

Rev.	Date	Description	Drafted by	Verified by	Approved by
00	24/10/24	General review	M. Carloni	G. Deluca	A. Bassi

1. GENERAL GUIDELINES

- FORES expects each contract collaborator (hereafter referred to as the CONTRACTOR) to act in good faith, balancing cost control with maintaining an appropriate corporate image.
- The duration of assignments should be limited to the time strictly necessary, always agreed upon and regulated by a contract with FORES. Transport and itinerary choices should prioritize effectiveness and cost-efficiency.
- All expenses must be authorized in advance in writing by a FORES representative.

2. EXPENSE DIRECTIVES AND CRITERIA

Fores will reimburse travel expenses incurred by the CONTRACTOR according to a detailed expense report, within the limits outlined in section 2.3.

Expenses must be documented chronologically and always attached to invoices.

Reimbursement for undocumented expenses is not permitted.

If a receipt is lost, a signed declaration specifying the expense date, nature, amount, and currency can be submitted as a substitute by the CONTRACTOR.

To facilitate expense verification by FORES, hotel and restaurant bills should, if possible, be in invoice format.

2.1 Transportation

2.1.1 Air/train tickets

Train and air travel tickets are subject to the following general guidelines:

- Train: Regionale veloce or Intercity routes / High-speed trains (Frecciarossa, Frecciargento, Frecciabianca) and Italo trains -> 2nd class
- Air: flights with a continuous duration <6h -> Economy
- Air: flights with a continuous duration >6h -> Business class may be considered

2.1.2 Urban transport\Taxi\Driver service

Taxi expenses for transfers during assignments are allowed only when no other equally effective and economical options are available.

Parking, taxi, or public transport expenses must be documented with a receipt.

2.1.3 Personal car usage

Mileage for trips beyond FORES operational headquarters (Forli, Milan, and Viggiano) or other work sites defined by contract must be documented in the expense report along with a Google Maps printout showing the route.

Reimbursement will be based on rates in section 2.3.

2.2 Meals and accommodation

2.2.1 Meals

Meal expenses should be kept within reasonable limits and not exceed the maximums in section 2.3.

Please note:

- If the assignment is at a Rosetti Group site with meal facilities, the personnel must use these services, except for valid reasons.

2.2.2 Accommodation

Hotel bookings will typically align with the following categories:

HOTELS	
ITALY	*** Stars
ABROAD	**** Stars

2.3 Reimbursable expenses

EXPENSE	Max. daily rates	
	ITALY	ABROAD
Accommodation (1)		
Breakfast (2)	€ 5.00	€ 6.00
Lunch	€ 30.00	€ 40.00
Dinner	€ 30.00	€ 40.00
Grocery stores (if no restaurants in the area)	€ 10.00	€ 20.00
	Fixed amounts	
Private car usage	€ 0.4/Km	-

NOTES

- (1) Booking by FORES unless otherwise agreed.
- (2) If not included in hotel booking.

2.3.1 Other reimbursable expenses

Fores will reimburse the following expenses if properly documented:

- Parking, hotel garage fees, etc.;
- Toll road fees;
- Laundry services (for long trips, from the 7th day onwards);
- Necessary or recommended vaccinations (as per Italian Ministry of Health website).
- Internet access in hotels (if not included in booking);
- Currency exchange commission fees, if documented.

2.4 Non-reimbursable expenses

Fores will not reimburse the following:

- Undocumented expenses;
- Alcoholic beverages;
- Tips, unless customary in the destination country;
- Newspapers and magazines;
- Tobacco and candies;
- Hotel services other than accommodation (e.g., pay-per-view);
- Cost of lost items;
- Personal medications;
- Damages to personal vehicle.