



**WHISTLEBLOWING AND REPORTABLE EVENTS POLICY  
OF  
A.S. ROMA S.P.A. (THE "COMPANY")**

**In force from December 7, 2021**



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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. Definitions.....	3
4. Policy.....	4
5. Breaches of the Policy .....	7
6. Reporting obligations.....	7
7. Procedures and other related documentation.....	7

## 1. Purpose

- 1.1. The purpose of this “*Whistleblowing and reportable events Policy*”(the “**Policy**”) is to:
- (a) encourage Whistleblowers (as defined below) to promptly report suspected wrongdoing, illegal practices or violations of: (i) laws, (ii) regulations (iii) Model (as defined below), (iv) Code of Ethic (as defined below) and /or (v) any other internal policy, provision and/or regulation adopted by the Company, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected and protected;
  - (b) provide Whistleblowers with guidance and avenue as to how to raise those concerns reassuring them that they should be able to raise genuine concerns in good faith without fear of reprisals, even if they turn out to be mistaken; and,
  - (c) provide that the Company is made aware in a timely fashion of any act or omission, event, or claim which does have or may have a material impact on the Company itself and its business.

## 2. Scope

- 2.1. This Policy applies to all Company Associates (as defined below) and Business Partners (as defined below), regardless of where in world they work. All Associates and Business Partners are required to read, understand and comply with this Policy. The Company's Legal & Compliance Department and the Supervisory Board (as defined below), to the extent of their respective competence, interpret this Policy.

## 3. Definitions

- 3.1. The following definitions apply to this Policy:
- “**Associate**” is any member of the corporate bodies, top management and employees of all levels of the Company;
  - “**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;
  - “**Code of Ethic**” is the “code of ethic” adopted by the Company;
  - “**Decree 231**” is the Legislative Decree no. 231 dated 8 June 2001 as subsequently amended;
  - “**Model**” is the organizational, management and control model adopted by the Company pursuant to the Decree 231;

- **“Reportable Event”** is a suspected wrongdoing or danger affecting any of the Company’s activities, including criminal activity; miscarriages of justice; failure to comply with any legal obligation or regulatory requirement; bribery; financial fraud or mismanagement; negligence; breach of internal policies and procedures, including the values of the Company and its group; conduct likely to damage our reputation; unauthorised disclosure of confidential information, and the deliberate concealment of any of the above matters;
- **“Supervisory Board”** is the supervisory board adopted by the Company pursuant to Decree 231 (*Organismo di Vigilanza*) and the Model;
- **“Whistleblower”** is a person who raises a genuine concern in good faith relating to any of the activities below. If an Associate or a Business Partner has any genuine concerns related to Reportable Events, the Associate or Business Partner should report it under this Policy;
- **“Whistleblowing”** is the disclosure of information which relates to Reportable Events.

#### 4. **Policy**

- 4.1. This Policy intends to cover serious concerns that could have a material impact on the operations and performance of the business of the Company.
- 4.2. The Company is committed to conducting its business with honesty and integrity, and expects all Associates and Business Partners to maintain high standards in accordance with the values of the Company and its group.
- 4.3. Each Whistleblower who is aware, or who is made aware, of a Reportable Event will report such event – in person or in writing – to his or her manager, who must then report to the Company’s Legal & Compliance Department.
- 4.4. If the Whistleblower feels that his or her manager has not addressed the concern or if the Whistleblower prefers not to raise it with his or her manager for any reason, the Whistleblower should contact one of the following directly:
  - Company’s Legal & Compliance Department;
  - Supervisory Board,

and/or use the proper tools adopted from time to time by the Company in order to raise the concern.

The information that must be transmitted within the report is mainly:

- the description of the Reportable Event, providing a detailed description of the facts;
- the indication of the names of the persons involved and of the persons who may have further information on the case;
- any additional information deemed useful for investigating the case;

- the reporting subject is obliged to declare whether he has a private interest related to the report;
- it is essential, in order to facilitate the conduct of the investigations, that the Whistleblower attaches all the documentation that he deems useful to corroborate the report.

The Company will arrange a meeting among the Company's Legal & Compliance Department and the Whistleblower as soon as possible to discuss the Reportable Event.

- 4.5. If the Company's Legal & Compliance Department receives a report of a potentially significant Reportable Event pursuant to Decree 231, will inform the Supervisory Board without delay, sending it a copy of the written report or a detailed summary of the report received in any other form.
- 4.6. The Company's Legal & Compliance Department and the Supervisory Board will determine the proper course of action in investigating and / or responding to the Reportable Event, and the appropriate persons to be involved.
- 4.7. The Supervisory Board, for carrying out the investigations, may avail itself of the support of other departments of the Company which can make recommendations to be taken into account, as well as, where confidentiality reasons recommend it, of external consultants appointed by it.
- 4.8. Confidentiality
- (a) The Company does not encourage Whistleblowers to make disclosures anonymously. Proper investigation may be more difficult or impossible if the Company cannot obtain further information from the Whistleblower and it is also more difficult to establish whether any allegations are credible and have been made in good faith.
- Whistleblowers who are concerned about possible reprisals if their identity is revealed should come forward to the Company's Legal & Compliance Department and consequent measures can be taken to preserve confidentiality.
- (b) That being said, the Company will make every effort to keep the Whistleblower's identity secret, if required. If it is necessary for anyone investigating the Reportable Event to know the Whistleblower's identity, the Company will first advise the Whistleblower which required to be anonymous.
- 4.9. External disclosures
- (a) The aim of this Policy is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing in the workplace. In most cases Whistleblowers should not find it necessary to alert anyone externally.
- (b) Save as where required by mandatory provisions of law or regulations, Whistleblowers should not report concerns to an external body. In any case, the Company strongly encourages its Associates and Business Partners to seek advice before reporting a concern to anyone external.

- (c) Whistleblowing concerns usually relate to the conduct of Associates, but they may sometimes relate to the actions of a third party. The law allows Whistleblowers to raise a concern in good faith with a third party, where he or she reasonably believes it relates mainly to their actions or something that is legally their responsibility. However, we encourage Associates and Business Partners to report such concerns internally first.

#### 4.10. Investigation and outcome

- (a) In some cases the Company may appoint an investigator or team of investigators - including staff - with relevant experience of investigations or specialist knowledge of the subject matter to investigate a Reportable Event. The investigator(s) may make recommendations for change to enable the Company to minimise the risk of future wrongdoing.
- (b) The Company will aim to keep Whistleblowers informed of the progress of investigations. However, sometimes the need for confidentiality may prevent the Company from giving Whistleblowers specific details of the investigation or any disciplinary action taken as a result. Whistleblowers should treat any information about the investigation as confidential.
- (c) If the Company concludes that a Whistleblower has made false allegations maliciously, in bad faith or with a view to personal gain, the Whistleblower will be subject to disciplinary action.
- (d) While the Company cannot always guarantee the outcome the Whistleblower is seeking, the Company will try to address the Whistleblower's concerns fairly and in an appropriate way.

#### 4.11. Protection and support for Whistleblowers

- (a) The Company aims to encourage openness and will support Associates who raise genuine concerns in good faith under this Policy, even if they turn out to be mistaken. Staff must not suffer any detrimental treatment as a result of raising a concern in good faith. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern. If an Associate believes that he or she has suffered any such treatment, he or she should inform the Company's Legal & Compliance Department immediately.
- (b) Associates must not threaten or retaliate against Whistleblowers in any way. Anyone involved in such conduct will be subject to disciplinary action.

#### 4.12. Contacts

- Company's Legal & Compliance Department: [lorenzo.vitali@asroma.it](mailto:lorenzo.vitali@asroma.it); [daniele.muscara@asroma.it](mailto:daniele.muscara@asroma.it); [irene.ursini@asroma.it](mailto:irene.ursini@asroma.it)
- Supervisory Board: [odv@asroma.it](mailto:odv@asroma.it)

any contacts aimed at accessing the specific tools adopted *pro tempore* by the Company.

## 5. Breaches of the Policy

- 5.1. 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.
- 5.2. The Company may terminate its relationship with Associates and Business Partners in case of breach of this Policy.

## 6. Reporting obligations

- 6.1. Associates and/or Business Partners who know of, or reasonably believe there is, or imminently will be, a violation of this Policy must report such information immediately to the Company's Legal & Compliance Department.
- 6.2. 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.

## 7. Procedures and other related documentation

- 7.1. 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;
  - Compliance with Laws Policy;
  - Employee Handbook.