



**FINANCIAL  
REPORT**  
2021

# 1 FOREWORD BY PRESIDENT AND SECRETARY GENERAL

The year 2021 was again marked by the COVID-19 pandemic, although in this second year we were able to draw on the experience gained in 2020 and have thus been able to adapt to the various pandemic-related restrictions and uncertainties in a very smooth and practiced way. Despite these demanding times, it has again been a busy period for RailNetEurope (RNE) and its Members. Ongoing activities and new developments within the international business of Infrastructure Managers (IMs), Allocation Bodies (ABs) and Rail Freight Corridors (RFCs) that make up RNE have again brought new challenges and major progress in all our business areas.

Most significantly, in 2021 we have managed to initiate the substantial funding needed to continue driving our activities, both for the Joint Office and our Members as co-beneficiaries, specifically in the CEF II Technical Assistance Call and the CEF II Transport Call. We consider this a major achievement, which will above all provide the resources needed for the ‘Timetable Redesign for Smart Capacity Management’ Programme to succeed, in which we are now leaving the conceptualisation phase and moving strongly into implementation.

Please find some insights into our past and ongoing work in the following business area updates, where we would like to draw your attention to some of the 2021 highlights.

More detailed information can be found in the related sections on our website: <https://rne.eu/>

## Capacity Management / TTR

The year 2021 marked the first time a TTR component was released on a wide scale. In summer 2021 IMs and ABs started with the development of their Capacity Strategies for timetable period 2025, with the goal of publishing them by summer 2022. With this important milestone reached, TTR has increased its activities to establish framework conditions and roll out TTR components. The digitalisation of the capacity management process was the topic of several key activities in 2021. To reflect the scope of TTR’s IT landscape and architecture, the activities were re-branded as ‘Digital Capacity Management’ (DCM) and [endorsed by the rail sector in the ‘Joint Vision for the Sector on Digital Capacity Management’](#)

To highlight the importance of the subject, TTR’s title has been enhanced to ‘TTR for Smart Capacity Management’. The European Capacity Management Tool (ECMT), including a dedicated Change Control Board and Advisory Group, has been established and is currently undergoing further development. This tool will be used in the first step of the Capacity Model phase to align capacity volumes by harmonising available and unavailable capacity. The Path Coordination System (PCS) has also been improved, and the number of RNE Member interfaces continues to grow. Besides central IT and the commencement of interface

construction by IMs, Minimum Viable Products (MVPs) are being developed (for example, IT for an intelligent short-term request IT system). Tenders for MVP components, such as the Capacity Broker to allow short-term request allocation, are now in the works. Another MVP has prompted IMs to begin using the TCR Tool and processing data within it. Interfaces from and to the TCR Tool have begun to be developed by IMs.

Despite challenges caused by the ongoing pandemic, many other milestones were reached and the documentation of TTR enhanced. For the first time, a complete overview of relevant TTR and Capacity Management documents was provided in one [index](#)

The RNE GA finalised and approved the comprehensive TTR process and IT description in December 2021. On this foundation, a complete work package and milestone plan for timetable 2025 was developed. Due to the lack of several preconditions, the TTR team, in collaboration with the national TTR implementation managers, began working on implementation plans beyond the timeline of 2025. This strategy also entails a more detailed project plan, which was presented and approved at the RNE General Assembly in May 2022.

Handbooks for the implementation of TTR components were also provided – either as updates or completely new process descriptions. These encompass the Capacity

Strategy Handbook, the Capacity Model Handbook, the TCR Handbook, the Path Alteration Handbook and the Feasibility Study Handbook. With this set of handbooks, the way for the next implementation steps in TTR has been paved. Further updates as well as new handbooks are also in progress, e.g. the description of Capacity Needs Announcements in the Capacity Model Handbook, which is a process ensuring applicants' possibility to participate in the early stages of the TTR process. The MVP frameworks were also utilised to relaunch the Commercial Conditions project, which is on track to deliver its first deliverables in 2022. Further communication material was produced to allow all stakeholders to investigate TTR according to their detail needs. All material can be accessed via the TTR website <https://ttr.rne.eu>

RNE and its Members have applied for CEF II funding opportunities in order to overcome existing impediments and challenges in the implementation of TTR. RNE has also prepared input illustrating current legal constraints (domestic and European) and quantifying the need for TTR components in anticipation of DG MOVE's launch of the Impact Assessment on cross-border rail traffic. In addition, a technical description of International Leading Entities was prepared in a project coordinated by the Rail Freight Corridors and was presented and approved at the RNE General Assembly in May 2022.

To tackle the increased need for output and support in TTR,

the RNE Joint Office team has been expanded, particularly with a new team focusing on the implementation of TTR components to support RNE Members and other stakeholders. Additional steering instruments were also established, with the existing Capacity Management High Level Group taking over the role as TTR Change Control Board and a new TTR Management Committee steering high-impact decisions.

Smaller developments include the establishment of a new IT solution for communication between IMs with the TTCom tool, which allows timetablers to get in direct contact with the right person using standardised messages. In addition, Capacity Management processes – particularly TCR processes – were introduced in the Handbook for International Contingency Management (ICM Handbook).

More information on RNE's Sales & Timetabling activities can be found here: <http://rne.eu/sales-timetabling/>. More information on TTR can be found here: <https://ttr.rne.eu/>

### **Traffic Management & Train Performance Management**

The Language Programme activities continued in 2021 in three areas of IM and RU communication. The language tool prototype was successfully developed under the Shift2Rail Translate4Rail project and tested within laboratory and field conditions. Activities in IM-IM communication at national level continued with the improvement of the English-speaking dispatcher communication. A dedicated project

was launched in IM-IM communication at regional level aiming to harmonise procedures of verbal communication at borders and increase the efficiency of communication using a language tool.

A more reliable and accurate ETA (train Estimated Time of Arrival) was reached as a result of the CEF Digital Train 1.0 project by means of exchanging ETA with external providers who calculate ETA with artificial intelligence technology. The revised edition of the International Contingency Management (ICM) Handbook was introduced in May 2021, integrating experiences gained during real interruptions by IMs and RFCs. A step forward was achieved by introducing mandatory usage of the TIS Incident Management Tool (IMT) to increase the effectiveness of contingency management throughout Europe.

In order to fulfil the objectives agreed in the RNE Data Quality Strategy for reporting purposes, three follow-up projects were tackled. The first project, aimed at defining the basic requirements for TIS data delivery, as well as RNE guidelines on basic TIS requirements for data delivery for reporting purposes, was approved and finalised in May 2021. Following this approval, the second project, focused on defining data quality management processes, was started, with results expected in May 2022. The third project dealing with RFC train identification, assignment to the relevant corridor(s) and introducing an automatic procedure for this identification has been commenced and will continue

throughout 2022.

In order to better support RNE's Traffic Management & Train Performance Management activities, RNE has upgraded its reporting tools from Oracle Business Intelligence to Oracle Analytics Server and developed a custom application, the Border Section Management Tool.

More information on RNE's Traffic Management & Train Performance Management activities can be found here:

<http://rne.eu/tm-tpm/>

## IT

In the area of IT, the focus in 2021 was on three main areas: **Digital Infrastructure Information**, **Digital Capacity Management**, and **Digital Train Information**. Moreover, RNE has also been chairing the PRIME Digital Subgroup where the topics listed were discussed with the European Infrastructure Managers and the European Commission.

Regarding **Digital Infrastructure Information**, several RNE applications (CCS CRD, CIP, TIS, CIS, PCS, TCR, ECMT) have been successfully integrated into the RNE Big Data Framework.

As a next step, RNE has launched the implementation of the Railway Infrastructure System – RIS, formerly known as Digital Railway Infrastructure Information System – DRIIS. The system will merge applications dealing with reference files such as the TAF/TAP TSI Central Reference Files Database (CRD), GeoEditor, Customer Information Platform

(CIP) and Rail Facilities Portal (RFP) into one powerful application by mid/end of 2023.

Regarding **Digital Capacity Management** (and its three pillars: Path Coordination System (PCS), Temporary Capacity Restriction (TCR) Tool and European Capacity Management Tool (ECMT)) the main feature which marked the year was the introduction of the role of 'Applicant' in the **PCS**, which allows non-RU entities to be part of the PCS process. In addition, foundations were laid for a new major version – the PCS Capacity Broker. The **TCR Tool**, was finalised and after extensive tests pushed into production, ready to accept fully automatic data flow from our Members. For the **ECMT**, a Change Control Board and Advisory Board were formed to guide the development of the application. The Capacity Supply module was improved, and the Capacity Model module technically defined.

Regarding **Digital Train Information**, the Train Information System (TIS) introduced distance calculation on the complete train run for the planned and operational train journey. This approach offers a huge variety of additional functions and reports on train, wagon, country and corridor level. This will enable us to offer new services to our customers, the Railway Undertakings, and other stakeholders. Additionally, TIS is now able to process Train Composition Messages, opening a variety of new possibilities such as more linked trains with different train numbers but same wagon sets. Moreover, TIS has connected Terminals to the infrastructure network and can now cover the entire

train journey including first and last mile information. Finally, TIS introduced forecast (ETA) information by collecting Train Forecast Messages from various stakeholders, applying an algorithmic comparison, and displaying the best ETA for a reported location.

More information on RNE's IT activities can be found here:

<http://rne.eu/it>

## Legal Matters

The RNE Legal Matters team finalised the negotiations with CIT on the European Standard Contract of Use of the Infrastructure and accompanying implementation guide. The RNE GA endorsed both documents at its meeting in May 2021.

The contract template can be used as a toolbox by Infrastructure Managers and Railway Undertakings when defining their contractual relations. It is designed in a flexible manner, allowing to be combined in various ways with existing general terms and conditions as well as relevant stipulations in network statements.

The TTR legal task force prepared two comprehensive discussion papers, which served as input to the analysis of Member States' representatives and DG MOVE on the compatibility of TTR with the current EU legal framework. Furthermore, all TIS templates were considerably revised in line with (1) the changes of EU law (alignment of definitions, introduction of the new principle of data exchange of

real-time train information and charging possibilities (e.g. new TAF TSI Regulation and new PRR)) and (2) demands from the market (e.g. access to TIS for customs services). The Big Data Governance Framework was also updated, mandating the JO in Vienna to share publicly available/non-confidential information with any third party and share train information in anonymised form with EU bodies and entities mandated by EU bodies. In order to address reoccurring questions regarding the handling of requests for RNE and RNE Members' data in all RNE applications, a comprehensive external legal study was assigned to KU Leuven's legal researchers with results to be delivered in 2022.

More information on RNE's Legal Matters activities can be found here: <http://rne.eu/legal-matters/>

### Corridor Management

As of 2021, all 11 European Rail Freight Corridors counted as Associate Members of RNE. Over the course of the year the two recently established RFCs, Alpine-Western Balkan and Rhine-Danube, were further integrated into RNE's portfolio of corridor-related activities.

The harmonised collection and publication of figures for the commonly applicable RFC KPIs continued throughout 2021. The year witnessed a significant increase in the overall compliance with the 'non-capacity' KPIs. In conjunction with RNE's data quality project, additional RFC KPIs were designated in order to be gradually implemented from 2022 onwards.

The Customer Information Platform (CIP) was successfully rolled out to RFC Rhine-Danube, thus covering the complete network all 11 RFCs, displaying information on railway infrastructure in 26 European countries. In addition to the above, the extent of ICM lines and their re-routing options mapped in CIP has been further extended and in parallel the CIP functionalities for displaying the re-routing options were further enhanced to provide an improved user experience. Moreover, as a pilot project, the complete network of the first four Infrastructure Managers (GySEV, LFP, SŽ-Infra and MÁV) has been mapped in CIP.

More information on RNE's Corridor Management activities can be found here: <http://rne.eu/rail-freight-corridors/>

### Network Statement / Corridor Information Document / Rail Facilities Portal

**Network Statements:** IMs and RFCs under the RNE umbrella have digitalised their Network Statements and Corridor Information Documents via a dedicated IT tool called the NCI system ('Network and Corridor Information system'), which went live in December 2021. Access to the NCI is free of charge and available without user registration via the following link: <http://nci.rne.eu/>

More information can be found here: <https://rne.eu/organisation/network-statements/>

**Corridor Information Documents (CIDs):** In 2021, the CID Common Structure has been updated to reflect the newest provisions and processes of the redrafted European Rail Infrastructure Managers Handbook for International Contingency Management. In parallel, the format of the CID Common Structure was adjusted for digitalisation within the new 'Network and Corridor Information' portal (NCI).

More information can be found here: <https://rne.eu/rail-freight-corridors/corridor-information-documents>

**Rail Facilities Portal (RFP):** In 2021, we counted 15.866 service facilities across Europe presented in the European Rail Facilities Portal on a scalable and clickable map. Already 16 Member States and their respective main IMs participate in the Portal. More than 125.000 user interactions (including map actions and searches) were registered in 2021.

In 2021 a legal study was conducted by the RNE Joint Office in cooperation with external lawyers mandated by UIRR to analyse the possibilities for marketing data from the European Rail Facilities Portal. In addition, a market study was carried out by an external consultant in order to identify business opportunities for the Rail Facilities Portal. The results of the market study demonstrated that RNE's strategy to integrate the Portal into the Railway Infrastructure System (RIS), which includes an integrated environment for all RNE applications, is the right way forward both from an IT and financial perspective.

More information can be found here <https://rfp.rne.eu>

All of this has been and continues to be possible only thanks to the strong and constructive collaboration we are fortunate to enjoy with our business partners - especially CER, CIT, EIM, ERFA, FTE, IRG-Rail, PRIME, The Agency, ALLRAIL, UIC, UIRR and RFF – for which we are most grateful. Also, we would of course like to thank the representatives of our Members, the Infrastructure Managers (IMs), Allocation Bodies (ABs) and Rail Freight Corridors (RFCs), as well as the RNE Joint Office staff, for their continuous commitment and support on management and expert level. In 2021, Harald Hotz (ÖBB), who had been RNE President since 2013, put down his presidency after many years of dedicated service and we would like to thank him most cordially for his invaluable contribution. We would also like to warmly thank Ann Billiau (Infrabel), who also left the RNE Managing Board in 2021 after many years, for her committed and highly appreciated work.

Financially, the budget commitments in 2021 were met. Despite the growing number of tasks, the accounts of the Association demonstrate sound economic and financial results, which was testified by internal Auditors Carmen Theler and Alfred Lutschinger, whom we would like to thank very much for their efforts. The internal audit was confirmed by the external auditors, Merkur Control. In the context of financing, we of course would like to express our gratitude to the European Commission for its increasing support through providing funding and thereby further pushing our activities for the benefit of the railway sector.

We hope that you will find this extended Financial Report informative, and we are excited to move forward together with our partners in continuing to facilitate international rail services throughout Europe.



**PAUL MAZATAUD**  
RNE PRESIDENT

*Paul Mazataud*



**JOACHIM KROLL**  
SECRETARY GENERAL

*Joachim Kroll*

## ② FINANCIALS

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## — Balance Sheet

ASSETS		EQUITY AND LIABILITIES	
	31 December 2021	31 December 2020	
	€	€	
<b>A. Non-current assets</b>			<b>A. Equity</b>
<b>I. Intangible assets</b>			<b>I. Capital reserves</b>
1. Concessions and industrial property rights and similar rights	2,058,726.89	2,167,827.97	1. Not appropriated
			<b>6,262,540.26</b>
			<b>6,546,221.74</b>
<b>II. Tangible assets</b>			
1. Structural investment in third-party buildings	9,536.65	14,709.87	
<i>thereof fixtures in foreign buildings</i>	9,536.65	14,709.87	
2. Other equipment, furnitures and fixtures	42,448.23	27,331.60	<b>B. Provisions</b>
	51,984.88	42,041.47	<b>I. Provisions for taxation</b>
	<b>2,110,711.77</b>	<b>2,209,869.44</b>	
			0.00
<b>B. Current assets</b>			<b>II. Other provisions</b>
<b>I. Receivables and other assets</b>			
1. Trade receivables	99,785.83	133,993.83	218,258.00
2. Other receivables	1,258,570.35	238,277.47	
	1,385,356.18	372,271.30	<b>218,258.00</b>
<b>II. Cash in hand, bank deposits</b>			<b>210,915.29</b>
	3,702,406.46	6,023,946.62	
	<b>5,060,762.64</b>	<b>6,396,217.92</b>	<b>C. Liabilities</b>
<b>C. Accruals</b>			1. Advance payments received for orders
	<b>51,963.73</b>	<b>42,287.95</b>	
			<i>thereof with a remaining maturity of up to one year</i>
<b>Total assets</b>	<b>7,223,438.14</b>	<b>8,648,375.31</b>	0.00
			756,075.60
			0.00
			756,075.60
			2. Vendor liabilities
			531,394.61
			935,742.84
			<i>thereof with a remaining maturity of up to one year</i>
			531,394.61
			935,742.84
			3. Other liabilities
			211,245.27
			199,419.84
			<i>thereof taxes</i>
			75,615.54
			58,981.67
			<i>thereof social security</i>
			73,041.52
			58,812.93
			<i>thereof with a remaining maturity of up to one year</i>
			211,245.27
			199,419.84
			<b>742,639.88</b>
			<b>1,891,238.28</b>
			<i>thereof with a remaining maturity of up to one year</i>
			742,639.88
			1,891,238.28
			<b>Total Liabilities and Owner´s Equity</b>
			<b>7,223,438.14</b>
			<b>8,648,375.31</b>



## — Profit and Loss Account

2021-01-01 to 2021-12-31	2021	2020
	€	€
<b>1. Turnover</b>		
a) Domestic turnover		
Membership fees	133,078.00	133,077.00
Membership contribution to capital reserve	0.00	-62,254.85
Others	118,952.81	79,074.56
	<u>252,030.81</u>	<u>149,896.71</u>
b) Foreign turnover		
Membership fees	2,485,376.00	2,403,979.00
Membership contribution to capital reserve	0.00	-1,124,607.16
Others	647,945.67	623,845.69
	<u>3,133,321.67</u>	<u>1,903,217.53</u>
	<b>3,385,352.48</b>	<b>2,053,144.24</b>
<b>2. Other turnover</b>		
a) EU funding	2,533,343.88	2,773,166.42
b) Others	12,913.51	38,522.03
c) Income from the disposal of fixed assets	40.67	108.33
	<u>2,546,298.06</u>	<u>2,811,796.78</u>
<b>3. Cost of purchased services</b>	<b>1,338,512.20</b>	<b>736,726.40</b>
<b>4. Personnel expenses</b>		
a) Salaries	2,545,047.91	2,230,417.83
b) Social security costs	595,157.68	489,319.35
	<u>3,140,205.59</u>	<u>2,719,737.18</u>
<b>5. Depreciation</b>	<b>1,308,187.20</b>	<b>1,090,620.21</b>

2021-01-01 to 2020-12-31	2021	2020
	€	€
<b>6. Other expenses</b>	<b>429,639.85</b>	<b>318,520.78</b>
<b>7. Operating profit</b>	<b>-284,894.30</b>	<b>-693.55</b>
<b>8. Other interest and similar revenues</b>	<b>1,055.82</b>	<b>954.55</b>
<b>9. Financial profit</b>	<b>1,055.82</b>	<b>954.55</b>
<b>10. Earnings before taxes, Loss from operating activities</b>	<b>-283,838.48</b>	<b>261.00</b>
<b>11. Taxes on income</b>	<b>-157.00</b>	<b>261.00</b>
<b>12. Earnings after taxes</b>	<b>-283,681.48</b>	<b>0.00</b>
<b>13. Net loss for the year</b>	<b>-283,681.48</b>	<b>0.00</b>
<b>14. Release of capital reserves</b>	<b>-283,681.48</b>	<b>0.00</b>
<b>15. Balance sheet profit</b>	<b>0.00</b>	<b>0.00</b>

## — Notes to the Financial Statements for the Financial Year 2021

### Accounting and valuation methods

#### General principles

The financial statements have been prepared in accordance with **Generally Accepted Accounting Principles** and the **general provision** that the financial statements have to present a true and fair view of the financial and assets position and results of operations.

The principle of **completeness** was used during the preparation of the financial statements.

All assets and liabilities were **measured individually** and the **going concern** assumption was used.

The **prudence principle** was applied. Only realised gains were recognised; however, provision was made for all known and probable losses, irrespective of whether realised or not.

#### Non-current assets

##### Intangible assets

The data processing programs are being written off over 3 years.

##### Tangible assets

Limited life assets are **evaluated** at acquisition cost less depreciation. Low value assets (acquisition costs up to EUR 400.00) are entirely written off in the year of acquisition.

**Regular depreciation** fixed assets is calculated on a straight-line basis.

The period of depreciation corresponds to the expected useful life and is set as follows:

	Number of years
Office and other equipment	3 - 5
Office furniture	5
Office machines, ICT systems	3 - 5
Structural investment in third-party buildings	5 - 10

#### Receivables and other assets

Receivables and other assets are valued at their **nominal value** as far as no recognizable individual risk has been assessed resulting in a lower value.

The maturity of receivables is taken into consideration by discounting.

#### Provisions

##### Other provisions

Under the prudence principle provisions are considered for all risks and probable losses, assuming the resulting loss may be reasonably estimated.

#### Liabilities

All **liabilities** are recorded at the amount payable considering the principle of prudence.

#### Currency conversion

Foreign currency receivables and liabilities are converted at the ECB-fixing exchange rate prevailing at the balance sheet date.

#### Changes of the accounting and valuation principles

The accounting and valuation principles applied so far have remained unchanged during the drawing up of these financial statements.

## Notes to the Balance Sheet and the Profit and Loss Account

### Notes to the Balance Sheet

#### Non-current assets

As regards changes in non-current assets and a breakdown of annual depreciation by individual asset items, see pg. 16 'Development of non-current assets'.

#### Path Coordination System (PCS) software rights

The Path Coordination System (PCS - including developments in the field of Timetabling) is a software tool for railway companies that was developed under the leadership of RNE in cooperation with several European railway companies. The full rights of utilisation are in complete ownership of RNE. Forum Train Europe (FTE) has co-ownership on RU functions that were implemented according to Sub-Activity 3.6 of the CEF Transport Call 2018.

The Path Coordination System (PCS) is an international path request coordination system for Path Applicants, e.g. Railway Undertakings (RUs), Infrastructure Managers (IMs), Allocation Bodies (ABs) and Rail Freight Corridors (RFCs). The internet-based application optimises international path coordination by ensuring that path requests and offers are harmonised by all involved parties. Input for international path requests needs to be placed only once into one system - either into the domestic application or directly into the PCS.

#### Train Information System (TIS) software rights

The Train Information System (TIS - including developments in the field of Operations) is a software tool for all stakeholders as defined in the TAF TSI regulation. It was developed under the leadership of RNE in cooperation with several European railway companies and Infrastructure Managers. The full rights of utilisation are in complete ownership of RNE.

The Train Information System (TIS) is a web-based application that supports international train management by delivering real-time train data concerning international passenger and freight trains and to some extent national freight trains as well. The relevant data is obtained directly from the Infrastructure Managers' systems, Railway Undertakings and Terminal Operators. At present it is regarded as the most advanced tracking and tracing online train information system in Europe for monitoring and steering the international logistics chains. Several statistical overviews of the train runs and forecasts are also offered to the user. Besides the aforementioned functionalities, TIS has also implemented the Incident Management Tool supporting users in dealing with contingencies on the railway network.

#### Charging Information System (CIS) software rights

The Charging Information System (CIS) is a software tool for Applicants, Infrastructure Managers (IMs) and Allocation Bodies (ABs). It provides fast information on charges related to the use of European rail infrastructure and estimates the price for the use of international train paths. It is an umbrella application for the various national rail infrastructure charging systems. The full rights of utilisation are in complete ownership of RNE.

#### Common Components System (CCS)

The Common Components System (CCS) comprises the Central Reference Files Database (CRD) and Common Interface (CI) as well as the central Certification Authority. The CCS is used by various actors in railway sector, including but not limited to, Infrastructure Managers and Railway Undertaking companies, to ensure the interoperability of international traffic. It is the reference implementation of the TAF TSI standard as defined in EC regulation 1305/2014. After it was transferred from the UIC CCG to RNE, the full rights of utilisation have been in complete ownership of RNE since 1 January 2015.

### **Customer Information Platform (CIP)**

The Customer Information Platform (CIP) is an interactive, internet-based information tool. By means of a Graphical User Interface (GUI), the CIP provides precise information on routing, terminals, specific track properties and infrastructure investment projects, as well as ICM lines and their re-routing options of the participating Rail Freight Corridors (RFCs).

At the request of several RFCs, RNE took over the ownership, hosting and maintenance of the CIP from the RFC Rhine-Alpine, thereby enabling it to evolve into a multi-corridor tool providing harmonised information and communication processes. RNE shall further develop the CIP according to the decisions of the CIP Change Control Board and following the approval, if necessary, of the RNE General Assembly.

At the moment, the CIP displays information on railway infrastructure in 26 European countries covering the complete network of all 11 RFCs. As of 2021, several Infrastructure Managers decided to have their entire railway network covered in CIP. The full rights of utilisation are in complete ownership of RNE.

### **International Train Numbering Database (ITNDB)**

The International Train Numbering Database (ITNDB) is a software tool for Infrastructure Managers designed to handle the uniqueness of train numbers for European international freight traffic. It has been developed under the leadership of RNE together with several European railway companies. The full rights of utilisation are in complete ownership of RNE.

### **Temporary Capacity Restriction Tool (TCR Tool)**

The Temporary Capacity Restriction Tool (TCR Tool - including developments in the field of Timetabling) is a software tool for railway companies which aids in the coordination and

publication of Temporary Capacity Restrictions (TCRs), to reduce negative impact on the rail network in terms of commercial traffic, but still keep infrastructure in good condition. The relevant infrastructure data is obtained from the RNE BigData database and visualised on the map and Gantt overviews, together with the created TCRs. The software was developed under the leadership of RNE in cooperation with several European railway companies. The full rights of utilisation are in complete ownership of RNE.

### **Language Tool (LT)**

The Language Tool (LT) is a prototype software application developed under the common RNE and UIC project Translate4Rail (T4R), financed by Shift2Rail. The T4R LT application can be run on an Android device. The T4R LT was successfully tested in pilots and offers a set of pre-defined messages, organised in specific operational clusters, which can be used in the train drivers' and traffic controllers' operational communication, if the train driver does not fulfil the required level of language competency. The T4R LT, currently installed on tablets, presents the first phase of the Language Tool development and is available to any IMs (RNE members) and RUs (UIC members) interested in the T4R LT testing in a specific test environment and conditions. The property rights are in ownership of the project consortium UIC-RNE.

### **RNE Reporting System - Oracle Analytics Server (OAS)**

Oracle Analytics Server (OAS) is a reporting tool combining strategy and technology, used by RNE for gathering, analysing and interpreting data from various RNE applications, with the result of providing information about the past, present and future status of the subject of interest. OAS is used to provide pre-defined and customisable business reports to the Data Quality and Performance Managers of each participating IM (Infrastructure Manager), RFC (Rail Freight Corridor), Train Performance Management (TPM) leaders responsible for Key

Performance Indicator (KPI) calculation and to RUs (Railway Undertakings). The full rights of utilisation are in complete ownership of RNE.

### **European Capacity Management Tool (ECMT)**

The European Capacity Management Tool (ECMT - including developments in the field of Timetabling) is a software tool for Infrastructure Managers (IMs)/Allocation Bodies (ABs) and Applicants, which helps IMs in the coordination and publication of their capacity models and capacity supplies and publication of capacity needs announcements for Applicants. The tool will be accessible publicly to check and visualise the published positive (bands, catalogue paths, paths) and negative (TCRs) capacity. The software was developed under the leadership of RNE in cooperation with several European railway companies. It was first used in TTR pilot and is now further developed for full roll-out. Apart from the third-party solutions used, the full rights of utilisation are in complete ownership of RNE.

### **Simple Communication Tool for Timetabling (TTCOM)**

Simple Communication Tool for Timetabling (TTCOM) is a web-based tool for Infrastructure Managers (IMs) which facilitates, improves and simplifies the communication between capacity management experts. The main features are the IM individual process-specific address book, pre-defined message structure and full localisation. The tool has been developed under the leadership of RNE together with several Infrastructure Managers. The full rights of utilisation are in complete ownership of RNE.

### **Rail Facility Portal (RFP)**

The RFP, a common European web portal, was designed to provide a platform for service facility operators - such as freight terminals, marshalling yards, etc. - to publish information about their facilities in compliance with the relevant EU regulations and to promote their

facilities and services. At the same time, for shippers, Railway Undertakings, CT operators and other logistics service providers using rail the portal is meant to be a single source of information allowing them to identify relevant facilities for the planning of their services and the optimisation of their transport and logistics chains.

The operation / portal management of the RFP will be carried out jointly by RNE and UIRR (International Union for Road-Rail Combined Transport), the industry association for the combined transport sector in Europe. The full rights of utilisation are in complete ownership of RNE.

### **Network and Corridor Information Portal (NCI)**

The Network and Corridor Information portal (NCI) aims to further facilitate easy access to information published in Network Statements and Corridor Information Documents (CIDs). It was created jointly by Infrastructure Manager / Allocation Bodies and Rail Freight Corridors under the RNE umbrella.

The NCI is an easy-to-use tool enabling the user to

- quickly search in the contents of the various Network Statements and CIDs facilitated by the RNE Network Statement and CID common structures,
- combine contents from various Network Statements and CIDs into one single PDF file,
- create and download contents of special interest in a single PDF file, thus, comparing the contents of the documents of the user's interest more efficiently and more quickly than browsing in them one by one on many various websites. The full rights of utilisation are in complete ownership of RNE.

## — Receivables and other assets

### Receivables and other assets

	Total	thereof residual term up to 1 year
	€	€
<b>Receivables and other assets</b>		
Trade receivables	99,785.83	99,785.83
Previous year	133,993.83	133,993.83
Other receivables	1,258,570.35	1,258,570.35
Previous year	238,277.47	238,277.47
<b>Sum Receivables</b>	<b>1,358,356.18</b>	<b>1,358,356.18</b>
Previous year	372,271.30	372,271.30

### Provisions

Other provisions have developed as follows:

	State 2021-01-01 €	Usage €	Allocation €	State 2021-12-31 €
<b>Other provisions</b>				
Other provisions	110,000.00	110,000.00	103,560.00	130,560.00
Provision for accrued vacation	89,129.60	0.00	3,424.22	92,553.82
Provision for extra hours	2,524.69	0.00	4,419.49	6,944.18
Provision for consulting fees	9,000.00	9,000.00	15,200.00	15,200.00
	<b>210,654.29</b>	<b>119,000.00</b>	<b>126,603.71</b>	<b>218,258.00</b>

### Liabilities

	Total	thereof residual term up to 1 year
	€	€
<b>Liabilities</b>		
Advance payments received for orders	0.00	0.00
Previous year	756,075.60	756,075.60
Vendor liabilities	531,394.61	531,394.61
Previous year	935,742.84	935,742.84
Other liabilities	211,245.27	211,245.27
Previous year	199,419.84	199,419.84
thereof taxes	75,615.54	75,615.54
Previous year	58,981.67	58,981.67
thereof social security	73,014.52	73,014.52
Previous year	58,812.93	58,812.93
<b>Total Liabilities</b>	<b>742,639.88</b>	<b>742,639.88</b>
Previous year	1,891,238.28	1,891,238.28

## Notes to the Profit and Loss Account

The profit and loss account has been drawn up in accordance with the total-cost approach.

### Managing Board Members

During the financial year 2021 Managing Board Members were

- Paul Mazataud (ongoing)
- Harald Hotz (until 19 May 2021)
- Ann Billiau (until 19 May 2021)
- Stefano Castro (ongoing)
- Augustinus de Mol (ongoing)
- Michel Geubelle (since 19 May 2021)
- Mirosław Kanclerz (ongoing)
- Robert Prinz (since 19 May 2021)
- Péter Rónai (ongoing)
- Stephan Schenk (since 19 May 2021)
- Manfred Eberhard Oliver Sellnick (ongoing)
- Linda Thulin (since 19 May 2021)

### Employees of the company

In the financial year 2021 RailNetEurope had 34 employees on average, thereof 3 seconded by Members of RailNetEurope and 31 directly employed by RailNetEurope (thereof 8 part-time employees: one with 80%, one with 78,23%, one with 76,6%, two with 75%, one with 73,3%, one with 70% and one with 50% of the normal working time).

Vienna, 31 May 2022



Paul Mazataud



Stefano Castro



Michel Geubelle



Mirosław Kanclerz



Augustinus de Mol



Robert Prinz



Péter Rónai



Stephan Schenk



Oliver Sellnick



Linda Thulin

*Members of the Managing Board*

## — Schedule of development of non-current assets

	Purchase / Production costs		Accumulated depreciations			Net asset value
	2021-01-01 2021-12-31 €	Additions Disposals €	2021-01-01 2021-12-31 €	Depreciations Write-ups €	Disposals €	2021-01-01 2021-12-31 €
<b>Non-Current Assets</b>						
<b>Intangible Assets</b>						
Concessions and industrial property rights and similar rights	4,725,499.87	1,238,161.97	2,557,671.90	1,278,694.73	706,208.19	2,167,827.97
	5,188,885.33	774,776.51	3,130,158.44	0.00		2,058,726.89
<b>Tangible Assets</b>						
Structural investment in third-party buildings	33,181.56	0.00	18,471.69	5,173.22	0.00	14,709.87
	33,181.56	0.00	23,644.91	0.00		9,536.65
<i>thereof fixtures in foreign buildings</i>	<i>33,181.56</i>	<i>0.00</i>	<i>18,471.69</i>	<i>5,173.22</i>	<i>0.00</i>	<i>14,709.87</i>
	<i>33,181.56</i>	<i>0.00</i>	<i>23,644.91</i>	<i>0.00</i>		<i>9,536.65</i>
Other equipment, furnitures and fixtures	126,992.64	49,383.69	99,661.04	34,102.42	46,623.86	27,331.60
	129,587.83	46,788.50	87,139.60	0.00		42,448.23
	160,174.20	49,383.69	118,132.73	39,275.64	46,623.86	42,041.47
	162,769.39	46,788.50	110,784.51	0.00		51,984.88
Total assets analysis	4,885,674.07	1,287,545.66	2,675,804.63	1,317,970.37	752,832.05	2,209,869.44
	5,351,654.72	821,565.01	3,240,942.95	0.00		2,110,711.77



## — External Auditing Report

### Report on the Financial Statements

#### Audit Opinion

We have audited the financial statements of

**RailNetEurope - Vereinigung zur Förderung des  
internationalen Verkehrs auf der Eisenbahninfrastruktur, Wien.**

These financial statements comprise the statement of financial position as of December 31, 2021, the income statement for the fiscal year then ended and the notes.

Based on our audit the accompanying financial statements were prepared in accordance with the legal regulations and present fairly, in all material respects, the assets and the financial position of the Association as of December 31, 2021 and its financial performance for the year then ended in accordance with Austrian Generally Accepted Accounting Principles

#### Basis for Opinion

We conducted our audit in accordance with Austrian Standards on Auditing. Those standards require that we comply with International Standards on Auditing (ISAs). Our responsibilities under those regulations and standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are independent of the Association in accordance with the Austrian General Accepted Accounting Principles and professional requirements and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with Austrian Generally Accepted Accounting Principles, for them to present a true and fair

view of the assets, the financial position and the financial performance of the Association and for such internal controls as management determines are necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

#### Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Austrian Standards on Auditing, which require the application of ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide

a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the General Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the General Board with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Vienna, 31 May 2022



*This report is a translation of the original report in German, which is solely valid. Publication or sharing with third parties of the financial statements together with our auditor's opinion is only allowed if the financial statements and the management report are identical with the German audited version. This audit opinion is only applicable to the German and complete financial statements with the management report. Section 281 paragraph 2 UGB (Austrian Company Code) applies to alternated versions.*

## — Internal Auditing Report

### *To the General Assembly of RailNetEurope*

Based on the external audit of Merkur Control, we have audited the financial statements of RNE for the year 2021. Our responsibility is to express an opinion on these financial statements based on our audit. We have performed the audit to obtain reasonable assurance that the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We believe that our audit provides a reasonable basis for our opinion set out below.

The annual accounts have been prepared in accordance with generally accepted accounting principles and the general provision that the financial statements have to present a true and fair view of the financial and assets position and the results of operations.

We recommend to the General Assembly that the financial statement be adopted and the Board discharged.

Vienna, 31 May 2022

Carmen Theler  
*Schweizerische  
Trassenvergabestelle*



A blue ink signature of Carmen Theler, written in a cursive style.

Alfred Lutschinger  
*Österreichische  
Bundesbahn*



A blue ink signature of Alfred Lutschinger, written in a cursive style.

## 3 IMPRINT

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*All information: status April 2022*