A.S. ROMA S. R. L.

Model of organization, management and control
Pursuant to Legislative Decree No. 231 of June 8, 2001.

RELEVANT PREDICATE OFFENSES

Annex 4

COURTESY TRANSLATION

SUMMARY

COURTESY TRANSLATION

1. FOREWORD

As a result of the risk assessment, the predicate offenses indicated in Articles 24 (crimes against the assets of the Public Administration), 24-bis (computer crimes and unlawful data processing), 24-ter (association crimes), 25 (crimes against the Public Administration), 25-bis (with reference to crimes of forgery of instruments or identifying marks), 25-bis.1 (crimes against industry and commerce), 25-ter (corporate crimes), 25-septies (occupational health and safety crimes), 25-octies (receiving, laundering and use of illicit utilities), 25-octies.1 (regarding non-cash payment instruments), 25-novies (with reference to crimes regarding copyright violations), 25-decies (inducement not to make statements or to make false statements to judicial authorities), 25-undecies (environmental crimes), 25-duodecies (on the employment of third-country nationals whose stay is irregular), 25-quaterdecies (fraud in sports competitions and abusive exercise of gambling or betting activities) and 25-quinquiesdecies (tax crimes).

With regard, on the other hand, to the other types of offences indicated in the Decree, it was considered that the possibility of their commission *in the interest or to* the *advantage of* AS ROMA S. r. l. is not reasonably founded.

With particular reference to offenses against the individual (Art. 25-quinquies) and the crimes of "racism and xenophobia" (Art. 25-terdecies), the reference to the principles contained in the Code of Ethics is considered exhaustive.

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2. CRIMES AGAINST THE STATE, PUBLIC BODIES OR THE EUROPEAN UNION (ART. 24 OF THE DECREE)

Art. 24. Misappropriation of disbursements, fraud against the State, a public agency or the European Union or for the purpose of obtaining public disbursements, computer fraud against the State or a public agency, and fraud in public supply

1. In relation to the commission of the crimes referred to in Articles 316-bis, 316-ter, 356, 640, paragraph 2, no. 1, 640-bis and 640-ter if committed to the detriment of the State or other public entity or the European Union, of the Criminal Code, a fine of up to five hundred quotas shall be imposed on the entity.
2. If, as a result of the commission of the crimes referred to in paragraph 1, the entity has earned a significant profit or damage of a particularly serious nature has resulted; the pecuniary penalty of two hundred to six hundred quotas is applied.
2-bis. The penalties provided for in the preceding paragraphs in connection with the commission of the crime referred to in Article 2 of Law No. 898 of December 23, 1986, shall apply to the entity.
3. In the cases provided for in the preceding paragraphs, the disqualifying sanctions provided for in Article 9, paragraph 2 (c), (d) and (e) shall be applied.

Article 24 of the Decree is aimed at suppressing the phenomena of "subsidy fraud," with reference to both cases of undue capture and those of illegal use of public resources.

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 24 of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- Misappropriation of public funds (Article 316-bis of the Criminal Code).
  The case punishes anyone who, unrelated to the public administration, having obtained from the state or other public body or the European Communities grants, subsidies, financing, subsidized loans or other disbursements of the same type, however denominated, intended for the realization of one or more purposes, does not allocate them to the intended purposes.

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The moment of consummation coincides with the failure to use the disbursement for the purpose for which it was granted. It is of no relevance that the subsidized activity is nevertheless carried out, nor that the funds are used to carry out works of public interest that are in any case different from those for which the funds were disbursed: the case is aimed at repressing the simple omission of the destination, even partial.
The subjective element required for the integration of the case is generic intent, so that awareness of the source of the funds and the intention not to use them for the purposes for which they were granted is sufficient.
Taking into account that the moment of consummation of the crime coincides with the executive phase, and, that is, it is realized only at a time after the funds have been obtained, regardless of the manner in which said funds were obtained, the crime itself can also occur with reference to funds already obtained in the past and which are now not intended for the purposes for which they were provided.

- Undue receipt of public disbursements (316-ter c.p.)
  Unless the act constitutes the crime provided for in Article 640-bis of the Criminal Code (fraud to the detriment of the State), anyone who - through the use or presentation of false statements or documents or attesting untrue things, or through the omission of due information - unduly obtains, for himself or others, contributions, grants, financing, subsidized loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities shall be punished.
  This type of crime could therefore be committed where the Company (including through an external party) - through the use of statements (written or oral) or other materially and/or ideologically false documentation or through the omission of due information - obtains for itself or for others, without being entitled to it, contributions, financing, subsidized loans or other disbursements from the State, public bodies or the European Union. The consummation moment of the crime coincides with the obtaining of the disbursements.
  Unlike the crime of embezzlement, therefore, the case under consideration tends to repress the undue obtaining of funds, without any relevance to the use that is later made of the disbursements. In short, while embezzlement represses cases of misuse of regularly disbursed and obtained funds, Article 316-ter punishes activities related to a previous moment, namely that of an undue receipt of funds.

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As will be discussed in more detail shortly, this offence is subsidiary to the broader case of aggravated fraud under Article 640-bis of the Criminal Code (dealt with below), with the result that the former crime can only be established where the extremes of the latter are lacking in the conduct.

- Fraud to the detriment of the state (Article 640, paragraph 2, no. 1) of the Criminal Code)
  The crime punishes anyone who, by artifice or deception, by misleading someone, procures for himself or others an unjust profit to the detriment of the state or another public entity or the European Union.
  The crime of fraud thus consists of four elements:
  - a particular fraudulent conduct engaged in by the agent and consisting of artifice or deception (including silence about circumstances that must be disclosed);
  - The misleading of the victim as a result of the artifice or deception;
  - The victim's performance of an act of asset disposition as a result of the inducement;
  - a pecuniary loss suffered by the state or other public entity, resulting in an unfair profit for the agent.

  The crime appears configurable, hypothetically, in the case where the Company interested in the awarding of a tender provides the PA with untrue documents or information, thus resulting in the awarding of the tender itself; or again if the Company prepares documents or transmits data containing untrue information in order to evade sanctions by public authorities.

- Aggravated fraud for obtaining public funds (Article 640-bis of the Criminal Code).
  This case consists of the same constituent elements as simple fraud (Article 640 of the Criminal Code), but it represents a more serious and autonomous case in that the unjust profit for the private party is represented by contributions, grants, financing, subsidized loans or other disbursements of the same type, however denominated, granted or disbursed by the State, other public bodies or the European Communities.
  This hypothesis differs, therefore, from that provided for and punished *under* Article 640, para. 2 no. 1) of the Criminal Code due to the different nature of the profit, and from the hypothesis under Article 316-ter of the Criminal Code due to the different and more serious

modalities of the conduct, which in the case under consideration is more markedly characterized by fraudulent conduct.
Moreover, the crime of undue receipt of disbursements to the detriment of the State (Article 316-ter) lacks the element of misleading the victim (typical of fraud) and will therefore be configurable exclusively in those cases in which the process of disbursement of public subsidies disregards the actual ascertainment by the disbursing entity of the prerequisites of the individual contribution, but, on the contrary, is based, at least provisionally, on the mere declaration of the interested party, possibly reserving for a later stage the appropriate verifications. Conversely, one will fall into the hypothesis of aggravated fraud governed by Article 640-bis (a more general and more serious case) if deceptive means are used to obtain public disbursements, referable, to the general notion of "artifice or deception" referred to in the crime of fraud (Article 640 of the Criminal Code).
Lastly, it should be pointed out that the crime under Article 640-bis of the Criminal Code, like that under Article 316-ter of the Criminal Code, exists regardless of the name and nature of the sums disbursed (it also includes, for example, contributions of a welfare nature), unlike the case of embezzlement to the detriment of the State under Article 316-bis of the Criminal Code, which presupposes a restriction on the destination of the said sums.

- <u>Computer fraud (Article 640-ter of the Criminal Code).</u>
  This hypothesis - referred to by the Decree in the only aggravated form due to the fact that the act is committed to the detriment of the State or other Public Entity, so that the occurrence of only the hypothesis of simple computer fraud, or aggravated under a different title, must be considered unproductive of liability for crime on the part of the Entity - takes shape in the case in which by altering in any way the operation of a computer or telematic system, or by intervening without right in any way on data, information or programs contained in a computer or telematic system or pertaining to it, procures for oneself or others an unfair profit to the detriment of the State or other Public Entity.
  This case is aimed at suppressing cases of unlawful enrichment achieved through the fraudulent use of a computer system.
  The crime has almost the same constituent elements as fraud, except that the fraudulent activity does not directly affect a person, but a computer system through its manipulation;

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so that the case does not require that any error about the reality of the facts be directly produced on anyone.
By way of example, the crime in *question* may therefore be committed if, once a loan has been obtained, the lender's computer system is hacked and a higher amount is entered than was actually obtained.

3. COMPUTER CRIMES AND UNLAWFUL DATA PROCESSING (ARTICLE 24-BIS OF THE DECREE)

Art. 24-bis. Computer crimes and unlawful data processing.

1. In relation to the commission of the crimes referred to in Articles 615-ter, 617-quater, 617-quinquies, 635-bis, 635-ter, 635-quater and 635-quinquies of the Penal Code, a fine of one hundred to five hundred quotas shall be imposed on the entity.
2. In relation to the commission of the crimes referred to in Articles 615-quater and 615-quinquies of the Criminal Code, a fine of up to three hundred quotas shall be imposed on the entity.
3. In relation to the commission of the crimes referred to in Articles 491-bis and 640-quinquies of the Criminal Code, except as provided in Article 24 of this Decree for cases of computer fraud to the detriment of the State or other public entity, a fine of up to four hundred quotas shall be imposed on the entity.
4. In cases of conviction for one of the crimes indicated in paragraph 1, the disqualification sanctions provided for in Article 9, paragraph 2, letters a), b) and e) shall apply. In cases of conviction for one of the crimes indicated in paragraph 2, the disqualification sanctions provided for in Article 9, paragraph 2, letters b) and e) shall apply. In cases of conviction for one of the crimes indicated in paragraph 3, the disqualification sanctions provided for in Article 9, paragraph 2, letters c), d) and e) shall apply.

Law No. 48/2008 introduced into the Italian legal system a series of new types of crimes that can be committed through the unlawful use of computer documents and/or computer systems (so-called "computer crimes"). The same Law also introduced Article 24-bis into Decree 231, which extends administrative liability for this type of crime to Entities, if the conditions are met.

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The cyber nature qualifying the crimes under consideration may relate to the manner in which the conduct is carried out, its material object, the legal asset protected, or the nature of the means of evidence.

In order to facilitate the reading of the rules, it is useful to preliminarily define the concepts of computer document and computer system. In particular:

- A computer document is defined as "*the computer representation of legally relevant acts, facts, or data*" as provided for in the Digital Administration Code under Legislative Decree No. 82/2005;
- computer system means, according to the Budapest Convention, "*any equipment or network of interconnected or related equipment, one or more of which, through the execution of a computer program, performs automatic data processing.*"

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 24-bis of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- <u>Computer documents (art. 491-bis, Criminal Code).</u>
  This article stipulates that all crimes related to forgery of documents, which include both ideological forgery and material forgery of public documents, are punishable even if the conduct involves not a paper document but a public computer document with evidentiary effect.
  The case refers to the so-called "computer forgery" and is placed to protect the reliability of computer data in legal relationships. In particular, the legislature has provided for the complete assimilation of computer forgery to documentary forgery through a full extension by reference to all relevant criminal cases. The protection provided by the rule is limited to computer documents having evidentiary effect, thus punishing only those forgeries that would be criminally relevant if they were made on traditional type documents.

- <u>Unauthorized access to a computer or telecommunications system (Article 615-ter of the Criminal Code).</u>

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This crime is committed when a person abusively enters a computer or telematic system protected by security measures or remains there against the express or tacit will of those entitled to exclude him.
Access is abusive because it is carried out against the will of the system owner, which may be implicitly manifested through the provision of protections that inhibit third parties from accessing the system itself.
The crime in question, for example, counteracts the phenomenon of so-called "hackers," those individuals who break into others' computer systems through telematic networks by circumventing the electronic protections created by the owners of such systems to protect themselves from unwanted access.
Also liable for the crime of abusive access to a computer system is a person who, although having entered a system legitimately, has remained there against the will of the owner of the system or a person who has used the system for the pursuit of purposes other than those for which it was authorized.

- Unauthorized possession, dissemination and installation of equipment, codes and other means of access to computer or telematic systems (Article 615-quater of the Criminal Code)
  This crime is committed when a person, in order to procure for himself or others a profit or to cause damage to others, illegally procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or installs apparatus, instruments, parts of apparatus or instruments, codes, passwords or other means suitable for access to a computer or telecommunications system, protected by security measures, or otherwise provides indications or instructions suitable for the aforementioned purpose. This offense is punished more severely if any of the circumstances set forth in the fourth paragraph of Article 617-quater of the Criminal Code apply.
  This crime is constituted both in the case in which the person who is in legitimate possession of the aforementioned devices (system operator) communicates them without authorization to third parties, and in the case in which this person illicitly obtains one of these devices. Conduct is abusive in the case where access codes are obtained as a result of violation of a rule, or contractual clause, prohibiting such conduct (e.g., Internet policy).
  In addition, Article 615-quater punishes anyone who issues instructions or directions that make it possible to reconstruct the access code or overcome security measures.
  The crime, for example, occurs when a person illegitimately surrenders to a third party his or her password for access to databases to which he or she routinely connects.

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- Possession, dissemination and abusive installation of computer equipment, devices or programs aimed at damaging or disrupting a computer or telecommunications system (Article 615-quinquies of the Criminal Code)

  This crime is committed when someone, in order to unlawfully damage a computer or telecommunications system, the information, data or programs contained therein or pertaining to it, or to facilitate the total or partial interruption or alteration of its operation, unlawfully obtains, possesses, produces, reproduces, imports, disseminates, communicates, delivers or, otherwise, makes available to others or installs computer equipment, devices or programs.

  The typical hypothesis is the creation of so-called "virus programs," which by spreading and reproducing themselves undermine the functionality of systems where they manage to break in.

- Illegal interception, obstruction or interruption of computer or telematic communications (Article 617-quater of the Criminal Code)

  This offence protects the genuineness and confidentiality of communications and is committed if a person fraudulently intercepts communications related to a computer or telematic system or between several systems, or prevents or interrupts such communications, as well as if a person partially or fully discloses the contents of such communications through any means of public information.

  The normative formula of "telematic communications" lends itself to embrace any form and any means of dissemination, including the telematic route itself, and thus also the dissemination of the text of the communication via the Internet or through any other network.

- Unauthorized possession, dissemination and installation of equipment and other means of intercepting, preventing or interrupting computer or telematic communications (Article 617-quinquies of the Criminal Code)

  This offence is committed when someone, outside the cases permitted by law, in order to intercept communications relating to a computer or telematic system or between several systems, or to prevent or interrupt them, procures, possesses, produces, reproduces, disseminates, imports, communicates, delivers, otherwise makes available to others or

installs equipment, programs, codes, passwords or other means to intercept, prevent or interrupt communications relating to a computer or telematic system or between several systems.

- Damage to computer information, data, and programs (Article 635-bis of the Criminal Code).
  This offense is committed, unless the act constitutes a more serious crime, when a person "*destroys, deteriorates, deletes, alters or suppresses information, data or computer programs of others.*" The crime, for example, is fulfilled if the person deletes data from computer memory without prior authorization from the terminal owner.

- Damage to information, data and computer programs used by the state or other public body or otherwise of public utility (Article 635-ter of the Criminal Code)
  This crime is committed, unless the act constitutes a more serious crime, when a person commits an act aimed at destroying, deteriorating, erasing, altering or suppressing information, data or computer programs used by the State or other public entity or pertaining to them, or in any case of public utility. This crime differs from the previous one because, in this case, the damage is to property of the State or other public entity or, in any case, of public utility; it follows that the crime also exists in the case of data, information or programs owned by private individuals but intended to satisfy an interest of a public nature. For the offense to be integrated, it is sufficient that conduct aimed at the deterioration or suppression of the data be engaged in.

- Damage to computer or telematic systems (Article 635-quater of the Criminal Code).
  This offense is committed, unless the act constitutes a more serious crime, when a person, through the conduct referred to in Article 635-bis (damaging computer data, information and programs), or through the introduction or transmission of data, information or programs, destroys, damages, renders, in whole or in part, unserviceable computer or telematic systems of others or seriously impedes their operation.
  It should be kept in mind that if the alteration of data, information or programs renders the operation of the system unserviceable or severely hinders the operation of the system, the crime of damaging computer systems will be constituted and not the crime of damaging data provided for in Article 635-bis.

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The crime is committed in case of damage to or deletion of data or programs contained in the system, carried out directly or indirectly (for example, through the insertion of a computer virus into the system).

- Damage to computer or telematic systems of public utility (Article 635-quinquies of the Criminal Code).
  This crime is committed when the act referred to in Article 635-quater (Damage to computer or telematic systems) is directed at destroying, damaging, rendering wholly or partially unserviceable computer or telematic systems of public utility or seriously hindering their operation.
  In the crime of damaging computer or telematic systems of public utility, unlike the crime of damaging data, information and programs of public utility (Article 635-ter), what matters is that the system is used for the pursuit of public utility regardless of the private or public ownership of the system itself.
  The offense may occur if an employee deletes files or data, related to an area for which he or she has been authorized to operate, in order to achieve internal benefits (e.g., to cause an entity or supplier to lose proof of credit) or if the system administrator, abusing his or her position, engages in the illicit conduct in question for the same purposes already described.

- Computer fraud of the person providing electronic signature certification services (Article 640-quinquies of the Criminal Code)
  This offense occurs when the person who provides electronic signature certification services, in order to procure unjust profit for himself or others or to cause harm to others, violates the legal requirements for the issuance of a qualified certificate.
  This offense can be integrated by qualified certifiers or rather individuals who provide qualified electronic signature certification services.
  The offense may become relevant if one of the Company's representatives were to act in concert with the electronic signature certification service provider in order to unlawfully obtain a qualified certificate.

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4. ORGANIZED CRIME OFFENSES (ART. 24-TER OF THE DECREE)

Art. 24-ter. Crimes of organized crime

1. In relation to the commission of any of the crimes referred to in Articles 416, sixth paragraph, 416-bis, 416-ter and 630 of the Criminal Code, crimes committed by availing oneself of the conditions provided for in the aforementioned Article 416-bis or in order to facilitate the activities of the associations provided for in the same article, as well as the crimes provided for in Article 74 of the Consolidated Text of the President of the Republic Decree No. 309 of October 9, 1990, a fine of four hundred to one thousand quotas shall be applied.
2. In connection with the commission of any of the crimes referred to in Article 416 of the Criminal Code, excluding the sixth paragraph, or in Article 407, paragraph 2, letter a), number 5), of the Code of Criminal Procedure, a fine of three hundred to eight hundred quotas shall be imposed.
3. In cases of conviction for one of the crimes specified in paragraphs 1 and 2, the disqualification sanctions provided for in Article 9, paragraph 2, shall be applied for a period of not less than one year.
4. If the entity or one of its organizational units is permanently used for the sole or prevalent purpose of enabling or facilitating the commission of the crimes indicated in paragraphs 1 and 2, the sanction of permanent disqualification from conducting business pursuant to Article 16, paragraph 3, shall apply.

Article 24-ter was inserted into the Decree by Law No. 94/2009.

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 24-ter of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- Criminal conspiracy (Article 416 of the Criminal Code).
  With reference to the types of crimes considered above, the criminal sanction is linked to the mere fact of the promotion, establishment, and participation in a criminal association formed by three or more persons, regardless of the actual commission (and separate punishment) of the crime that constitutes the purpose of the association. This means that the mere conscious participation in a criminal association by an exponent or employee of the company could result in the administrative liability of the company itself, provided that

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the participation or participation in the association was instrumental in the pursuit also of the interest or advantage of the company itself.
However, it is required that the associative bond be expressed through a minimum of organization of a stable character over time and the sharing of a program to carry out an indeterminate series of crimes. Therefore, the occasional agreement to commit one or more specified crimes is not sufficient.

- Mafia-type association including foreigners (Article 416-bis of the Criminal Code).
  The crime is committed through participation in a mafia-type association consisting of three or more persons. The association is of the mafia type when those who are part of it make use of the intimidating force of the associative bond and the condition of subjugation and code of silence deriving from it in order to commit crimes, to directly or indirectly acquire the management or otherwise control of economic activities, concessions, authorizations, contracts and public services or to realize unjust profits or advantages for themselves or others or in order to prevent or hinder the free exercise of voting or to procure votes for themselves or others during electoral consultations.

Due to its particular nature, characterized by a lack of typicality of the case, the crime of "criminal association" and "mafia-type association including foreign ones" are abstractly configurable, not only within the Company also and especially with reference to those activities of AS ROMA characterized by frequent or continuous contact with third parties, where one or more persons within the Company, taking advantage of their duties, may associate with external parties in order to commit in an organized form several crimes in the interest or to the advantage of AS ROMA.

5. CRIMES AGAINST PUBLIC ADMINISTRATION (ART. 25 OF THE DECREE)

Art. 25. Embezzlement, extortion, undue inducement to give or promise benefits, bribery, and abuse of office

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1. In relation to the commission of the crimes referred to in Articles 318, 321, 322, first and third paragraphs, and 346-bis of the Criminal Code, a fine of up to two hundred quotas shall be applied. The same penalty applies, when the act offends the financial interests of the European Union, in relation to the commission of the crimes referred to in Articles 314, first paragraph, 316 and 323 of the Penal Code.
2. In relation to the commission of the crimes referred to in Articles 319, 319-ter, paragraph 1, 321, 322, paragraphs 2 and 4, of the Criminal Code, a fine of two hundred to six hundred quotas shall be imposed on the entity.
3. In relation to the commission of the crimes referred to in Articles 317, 319, aggravated pursuant to Article 319-bis when the entity has gained a significant profit from the act, 319-ter, paragraph 2, 319-quater, and 321 of the Penal Code, a financial penalty of three hundred to eight hundred quotas shall be applied to the entity.
4. The pecuniary penalties provided for the crimes referred to in paragraphs 1 to 3 apply to the entity even when such crimes have been committed by the persons indicated in articles 320 and 322-bis.
5. In cases of conviction for one of the crimes indicated in paragraphs 2 and 3, the disqualification sanctions provided for in Article 9, paragraph 2, shall be applied for a term of not less than four years and not more than seven years, if the crime was committed by one of the persons referred to in Article 5, paragraph 1, letter a), and for a term of not less than two years and not more than four years, if the crime was committed by one of the persons referred to in Article 5, paragraph 1, letter b).
5-bis. If prior to the judgment of first instance the entity has effectively taken steps to prevent the criminal activity from being carried to further consequences, to secure evidence of the crimes and to identify the perpetrators or to seize the transferred sums or other utilities, and has eliminated the organizational deficiencies that led to the crime by adopting and implementing organizational models suitable for preventing crimes of the kind that occurred, the disqualification penalties have the duration established by Article 13, paragraph 2.

Article 25 of the Decree pertains to offenses related to relations with the "Public Administration" (hereinafter also only "PA") and, in particular, to relations with individuals acting in the sphere of and in relation to PAs.

For the purposes of this discussion, "Public Administration" is defined as that group of authorities, bodies and agents entrusted by law with the care of the national, community or international public

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interest. Therefore, this definition includes all national, EU and international public institutions, public officials and public service officers. In particular, "PA" means the State or any Public Institution as well as States, Entities, Communities referred to in Article 322-bis of the Criminal Code, Authorities in charge of social security compliance (INPS, etc.), safety and hygiene at work (Labour Inspectorate, USSL/ASL, VVFF, etc.), or specific matters delegated to the Authorities by special laws.

However, not all individuals who act in the sphere of and in relation to the PA are subjects against whom (or by whom) the criminal offenses covered by Article 25 of the Decree are perfected. The figures that assume relevance for this purpose are, in fact, only those of "public official" and "public service appointee." In particular, Article 357 of the Criminal Code defines public officials:

a) Entities performing a public legislative or administrative function, such as, for example:
   - MPs and members of the government;
   - Regional and provincial councilors;
   - European parliamentarians and members of the Council of Europe;
   - individuals who perform ancillary functions (persons in charge of the preservation of parliamentary acts and documents, drafting of stenographic reports, bursar, technicians, etc.);
b) Individuals who perform a public judicial function, such as, for example:
   - magistrates (ordinary judiciary of courts, Courts of Appeals, Supreme Court of Cassation, Superior Court of Waters, TAR, Council of State, Constitutional Court, military courts, popular judges of Assize Courts, justices of the peace, honorary and aggregate deputy justices, members of ritual arbitration panels and parliamentary commissions of inquiry, magistrates of the European Court of Justice, as well as of various international courts, etc.);
   - individuals who perform related functions (judicial police officers and agents, financial police and carabinieri, court clerks, secretaries, judicial custodians, bailiffs, witnesses, conciliation messengers, bankruptcy receivers, certificate issuers at court clerk's offices, experts and consultants of the Public Prosecutor, liquidators in bankruptcy proceedings, liquidators of composition with creditors, extraordinary commissioners of the extraordinary administration of large enterprises in crisis, etc.);
c) Individuals who perform a public administrative function, such as, for example:

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- employees of the State, international and foreign bodies and territorial entities (e.g. officials and employees of the State, the European Union, supranational bodies, foreign states and territorial entities, including regions, provinces, municipalities and mountain communities; persons performing functions ancillary to the institutional purposes of the State, such as members of the municipal technical office, members of the building commission, head of the administrative office of the amnesty office, municipal messengers, file clerks concerning the occupation of public land, municipal correspondents attached to the employment office, employees of state-owned companies and municipal companies; tax collection persons, health personnel of public facilities, personnel of ministries, superintendencies, etc.);
- employees of other public, national and international entities (e.g., officers and employees of the Chamber of Commerce, Bank of Italy, Supervisory Authorities, public welfare institutions, ISTAT, UN, FAO, etc.);
- private individuals exercising public functions or public services (e.g. notaries, private entities operating under concessions or whose activities are otherwise regulated by rules of public law or which otherwise carry out activities in the public interest or are wholly or partially controlled by the state, etc.).

The notion of public service appointee, on the other hand, is outlined in Article 358 of the Criminal Code, which stipulates that this category must include ''*those who, in any capacity, perform a public service,''* meaning ''*an activity governed in the same forms as the public function, but characterized by the lack of the typical powers of the latter and excluding the performance of simple orderly tasks and the performance of merely material work*,'' that is, in activities of a prevalent applicative or executive nature that do not involve any autonomy or discretion.

Examples of a person in charge of a public service may be, with reference to the activities of AS ROMA:

- *steward*
- physician affiliated with SSN
- Physician who performs freelance work for a contracted hospital institution
- physician employed by the NHS (university or hospital)

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- Physician employed in a coordinated and continuous collaborative relationship with inpatient and nursing institutions (public and private)
- Physicians employed by "Public Bodies" (Bodies funded more than 50% by public money)
- Public pharmacist
- radiology technicians
- public service concessionaires
- operator of a public landfill

The figure of the public official and the person in charge of a public service are identified not on the basis of the criterion of belonging to or dependence on a public body, but with reference to the nature of the activity carried out concretely by the same, i.e., public function and public service, respectively. Thus, even a person outside the public administration can be qualified as a public official or a person in charge of a public service, when exercising one of the activities defined as such by Articles 357 and 358 of the Criminal Code.

Members of international courts or bodies of the European Communities or international parliamentary assemblies or international organizations and officials of the European Communities and foreign states are also equated with public officials and persons in charge of a public service, as well as all persons more fully specified in Article 322-bis of the Criminal Code.

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 25 of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- <u>Embezzlement (Art. 314 Penal Code)</u>
  The article punishes the public official or person in charge of a public service, who, having by reason of his office or service the possession or otherwise the availability of money or other movable property of others, appropriates it.

- <u>Embezzlement by profiting from the error of others (art. 316 c.p.)</u>

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The provision punishes a public official or a person in charge of a public service, who, in the performance of his or her duties or service, taking advantage of the error of others, unduly receives or retains, for himself or herself or for a third party, money or other benefits.

- Concussion (art. 317 c.p.)
  The crime is committed when a public official or public service appointee who, abusing his or her position or powers, compels someone to wrongfully give or promise, to him or a third party, money or other benefit.
  In such a case, criminal liability can be seen only and exclusively on the part of the public official or the person in charge of a public service, while the private individual qualifies as an offended person.
  And this is precisely the profile of distinction between the crime of extortion and the different hypotheses of bribery that will be discussed shortly.
  The difference between the concussive conduct of the public official and the corruptive conduct (Articles 318 and 319 of the Criminal Code) of the public official lies in the position of unchallengeable supremacy of the agent, who comes to be in a position to (threaten to) abuse his public power against the private individual, with no possibility of defense left to the latter.
  By way of example, there could be a risk to the Company if an employee or agent of the Company contributes to the crime of a public official or public service appointee who, taking advantage of his or her position, requests services from third parties that are not due (provided that an advantage or benefit for the Company derives from such conduct).
  However, by virtue of this configuration, the offense under consideration is susceptible to merely residual application within the scope of the cases considered by the Decree.

- Bribery for the exercise of function (so-called "proper bribery," Article 318 of the Criminal Code)
  The offense punishes a public official who, for the exercise of his functions or powers, unduly receives, for himself or a third party, money or other benefits or accepts the promise thereof shall be punished by imprisonment from three to eight years.

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- Bribery for an act contrary to official duties (so-called "improper bribery," Article 319 of the Criminal Code)
  This case punishes a public official who, in order to omit or delay or to have omitted or delayed an act of his office, or in order to perform or to have performed an act contrary to the duties of his office, receives, for himself or a third party, money or other benefits, or accepts the promise thereof.

  Bribery offenses can, for example, materialize in the case of contracts with Italian or foreign public entities or during relations of any kind (audits, inspections, assessments, etc.) with public authorities, when offers of money or other benefits are made to representatives of the PA in order to obtain favorable treatment.
  The criminal activity of the public official may take the form of either an official act (e.g., speeding up a file whose evasion is one's responsibility) or an act contrary to one's duties (e.g., public official accepting money in order not to detect defaults or irregularities committed by the Company).

  Moreover, as already anticipated, what characterizes bribery and represents the dividing line between such hypotheses and the more serious case of extortion under Article 317 of the Criminal Code, lies in the substantially equal position that qualifies the relationship between public official and private individual: in the hypotheses of bribery, like concussion, there is an abuse of functions by a public official or a person in charge of a public service, the consequence of which consists in the attainment of an illicit profit; however, the parties involved are in a position of equality and reach an agreement without either of them assuming a position of prevalence over the other, so that they are both criminally liable.

- Bribery in judicial proceedings (Article 319-ter of the Criminal Code).
  This crime occurs in cases of bribery committed to favor or damage a party in a civil, criminal or administrative trial. The constituent elements of the crime, therefore, coincide exactly with those of the bribery offenses referred to in the rule under consideration, except for the subjective element, since the intention of the active parties must be precisely to enter into the criminal agreement precisely in order to alter the outcome of a proceeding for the benefit of a party.
  The crime of bribery in judicial acts may be committed against judges or members of the National Federal Tribunal at the FIGC competent to judge on hypothetical sports

irregularities in the interest of the Entity (including auxiliaries and official experts) in order to illicitly obtain favorable judicial and/or extrajudicial decisions.

- Undue inducement to give or promise benefits (Article 319-quater of the Criminal Code).
  This is a residual case and occurs when the public official or public service officer who, abusing his or her position or powers, induces someone to wrongfully give or promise, to him or a third party, money or other benefit. The person who gives or promises the utility is also punished.
  Since in such a case the will of the private individual is not coerced by the conduct of the public official, the former will also be criminally liable.

- Penalties for the corruptor (Article 321 of the Criminal Code).
  The punishments set forth in the first paragraph of Article 318, Article 319, Article 319-bis, Article 319-ter, and Article 320 of the Criminal Code in relation to the aforementioned cases of Articles 318 and 319 of the Criminal Code. , also apply to the person (bribe-giver) who gives or promises the public official or the person in charge of a public service the money or other benefit.

- Incitement to bribery (Article 322 of the Criminal Code).
  The case punishes anyone who commits the corrupt acts mentioned above to a public official or to a person in charge of a public service and the latter does not accept the proposed offer or promise.
  Such a situation, for example, may arise when the offer made to an official by a company to secure more favorable treatment is followed by the official's rejection.

- Abuse of office (Article 323 of the Criminal Code).
  Unless the act constitutes a more serious crime, a public official or a person in charge of a public service who, in the performance of his functions or service, in violation of specific rules of conduct expressly provided for by law or by acts having the force of law and from which no margin of discretion remains, shall be punished or by omitting to abstain in the presence of his own interest or that of a close relative or in the other prescribed cases, intentionally procures for himself or others an unfair pecuniary advantage or causes unjust damage to others shall be punished by imprisonment from one to four years.

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- Trafficking in unlawful influence (Article 346-bis of the Criminal Code).
  The case punishes anyone who, by exploiting or boasting of existing or alleged relationships with a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis of the Criminal Code. , unduly causes to give or promise, to himself or others, money or other benefit, as the price of his own illicit mediation to a public official or a person in charge of a public service or one of the other persons referred to in Article 322-bis of the Criminal Code. , or to remunerate him in connection with the exercise of his functions or powers. The penalty applies to anyone who unduly gives or promises money or other benefits.

6. PHONIES IN COINS, PUBLIC CREDIT CARDS, REVENUE STAMPS AND IDENTIFICATION INSTRUMENTS OR SIGNS (ART. 25-BIS OF THE DECREE)

Art. 25-bis. Forgery of coins, public credit cards, revenue stamps, and identification instruments or signs

1. In connection with the commission of the crimes provided for in the Criminal Code regarding forgery of money, public credit cards, revenue stamps and identification instruments or signs, the following financial penalties apply to the entity:
(a) for the crime referred to in Article 453, a fine of three hundred to eight hundred quotas;
(b) for the crimes referred to in Articles 454, 460 and 461, a fine of up to five hundred quotas;
(c) for the crime referred to in Article 455, the fines established by subparagraph (a), in relation to Article 453, and subparagraph (b), in relation to Article 454, reduced by one-third to one-half;
(d) for the crimes referred to in Articles 457 and 464, second paragraph, fines of up to two hundred quotas;
(e) for the crime referred to in Article 459, the fines provided for in subparagraphs (a), (c) and (d) reduced by one third;
(f) for the crime referred to in Article 464, first paragraph, a fine of up to three hundred quotas;
(f-bis) for the crimes referred to in Articles 473 and 474, a pecuniary iary penalty of up to five hundred quotas.

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2. In cases of conviction for one of the crimes referred to in Articles 453, 454, 455, 459, 460, 461, 473, and 474 of the Penal Code, the disqualification penalties provided for in Article 9, paragraph 2, are applied to the entity for a period not exceeding one year.

The articles referred to in Article 25-bis of the Decree, introduced by Decree-Law No. 350/2001, are framed in the context of the protection of public faith, i.e., social reliance on the genuineness and integrity of coins, revenue stamps and watermarked paper, which is essential for the rapid and certain conduct of economic traffic.

Valuables are defined as coins, revenue stamps, watermarked papers, bearer cards and coupons issued by governments (i.e., banknotes, government notes, bearer cards) and other valuables equated to these by special laws (such are, for example, insurance stamps, stamps of foreign states, postcards, postal tickets, bills and parcel stamps issued by the state, stamps issued by other public or private entities by concession of the state).

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 25-bis of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- <u>Counterfeiting of money, spending and introduction into the state, in concert, of counterfeit money (Article 453, Criminal Code)</u>
  This article punishes those behaviors that are likely to endanger the certainty and reliability of money traffic, distinguishing four different modes of conduct:

  - Counterfeiting, i.e., the production of coins, by those who were not authorized, in such a way as to deceive the public and, thus, harm the interests protected by the rule;
  - Alteration, consisting of changing the material or formal characteristics of coins, intended to create the appearance of superior value;
  - Introduction, possession, spending, and putting into circulation in concert with the person who executed it; introduction consists of bringing elsewhere counterfeit currency into the territory of the state; possession is represented by disposing, in any

capacity, even momentarily, of the counterfeit or altered currency; spending and putting into circulation, on the other hand, are respectively supplemented by using as a means of payment or bringing out of one's sphere of custody, the said currency;

- Purchase or receipt of counterfeit coins by a counterfeiter, or by an intermediary, for the purpose of putting them into circulation; the purchase represents an actual buying and selling of counterfeit coins and it is, therefore, entirely irrelevant, for the purposes of consummation, that the insider comes into possession of the coins. Receipt, on the other hand, is supplemented by simply making oneself the recipient of the said coins as a result of a transfer other than buying and selling. There is an aggravating circumstance with a consequent increase in punishment, pursuant to Article 456, Criminal Code, "*if a decrease in the price of currency or government securities derives from the facts provided for therein, or its credit in domestic or foreign markets is jeopardized.*"

- <u>Spending and introduction into the State, without concert, of counterfeit money (art. 455, Criminal Code</u>)
  This offense punishes anyone who, outside the cases provided for in Articles 453 and 454 (respectively, "counterfeiting of money, spending and introduction into the State, with prior agreement, of counterfeit money" and "altering money"), introduces into the territory of the State, acquires or holds counterfeit or altered money, in order to put it into circulation, or spends or otherwise puts it into circulation.

- <u>Spending of counterfeit money received in good faith (Article 457 of the Criminal Code)</u>
  This offense punishes anyone who spends, or otherwise puts into circulation, counterfeit or altered coins received by him in good faith.

- <u>Counterfeiting, alteration or use of trademarks or distinctive signs or of patents, models and designs (art. 473 Penal Code)</u>
  This offense punishes (i) anyone who, with knowledge of the existence of the industrial property title, counterfeits or alters domestic or foreign trademarks or distinctive signs of industrial products, or anyone who, without being an accomplice to the counterfeiting or

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alteration, makes use of such counterfeited or altered trademarks or signs, (ii) anyone who counterfeits or alters domestic or foreign industrial patents, designs or models, or, without being an accomplice to the counterfeiting or alteration, makes use of such counterfeited or altered patents, designs or models.

7. CRIMES AGAINST INDUSTRY AND TRADE (ARTICLE 25-BIS.*1* OF THE DECREE)

Art. 25-bis.1. Crimes co ntroducing industry and commerce.

1. In connection with the commission of crimes against industry and commerce stipulated in the Criminal Code, the following financial penalties apply to the entity:
(a) for the crimes referred to in Articles 513, 515, 516, 517, 517-ter and 517-quater, the fine of up to five hundred quotas;
(b) for the crimes referred to in Articles 513-bis and 514, a fine of up to eight hundred quotas.
2. In the case of conviction for the crimes referred to in letter b) of paragraph 1, the disqualification penalties provided for in article 9, paragraph 2, are applied to the entity.

Article 25-bis.1 was added to the Decree by Law No. 99/2009.

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 25-bis.1 of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- Disturbing freedom of industry and commerce (Art. 513 Penal Code)

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The crime punishes anyone who uses violence on things[1] or fraudulent means[2] to prevent or disrupt the exercise of an industry or trade. The crime protects the normal exercise of industrial or commercial activity carried out by private individuals.

- Unlawful competition with threat or violence (Article 513-bis of the Criminal Code).
  This case occurs when a person, in the exercise of a commercial, industrial or otherwise productive activity, engages in acts of competition with violence or threats.

- Sale of industrial products with false signs (Art. 517 c.p.)
  The crime consists of offering for sale, or otherwise circulating, works of art or industrial products with names, trademarks or distinctive signs designed to mislead the buyer about the origin, provenance or quality of the work or product.

- Manufacture and trade of goods made by usurping industrial property rights (Article 517-ter of the Criminal Code)
  The provision condemns, without prejudice to the application of Articles 473 and 474 of the Criminal Code, anyone who, being able to know of the existence of the industrial property title, manufactures or industrially uses objects or other goods made by usurping an industrial property title or in violation thereof as well as anyone who, in order to make a profit, introduces into the territory of the State, holds for sale, offers for sale directly to consumers or otherwise puts the above-described goods into circulation.

8. CORPORATE CRIMES (ART. 25-TER OF THE DECREE)

[1] For the notion of "violence on things" reference is made to the notion contained in Article 392, second paragraph, of the Criminal Code, according to which "for the purposes of the criminal law, violence on things occurs when the thing is damaged or transformed or its destination is changed."

[2] "Fraudulent means" should be understood to mean those means suitable to mislead, such as artifice, deception, simulations, lies. Therefore, the frequent realizability of the typical fact as an act of unfair competition has led part of the doctrine to identify fraudulent means with the facts described by Article 2598 of the Civil Code and, therefore, for example, in the use of other registered trademarks, the dissemination of false and tendentious news, and in general in lying advertising and parasitic competition, i.e. imitation of the competitor's initiatives so as to cause confusion.

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Art. 25-ter. Corporate offenses.

1. In relation to corporate crimes under the Civil Code, l and following financial penalties shall be applied to the entity:
a) for the crime of false corporate communications provided for in Article 2621 of the Civil Code, a fine of two hundred to four hundred shares ;
(a-bis) for the crime of false corporate communications provided for in Article 2621-bis of the Civil Code, a fine of one hundred to two hundred shares;
(b) for the crime of false corporate communications provided for in Article 2622 of the Civil Code, a fine of four hundred to six hundred shares;
[c] letter repealed]
(d) for the offense of false prospectus, provided for in Article 2623, Paragraph 1, of the Civil Code, a fine of two hundred to two hundred and sixty shares;
(e) for the crime of false prospectus, provided for in Article 2623, second paragraph, of the Civil Code, a fine of four hundred to six hundred and sixty shares;
(f) for the offense of falsity in reports or communications of auditing companies, provided for in Article 2624, first paragraph, of the Civil Code, a fine of two hundred to two hundred and sixty shares;
(g) for the crime of falsity in reports or communications of auditing companies, provided for in Article 2624, second paragraph, of the Civil Code, a fine of four hundred to eight hundred quotas;
h) for the crime of impeding control, provided for in Article 2625, second paragraph, of the Civil Code, a fine of two hundred to three hundred and sixty quotas;
(i) for the crime of fictitious capital formation provided for in Article 2632 of the Civil Code, a fine of two hundred to three hundred and sixty shares;
(l) for the crime of improper return of contributions, provided for in Article 2626 of the Civil Code, a fine of two hundred to three hundred and sixty shares;
(m) for the offense of illegal distribution of profits and reserves, provided for in Article 2627 of the Civil Code, a fine of two hundred to two hundred and sixty shares;
n) for the crime of unlawful transactions in shares or quotas of the company or the parent company, provided for in Article 2628 of the Civil Code, a fine of two hundred to three hundred and sixty quotas;
(o) for the crime of transactions to the detriment of creditors, provided for in Article 2629 of the Civil Code, a fine of three hundred to six hundred and sixty shares;
(p) for the crime of improper distribution of corporate assets by liquidators, provided for in Article 2633 of the Civil Code, a fine of three hundred to six hundred and sixty shares;
q) for the crime of unlawful influence on the shareholders' meeting, provided for in Article 2636 of the Civil Code, a fine of three hundred to six hundred and sixty shares;

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(r) for the crime of market rigging provided for in Article 2637 of the Civil Code and the crime of failure to disclose conflict of interest provided for in Article 2629-bis of the Civil Code, a fine of four hundred to one thousand shares;
(s) for crimes of obstructing the exercise of the functions of public supervisory authorities, provided for in Article 2638, first and second paragraphs, of the Civil Code, a fine of four hundred to eight hundred quotas;
s-bis) for the crime of bribery among private individuals, in the cases provided for in the third paragraph of Article 2635 of the Civil Code, a fine of four hundred to six hundred quotas and, in the cases of instigation referred to in the first paragraph of Article 2635-bis of the Civil Code, a fine of two hundred to four hundred quotas. The disqualification sanctions provided for in Article 9, paragraph 2, shall also be applied.
2. If, as a result of committing the crimes referred to in paragraph 1, the entity has gained a significant profit, the pecuniary penalty is increased by one-third.

Article 25-ter of the Decree was introduced by Legislative Decree No. 61/2002, which reformed the regulation of corporate crimes. Under this provision, the Company may be held liable for *corporate governance* offenses under the Civil Code if they are committed in its interest or to its advantage by directors, general managers, the managers in charge of drafting corporate accounting documents, auditors and liquidators, or by persons subject to their supervision.

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 25-ter of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- <u>False corporate communications (art. 2621 civil code).</u>
  This rule applies to unlisted companies (outside the cases referred to in Article 2622 of the Civil Code.) and punishes directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, who, in order to obtain for themselves or others an unjust profit, in financial statements, reports or other corporate communications addressed to shareholders or the public, provided for by law, knowingly expose material facts that are not true or omit material facts whose disclosure is required by law on the economic, asset or financial situation of the company or the group to which it belongs, in a way that is concretely likely to mislead others.

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The same penalty also applies if the falsehoods or omissions concern property owned or administered by the company on behalf of third parties.

- <u>False reports or communications of the Auditing Company (Article 2624, paragraphs 1 and 2, Civil Code)</u>
  This offence consists of false statements or concealment of information, in reports or other communications of the Auditing Firm, concerning the economic, asset or financial situation of the audited company, in a manner likely to mislead the recipients of the communications.
  Even though Article 2624 of the Civil Code was repealed by Article 37 of Legislative Decree No. 39/2010, it is still considered to take the relevant offense into consideration for the purposes of this Model[3] .

- <u>Obstruction of control (art. 2625, paragraph 2, Civil Code)</u>
  The crime occurs when directors prevent or obstruct, by concealing documents or other suitable artifices, the performance of control activities legally attributed to shareholders or other corporate bodies, causing damage to shareholders. The crime is punishable on complaint by the offended person and the penalty is aggravated if the crime is committed in relation to listed companies or in relation to issuers with financial instruments widely distributed among the public.

- <u>Improper return of contributions (art. 2626 civil code).</u>
  The typical conduct involves, outside the cases of legitimate reduction of share capital, the return, including by carrying out simulated transactions, of contributions to shareholders or the release of shareholders from the obligation to make them. In other words, the above offense punishes a reduction of capital, resulting in a failure to formalize the reduction of real capital by lowering nominal capital, the value of which, therefore, is higher than that of real capital. The offending conduct must be held against the shareholders, and in order to integrate the offense, it is not necessary that all shareholders be released from their obligation to contribute, but it is sufficient that a single shareholder or several shareholders be.

[3] The same Legislative Decree No. 39/2010 on the statutory audit also introduced, in Article 27, the crime of "Falsehood in reports or communications by those responsible for the statutory audit."

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- Illegal distribution of profits and reserves (Art. 2627 Civil Code)
  This offense occurs if profits or advances on profits not actually earned or allocated by law to reserves are distributed, or if reserves, including those not established with profits, which cannot be distributed by law, are distributed.

- Illegal transactions involving shares or quotas of the company or the parent company (Art. 2628 Civil Code)
  The crime in question is committed by purchasing or subscribing, outside the cases permitted by law, to the company's own shares or quotas or those of the parent company, which causes an injury to the integrity of the company's share capital or reserves that cannot be distributed by law.

- Transactions to the detriment of creditors (Article 2629 Civil Code).
  The offence is committed by carrying out, in violation of legal provisions protecting creditors, reductions in share capital or mergers with other companies or demergers, which cause damage to creditors.
  The offense in question is aimed at protecting share capital as a means of guaranteeing creditors.

- Failure to disclose conflict of interest (Article 2629-bis of the Civil Code).
  This offense is committed when the director of a company with securities listed on an Italian or European Union regulated market or widely distributed among the public, or subject to supervision pursuant to the Consolidated Banking Act, the Consolidated Law on Financial Intermediation or the rules governing insurance activities or supplementary pension schemes, fails to disclose, in the forms and within the terms provided by Article 2391 of the Civil Code the interest he or she, on his or her own behalf or on behalf of third parties, has in a given transaction of the Company or, if he or she is a Managing Director, does not abstain from the transaction itself by investing the management body, thereby causing damage to the company or third parties.

- Fictitious capital formation (art. 2632 civil code).
  This offense is committed if the directors and contributing shareholders fictitiously pay in or increase the Company's capital by allocating shares or quotas in excess of the total amount of

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the share capital, by reciprocal subscription of shares or quotas, or by materially overvaluing the contributions of assets in kind or receivables, or even the Company's assets in the case of transformation.

- Improper distribution of corporate assets by liquidators (Article 2633 Civil Code).
  This offence occurs when liquidators, by distributing corporate assets among the shareholders before paying corporate creditors or setting aside the sums necessary to satisfy them, cause damage to creditors. Payment of damages to creditors before judgment extinguishes the crime.

- Bribery among private individuals (art. 2635 civil code).
  The conduct of directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of companies or private entities who, even through intermediaries, solicit or receive, for themselves or others, undue money or other benefits, or accept the promise thereof, in order to perform or omit an act in violation of the obligations inherent to their office or obligations of loyalty, constitutes the crime.
  This case is also applicable if the crime is committed by a person within the organizational framework of the company or private entity who exercises managerial functions other than those proper to the persons referred to in the previous sentence.
  Bribery is also punishable if it is committed by a person who is under the direction or supervision of one of the above persons.
  Paragraph 3 also punishes the conduct of the bribe-giver, even if exercised through an intermediary (the so-called crime of active private party bribery).
  Only this crime, and not also that committed by the corrupt, is a prerequisite for the administrative liability of entities.

- Incitement to bribery among private individuals (Article 2635-bis, paragraph 1, Civil Code).
  This offence is committed when a person offers or promises money or other benefits not due to directors, general managers, managers in charge of drafting corporate accounting documents, auditors and liquidators, of private companies or entities, as well as those who work in them with the exercise of management functions, in order for them to perform or omit an act in violation of the obligations inherent to their office or obligations of loyalty.

- Unlawful influence on the assembly (Art. 2636 Civil Code).

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The "typical conduct" involves determining, by simulated acts or fraud, a majority at a meeting for the purpose of gaining, for oneself or others, an unfair profit.

- Agiotage (art. 2637 Civil Code).
  The realization of the crime involves spreading false news or carrying out simulated transactions or other artifices, which are concretely capable of causing a significant alteration in the price of unlisted financial instruments or for which an application for admission to trading in a regulated market has not been submitted, or of significantly affecting the public's reliance on the financial stability of banks or banking groups.

- Obstructing the exercise of the functions of public supervisory authorities (Article 2638, paragraphs 1 and 2, Civil Code)
  The crime in question is committed when, with the specific aim of hindering the exercise of the functions of public supervisory authorities, material facts not corresponding to the truth, even if they are the subject of evaluations, are disclosed in communications due to them by law, or facts that were required to be disclosed are concealed, in whole or in part, by fraudulent means, about the company's equity, economic or financial situation, even if the information concerns assets owned or administered by the company on behalf of third parties. Punishability is also extended to cases where the information concerns assets owned or administered by the company on behalf of third parties.

9. OCCUPATIONAL HEALTH AND SAFETY CRIMES (ARTICLE 25-SEPTIES OF THE DECREE)

Art. 25-septies. Manslaughter or grievous or very grievous injury committed in violation of occupational health and safety regulations

1. In relation to the crime referred to in Article 589 of the Criminal Code, committed in violation of Article 55, paragraph 2, of the Legislative Decree implementing the delegation of authority referred to in Law No. 123 of August 3, 2007, on occupational health and safety, a fine in the amount of 1,000 quotas shall be applied. In the case of conviction for the crime referred to in the preceding sentence, the disqualification sanctions referred to in Article 9, paragraph 2, shall be applied for a duration of not less than three months and not more than one year.

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2. Except as provided in paragraph 1, in relation to the crime referred to in Article 589 of the Criminal Code, committed in violation of the regulations on the protection of occupational health and safety, a fine of not less than 250 quotas and not more than 500 quotas shall be applied. In the case of conviction for the crime referred to in the preceding sentence, the disqualification sanctions referred to in Article 9, paragraph 2, shall be applied for a term of not less than three months and not more than one year.
3. In relation to the crime referred to in Article 590, third paragraph, of the Criminal Code, committed in violation of the regulations on the protection of occupational health and safety, a fine in an amount not exceeding 250 quotas shall be applied. In the case of conviction for the crime referred to in the preceding sentence, the disqualification sanctions referred to in Article 9, paragraph 2, shall be applied for a period not exceeding six months.

Art. 9 of Law No. 123/2007 introduced art. 25-septies into the text of the Decree, which extends the application of the Decree to crimes of serious and very serious culpable injury and manslaughter resulting from the violation of accident-prevention regulations and the protection of hygiene and health in the workplace.

By means of this extension, the Entity is called to answer for any wrongdoing as an autonomous legal entity, in addition to the material author of the wrongdoing itself, with a consistent expansion of the areas of risk given the utterly generic wording of the rule, which speaks of "*violation of the rules on accident prevention and the protection of hygiene and health at work.*"

A careful reading of the provisions under consideration leads one to configure as a possible source of liability the company's advantage or interest in using as few resources as possible, economic and otherwise, to ensure worker safety. From this perspective, the requirements of interest or advantage could be seen, for example, in cases of violation of accident prevention regulations resulting from improper savings on the costs necessary to ensure compliance or from the purpose of ensuring greater speed in production processes or less difficulty in managing work. To avoid the occurrence of liability, the company is required, therefore, to demonstrate that it has dedicated, prior to the occurrence of the offense, adequate resources, investment and commitment on the front of health and safety in the workplace, adopting, even in this area, an organizational tool - management concretely effective.

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In this regard, it seems appropriate here to recall that the main provisions on accident prevention and worker health protection regulations have to date been incorporated into Legislative Decree No. 81 of April 9, 2008, on "*Implementation of Article 1 of Law No. 123 of August 3, 2007, on the protection of health and safety in the workplace*," which recently replaced Legislative Decree No. 626/1994, as well as by the general provision contained in Article 2087 of the Civil Code on the subject of "*protection of working conditions.*"

Art. 30 of Legislative Decree No. 81/2008 dictates specific provisions regarding the Organization and Management Model, stipulating that the latter "*must be adopted and effectively implemented, ensuring a company system for the fulfillment of all related legal obligations:*

a) to compliance with legal technical and structural standards related to equipment, facilities, workplaces, chemical, physical and biological agents;
b) To the activities of assessing risks and preparing the resulting prevention and protection measures;
c) to activities of an organizational nature, such as emergencies, first aid, contract management, periodic safety meetings, and consultation with workers' safety representatives;
d) To health surveillance activities;
e) To workers' information and training activities;
f) to supervisory activities with reference to workers' compliance with safe work procedures and instructions;
g) To the acquisition of documentation and certifications required by law;
h) *To periodic reviews of the implementation and effectiveness of the procedures adopted*."

The article in question specifies that the organizational and management model must provide for suitable systems for recording the performance of the activities described and must in any case provide, to the extent required by the nature and size of the organization and the type of activity carried out, an articulation of functions that ensures the technical skills and powers necessary for the verification, assessment, management and control of risk, as well as a disciplinary system suitable for sanctioning non-compliance with the measures indicated in the Model. The Organizational Model must also provide for an appropriate control system on the implementation of the same Model and the maintenance over time of the conditions of suitability of the measures adopted. The review and possible amendment of the Organizational Model must be adopted, when

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significant violations of the rules relating to accident prevention and hygiene at work are discovered, or when there are changes in the organization and activity in relation to scientific and technological progress. Finally, it is stipulated that upon first application, corporate organization models defined in accordance with the UNI-INAIL Guidelines for an occupational health and safety management system (SGSL) of September 28, 2001 or the British Standard OHSAS 18001:2007 are presumed to comply with the requirements of Legislative Decree No. 81/2008 for the corresponding parts.

That being said, at the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 25-septies of the Decree have been identified as potentially relevant for AS, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- Manslaughter (Article 589 of the Criminal Code).
  The crime occurs when, by violating occupational health and safety regulations, the death of a person is caused by negligence.

- Negligent bodily injury (Article 590 of the Criminal Code).
  The offense occurs if one negligently causes bodily injury to others. The penalty is increased if the injury is serious or very serious.
  Injuries are considered serious if:
  a) the act results in an illness endangering the life of the offended person, or an illness or inability to attend to ordinary occupations for a period exceeding forty days;
  b) the act produces permanent impairment of a sense or organ (Article 583, Paragraph 1, Criminal Code).
  c) Injuries are considered to be very serious if the fact results in:
  d) A disease that is certainly or probably incurable;
  e) The loss of meaning;
  f) The loss of a limb or a mutilation that renders the limb useless, or the loss of the use of an organ or the ability to procreate, or a permanent and severe difficulty of speech.

For the purposes of the integration of the above crimes, the subjective element of intent is not required, i.e., consciousness and willfulness to cause the injurious event, but mere negligence, recklessness or inexperience on the part of the agent, or the agent's failure to comply with laws, regulations, orders or disciplines (Article 43 of the Criminal Code).

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10. RECEIVING STOLEN GOODS, MONEY LAUNDERING, USE OF MONEY, GOODS OR BENEFITS OF UNLAWFUL ORIGIN, SELF LAUNDERING (ARTICLE 25-OCTIES OF THE DECREE)

Art. 25-octies. Receiving stolen goods, money laundering and use of money, goods or utilities of illicit origin, as well as self-laundering

1. In relation to the crimes referred to in Articles 648, 648-bis, 648-ter and 648-ter.1 of the Criminal Code, a monetary penalty of 200 to 800 quotas shall be applied to the entity. In the event that the money, goods or other utilities come from a crime for which the penalty of imprisonment of more than a maximum of five years is established, the pecuniary penalty of 400 to 1,000 quotas shall be applied.
2. In cases of conviction for one of the crimes referred to in paragraph 1, the disqualification penalties provided for in Article 9, paragraph 2, are applied to the entity for a period not exceeding two years.
3. In relation to the offenses referred to in paragraphs 1 and 2, the Ministry of Justice, after hearing the opinion of the FIU, shall make the observations referred to in Article 6 of Legislative Decree No. 231 of June 8, 2001.

Legislative Decree No. 231/2007 introduced Article 25-octies into the Decree, providing for the Entity's liability with regard to the crimes of receiving, laundering and using money, goods or utilities of illicit origin that are not transnational. Law No. 186/2014 then also included the crime of self-laundering.

At the outcome of the *risk assessment* activity, all the predicate offenses indicated in Article 25-octies of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- Receiving stolen goods (art. 648 Penal Code)
  The crime of receiving stolen goods is committed by anyone who, outside cases of complicity in the crime, purchases, receives or conceals, money or things from any crime or

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misdemeanor, or otherwise meddles in having them purchased, received or concealed, in order to procure for himself or others a profit.

- Money laundering (Article 648-bis of the Criminal Code).
  Outside the cases of complicity in the crime, anyone who replaces or transfers money, goods or other utilities from a crime or contravention, or performs other transactions in connection with them, so as to hinder the criminal identification of their origin, commits the crime of money laundering.

- Use of money, goods or utilities of illicit origin (Article 648-ter of the Criminal Code)
  This provision stipulates that, outside the cases of complicity in the crime and the cases provided for in Articles 648 (receiving) and 648-bis (money laundering), anyone who "*employs in economic or financial activities money, goods or other utilities derived from crime or contravention*" commits the crime of using money, *goods or other utilities of* illegal origin.

- Self-laundering (Article 648-ter 1 of the Criminal Code).
  The crime consists in the act of a person who, having directly committed or conspired with others to commit a crime or contravention, employs, substitutes, transfers, in economic, financial, entrepreneurial or speculative activities, the money, goods or other utilities from the commission of such crime or contravention, in such a way as to concretely hinder the identification of their criminal origin. In this sense, it will not be punishable in cases where the goods are intended for mere personal use or enjoyment.

11. CRIMES RELATING TO NON-CASH PAYMENT INSTRUMENTS (ART. 25-OCTIES. 1 OF THE DECREE)

Art. 25-octies.1.
Crimes involving non-cash payment instruments

1. In connection with the commission of the crimes stipulated in the Criminal Code regarding non-cash payment instruments, the following pecuniary penalties shall be applied to the entity:

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(a) for the crime referred to in Article 493-ter, a fine of 300 to 800 quotas;
(b) for the crime referred to in Article 493-quater and for the crime referred to in Article 640-ter, in the hypothesis aggravated by the carrying out of a transfer of money, monetary value or virtual currency, a fine of up to 500 quotas.
2. Unless the act constitutes another administrative offense sanctioned more seriously, in connection with the commission of any other crime against public faith, against property or otherwise offending property provided for in the Criminal Code, when it relates to payment instruments other than cash, the following pecuniary sanctions are applied to the entity:
(a) if the crime is punished by imprisonment of less than ten years, a fine of up to 500 quotas;
(b) if the crime is punishable by not less than ten years' imprisonment, a fine of 300 to 800 quotas.
3. In cases of conviction for one of the crimes referred to in paragraphs 1 and 2, the disqualification penalties provided for in Article 9, paragraph 2, are applied to the entity.

Law No. 184/2021 recently introduced Article 25-octies.1 into the Decree.

As a result of the *risk assessment* activity, the following predicate offenses indicated in Article 25-octies. 1 of the Decree, it being understood that AS ROMA could be held liable even if the crimes are integrated in the form of attempt.

- Misuse and forgery of non-cash payment instruments (Article 493-ter of the Criminal Code)
  The crime punishes anyone who, in order to gain profit for himself or others, unduly uses, not being the holder, credit or payment cards, or any other similar document that enables the withdrawal of cash or the purchase of goods or the provision of services or in any case any other payment instrument other than cash, as well as whoever, in order to gain profit for himself or others, forges or alters the instruments or documents referred to in the first sentence, or possesses, disposes of or acquires such instruments or documents of illicit origin or otherwise forged or altered, as well as payment orders produced with them.

- Possession and dissemination of computer equipment, devices or programs aimed at committing crimes regarding non-cash payment instruments (Article 493-quater of the Criminal Code)
  Unless the act constitutes a more serious crime, the offense punishes anyone who, for the purpose of making use of or allowing others to use in the commission of crimes involving non-cash payment instruments, manufactures, imports, exports, sells, transports,

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distributes, makes available, or in any way procures for himself or others equipment, devices, or computer programs that, due to technical-constructive characteristics or design, are constructed primarily for the purpose of committing such crimes, or are specifically adapted for the same purpose.

- Computer fraud aggravated by the carrying out of a transfer of money, monetary value or virtual currency (Article 640-ter of the Criminal Code)
  The penalty under Article 640-ter of the Criminal Code is aggravated if the act produces a transfer of money, monetary value or virtual currency.

12. COPYRIGHT INFRINGEMENT OFFENSES (ARTICLE 25-NOVIES OF THE DECREE)

Art. 25-novies. Copyright infringement crimes.

1. In relation to the commission of the crimes stipulated in Articles 171, first paragraph, letter a-bis), and third paragraph, 171-bis, 171-ter, 171-septies and 171-octies of Law No. 633 of April 22, 1941, a fine of up to five hundred quotas shall be imposed on the entity.
2. In the case of conviction for the crimes referred to in paragraph 1, the disqualification sanctions provided for in article 9, paragraph 2, are applied to the entity for a period not exceeding one year. This is without prejudice to the provisions of Article 174-quinquies of the aforementioned Law No. 633 of 1941.

Law No. 99/2009 introduced Article 25-novies into the Decree, which provides for the Entity's liability for copyright infringement crimes.

At the outcome of the *risk assessment* activity, the following predicate offenses indicated in Article 25-novies of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the offenses are integrated in the form of attempt.

- Disclosure through telematic networks of a protected intellectual work (Article 171, paragraph 1, letter a-bis and paragraph 3, Law No. 633/1941, so-called "Copyright Law")

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In relation to the criminal offence under Art. 171 of the Copyright Law, the Decree took into consideration exclusively two cases, namely: the making available to the public, through the entry into a system of telematic networks and with connections of any kind, of a protected intellectual work or part thereof; making available to the public, by means of placing in a system of telematic networks and with connections of any kind, an original work not intended for publicity, or with usurpation of the authorship of the work, or with deformation, mutilation or other modification of the work, if it results in offense to the honor or reputation of the author.
If, therefore, in the first hypothesis it is the patrimonial interest of the author of the work that is protected, who could see his expectations of profit harmed in the event of free circulation of his work on the network, in the second hypothesis the protected legal asset is evidently not the expectation of profit of the owner of the work, but his honor and reputation.

- Abusive duplication, for profit, of computer programs; import, distribution, sale, possession for commercial or business purposes or leasing of programs contained in media not marked by the SIAE; preparation of means to remove or circumvent the protection devices of a computer program (Article 171-bis, Law No. 633/1941)
  Punishes whoever unlawfully duplicates, for profit, computer programs or for the same purposes imports, distributes, sells, holds for commercial or entrepreneurial purposes or leases programs contained on media not marked by the Italian Society of Authors and Publishers (SIAE); or who, for the purpose of profiting, on media not marked by the SIAE reproduces, transfers to another medium, distributes, communicates, presents or demonstrates in public the contents of a database in violation of the provisions of Articles 64-quinquies and 64-sexies, or performs the extraction or reuse of the database in violation of the provisions of Articles 102-bis and 102-ter, or distributes, sells or leases a database.
  This provision is placed for the criminal protection of *software* and databases. By "*software*," we mean computer programs, in any form expressed, provided they are original, as the result of the author's intellectual creation; while by "databases," we mean collections of works, data or other independent elements, systematically or methodically arranged and individually accessible by electronic means or otherwise.

- Art. 171-ter, L. No. 633/1941
  It is punished (Article 171-ter paragraph 1):

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- the unauthorized duplication, reproduction, transmission or dissemination in public by any process, in whole or in part, of an original work intended for the television, film, sale or rental circuit, discs, tapes or similar media or any other media containing phonograms or videograms of musical, cinematographic or audiovisual works assimilated or sequences of moving images (lett. a);
- the unauthorized reproduction, transmission or dissemination in public, by any process, of literary, dramatic, scientific or educational, musical or dramatic-musical or multimedia works or parts thereof, even if they are included in collective or composite works or databases (lett. b);
- while not having participated in the duplication or reproduction, the introduction into the territory of the State, the possession for sale or distribution, or the distribution, putting on the market, renting or transferring for any reason, public projection, broadcasting by television by any process, broadcasting by radio, listening in public of the illegal duplications or reproductions referred to in subparagraphs (a) and (b) (lett. c);
- possession for sale or distribution, placing on the market, sale, rental, transfer for any reason, public projection, broadcasting by radio or television by any process, of video cassettes, music cassettes, any medium containing phonograms or videograms of musical works cinematographic or audiovisual works or sequences of moving images, or other media for which the affixing of markings by the SIAE is prescribed by law, without the same markings or with counterfeit or altered markings (lett. d);
- in the absence of agreement with the lawful distributor, the retransmission or broadcasting by any means of an encrypted service received by means of apparatus or parts of apparatus suitable for decoding conditional access transmissions (subsection e);
- Introduction into the territory of the State, possession for sale or distribution, distribution, sale, rental, transfer for any reason, commercial promotion, installation of special decoding devices or elements that allow access to an encrypted service without payment of the due fee (sub-paragraph f);
- the manufacture, importation, distribution, sale, rental, transfer for any reason, advertising for sale or rental, or possession for commercial purposes, of equipment, products or components or the provision of services having the predominant purpose or commercial use of circumventing effective technological protection measures or designed, produced, adapted or made for the purpose of enabling or facilitating the circumvention of such measures (sub-paragraph f-bis);

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- the unlawful removal or alteration of electronic information on the rights regime referred to in Article 102-quinquies, or the distribution, importation for distribution, broadcasting by radio or television, communication or making available to the public of works or other protected materials from which the electronic information itself has been removed or altered (sub-paragraph h).

It is punished (Article 171-ter paragraph 2):

- the unauthorized reproduction, duplication, transmission or dissemination, sale or otherwise placing on the market, transfer for any reason, or unauthorized importation of more than 50 copies or specimens of works protected by copyright and related rights (subsection a);
- communication to the public, by means of placing for profit in a system of telematic networks, through connections of any kind, of a work or part of an intellectual work protected by copyright, in violation of the author's exclusive right of communication to the public (sub-paragraph a-bis);
- The carrying out of the conduct provided for in Article 171-ter, Paragraph 1, Law 633/1941, by anyone engaged in the entrepreneurial form of reproduction, distribution, sale or marketing, or importation of works protected by copyright and related rights (lett. b);
- The promotion or organization of the illegal activities referred to in Article 171-ter, paragraph 1, Law 633/1941 (lett. c).

- <u>Omitted or false communications to the SIAE (Article 171-septies L. No. 633/1941)</u>
  Producers or importers of media containing *software* intended for trade who fail to notify the SIAE of the data necessary for the identification of the media for which they wish to avail themselves of the exemption from the obligation to affix the SIAE mark are guilty of the offense. False certification of compliance with legal obligations issued to the SIAE for the purpose of obtaining marks to be affixed to media containing *software* or audiovisual works is also punished.

- <u>Fraudulent decoding of conditional access transmissions (Article 171-octies L. No. 633/1941)</u>
  The crime is committed by anyone who, for fraudulent purposes, manufactures, imports, promotes, installs, offers for sale, modifies or uses even for personal use decoding apparatus

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13. INDUCEMENT NOT TO MAKE STATEMENTS OR TO MAKE FALSE STATEMENTS TO JUDICIAL AUTHORITIES (ART. 25-DECIES OF THE DECREE)

Art. 25-decies. Inducement not to make statements or to make false statements to judicial authorities

1. In connection with the commission of the crime referred to in Article 377-bis of the Criminal Code, a fine of up to five hundred quotas shall be imposed on the entity.

Law No. 116/2009 introduced Article 25-decies into the Decree, which refers to the crime of inducement not to make statements or to make false statements to judicial authorities.

At the outcome of the *risk assessment* activity, this crime was identified as potentially relevant to AS ROMA, it being understood that AS ROMA could be held liable even if this crime is integrated in the form of attempt.

- Inducement not to make statements or to make false statements to the Judicial Authority (Article 377-bis of the Criminal Code)
  Article 377-bis of the Criminal Code punishes those who, unless the act constitutes a more serious crime, by means of violence or threats or by the offer or promise of money or other benefits, induce a person who is called upon to make statements that can be used in criminal proceedings not to make statements or to make false statements, when that person has the right to remain silent.
  The conduct of inducing people not to make statements (i.e., to take advantage of the right not to answer or to make false statements) must be carried out in a typical manner (either by violence or threat, or by the offer of money or any other benefit).
  The crime could abstractly assume relevance for the purposes of the application of the Decree with regard to the hypotheses in which a person who has the right not to make statements to the Judicial Authority is induced to reticence or to make false statements in the interest or to the advantage of the Entity (for example, in order not to disclose

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information that could prejudice the Entity in the context of the proceedings), in exchange for threats (dismissals, demotion) or promises (of money or career advancement).

14. ENVIRONMENTAL CRIMES (ART. 25-UNDECIES OF THE DECREE)

Art. 25-undecies. Environmental crimes

1. In connection with the commission of the crimes stipulated in the Criminal Code, the following financial penalties apply to the entity:
(a) for violation of Article 452-bis, a fine of two hundred and fifty to six hundred quotas;
(b) for violation of Article 452-quater, a fine of four hundred to eight hundred quotas;
(c) for violation of Article 452-quinquies, a fine of two hundred to five hundred quotas;
(d) for aggravated association crimes under Article 452-octies, a fine of three hundred to one thousand shares;
(e) for the crime of trafficking in and abandonment of highly radioactive material under Article 452-sexies, a fine of two hundred fifty to six hundred quotas;
(f) for violation of Article 727-bis, a fine of up to two hundred and fifty quotas;
(g) for violation of Article 733-bis, a fine of one hundred and fifty to two hundred and fifty shares;
1-bis. In cases of conviction for the crimes indicated in paragraph 1, letters a) and b), of this article, in addition to the pecuniary sanctions provided therein, the disqualification sanctions provided for in Article 9 shall be applied for a period not exceeding one year for the crime referred to in the aforementioned letter a).
2. In connection with the commission of the crimes provided for in Legislative Decree No. 152 of April 3, 2006, the following financial penalties are applied to the entity:
(a) for the crimes referred to in Article 137:
1) for violation of paragraphs 3, 5, first sentence, and 13, a fine of one hundred and fifty to two hundred and fifty shares;
2) for violation of paragraphs 2, 5, second sentence, and 11, a fine of two hundred to three hundred quotas.
(b) for the crimes referred to in Article 256:
1) for the violation of paragraphs 1(a) and 6, first sentence, a fine of up to two hundred and fifty quotas;
2) for violation of paragraphs 1 (b), 3, first sentence, and 5, a fine of one hundred and fifty to two hundred and fifty quotas;

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3) for the violation of paragraph 3, second sentence, a fine of two hundred to three hundred quotas;
(c) for the crimes referred to in Article 257:
1) for the violation of paragraph 1, a fine of up to two hundred and fifty quotas;
2) for the violation of paragraph 2, a fine of one hundred and fifty to two hundred and fifty shares;
(d) for violation of Article 258, paragraph 4, second sentence, a fine of one hundred and fifty to two hundred and fifty shares;
(e) for violation of Article 259, Paragraph 1, a fine of one hundred and fifty to two hundred and fifty shares;
(f) for the crime referred to in Article 260, a fine of three hundred to five hundred shares in the case provided for in Paragraph 1 and four hundred to eight hundred shares in the case provided for in Paragraph 2;
(g) for violation of Article 260-bis, a fine of one hundred and fifty to two hundred and fifty quotas in the case provided for in paragraphs 6, 7, second and third sentences, and 8, first sentence, and a fine of two hundred to three hundred quotas in the case provided for in paragraph 8, second sentence;
(h) for violation of Article 279, Paragraph 5, a fine of up to two hundred and fifty quotas.
3. In connection with the commission of the crimes stipulated in Law No. 150 of February 7, 1992, the following financial penalties are applied to the entity:
(a) for violation of Articles 1, paragraph 1, 2, paragraphs 1 and 2, and 6, paragraph 4, a fine of up to two hundred and fifty quotas;
(b) for violation of Article 1, Paragraph 2, a fine of one hundred and fifty to two hundred and fifty shares;
(c) for crimes in the Criminal Code referred to in Article 3-bis, Paragraph 1 of the same Law No. 150 of 1992, respectively:
(1) a fine of up to two hundred and fifty quotas, in the case of commission of crimes for which a penalty of not more than one year's imprisonment is prescribed;
2) a fine of one hundred and fifty to two hundred and fifty quotas in the case of the commission of crimes for which the penalty is not more than a maximum of two years' imprisonment;
3) a fine of two hundred to three hundred quotas in the case of the commission of crimes for which the maximum penalty is not more than three years' imprisonment;
4) a fine of three hundred to five hundred quotas in the case of the commission of crimes for which the maximum penalty is more than three years' imprisonment.
4. In relation to the commission of the crimes stipulated in Article 3, Paragraph 6 of Law No. 549 of December 28, 1993, the pecuniary penalty of one hundred and fifty to two hundred and fifty quotas shall be applied to the entity.
5. In connection with the commission of the crimes stipulated in Legislative Decree No. 202 of November 6, 2007, the following financial penalties shall be applied to the entity:

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(a) for the crime referred to in Article 9, paragraph 1, a fine of up to two hundred and fifty quotas;
(b) for the crimes referred to in Articles 8 (1) and 9 (2), a fine of one hundred and fifty to two hundred and fifty shares;
(c) for the offense referred to in Article 8, paragraph 2, a fine of two hundred to three hundred quotas.
6. The penalties provided for in paragraph 2, letter b), are reduced by half in the case of the commission of the crime provided for in Article 256, paragraph 4, of Legislative Decree No. 152 of April 3, 2006.
7. In the cases of conviction for the crimes indicated in paragraph 2, letters a), no. 2), b), no. 3), and f), and paragraph 5, letters b) and c), the disqualification sanctions provided for in Article 9, paragraph 2, of Legislative Decree No. 231 of June 8, 2001, shall be applied for a period not exceeding six months.
8. If the entity or one of its organizational units is permanently used for the sole or prevalent purpose of enabling or facilitating the commission of the crimes referred to in Article 260 of Legislative Decree No. 152 of April 3, 2006, and Article 8 of Legislative Decree No. 202 of November 6, 2007, the sanction of permanent disqualification from carrying out the activity pursuant to Article 16, paragraph 3, of Legislative Decree No. 231 of June 8, 2001, shall apply.

Legislative Decree No. 121 of July 7, 2011, introduced Article 25-undecies, concerning environmental crimes, among the Decree's predicate offenses. Law 68 of May 22, 2015 then inserted, in Book II of the Penal Code, Title VI-bis ("*Of crimes against the environment*"), resulting in the integration of Article 25-undecies of Decree 231.

At the outcome of the *risk assessment* activity, the following crimes indicated in Article 25-undecies of the Decree were identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the crimes are integrated in the form of attempt.

- Environmental pollution (Article 452-bis of the Criminal Code).
  This offense punishes anyone who illegally causes significant and measurable impairment or deterioration of water or air, or extensive or significant portions of soil or subsoil; an ecosystem, biodiversity including agricultural biodiversity, flora or fauna.
  There is also an increase in the penalty for anyone who causes pollution in a protected natural area or one that is subject to landscape, environmental, historical, artistic, architectural or archaeological restrictions, or to the detriment of protected animal or plant species.

- Environmental Disaster (Article 452-quater of the Criminal Code).

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This offense occurs in the case of abusive conduct that results in an environmental disaster through the alteration of the balance of an ecosystem that is irreversible or the elimination of which is particularly costly and achievable only by exceptional measures; or the offense to public safety by reason of the significance of the fact or its detrimental effects on the number of persons offended or exposed to danger.
There is an increase in punishment if the disaster is produced in a protected natural area or one that is subject to landscape, environmental, historical, artistic, architectural or archaeological restrictions, or in damage to protected animal or plant species.

- Culpable crimes against the environment (Article 452-quinquies of the Criminal Code).
  In the event that the preceding offenses (Art. 452-bis and 452-quater of the Criminal Code) are committed by negligence, the penalties stipulated in the same articles are decreased by one-third to two-thirds. In cases where the negligent conduct results in a mere danger of pollution or environmental disaster (without the occurrence of the harmful event), the rule provides for a further decrease in penalties by one-third.

- Aggravating circumstances (Article 452-octies of the Criminal Code).
  The commission of the above crimes in the form of an association (*ex* art. 416 and 416-bis of the Criminal Code) entails an increase in the prescribed penalties. A further aggravating factor is participation in the association by public officials and public service officers who perform functions or perform services in environmental matters.

- Destruction or deterioration of habitat within a protected site (art. 733-bis, Criminal Code)
  Article 733-bis of the Criminal Code punishes anyone who, outside the permitted cases, destroys a habitat within a protected site or otherwise deteriorates it by compromising its conservation status.
  For the purposes of the application of Article 733-bis of the Criminal Code, "*habitat within a protected site*" means any habitat of species for which an area is classified as a special protection area under Article 4(1) or (2) of Directive 79/409/EC, or any natural habitat or habitat of species for which a site is designated as a special area of conservation under Article 4(4) of Directive 92/437/EC.

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- Discharge of industrial wastewater without a permit or with a suspended or revoked permit (Article 137, paragraphs 2 and 3, of Legislative Decree No. 152/2006, Consolidated Law on the Environment, hereinafter also "T.U.A.")
  Article 137(2) and (3) of the T.U.A. punishes the conduct of anyone who makes new discharges of industrial wastewater containing hazardous substances without complying with the requirements of the permit or other requirements of the competent authorities pursuant to Articles 107(1) and 108(4) of the T.U.A.
  It should be noted that in relation to the above pipelines, "*hazardous substances*" means those expressly listed in Tables 5 and 3/A of Annex 5 to Part Three of the T.U.A. to which reference is made.

- Discharge of industrial water in excess of tabular limits (Article 137(5) of the T.U.A.)
  Article 137, paragraph 5, of the T.U.A. provides for the imposition of penalties against anyone who, in discharging industrial wastewater, exceeds the limits set by law or by the competent authorities pursuant to Article 107 of the T.U.A. It should be noted that such conduct is relevant only in relation to the substances indicated in Table 5 of Annex 5 to Part Three of the T.U.A. and that the limit values referred to in the aforementioned regulation are indicated in Tables 3 and 4 of the same Annex 5.

- Violation of the ban on discharges into the soil, soil and groundwater (Article 137, paragraph 11, first sentence, of the T.U.A.)
  The conduct of anyone who, in the case of discharge on the ground, fails to observe the prohibitions on discharge stipulated in Articles 103 and 104 of the T.U.A. is sanctioned.

- Unauthorized waste management (Article 256, paragraph 1, of the T.U.A.)
  The first paragraph of Art. 256 of the T.U.A. punishes a plurality of conducts related to the unauthorized management of waste, i.e. the activities of collection, transport, recovery, disposal, trade and intermediation of waste of any kind - hazardous and non-hazardous - carried out in the absence of the specific authorization, registration or communication provided for in Articles 208 to 216 of the T.U.A. It should be noted that, pursuant to Art. 193, paragraph 9, of the T.U.A, for "*transport activities*" the movement of waste within a private area is not relevant.

- Operation of unauthorized landfill (Article 256, paragraph 3, of the T.U.A.)

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The third paragraph of Art. 256 of the T.U.A. punishes anyone who creates or operates an unauthorized landfill, with specific aggravation of punishment in case it is intended for the disposal of hazardous waste. In particular, it specifies that the definition of a landfill does not include "*facilities where waste is dumped in order to be prepared for subsequent transport to a recovery, treatment or disposal facility, and storage of waste awaiting recovery or treatment for a period of less than three years as a general rule, or storage of waste awaiting disposal for a period of less than one year.*"

- Mixing of hazardous wastes (Article 256, paragraph 5, of the T.U.A.).
  Unauthorized activities of mixing of wastes with different hazardous characteristics or of hazardous wastes with non-hazardous wastes are punished, according to paragraph 5 of Article 256 of the T.U.A.
  It should be noted that the mixing of hazardous wastes-which do not have the same characteristic of hazardousness, with each other or with other wastes, substances or materials-is permitted only if expressly authorized pursuant to and within the limits set forth in Article 187 of the T.U.A. Such conduct therefore only assumes criminal relevance if carried out in violation of these regulatory provisions. The offense in question can be committed by anyone who has the availability of hazardous and nonhazardous waste.

- Hazardous medical waste (Article 256, paragraph 6 of the T.U.A.).
  Pursuant to Article 256, Paragraph 6 of the T.U.A., anyone who performs temporary storage at the place of production of hazardous medical waste in violation of the provisions of Article 227, Paragraph 1(b) shall be punished.

- Failure to clean up sites (art. 257 of the T.U.A.).
  Specifically, under Article 257 of the T.U.A., anyone who causes pollution of the soil, subsoil, surface water or groundwater by exceeding risk threshold concentrations is first and foremost punished if he or she fails to carry out remediation in accordance with the project approved by the competent authority under the special administrative procedure outlined in Articles 242 et seq. of the T.U.A. The offense is aggravated if the pollution is caused by hazardous substances, according to the provisions of Article 257, paragraph 2, of the T.U.A.

- False preparation of a waste analysis certificate (Article 258, paragraph 4, second sentence of the T.U.A.)

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Pursuant to Article 258, paragraph 4, second sentence, of the T.U.A., anyone who, in preparing a waste analysis certificate, gives false information about the nature, composition and chemical and physical characteristics of the waste as well as anyone who makes use of a false certificate during transportation shall be punished.

- Illegal waste trafficking (Article 259, paragraph 1, of the T.U.A.)
  Under Article 259, paragraph 1, of the T.U.A., two offenses related to cross-border trafficking and shipment of waste are punished. Illegal waste trafficking occurs when the conduct expressly provided for in Article 2 of the EEC Regulation of February 1, 1993, No. 259 is carried out, i.e., any shipment of waste carried out:
  - without sending notification and/or without the consent of the competent authorities concerned;
  - with the consent of the relevant competent authorities obtained through forgery, misrepresentation or fraud;
  - without being concretely specified in the accompanying document;
  - in such a way as to result in disposal or recovery in violation of EU or international standards;
  - in violation of the prohibitions on the import and export of waste stipulated in Articles 14, 16, 19 and 21 of the aforementioned Regulation 259/1993/EEC.

  The offense also occurs in connection with the shipment of waste for recovery (specifically listed in Annex II of the aforementioned Regulation 259/1993/EEC).
  Criminal conduct occurs whenever the conditions expressly stipulated in Article 1(3) thereof are violated (waste must always be destined for authorized facilities, must be able to be subject to control by the competent authorities, etc.).

- Organized activities for the illegal trafficking of waste (Article 452-quaterdecies of the Criminal Code).
  Any person who, in order to obtain an unjust profit, by means of several operations and through the setting up of means and continuous organized activities, transfers, receives, transports, exports, imports, or otherwise illegally handles large quantities of waste shall be punished. The crime is aggravated if the waste is highly radioactive.

- Cessation and reduction of the use of injurious substances (Article 3, Law No. 549/1993)

COURTESY TRANSLATION

In the area of stratospheric ozone protection, the production, consumption, import, export, marketing and possession of the offending substances are punished in accordance with EC Regulation No. 1005/2009.

- Legal provisions on waste management and traceability (T.U.A.)
  It should be noted that the Waste Traceability Control Information System (Article 260-bis, paragraphs 6, 7 and 8 of the T.U.A.) was repealed with the enactment of Decree Law No. 135 of December 14, 2018, "*Urgent provisions on support and simplification for businesses and public administration,*" converted with amendments into Law No. 12 of February 11, 2019.
  Therefore, pending a legislative reform of the regulations, as a transitional measure, the applicability of other waste management regulations remains in place; in particular, the keeping and filling of loading and unloading registers, waste identification forms (FIRs) for the transportation of waste, and the annual submission of the MUD (Single Environmental Declaration Form).
  The application of penalties related to the violation of the above requirements is governed by Article 258 of the T.U.A.

15. EMPLOYMENT OF THIRD-COUNTRY NATIONALS WHOSE STAY IS IRREGULAR (ART. 25-DUODECIES OF THE DECREE)

Art. 25-duodecies. Employment of third-country nationals whose stay is irregular

1. In relation to the commission of the crime referred to in Article 22, paragraph 12-bis, of Legislative Decree No. 286 of July 25, 1998, a fine of 100 to 200 quotas, within the limit of 150,000 euros, shall be imposed on the entity.
1-bis. In relation to the commission of the crimes referred to in Article 12, paragraphs 3, 3-bis and 3-ter, of the Consolidated Text of Legislative Decree No. 286 of July 25, 1998, and subsequent amendments, a fine of four hundred to one thousand quotas shall be imposed on the entity.
1-ter. In relation to the commission of the crimes referred to in Article 12, paragraph 5, of the Consolidated Act referred to in Legislative Decree No. 286 of July 25, 1998, as amended, a fine of one hundred to two hundred quotas shall be imposed on the entity.

COURTESY TRANSLATION

1-quater. In cases of conviction for the crimes referred to in paragraphs 1-bis and 1-ter of this article, the disqualification sanctions provided for in Article 9, paragraph 2, for a duration of not less than one year shall be applied.

Legislative Decree No. 109/2012 added Article 25-duodecies, concerning the employment of third-country nationals whose stay is irregular, to the list of predicate offenses.

At the outcome of the *risk assessment* activity, this crime was identified as potentially relevant to AS ROMA, it being understood that AS ROMA could be held liable even if this crime is integrated in the form of attempt.

- Employment of third-party citizens whose stay is irregular (Article 22, paragraph 12-bis, Legislative Decree No. 286/1998)
  This offense occurs if the person who holds the title of employer employs foreign workers without a residence permit, or whose permit has expired and whose renewal has not been applied for, within the legal deadlines, or has been revoked or annulled, where the specific aggravating circumstances provided for in Article 22, Paragraph 12-bis, of Legislative Decree No. 286 of July 25, 1998, such as:
  - If there are more than three occupying workers;
  - Whether the employed workers are minors of non-working age;
  - Whether the workers employed are subjected to the other particularly exploitative working conditions referred to in the third paragraph of Article 603-bis of the Criminal Code.

  Specifically, the working conditions referred to in (c) concern the exposure of workers to situations of serious danger with regard to the characteristics of the services to be performed and the working conditions.

16. FRAUD IN SPORTS COMPETITIONS, ABUSIVE GAMING OR BETTING AND GAMBLING EXERCISED BY MEANS OF PROHIBITED DEVICES (ART. 25-QUATERDECIES OF THE DECREE)

COURTESY TRANSLATION

Art. 25-quaterdecies. Fraud in sports competitions, abusive gaming or betting and gambling exercised by means of prohibited devices

1. In connection with the commission of the crimes referred to in Articles 1 and 4 of Law No. 401 of December 13, 1989, the following pecuniary sanctions are applied to the entity:
(a) for crimes, a fine of up to five hundred quotas;
(b) for misdemeanors, a fine of up to two hundred and sixty shares.
2. In cases of conviction for one of the crimes specified in paragraph 1 (a) of this Article, the disqualification sanctions provided for in Article 9 (2) shall be applied for a period of not less than one year.

Law No. 39/2019 implemented the Council of Europe Convention on the Manipulation of Sports Competitions of September 18, 2014 into our law.
Article 5 of the aforementioned Law introduced Article 25-quaterdecies into Decree 231, in order to include in the list of predicate offenses for the administrative liability of Entities the following types of crimes, identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the crimes are integrated in the form of attempt.

- <u>Fraud in sports competitions (Art. 1 L. No. 401/1989)</u>
  The provision under consideration punishes anyone who offers or promises money or other benefit or advantage to any of the participants in a sports competition in order to achieve a result other than that resulting from the fair and proper conduct of the competition, or performs other fraudulent acts aimed at the same purpose.

- <u>Abusive exercise of gambling or betting activities (Article 4 L. No. 401/1989)</u>
  The provision under consideration punishes anyone:

a) abusively practices the organization of games or bets reserved for the state or other concessionary entity, or organizes public bets on other competitions;
b) arranges or collects bets by means of prohibited devices or for which he lacks the authorization to use;
c) Sells tickets or participates in the abusive organization of games or bets from foreign states;
d) participates in the aforementioned operations by collecting reservation of bets and crediting the related winnings, and promotion and advertising carried out by any means;

COURTESY TRANSLATION

e) Carries out any activity organized for the purpose of accepting or collecting or otherwise facilitating the acceptance or in any way the collection, including by telephone or telematics, of bets of any kind.

17. TAX CRIMES (ART. 25-QUINQUIESDECIES OF THE DECREE)

Art. 25-quinquiesdecies. Tax crimes.

1. In connection with the commission of the crimes stipulated in Legislative Decree No. 74 of March 10, 2000, the following pecuniary penalties are applied to the entity:
(a) For the crime of fraudulent statement by use of invoices or other documents for nonexistent transactions provided for in Article 2, Paragraph 1, a fine of up to five hundred quotas;
(b) for the crime of fraudulent misrepresentation through the use of invoices or other documents for nonexistent transactions, provided for in Article 2, Paragraph 2-bis, a fine of up to four hundred quotas;
(c) for the crime of fraudulent misrepresentation by means of other artifices, provided for in Article 3, a fine of up to five hundred quotas;
(d) for the crime of issuing invoices or other documents for non-existent transactions, provided for in Article 8, Paragraph 1, a fine of up to five hundred quotas;
(e) for the crime of issuing invoices or other documents for non-existent transactions, provided for in Article 8, paragraph 2-bis, a fine of up to four hundred quotas;
(f) for the crime of concealment or destruction of accounting documents, provided for in Article 10, a fine of up to four hundred quotas;
(g) for the crime of fraudulent evasion of tax, provided for in Article 11, a fine of up to four hundred quotas.
1-bis. In relation to the commission of the crimes provided for in Legislative Decree No. 74 of March 10, 2000, if committed as part of cross-border fraudulent schemes and for the purpose of evading value-added tax for a total amount of not less than ten million euros, the following financial penalties shall be applied to the entity:
(a) for the crime of misrepresentation stipulated in Article 4, a fine of up to three hundred quotas;
(b) for the crime of failure to report provided for in Article 5, a fine of up to four hundred quotas;

COURTESY TRANSLATION

(c) for the crime of undue compensation stipulated in Article 10-quater, a fine of up to four hundred quotas.
2. If, as a result of the commission of the crimes indicated in paragraphs 1 and 1-bis, the entity has made a significant profit, the pecuniary penalty is increased by one-third.
3. In the cases provided for in paragraphs 1, 1-bis and 2, the disqualification sanctions set forth in Article 9, paragraph 2, letters c), d) and e) shall be applied.

Law No. 157/2019 introduced Article 25-quinquiesdecies into Decree 231, in order to include in the list of predicate offenses for the administrative liability of Entities certain types of offenses referred to in Legislative Decree No. 74/2000 ("*New regulations on income tax and value-added tax offenses, pursuant to Article 9 of Law No. 205 of June 25, 1999*")

At the outcome of the *risk assessment* activity, the following crimes indicated in Article 25-quinquiesdecies of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the crimes are integrated in the form of attempt.

- Fraudulent declaration through the use of invoices or other documents for nonexistent transactions (Article 2 of Legislative Decree No. 74/2000)[4]
  A crime is committed by anyone who, for the purpose of evading income or value-added taxes, using invoices or other documents for nonexistent transactions, indicates fictitious taxable items in one of the annual returns relating to said taxes. It is necessary that such invoices and documents be recorded in compulsory accounting records, or held for the purpose of evidence against the tax authorities. Documents other than invoices (e.g., tax receipts, fees, etc.) may also be relevant for the integration of the offense, pursuant to Art. 21 c.1 Presidential Decree 633/72, as long as they are always suitable to perform an evidentiary function vis-à-vis the same administration.

[4] Regarding the punishability of crimes by way of attempt, Article 6, paragraph 1-bis, of Legislative Decree No. 74/2000, introduced by Article 2 of Legislative Decree No. 75/2020, provides *"Unless the act constitutes the crime provided for in Article 8, the provision set forth in paragraph 1 does not apply when the acts aimed at committing the crimes referred to in Articles 2, 3 and 4 are also carried out in the territory of another member state of the European Union, in order to evade value added tax for a total value of not less than ten million euros.*"

COURTESY TRANSLATION

- Fraudulent declaration by means of other artifices (Art. 3 Legislative Decree No. 74/2000)[5]
  The crime is committed by anyone who, in order to evade income or value-added taxes, by carrying out objectively or subjectively simulated transactions or by making use of false documents or other fraudulent means suitable for hindering the assessment and misleading the tax authorities, indicates in one of the declarations relating to said taxes assets in an amount lower than the actual amount or fictitious liabilities or fictitious credits and deductions, when, jointly:
  a) the tax evaded exceeds, with reference to any of the individual taxes, thirty thousand euros;
  b) the total amount of assets deducted from taxation, including through the indication of fictitious passive elements, is more than five percent of the total amount of the assets indicated in the declaration, or in any case, is more than one million five hundred thousand euros, or if the total amount of fictitious credits and deductions from tax, is more than five percent of the amount of the tax itself or in any case, is more than thirty thousand euros.

The act shall be deemed committed by using false documents when such documents are recorded in mandatory accounting records or are held for evidence against the tax authorities. Merely violating the obligations to invoice and record assets in the accounting records or merely indicating lower than actual assets in invoices or records do not constitute fraudulent means.

- Issuance of invoices for nonexistent transactions (Article 8 of Legislative Decree No. 74/2000)

This offense occurs when a person issues or issues invoices or other documents for nonexistent transactions in order to enable third parties to evade income or value-added taxes; in this regard, issuing or issuing multiple invoices or documents for nonexistent transactions during the same tax period is considered as one offense.

- Concealment or destruction of accounting documents (Art. 10 Legislative Decree No. 74/2000)

[5] Regarding the punishability of crimes by way of attempt, Article 6, paragraph 1-bis, of Legislative Decree No. 74/2000, introduced by Article 2 of Legislative Decree No. 75/2020, provides *"Unless the act constitutes the crime provided for in Article 8, the provision set forth in paragraph 1 does not apply when the acts aimed at committing the crimes referred to in Articles 2, 3 and 4 are also carried out in the territory of another member state of the European Union, in order to evade value added tax for a total value of not less than ten million euros."*

COURTESY TRANSLATION

This offense occurs when anyone who, in order to evade income or value-added taxes, or to allow third parties to evade them, conceals or destroys all or part of the accounting records or documents required to be kept, so that income or turnover cannot be reconstructed.

- Fraudulent evasion of tax payment (Art. 11 Legislative Decree No. 74/2000)

This crime is committed when a person, in order to evade the payment of income or value-added taxes or interest or administrative penalties relating to said taxes in a total amount exceeding fifty thousand euros, simulously alienates or performs other fraudulent acts on his own or others' property suitable for making the compulsory collection procedure in whole or in part ineffective. If the amount of taxes, penalties and interest exceeds two hundred thousand euros, imprisonment from one year to six years shall apply.

- Misrepresentation (Art. 4 Legislative Decree No. 74/2000)[6][7]

This offense is committed when a person, in order to evade income or value-added taxes, indicates in one of the annual returns relating to such taxes assets in an amount lower than the actual amount or non-existent liabilities, when, together:

a) the tax evaded is more than, with reference to some of the individual taxes, one hundred thousand euros;
b) the total amount of assets withheld from taxation, including through the indication of non-existent passive elements, is more than ten percent of the total amount of assets indicated in the declaration, or, in any case, is more than two million euros.

It should be noted that, for the purpose of applying the previous provision, incorrect classification, valuation of objectively existing assets or liabilities, in respect of which the criteria concretely applied have nevertheless been indicated in the financial statements or other documentation relevant for tax purposes, violation of the criteria for determining the accrual year, non-inherence, non-deductibility of real passive elements are not taken into account.

[6] Regarding the punishability of crimes by way of attempt, Article 6, paragraph 1-bis, of Legislative Decree No. 74/2000, introduced by Article 2 of Legislative Decree No. 75/2020, provides *"Unless the act constitutes the crime provided for in Article 8, the provision set forth in paragraph 1 does not apply when the acts aimed at committing the crimes referred to in Articles 2, 3 and 4 are also carried out in the territory of another member state of the European Union, in order to evade value added tax for a total value of not less than ten million euros."*

[7] This case is relevant if the conducts are committed as part of cross-border fraudulent schemes and for the purpose of evading value added tax for a total amount of not less than ten million euros.

COURTESY TRANSLATION

In addition, outside the above cases, assessments that taken together, differ by less than ten percent from the correct ones do not give rise to punishable acts. The amounts included in this percentage shall not be taken into account in the verification of whether the punishability thresholds provided for in points a) and b) are exceeded.

- Failure to declare (Art. 5 Legislative Decree No. 74/2000)[8]
  This offense is committed when a person, for the purpose of evading income or value-added taxes, fails to file, being obligated to do so, one of the income or value-added tax returns, when the tax evaded is more, with reference to any of the individual taxes, than fifty thousand euros. In addition, any person who fails to file, being obligated to do so, a withholding tax return, when the amount of unpaid withholding taxes exceeds fifty thousand euros, shall be punished. For this purpose, a declaration submitted within ninety days of the deadline or not signed or not made on a printout conforming to the prescribed model shall not be considered omitted.

- Undue compensation (Art. 10-quater Legislative Decree No. 74/2000)[9]
  This offense occurs when a person fails to pay the amounts due, using offsets, in accordance with Article 17 of Legislative Decree No. 241 of July 9, 1997:
  - Unearned credits in excess of fifty thousand euros annually;
  - Non-existent credits in excess of fifty thousand euros annually.

18. SMUGGLING (ART. 25-SEXIESDECIES OF THE DECREE)

Art. 25-sexiesdecies. Smuggling

1. In connection with the commission of the crimes provided for in Presidential Decree No. 43 of January 23, 1973, a fine of up to two hundred quotas shall be imposed on the entity.
2. When the border fees due exceed one hundred thousand euros, a fine of up to four hundred shares shall be imposed on the entity.

[8] See previous note.
[9] See previous note.

COURTESY TRANSLATION

3. In the cases provided for in paragraphs 1 and 2, the disqualification sanctions provided for in Article 9, paragraph 2, letters c), d) and e) are applied to the entity.

Legislative Decree No. 75/2020 added Article 25-sexiesdecies, concerning smuggling, to the list of predicate offenses.

At the outcome of the *risk assessment* activity, the following crimes indicated in Article 25-sexiesdecies of the Decree have been identified as potentially relevant for AS ROMA, it being understood that AS ROMA could be held liable even if the crimes are integrated in the form of attempt.

- Contraband in the movement of goods across land borders and customs spaces (Article 282 Presidential Decree No. 43/1973)

The offense punishes anyone:

a) introduces foreign goods across the land border in violation of the requirements, prohibitions and limitations established pursuant to Article 16 ("Goods may cross the customs line only at the established points.");
b) unloads or stores foreign goods in the intermediate space between the border and the nearest customs;
c) Is caught with foreign goods concealed on his person or in luggage or in packages or furnishings or among other goods or in any means of transport, in order to evade customs inspection;
d) removes goods from customs spaces without having paid the duties due or without having guaranteed payment, except as provided in Article 90;
e) brings out of the customs territory, under the conditions stipulated in the preceding paragraphs, domestic or nationalized goods subject to border duties;
f) holds foreign goods when the circumstances provided in the second paragraph of Article 25 for the crime of smuggling are met.

- Smuggling in non-customs zones (Art. 286 Presidential Decree No. 43/1973)

The offense punishes anyone in the non-customs territories specified in Article 2 who constitutes unpermitted warehouses of foreign goods subject to border fees, or constitutes them in excess of the permitted amount.

COURTESY TRANSLATION

- Smuggling by wrongful use of goods imported with customs facilities (Art. 287 Presidential Decree No. 43/1973)
  The offense punishes anyone who gives, in whole or in part, foreign goods imported under duty-free and reduced duty a destination or use other than that for which the duty-free or reduced duty was granted, except as provided in Article 140.

- Contraband in customs warehouses (Art. 288 Presidential Decree No. 43/1973)
  The licensee of a privately owned bonded warehouse, who holds therein foreign goods for which there has been no prescribed declaration of introduction or which are not entered in the warehouse records, shall be punished by a fine of not less than two and not more than ten times the border duty due.

- Other cases of smuggling (Art. 292 Presidential Decree No. 43/1973)
  This offense punishes anyone who, outside the cases provided for in the preceding articles, evades payment of border fees due.

- Aggravating circumstances of smuggling (Art. 295 Presidential Decree No. 43/1973)
  The crime punishes anyone who, in order to commit smuggling, uses means of transportation belonging to a person unrelated to the crime. Additional aggravating circumstances occur when:
  a) in committing the crime, or immediately thereafter in the surveillance zone, the offender is caught armed;
  b) in committing the offense, or immediately thereafter in the surveillance zone, three or more persons guilty of smuggling are caught together assembled and in such a condition as to obstruct law enforcement agencies;
  c) the act is connected with another crime against public faith or public administration;
  d) the offender is an associate to commit contraband crimes and the crime committed is among those for which the association was formed;
  d-bis) the amount of border fees due is more than one hundred thousand euros.