


ORGANIZATION, MANAGEMENT AND CONTROL MODEL



according to Legislative Decree No. 231 of June 8, 2001

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1.The regulatory context

1.1 Administrative Liability Regime under Legislative Decree No. 231/2001 for Legal Entities, Companies, and Associations

In accordance with Article 11 of Law No. 300 of September 29, 2000, Legislative Decree No. 231 (referred to as the "Decree" or "Legislative Decree No. 231/2001") was issued on June 8, 2001 to implement the delegation of authority. This decree aligns domestic regulations with international conventions on the liability of legal entities. Specifically, it incorporates the Brussels Convention of July 26, 1995, which aims to protect the financial interests of the European Communities, the Convention signed in Brussels on May 26, 1997, which addresses corruption involving officials of the European Community or member states, and the OECD Convention of December 17, 1997, which focuses on combating bribery of foreign public officials in international business transactions.

The Decree, titled "Regulation of the administrative responsibility of legal persons, companies, and associations, including those without legal personality," introduces a regime of administrative responsibility for Entities in the Italian legal system. Entities refer to companies, associations, consortia, etc. This responsibility applies to specifically listed offenses committed in their interest or for their advantage.

Entities can be held responsible for these offenses in the following cases:

- When individuals holding functions of representation, administration, or management of the Entities or their autonomous organizational units commit the offenses.
- When individuals who exercise management and control of the Entities, even de facto, commit the offenses.
- When individuals under the direction or supervision of the aforementioned subjects commit the offenses.

The list of "predicate offenses" has recently expanded to include certain types of administrative offenses within the scope of predicate crimes.

The responsibility of the Entity is separate from that of the individual who physically committed the offense. It exists independently, even if the perpetrator of the crime is unidentified, not prosecutable, or if the crime is extinguished for reasons other than amnesty.

Under the Decree, the provision of administrative responsibility involves Entities that have benefited from the commission of the crime or those in whose interest the predicate crimes or administrative offenses were committed.

Sanctions that can be imposed on the Entity include monetary and prohibitory penalties, as well as confiscation, publication of the conviction sentence, and receivership. The prohibitory measures, which may have more severe consequences for the Entity compared to monetary sanctions, include

the suspension or revocation of licenses and permits, prohibition from contracting with public administration, prohibition from conducting business activities, exclusion from or revocation of funding and grants, and prohibition from advertising goods and services. This liability also applies to offenses committed abroad, provided that the state where the offenses were committed does not prosecute them and that the Entity has its main headquarters in the territory of the Italian state.

1.2 Adoption of organizational, management, and control models as exemptions from the administrative liability of the Entity.

The administrative liability of entities has been established. Article 6 of the Decree states that the entity is not liable if it can prove that it had adopted and effectively implemented "organization and management models capable of preventing offenses of the kind that occurred" before the act was committed.

The same regulation also provides for the establishment of an internal control body within the Entity, tasked with monitoring the operation, effectiveness, and compliance with the aforementioned models, as well as ensuring their updates.

The organization, management, and control model (hereinafter also referred to as the "Model") must meet the following requirements:

- Identify the activities within which the offenses provided for by the Decree may be committed;
- Establish specific protocols aimed at planning the formation and implementation of the Entity's decisions in relation to the offenses to be prevented;
- Identify methods of managing financial resources suitable for preventing the commission of such offenses;
- Provide information obligations towards the body responsible for supervising the operation and compliance with the Model;
- Introduce a disciplinary system suitable for sanctioning the failure to comply with the measures indicated in the Model.

Where the offense is committed by individuals in positions of authority within the Entity or its autonomous organizational units, as well as by individuals who effectively manage and control the Entity, the Entity shall not be held liable if it can prove the following:

- The governing body had adopted and effectively implemented an Organizational and Management Model designed to prevent offenses of the same nature as the one committed.
- The responsibility for overseeing the Model's functioning and compliance, as well as ensuring its regular updates, was assigned to an independent entity with the power to initiate and enforce control measures.
- The individuals who committed the offense fraudulently bypassed the Model's provisions.

- The control body did not fail to adequately supervise the implementation of the Model.

In cases where the offense is committed by individuals under the direction or supervision of the aforementioned individuals, the Entity shall be held liable if the offense was made possible due to a failure to comply with the direction and supervision obligations. However, this liability is excluded if the Entity had already adopted and effectively implemented a Model designed to prevent offenses of the same nature as the one committed, based on a prior evaluation.

Finally, Article 6 of the Decree stipulates that the Organizational and Management Models may be based on codes of conduct developed by representative trade associations and communicated to the Ministry of Justice.

2. The Organizational, Management, and Control Model of Fonderia di Lonato S.r.l.

2.1 Existing Business Tools as Preconditions of the Model

In preparing this Model, we primarily considered the regulations, procedures, and control systems already in place at Fonderia di Lonato (referred to as the "Company"). These measures are suitable for preventing crimes and unlawful behaviors, including those outlined in Legislative Decree no. 231/2001.

The governing bodies of Fonderia di Lonato have taken great care in defining the organizational structures and operational procedures of the Company. This unified approach ensures efficiency, effectiveness, and transparency in managing activities and assigning responsibilities. It also aims to minimize dysfunctions, malfunctions, and irregularities, including unlawful behaviors or actions that deviate from the Company's directives.

2.1.1 Code of Ethics and Internal Code of Conduct of the Group

The Company's commitment to ethical profiles and consistent behavior, characterized by rigor and integrity, is demonstrated through the adoption of the Code of Ethics and the Internal Code of Conduct.

The Code of Ethics

The Code of Ethics serves as the company's "constitutional charter." It explicitly outlines the foundations of the corporate culture and the reference values that guide the organization's concrete rules of conduct towards all internal and external parties, known as "stakeholders." These stakeholders include customers, collaborators, suppliers, commercial partners, the community, and the environment in which the organization operates.

The Internal Code of Conduct

The Group's Internal Code of Conduct consists of a deliberately concise set of rules. It encompasses both general standards of behavior for company representatives, employees, and external collaborators, who are required to conduct their activities with professionalism, diligence, honesty, and fairness within the scope of their functions. Additionally, the Internal Code of Conduct includes more specific rules, such as the prohibition of certain personal operations.

2.1.2 The main features of the internal control system.

The Lonato Foundry combines profitability with a conscious assumption of risks and operates based on principles of fairness to ensure a healthy and prudent management.

The internal control system is designed to ensure the integrity of accounting and management information, compliance with laws and regulations, control of risks, and timely reporting of corporate information.

The regulatory framework consists of "Governance Documents" and operational rules. The "Governance Documents" include the Articles of Association, Code of Ethics, Internal Code of Conduct, Group Regulations, and other relevant guidelines. The operational rules regulate business processes, individual activities, and related controls through Service Orders, Circulars, Operating Guides, and similar documents.

The corporate rules outline organizational solutions that:

- Separate operational and control functions to avoid conflicts of interest in the allocation of responsibilities.
- Identify, measure, and monitor the main risks in different operational segments.
- Record every management fact and transaction with sufficient detail and correct attribution.
- Ensure reliable information systems and reporting procedures for different managerial levels.
- Promptly address and manage anomalies identified by operational units, the Internal Audit Unit, or other control personnel.

The internal control system is supported by a documentary infrastructure that incorporates corporate guidelines, supervisory body directives, and legal provisions, including those laid down by Legislative Decree no. 231/2001.

The company's organizational solutions involve control activities at every operational level. These activities allow for the clear and formalized identification of responsibilities, particularly in tasks related to monitoring and correcting identified irregularities.

Consistent with the directives of the supervisory bodies, the Company has identified the following macro types of control, specified in detail in the Internal Control System Directives:

- First-level controls, also known as line controls, are aimed at ensuring the correct execution of daily operations and individual transactions. These controls are typically carried out by production structures (business or support) or incorporated into computer procedures, or performed within back-office activities.
- Second-level controls, known as risk management controls, aim to contribute to defining risk measurement methodologies. They also verify compliance with assigned limits for various operational functions and ensure the coherence of the operational activities of individual production structures with the assigned risk-return objectives. These controls are usually entrusted to structures different from the production ones.
- Third-level control, known as internal audit, is aimed at identifying anomalous trends, violations of procedures and regulations. It also assesses the functionality of the overall internal control system. This control is conducted by structures different and independent from the production ones.

The internal control system is regularly reviewed and adjusted to align with the company's evolving operations and the reference context.

2.1.3 The system of powers and delegations

The Bylaws state that the sole administrator has all powers for the ordinary and extraordinary administration of the Company and has not delegated any responsibilities to others. The sole administrator has defined the scope of powers given to the Heads of Organizational Units, in line with their assigned organizational and managerial responsibilities. This includes setting limits and, when appropriate, granting the authority to subdelegate. The subdelegation process is transparent and varies based on the role and position of the "subdelegate."

The procedures for company signature for acts, contracts, documents, and correspondence, both external and internal, are formalized. The related powers are assigned to employees either individually or in combination. Organizational Units operate according to specific regulations, such as Operational Guides and Operational Sheets, which define their areas of competence and responsibility. These procedures are widely disseminated within the Company.

Even the operational guides, which regulate various company processes, are disseminated within the Company through specific regulations, such as circulars.

As a result, the main decision-making and implementing processes related to the operation of the Company are codified, monitorable, and known throughout the company's organizational structure.

2.2 Purpose of Adopting the Model

Despite the corporate tools outlined in the preceding paragraphs being inherently suitable for preventing the crimes envisaged by the Decree, the Company deemed it appropriate to adopt a specific Organizational, Management, and Control Model pursuant to the Decree, believing that this constitutes, not only a valid tool for raising awareness among all those who act on behalf of the Company to ensure correct and straightforward behavior but also a more effective means of preventing the risk of committing offenses and administrative wrongdoings provided for by the relevant regulations.

In particular, the Company aims to achieve the following main objectives through the adoption and continuous updating of the Model:

- To ensure that all individuals acting on behalf of the Company in "sensitive activities" (i.e., activities in which offenses under the Decree may be committed) are aware that violations of the provisions issued on the matter may result in disciplinary and/or contractual consequences, as well as criminal and administrative penalties.
- To strongly condemn any forms of unlawful behavior, as they not only violate legal provisions but also go against the ethical principles that the Company upholds in its business activities, even if the Company appears to benefit from them.
- To enable the Company to promptly intervene and prevent or counteract the commission of such offenses and to sanction behaviors that are contrary to its own Model through monitoring actions in areas of activity at risk.

2.3 The fundamental elements of the Model

The Lonato Foundry Model has been developed in accordance with the will of the Legislature, considering the guidelines issued by ASSOFOND - National Federation of Foundries.

The fundamental elements of the Model can be summarized as follows:

1. Analysis of the organization
2. Identification of sensitive processes
3. Identification of crimes
4. Issuance of behavioral rules to ensure compliance with laws and regulations and the integrity of the company's assets
5. Identification of the Supervisory Body and assignment of specific supervisory tasks for the effective and correct functioning of the Model
6. Definition of information flows towards the Supervisory Body

7. Training of personnel and internal communication regarding the Decree, the Model, and the resulting obligations.

3. Organizational Analysis

In the definition of the Model of organization, management, and monitoring pursuant to Legislative Decree 231/2001, one of the main phases involves analyzing the organizational structure of the company. This includes mapping company processes and the functional areas involved to identify possible vulnerabilities in relation to the commission of "underlying offenses" by company executives or their subordinates.

This phase can be approached in different ways: by activities, by functions, or by processes. It requires conducting a comprehensive periodic review of the company's reality to identify areas that, due to the nature and characteristics of the activities actually carried out, are susceptible to the commission of offenses as defined by the law.

During this phase of risk identification, it is crucial to analyze the organizational structure and the company context in which the various activities are carried out, as well as their management methods.

The definition of a precise functional organizational chart that clearly identifies tasks and responsibilities, company areas/sectors related to specific activities performed (who does what), represents a fundamental exercise essential for the correct definition and implementation of an effective Model.

In this phase, it is important to "investigate" what are, concretely, beyond the labels and formal schemes descending from the company charts and job descriptions (where present) that are sometimes observed at first glance, the actual operational responsibilities and effective management methods of all activities carried out, to identify critical issues related to the risks of committing "predicate offenses." The organization analysis is attached to this document; for each function, the actual spending power has been identified, even if unofficial, along with the corresponding "freedom of action" in administrative matters.

4. Identification of sensitive processes

The following section reports the sensitive processes identified in the organization FONDERIA DI LONATO, as outlined in the dedicated document of this Model. Each identified process is accompanied by a brief description.

4.1 Procurement of Goods and Services

It is the process by which company engages in purchasing goods, which are primarily raw materials, consumables, and equipment, as well as services to support production activities.

4.2 Administrative and Accounting Management

It is the process that manages both the billing cycle and the related revenue accounting entries (active cycle) as well as the passive cycle. It involves carrying out preliminary operations before the formation of the corporate balance sheet. These operations are then handled by an external consultant who is responsible for filing the balance sheet and managing tax obligations.

4.3 Financial management

The process described here involves the management of payments, supplier deadlines, and credits. It encompasses payment activities conducted through F24 forms and cash operations at the bank counter. Additionally, it involves the management of relationships with credit institutions for the purpose of renewing credit lines or granting loans.

4.4 Safety and Health Management in the Workplace

The health and safety management process encompasses the management of all legislative requirements pertaining to the protection of health and safety within the company. This process involves a range of activities aimed at safeguarding and enhancing working conditions. These activities include providing appropriate protective devices and organizing training courses. Additionally, the process entails the maintenance and updating of company documents related to health and safety in the workplace.

4.5 Management of information and privacy systems

The data management process includes all activities related to the storage and processing of data carried out by the organization. It encompasses various types of data, ranging from employee information to customer data.

4.6 Human Resources Management

It is the process that includes all personnel management activities, such as legal, union, and administrative aspects. The main activities carried out are related to personnel selection and hiring, as well as the imposition of disciplinary sanctions.

4.7 Production Process Management

It includes all activities that support the production cycle, from managing the storage of raw materials to the creation of the final product.

4.8 Warehouse Management

Warehouse management encompasses various activities involved in the management of incoming goods, inventory levels, and the shipment of finished products. These activities include handling raw materials, production support items, and more.

4.9 Waste Management and Environment

The process of warehouse management involves overseeing various activities that require specific authorization. This includes activities related to air emissions, water discharges, and for larger production companies, the entire operation as a whole. It also involves fulfilling obligations for recording and communicating information as required by regulations or the aforementioned authorizations. Additionally, it entails ensuring compliance with daily operational activities in accordance with specific environmental regulations. These regulations may pertain to air emissions, water discharges, waste management, or any other applicable aspects specific to the company's reality.

4.10 Management of Social Relationships and Corporate Duties

This process involves managing operations on share capital and quotas, handling relationships and communications with shareholders, convening shareholders' meetings, managing informational flows with auditing bodies, and maintaining relationships with the supervisory board.

4.11 Commercial Management

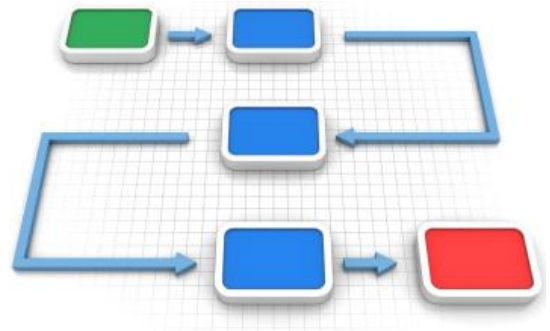
It's the process of managing customer relationships, implementing marketing measures and promoting goods, as well as searching for new customers and exploring new market segments.

4.12 Laboratory Area Management

This process manages all analyses and characterization of the produced alloys, while also supporting the quality assurance office. It includes various analyses, including quantitative ones.

4.13 Finished Product Design Area Management

This process includes all activities that support the development of models to meet customers' needs for specific types of finished products with particular shapes.



4.14 Relations with Public Administration and Related Entities

It is the process by which the company manages all relationships with public entities that access or request information from the company for inspections, verifications, or authorizations.

5. Identification of the Supervisory Body and assignment of specific supervisory tasks for the effective and correct functioning of the Model.

5.1 Composition and Appointment

As mentioned earlier, Article 6 of Legislative Decree no. 231/01 states that an entity may be exempt from administrative liability for the listed offenses if:

- a) The governing body has adopted and effectively implemented organizational and management models capable of preventing such offenses before they occur.
- b) The responsibility of supervising the models and ensuring their updating has been assigned to an independent body within the entity.
- c) The offense was committed by individuals who fraudulently bypassed the organizational and management models.
- d) There was no omission or inadequate supervision by the body mentioned in point b).

Therefore, the appointment of an Oversight Body is crucial for supervising the functioning and compliance of the Model. Only by fulfilling this role effectively can the entity be exempt from liability.

The Sole Administrator is responsible for appointing the Oversight Body, which can be either monocratic or collegiate. In the latter case, it is essential for the selected members to possess diverse competencies to oversee a wide range of company activities. Considering the complexity of the company and the numerous offenses it may face, a collegiate Oversight Body consisting of 2 to 3 individuals, including one internal and possibly two external members, with one serving as President, is appointed.

5.2 Requirements

The main requirements that the Oversight Body must possess, as identified by jurisprudence, can be summarized as follows:

Autonomy and Independence

Autonomy implies that the Oversight Body should have the following:

- Access to expert consultants and adequate tools for carrying out its activities.
- Real powers of inspection and control.
- Adequate financial resources, with a specific budget managed independently in compliance with preset rules.

- Access to relevant company information.

Regarding independence, the Oversight Body should be positioned as a staff unit in a high hierarchical position to avoid being influenced by any higher power. Additionally, members of the Oversight Body should not have any conflicts of interest or hold executive functions within the entity.

Integrity

The Decree does not contain any specific provision on this point. However, it can be reasonably inferred that integrity means that members of the Oversight Body, except for the effects of rehabilitation, have not been subject to preventive measures ordered by the judicial authority, have not been convicted by final judgment for any offense, and have not been removed from professional registers for disciplinary reasons.

Professionalism

This requirement indicates that members of the Oversight Body should possess professional knowledge enabling them to perform their duties effectively.

Continuity of Action

The Oversight Body should be structured in a way that guarantees constant and effective supervision over the Model. The Body is governed by the provisions of the Model itself and sometimes by an additional, more detailed regulation produced and approved by the Body, which is subsequently submitted to the Board of Directors. This regulation should include:

- Functions and powers of the Oversight Body.
- Model update procedures.
- Oversight Body tasks.
- Term of office and forfeiture.
- Composition and eligibility requirements.
- Meeting procedures.
- Management of reports and communications to competent bodies.
- Recording of activities carried out.

5.3 Functions and Powers

The activities that the Oversight Body must carry out, "supervising the functioning and observance of the models and ensuring their updating," can be summarized as follows:

- Examining the adequacy of the model, i.e., its actual (not merely formal) capacity to prevent prohibited behaviors.
- Supervising the effectiveness of the model by verifying the consistency between concrete behaviors and the established model.
- Analyzing the maintenance over time of the requirements of solidity and functionality of the model, planning the control activity on risk analysis (Risk Assessment).
- Ensuring the necessary updating of the model, in cases where the analyses conducted make it necessary to make corrections to ensure that the model remains "adequate" over time (presentation of proposals for model adaptation, verification of the implementation and effective functionality of the proposed solutions).
- Reporting to the governing body, for appropriate measures, any established violations of the organizational model that may lead to the entity's liability.
- Participating in information and training activities on the Model.

Powers of the Oversight Body

Regarding the powers of the Oversight Body explicitly provided for by Article 6 of Legislative Decree no. 231/01, it must have autonomous powers of initiative and control, as well as adequate tools to verify the adequacy and implementation of the Model. To this end, it must be capable of acting independently by requesting information and documents, conducting interviews within the entity, and collecting reports of model violations that may have been received.

The activities carried out by the Oversight Body must be promptly recorded and documented, and the relevant documentation must be kept by the Body. In particular, the main documents are:

- Minutes of Oversight Body meetings.
- Reports from stakeholders (Board of Directors).
- Register of reports.

5.4 Information Flows

According to Article 6, paragraph 2, letter d), the models must "provide for obligations of information towards the body responsible for supervising the functioning and observance of the models."

Thus, there are specific information obligations that the Oversight Body must receive. These obligations apply to all levels and functions of the entity. Employees, directors, and administrators of the company must report relevant information concerning the life of the entity, violations of the model, or the commission of offenses to the Oversight Body. They should also inform the Oversight Body

about the evolution of activities in risk areas and corporate changes. For example, the following should be reported to the Oversight Body:

- any information regarding the commission, or reasonable belief of commission, of predicate offenses;
- any violation or alleged violation of the rules provided by the model, or any behaviors not in line with the conduct rules adopted by the entity;
- reports provided by certification bodies on non-conformities and observations representing sentinel events of possible future verification of offenses;
- minutes disputed by institutional oversight bodies.

5.5 Forfeiture and Revocation

The cessation of Oversight Body members can occur due to various reasons, including:

- Expiration of the mandate: Oversight Body members are typically appointed for a fixed term, such as three financial years.
- Revocation and forfeiture: The revocation of the entire Body or one of its members is the responsibility of the Administrative Body. It occurs when one of the essential requirements, such as autonomy, independence, integrity, or professionalism, is no longer met.
- Resignation: Each member of the Oversight Body has the freedom to resign from their position. Resignations must be submitted in writing and with sufficient notice to avoid causing inconvenience to the Body and the company.
- Death.
- Other causes specified in the Oversight Body regulations.

5.6 Whistleblowing

The information flows known as "whistleblowing" can come from any employee of the Company who identifies a danger, a possible fraud, or another risk that could constitute a violation of the Model. In order to ensure responsible management of reports and in line with the provisions of Law 179/2017 "Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship" (so-called "whistleblowing") and in accordance with the provisions of Article 6 of Legislative Decree 231/01, paragraph 2-bis, as amended by the aforementioned law: establishes dedicated reporting channels that allow the subjects referred to in Article 5, first paragraph, letters a) and b) of Legislative Decree

231/01, to submit, for the protection of the integrity of the Entity, reports of relevant illicit conduct under the Decree or violations of this Model, of which they have become aware in the course of their duties; guarantees the confidentiality of the reporter's identity; prohibits any act of retaliation or discrimination, direct or indirect, against the reporter for reasons connected, directly or indirectly, to the report; protects the reported party through ad hoc measures.

In accordance with paragraph 2-ter of the same article, any discriminatory or retaliatory measure taken against the reporter can be reported to the National Labor Inspectorate. Finally, in accordance with paragraph 2-quater, any dismissal or change of duties or any other retaliatory or discriminatory measure taken against the reporter is null and void. The members of the supervisory body are absolutely and unconditionally obliged to maintain confidentiality regarding the activities carried out and the company information of which they become aware in the exercise of their mandate.

Subsequently, Legislative Decree 10/03/2023, no. 24 (Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report violations of Union law and laying down provisions on the protection of persons who report violations of national legal provisions, published in the Official Gazette on 15 March 2023, no. 63, and entered into force on 30 March 2023) introduced further "rules for the protection of persons who report violations of national or European Union legal provisions that harm the public interest or the integrity of public administration or private entities, of which they have become aware in a public or private work context" (Art.1)

The Company has therefore adopted a Procedure for the management of reports, implementing an internal reporting channel in compliance with the regulations.

6. Staff Training

Following the adoption of the Model, it must be disseminated to all recipients; these are defined as all those who hold social positions within the company, top-level subjects, as well as employees and internal collaborators.

In order to ensure greater effectiveness, it is necessary for the Model to be respected by those who provide their continuous or periodic collaboration to the company.