



**ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) 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.

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1. Purpose

- 1.1. The purpose of this “*Environmental, social and governance policy*” (the “**Policy**”) is to articulate the Company’s approach to integrating social, environmental, and ethical and human rights into its business operations and core strategy.

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. The Company’s Legal & Compliance Department interprets this Policy.

3. Definitions

- 3.1. The following definitions apply:
 - “**Associate**” is any member of the corporate bodies, top management and employees of all levels of the Company and of the Company’s subsidiaries;
 - “**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;
 - “**ESG**” means “*environmental, social and governance*”.

4. Policy

- 4.1. The Company is committed to operating a fair and ethical business, based on a system of values that marks the behavior of individuals both inside and outside its organization.
- 4.2. The Company is committed to diversity, social responsibility and community engagement. We have responsibilities to give back to the communities in which we operate and to minimize our impact on the environment.
- 4.3. The Company supports human rights around the world and works to protect human rights within our sphere of influence.
- 4.4. The Company strives to create an environment capable of guaranteeing the health and safety of all the Associates.
- 4.5. The Company complies with all applicable legislation regarding labor, health and safety, human rights and the environment and strive to follow best practices in each of these areas. Where national law conflicts with international standards, the Company will comply

with legal requirements while seeking to uphold the spirit of the international standards wherever possible.

5. Key points

ENVIRONMENTAL

- 5.1. The depletion of natural resources and the threat of climate change have raised concerns about the environment and the potential financial impact on businesses. The Company aims to embed environmental stewardship in any aspect of its life and business by:
- encouraging the development and integration of sustainable technologies;
 - complying with all environmental requirements, including environmental laws and regulations and industry guidelines;
 - promoting sustainable business practices amongst Business Partners;
 - engaging in the prevention and reduction of the environmental impacts through the efficient use of natural resources, the optimization of logistic flows and the responsible management of waste and water.

SOCIAL

- 5.2. The Company believes people are the heart of its business and takes pride in its work culture. The Company strives to be an optimal employer to its workforce, as well as a valued partner in its communities by:
- participating and contributing to the social-economic development of the communities where the Company operates by adopting a proper management of corporate citizenship and philanthropy;
 - promoting ethical behavior, protecting labor rights and diversity, developing a healthy working environment, education and professional development for all the Associates;
 - promoting the respect of internationally recognized human rights and principles as defined in the UN Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, the International Covenant on Economic Social and Cultural Rights and the UN Guiding Principles on Business and Human Rights. The main areas of consideration are:
 - o equality and diversity amongst Associates;
 - o no exploitation of child labor, forced labor or indentured servitude;
 - o non-discriminatory employment practices;
 - o prevention and combating of human trafficking-related activities;

- establishment of a safe, secure and healthy working environment for all Associates.

CORPORATE GOVERNANCE

5.3. The Company views good governance as essential to creating and preserving values for its businesses. The Company believes in holding itself accountable to its ESG commitments and is committed to:

- define its strategic objectives and the actions to achieve them in line with the chosen level of risk exposure, with the aim to promote a sustainable success by creating long-term value for the benefit of the shareholders, taking the interests of other relevant stakeholders into account;
- make business decisions that take its environmental and social commitments into account;
- set up an internal control and risk management system aimed at contributing to its sustainable success;
- educate and facilitate for the Associates to make a conscious decision in favor of environmental, ethical and social issues in their private and work lives;
- strive to develop policies and procedures that reflect the need for transparency, accountability and equality in the management of its ESG activities.

6. Reporting obligations

- 6.1. Associates 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 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:
- Code of Ethic;
 - Compliance with Laws Policy;
 - Anti-bribery and Anti-corruption Policy;

- Employee Handbook;
- Harassment Prevention Policy;
- Policy for Equal Opportunities;
- Whistleblowing and Reportable Events Policy.