sphere of influence.



	<b>GUIDELINES</b> <b>HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 12 of 15	

## Annex 2 - Arrangements for assessing impacts

The process of assessing actual and potential adverse human rights impacts should take into account severity and likelihood.

The tools companies use to make this assessment must consider the size, industry, ownership structure and business environment in which they operate<sup>14</sup>.

Specifically, the *severity* assessment must consider one or more of the following characteristics<sup>15</sup>:

- the **scale**, i.e. the gravity of the impact on human rights (which can also be assessed using a scale);
- the **scope**, by which is meant the number of individuals who are or could be affected (e.g. by the delayed effects of environmental damage);
- the **remediability**, i.e. the ease or otherwise with which the affected persons could be restored to their former enjoyment of the right(s).

It is not necessary for an impact to have more than one of the above characteristics to be considered "serious", although it is often the case that the greater the scale or scope, the less likely it is to be remedied.

The risk of "most material" adverse impact will be specific to each company depending on its industry and business relationships. In some cases, this may result from subjective judgement or be influenced by national legal requirements.

The severity of a potential adverse human rights impact is the most important factor in determining the extent and complexity of the processes that the company must put in place to know and demonstrate that it is respecting human rights. Processes must therefore be proportionate to the risks to human rights compliance in each company's operations.

The *likelihood* assessment must consider, instead, other aspects such as past events (e.g. human rights violations over a period of time) and the trend of qualitative and quantitative KPIs used in monitoring.

Based on the analyses of the severity and probability of the impacts, when necessary, it is possible to prioritise the risks and take the necessary actions. Impact severity is the predominant factor. Likelihood may be relevant to help prioritise the order in which to address potential impacts in some circumstances (e.g. when it is not possible to address all actual and/or potential adverse impacts).

Where the identified impact is actual, i.e. current and already in place, possible and necessary remedial action should be taken regardless of the degree of *severity*.

<sup>14</sup> Companies can analyse country and sector risk, for example, by consulting international databases (e.g. ILO Stat, World Bank) and reports (e.g. Amnesty International, Human Rights Watch).

<sup>15</sup> The assessment of severity must take particular account of impacts on the human rights of groups or populations requiring special attention, including women, indigenous peoples, persons with disabilities and migrant workers. For more information on impact assessment methods and techniques, the publications of The Danish Institute For Human Rights including "Human rights impact assessment guidance and toolbox" can be consulted.



	<b>GUIDELINES</b> <b>HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 13 of 15	

### Annex 3 - Qualitative/quantitative indicators

In relation to respect for human rights, it is possible to identify a number of qualitative and quantitative indicators that each company, on the basis of its own assessments of relevance and in accordance with the requirements of consolidated reporting, implements and monitors in order to assess respect for human rights and its own performance. The indicators constitute a minimum indication of the monitoring activities, which may therefore be expanded and updated in line with the specific nature of the companies and their processes.

Relevant areas	Possible performance indicators (non-exhaustive example)	
Social Security	Presence of welfare plans	<input checked="" type="checkbox"/>
	Presence of retirement plans	<input checked="" type="checkbox"/>
	Presence of supplementary health care	
	% of employees over 50	<input checked="" type="checkbox"/>
	% of vacant positions filled by internal candidates	<input checked="" type="checkbox"/>
	Investments in welfare initiatives	<input checked="" type="checkbox"/>
	% beneficiaries of flexible working hours / working from home arrangements	<input checked="" type="checkbox"/>
Fair remuneration	Rate of average salary compared to base salary by contract type	
	Economic-financial, environmental and social parameters linked to variable remuneration	<input checked="" type="checkbox"/>
	Rate between local base salary and base salary (minimum entry level) for the site/company	<input checked="" type="checkbox"/>
	Rate between basic salary and male/female remuneration	<input checked="" type="checkbox"/>
	Pay gap (senior and middle managers, other employees)	<input checked="" type="checkbox"/>
	Total amount of bonuses, incentives and stock options paid in €/€	<input checked="" type="checkbox"/>
Working hours	Average overtime hours per year per employee	
	Average of working days per week	
	Procedures and arrangements for the payment and management of overtime	
	No. of telework/agile work contracts currently active	
Skills development and training	Average hours of human rights training per employee and per contractual level	
	% of senior management roles held by women	<input checked="" type="checkbox"/>
	Average hours of training per year per employee and per contractual level	<input checked="" type="checkbox"/>
	Total number of training hours	<input checked="" type="checkbox"/>
	% of employees covered by performance development plans	<input checked="" type="checkbox"/>
	% of hours of certified management training on sustainability issues	<input checked="" type="checkbox"/>
Freedom of association	% of employees covered by collective bargaining agreements	<input checked="" type="checkbox"/>
	Average number of consultations per year per site with employee representatives	
	No. of strikes in the year per site	
Health and Safety	% of revenues covered by ISO 45001 certification	<input checked="" type="checkbox"/>
	No. of fatal accidents	<input checked="" type="checkbox"/>
	No. of occupational diseases	<input checked="" type="checkbox"/>



	<b>GUIDELINES</b> <b>HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 14 of 15	

Relevant areas	Possible performance indicators (non-exhaustive example)	
	No. and rate of accidents with serious consequences and related trends	<input checked="" type="checkbox"/>
	Frequency rate	<input checked="" type="checkbox"/>
Forced labor	% of external workers (compared to total employees) working in places managed by the organization	
	% of employees who have a permanent employment contract	<input checked="" type="checkbox"/>
	Specific procedures to ensure the absence of forced labour	
Child labour	Age of the youngest employee hired	
	Specific procedures to ensure the absence of child labour	
Diversity and inclusion	Total hours of training per person on D&I topics;	<input checked="" type="checkbox"/>
	Average hours of D&I training per employee and per contractual level	<input checked="" type="checkbox"/>
	% of employees on the company's governing bodies who represent the various diversity/minority categories	
	Gender pay gap	<input checked="" type="checkbox"/>
	% of employees by gender, age and professional category	<input checked="" type="checkbox"/>
	% of women at different levels of the organisation	<input checked="" type="checkbox"/>
	% of employees belonging to minority groups	<input checked="" type="checkbox"/>
	% of employees belonging to protected categories	<input checked="" type="checkbox"/>
	% women in revenue-generating functions in managerial positions	
	Turnover rate by gender, country and age group	<input checked="" type="checkbox"/>
Harassment	No. of employees who took parental leave (split by gender), rate of return to work in the year and retention rate	<input checked="" type="checkbox"/>
	Total hours of harassment prevention training per person	
	Average hours of harassment prevention training per employee and per contract level	
Respect for local communities	% of security personnel (internal and external) trained on human rights	<input checked="" type="checkbox"/>
	% of revenues covered by ISO 14001, ISO 50001 certificates	<input checked="" type="checkbox"/>
	No. of engagement activities with the local community per site/project	
	No. of non-compliance with environmental laws and regulations	<input checked="" type="checkbox"/>
	Initiatives in favour of local communities	<input checked="" type="checkbox"/>
Privacy	Local development investments for communities (by sector of intervention and geographical area)	<input checked="" type="checkbox"/>
	No. of privacy violation cases recorded against employees	
	Proven complaints regarding breaches of customer privacy and loss of customer data	<input checked="" type="checkbox"/>
	% of revenues covered by ISO 27001 certificates	<input checked="" type="checkbox"/>
All areas	Procedures for respecting employee privacy and information security	<input checked="" type="checkbox"/>
	Number and type of reports of violations of the Code of Ethics and human rights received through whistleblowing	<input checked="" type="checkbox"/>
	No. of initiatives developed for the management of non-conformities	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> KPIs included in Atlantia's consolidated ESG data model		



	<b>GUIDELINES HUMAN RIGHTS FRAMEWORK</b>	ATL_LG_H_05HumanRights	
		Rev. 00	21/09/2022
		Page 15 of 15	

