



**ANTI-BRIBERY AND ANTI-CORRUPTION POLICY
OF
A.S. ROMA S.P.A. (THE "COMPANY")**

In force from December 7, 2021



A.S. ROMA S.P.A. | Sede Legale Piazzale Dino Viola, 1 | 00128 Roma | Tel. +39 06 501911 | website: asroma.com

P.Iva 01180281006 | **Codice Fiscale e Registro delle Imprese di Roma** 03294210582 | **Capitale Sociale versato** Euro 93.942.205,19 i.v. | **REA** RM-303093

Società Soggetta ad attività di direzione e coordinamento da parte di NEEP Roma Holding S.p.A.

INDEX

1.	Purpose.....	3
2.	Scope.....	3
3.	Policy.....	3
4.	Definitions.....	4
5.	Key points.....	4
6.	Gifts.....	5
7.	Business Partner due diligence.....	5
8.	Red flags.....	5
9.	Breaches of the Policy.....	6
10.	Reporting Obligations.....	6
11.	Procedures and other related documentation.....	6

1. Purpose

- 1.1. The Company is committed to doing business honestly and ethically, with integrity, and in full compliance with the applicable Italian and international anti-corruption law, including the Italian Criminal Code and Legislative Decree no. 231/2001 (collectively, the “**Anti-Corruption Laws**”).
- 1.2. The purpose of this “*Anti- Bribery and Anti-Corruption Policy*” (the “**Policy**”) is to state the Company’s commitment to full compliance by the Company and its Associates (as defined below) with the Anti-Corruption Laws. As the Anti-Corruption Laws have extraterritorial application, the Company will be bound by the most stringent requirements of these laws in respect of its conduct in all jurisdictions it operates. The Company does not tolerate bribery or corruption in either the public or private sectors, and any Associate who violates this Policy could be subject to serious employment consequences, up to and including termination of employment or even criminal prosecution.

2. Scope

- 2.1. This Policy applies to all Company employees, directors and officers (collectively, “**Associates**”), regardless of where in world they work. Further, anything prohibited for Associates, is also prohibited for a Business Partner (as defined below). All Associates and Business Partners are required to read, understand and comply with this Policy. The Company’s Legal & Compliance Department interprets this Policy.

3. Policy

- 3.1. Any form of bribery and corruption by or on behalf of the Company, or with which the Company is associated, could have not only serious legal consequences but also cause untold damage to the Company’s reputation. The Company takes a zero-tolerance approach to bribery and corruption, and is committed to acting professionally, fairly and with integrity in all its business activities and relationships.
- 3.2. The Company prohibits payments, offers or promises of payment, as well as giving, offering or promising of Anything of Value (as defined below), directly or indirectly, to any representative of a customer, potential customer, Local, Foreign and International Public Official (as defined below), relatives of Local, Foreign and International Public Officials, supplier, influential business person or other person or entity to assist the Company in obtaining or retaining aBusiness Advantage (as defined below), whether or not any benefit is received.
- 3.3. The Company carries out on a regular basis a risk assessment of its business and put in place and monitor and maintain policies and procedures to prevent bribery or corruption from taking place. Associates are required to acquaint themselves with these policies and procedures. Training will be given as appropriate to an Associate’s role in the business, and to new employees upon joining the business.

4. Definitions

4.1. The following definitions apply:

- **“Anything of Value”** includes, but is not limited to, cash, cash equivalents (such as gift cards), gifts, free or discounted accommodations, free upgrades, rebates, favorable loans, personal favors, meals & entertainment, and anything else of tangible or intangible value, such as a charitable contribution to a charity suggested by the official. For purposes of this Policy, a “thing of value” has no minimum value. Even a small gift of minimal value is a “thing of value”.
- **“Associate”** is any member of the corporate bodies, top management and employees of all levels of the Company;
- **“Business Advantage”** includes obtaining or retaining business or obtaining preferential treatment.
- **“Business Partner”** is any third-party individual or entity working with or on behalf of the Company, including joint-venture partners, agents, intermediaries, contractors, subcontractors, consultants, professional advisors, representatives, wholesalers, distributors, supply-chain partners and any other people or organization that perform services for or on behalf of the Company.
- **“Local, Foreign and International Public Officials”** include (i) any person holding an executive, legislative, judicial or administrative office in a Local, Foreign or International public administration; (ii) any employee of public enterprises and employees of state-owned businesses, whether partially or wholly state-owned; and (iii) any person acting as officials of political parties and candidates for political office. Local and Foreign Public Officials include not only elected officials, but also consultants who hold government positions, consultants who assist public officials, employees of companies owned by local and foreign governments, political party officials and others.

5. Key points

- 5.1. *Direct or Indirect.* A bribe or improper payment can be paid or offered or promised directly or indirectly (*i.e.*, through a Business Partner or a relative).
- 5.2. *For Another's Benefit.* The bribe can benefit someone other than the person who is being improperly influenced like a relative, friend, or charitable organization (*e.g.*, a non-profit institution or non-governmental organization).
- 5.3. *More than Just Money.* Besides money, bribes can also take non-monetary forms, like special privileges or treatment, kickbacks, personal favors, benefits, services, and employment, including paid and unpaid internships.
- 5.4. *Actual Exchange Not Needed.* No money or anything else of value needs to change hands; if you offer, pay or promise a bribe you have still breached this Policy and violated the law. This is true even if the bribe is never paid or fails to achieve the desired result.

- 5.5. *Facilitation Payments.* Small “grease” or “facilitating” payments to speed up routine, nondiscretionary acts (so called “*facilitation payments*”) are strictly prohibited.
- 5.6. *Exception for Extortion Payments.* In very rare circumstances extortion payments can be imposed to you and you may be obliged to make an undue payment. If you are forced to make the payment disclose it to the Legal & Compliance Department immediately.

6. **Gifts**

- 6.1. An improper payment can take many forms, including gifts, hospitality, tickets, jerseys, and travel that are given to Local, Foreign and International Public Officials with the intention of obtaining a Business Advantage. However, there are certain situations in which provision of a gift may be warranted and permissible under this Policy.
- 6.2. Gifts of cash or cash equivalents (e.g. gift cards) given to Local and Foreign Public Officials are never permissible. Associates can give gifts, but only when:
 - the gift is not provided for the purpose of securing a Business Advantage;
 - the gift is not prohibited under local laws;
 - the gift will not create the appearance of being an improper payment or a conflict of interest;
 - the gift is reasonable and customary under the circumstances.

7. **Business Partner due diligence**

- 7.1. Business Partners present one of the largest areas of risk under the Anti-Corruption Laws. No Associates may retain any third-party entity until due diligence has been performed to enable the Company to conclude with reasonable assurance that the third-party entity understands and will fully abide by this Policy and the Anti-Corruption Laws. Any Company employee seeking to retain a third-party entity must follow the Company’s procedures for due diligence and onboarding of the prospective third-party entity.

8. **Red flags**

- 8.1. Red Flags are circumstances that could indicate an illegal or improper conduct has or may occur. A Red Flag does not mean that an action or transaction should immediately be terminated. It does mean that Associates should engage in additional due diligence and/or reporting before moving forward. Examples of Red Flags include but are not limited to:
 - payments made to third-parties that are sent outside of the third-party’s country of operation or headquarter;
 - payments made to foreign entities, that are not contractually documented;

- payments classified as expenditures to a government entity but are made to an individual and/or made in cash;
- charitable, political and community payments made to an organization that is affiliated with a local or foreign public official, customer or customer representative.

9. Breaches of the Policy

- 9.1. Failure to comply with this Policy may result in disciplinary action and serious employment consequences, up to and including termination of employment or even criminal prosecution.
- 9.2. The Company may terminate its relationship with other individuals and Business Partners working on behalf of the Company if they breach this Policy.

10. Reporting Obligations

- 10.1. Associates and/or Business Partners who know of, or reasonably believe there is, or imminently will be, a violation of this Policy or regional/local anti-corruption laws, must report that information immediately to the Legal & Compliance Department.
- 10.2. Associates and Business Partners will be protected from retaliation for reporting concerns in good faith. The Company does not tolerate any act of retaliation against associates who report potential or actual violations of this Policy or of applicable law in good faith.
- 10.3. Concerns can be reported via the following avenues:
 - reporting to supervisors;
 - contacting the Legal & Compliance Department;
 - anonymous reporting through the channels identified in the "Whistleblowing and Reportable Events Policy".

11. Procedures and other related documentation

This Policy should be read in conjunction with the following policies and procedures as well as with any other internal policy and procedure of the Company:

- Organizational, management and control model pursuant to Legislative Decree no. 231/2001;
- Code of Ethic;
- Gratuity Policy;
- Compliance with Laws Policy;
- Employee Handbook;

- Whistleblowing and Reportable Events Policy.