COLIVINGLIGURIA

Supplementary Contractual Documentation

Attachment J

Administrative and Financial Management of Productive Activities

Attachment modifiable pursuant to Att. R

Unpopulated specimen
Complete document for reviewing structure and default values; it is not intended for execution.

The Company

ColivingLiguria S.r.l.
(Represented by Simone Testino)

Tax & Registration Data:
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REA: SV - 248967

Official Contacts:
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The Signatory

This document is not an independent agreement, but a technical/regulatory Attachment subordinate to the Main Contract:

Main Contract (Ref.):

____

The complete biographical data, contact details, and signatures of the Signatory are fully reported in the Main Contract identified above, to which this Attachment makes indissoluble reference.

Privacy Notice (GDPR):
Any personal data contained in this Attachment and in its related Principal Document are processed pursuant to EU Regulation 2016/679 (GDPR), according to the applicable privacy attachment and the rules referenced in the Principal Document. The applicable disclosure classification is stated in the cover notice.

Courtesy Notice:
AI-generated translation for informational purposes only. The Italian version is the sole legally binding document.

Place: Cairo Montenotte · **Date:** July 29, 2026

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Binding Vocabulary of the Attachment

The contractual terms below apply solely to delimit this Attachment. Terms already defined by law or by the Principal Document retain the meaning arising from the applicable source and are not redefined.

Term	Applicable definition
Productive Activity	The specific productive or commercial initiative identified in the Reference Agreement, from which revenue, costs, compliance duties, and administrative responsibilities governed by this attachment may arise.
Organizer	The Signatory or other person to whom the Reference Agreement assigns organizational duties relating to the Productive Activity. The term denotes an operational function and does not by itself establish professional status, an agency, a partnership, or an employment relationship.
Gross Revenue	The sum of income actually collected and directly attributable to the Productive Activity, before deduction of taxes, expenses, or other costs.
Deductible Costs	Only documented out-of-pocket costs directly attributable to the Productive Activity and admitted as deductible under this attachment; items expressly identified as non-deductible remain excluded.
Distributable Net Profit	The result obtained by subtracting Deductible Costs from Gross Revenue, to be distributed only under the percentages and conditions validly set out in the Reference Agreement.
Joint Collaboration	The model applicable where several persons participate in the same Productive Activity and the Reference Agreement expressly governs the economic distribution and liability regime applicable among them.
Optional Administrative Service	Administrative or compliance support provided by the Company only where expressly requested and activated under the conditions stated in the Reference Agreement or the configuration of this attachment.

Att. J Configuration

Business Model

Based on the agreements, the following operational parameters are defined:

- **Productive Activity:** ______________________________
- **Localization / Spaces:** ____
- **Profit Sharing:**
  Landlord's Share: _______% Signatory's Share: _______%
- **Revenue Model (Group Activities):**
  - ☐ Individual
  - ☐ Shared Equal (1/N)
  - ☐ Shared Proportional
- **Liability Regime:**
  - ☐ Individual
  - ☐ Joint and Several (Joint Venture)
- **Insurance Scenario:**
  - ☐ Scenario A (Existing Policy):
    Company: ______________________________ *Policy*: ____________________

- ☐ Scenario B (Commitment to Activation)
- ☐ Scenario C (Waiver/Self-insurance)

- **Administrative Services:**
  - ☐ Delegated SCIA/SUAP Management (+5% share)
  - ☐ Intermediation Mandate (________% commission)

Additional Notes: ____

Art. J1 - Scope and Purpose

This attachment constitutes the reference document for the **economic, administrative, and bureaucratic management of all productive and commercial activities** carried out in collaboration with ColivingLiguria (e.g., Summer Camps, Workshops, Product Sales, Events). It defines the parameters for profit sharing, the management of financial flows, and responsibilities regarding regulatory compliance (e.g., SCIA).

Art. J2 - Definition of Economic Parameters

J2.1 Tax Transparency Obligations

The Signatory operating with a VAT number or as a Professional has the strict obligation to provide the Company, at the time of signing or before the issuance of any accounting document:

- Valid and active Tax Code and/or VAT Number;
- Recipient Code (SDI) or PEC for electronic invoicing;
- Registration with Social Security Funds (if applicable).

J2.2 Gross Revenue

"Gross Revenue" is defined as the total sum of income actually collected from the specific activity (registration fees, ticket sales, direct sponsorships), before any taxes or expenses.

J2.3 Deductible Costs (Out-of-Pocket Expenses)

"Deductible Costs" are subtracted from the total Gross Revenue to determine the Net Profit. Only documented out-of-pocket expenses directly attributable to the activity are considered deductible:

- **Specific Utilities:** Calculated as a flat rate or by consumption (Electricity, Water, Gas) for the days of activity;
- **External Marketing:** Expenses for Ads (Google/Meta), printing flyers, or external agencies not part of ColivingLiguria;
- **Consumables:** Food (if not self-produced), stationery, specific rental equipment;
- **Commissions:** Bank transaction costs (POS, Stripe, PayPal).

J2.4 Cost Exclusions (Internal Labor)

Not included among deductible costs:

- The value of work performed by residents, internal professionals, or collaborators of ColivingLiguria who contribute by way of exchange or internal volunteering, unless otherwise specifically agreed in writing;

- The use of owned spaces or equipment (unless they involve extraordinary wear and tear or immediate out-of-pocket costs);
- Garden products ("Food from Nature") or already available internal resources.

Art. J3 - Calculation and Distribution

The **Distributable Net Profit** (Gross Revenue - Deductible Costs) is distributed according to the percentages defined in the Reference Agreement ("Economic Distribution" Article).

Art. J4 - Joint Management (Joint Venture)

In cases where the activity is carried out by multiple Signatories or Organizers in a group, the **Joint Collaboration** regime applies.

J4.1 Distribution Models (Granularity)

In the case of group activities, the Signatories may choose between different sharing regimes for **Profits** and **Liability (Deposit)**, as indicated in the Reference Agreement:

J4.1.1 Profit Distribution

- **Individual:** Each Signatory receives the profit deriving exclusively from their own clients/activities (if separable);
- **Shared Equal:** The total Net Profit of the group is divided in equal parts among all members (1/N);
- **Shared Proportional:** The Net Profit is divided according to pre-established percentages (based on seniority, role, or contributions).

J4.1.2 Liability and Deposit Management

- **Individual:** Each person is liable only for their own damages. The security deposit is personal;
- **Joint and Several (Common Fund):** The security deposits are virtually united. Damages caused by *anyone* in the group are compensated by drawing from the common fund. The deduction is spread across all participants.

Note: Choosing the "Joint and Several" regime implies a waiver of asserting one's individual diligence as an excuse towards the Company.

J4.2 Insurance Coverage and Waivers

The Signatory is required to define their insurance position according to one of the following three scenarios, with the relative consequences:

J4.2.1 Scenario A: Policy Already Active

The Signatory declares already possessing a valid Third Party Liability (RC) coverage for the activity.

- **Obligation:** Provide Company, Policy Number, and Limit in the Contract;
- **Consequences:** If the data is found to be false or the policy expired/inoperative, such conduct constitutes an **Event of Grave Breach** sanctionable pursuant to **Att. T**.

Insurance data, any receipts and policy details are processed within the limits of **Att. D**, only for coverage verification, risk management, administrative compliance and contractual protection; excessive policy copies or health documentation are not requested unless necessary for the specific activity or procedure.

J4.2.2 Scenario B: Commitment to Activation

The Signatory does not yet have a policy but undertakes to sign one.

- **Essential Deadline:** The policy must be activated and sent to the Company strictly *before* the start of activities (or the entry of minors);
- **Consequences:** Failure to meet the deadline constitutes an **Event of Grave Breach** sanctionable pursuant to **Att. T**.

J4.2.3 Scenario C: Express Waiver

The Signatory knowingly chooses not to insure themselves, assuming every risk personally ("Self-insurance").

- **Validity:** This option is admitted **only** if the law or local regulations do not impose mandatory insurance for that specific activity;
- **Consequences:** If an audit reveals that the activity mandatory required insurance, such omission constitutes an **Event of Grave Breach** sanctionable pursuant to **Att. T**.

Art. J5 - Optional Services and Impact on Distribution

The Company offers administrative and bureaucratic support services that, if requested by the Signatory for their own activity, influence the net profit sharing percentage or involve specific deductible costs.

J5.1 SCIA and SUAP Management (General)

Rules valid for any commercial activity subject to notification (e.g., Courses, Events, Sales):

- **Autonomous Management (No Cost):** The Signatory independently handles the filing of the SCIA at the competent SUAP;
- **Information Obligation:** The Signatory must strictly inform the Company *before* sending and provide a copy of the receipt to the PEC of ColivingLiguria;
- **Compliance:** The SCIA must be strictly compliant with the intended use of the spaces and local regulations.
- **Delegated Management (Impact on Profit Share):** If the Signatory delegates compliance to the Company (or inclusion in the existing activity), the Company's **Profit Share quota increases** (standard +5%) or a fixed physical fee is applied (€ 150.00).

J5.2 Contract and Collection Management

- **Direct Management (No Cost):** The Signatory enters into contracts directly with clients and collects payments;
- **Intermediation (Mandate):** The Company manages contracts and collections on behalf of the Signatory;
- **Commission:** The service involves a management commission (standard 10% on the transaction) deducted from the Gross Revenue.

End of Attachment