



# Model of organization and control

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# The types of crime

This section of the Special Section refers to offenses relating to tax offenses as provided for by Legislative Decree 124/19, referred to by art. 25-quinquiesdecies of Legislative Decree 231/2001 and in particular reports the single types of crime considered relevant for the administrative liability of PickUp Service S.r.l.

It also identifies the so-called "sensitive" activities (those where it is theoretically possible to commit the crime and which have been identified as part of the risk assessment activity) specifying the principles of behavior and the operational controls for the organisation, performance and the management of the operations carried out in the context of the aforementioned "sensitive" activities. In consideration of the risk analysis carried out, the crimes of:

**fraudulent declaration through the use of invoices or other documents for non-existent operations** referred to in article 2, paragraph 1, Legislative Decree 74/2000, for which a fine of up to 500 quotas is envisaged;

**fraudulent declaration through the use of invoices or other documents for non-existent operations** referred to in article 2, paragraph 2-bis, Legislative Decree 74/2000, for which a fine of up to 400 quotas is envisaged;

**fraudulent declaration by means of other artifices** referred to in article 3, Legislative Decree 74/2000, for which a fine of up to 500 quotas is envisaged;

**issue of invoices or other documents for non-existent operations referred to in Article 8** of Article 3, Legislative Decree 74/2000, for which a fine of up to 500 quotas is envisaged;

**issue of invoices or other documents for non-existent operations referred to in article 8** paragraph 2-bis, Legislative Decree 74/2000, for which a fine of up to 400 quotas is envisaged;

**concealment or destruction of accounting documents** referred to in article 10, for which a fine of up to 400 quotas is envisaged;

**fraudulent subtraction of the payment of taxes envisaged** in article 11, for which a fine of up to 400 quotas is envisaged.

## Identification of activities at risk of crime

The main risk areas are to be found:

- In the context of administrative procedures.
- In all commercial areas where there is no real conclusion of the order (pre-contractual phase).

Furthermore, a specific risk could arise in the adoption of pre-crisis corporate procedures, in which recourse to credit is supported by a "discount", advance or transfer of commercial invoices.

# General principles of behavior

This Special Part provides for the express prohibition of the Recipients from engaging in, collaborating with or causing the implementation of behaviors such as to integrate the types of offenses considered above (art. 25-quinquiesdecies of the Decree), therefore it is mandatory for all Recipients of the Model to:

- Observe all the legislative and regulatory provisions applicable to the cases in question, as well as the company Ethical Code, the resolutions of the Sole Director and of the other corporate bodies, the provisions of the hierarchical superiors and all the internal policies and procedures governing the company's business, with particular reference:

- accounting management, preparation of financial statements and interim situations;

- the preparation, management and communication of corporate information, aimed at providing shareholders and third parties with truthful, complete and correct information on the economic, equity and financial situation of the Company;

- bank credit recourse procedures;

- to ensure the regular functioning of the Company and its corporate bodies, guaranteeing and facilitating all forms of internal control over corporate management as required by law;

The Recipients of the Model are prohibited from:

- Make accounting records that are not representative of corporate facts and events;

- Represent or include in the statutory financial statements, in the annual or interim reports, in the extraordinary financial statements, or in other corporate communications, false, partial, misleading or, in any case, data that does not correspond to reality, on the economic, equity and financial situation of the Company;

- Altering the data and information intended for the preparation of corporate information;

- Impair the comprehensibility of balance sheets, annual and interim reports, corporate information, any investment prospectuses or documents delivered to credit institutions for the purpose of obtaining financing, for example with the issue of invoices not connected to contractual transactions in to be;

- Issue invoices in the absence of contractual documentation;

- Omitting the communication of data and information imposed by law on the economic, equity and financial situation of the Company.

# Control procedures

The Recipients of the Model, each within the scope of their own competence, must therefore:

- Report to the hierarchical superior or to the Sole Director any operation that is anomalous with respect to ordinary management;
- If unjustified requests are made to vary the accounting recognition, recording and representation criteria or to quantitatively vary the data with respect to those already accounted for on the basis of current procedures, whoever is aware of it promptly informs the Company's Administrator and the Supervisory Body supervisory;
- The draft financial statements are always made available to the Sole Director;
- The documents relating to the business activity are archived and kept in such a way as to not allow their subsequent modification, except in cases of particular urgency and provided that such modification remains evidence;
- Suitable data access procedures are established, in accordance with the Supervisory Body, in compliance with EU Reg. 679/16 GDPR and subsequent amendments and suitable tools, which guarantee access to company information only to authorized parties.



**Pick Up Service**