

**Document type**

Organizational, Management and Control  
model – GENERAL PART

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**ORGANIZATIONAL,  
MANAGEMENT AND CONTROL MODEL**

**PURSUANT TO  
D.LGS. 8 GIUGNO 2001 N.231**

**GENERAL PART**

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## GENERAL PART

### DEFINITIONS

In this document the following expressions have the meaning indicated below:

**"Activities at risk of crime"**: the process, the operation, the deed, or the set of transactions and deeds, which may expose the Company to the risk of sanctions under the Decree according to the commission of a crime.

**"CCNL"**: the National Collective Labor Contract for employees in the Metalworking sector applicable to employees (non-managers) of the Company- as well as the National Collective Labor Contract for executives of companies producing goods and services - applicable to Company executives.

**"Code of Ethics"**: the document, officially approved and approved by the Company's Sole Director as an explanation of company policy, which contains the general principles of behavior - that is, recommendations, obligations and / or prohibitions - to which the Recipients must abide and whose violation is sanctioned.

**"D. Lgs. 231/2001"** or **"Decree"**: the Legislative Decree 8 June 2001, n. 231, containing the *"Discipline of the administrative responsibility of legal entities, companies and associations also without legal personality, pursuant to art. 11 of the law of 29 September 2000, n. 300"*, published in the Official Gazette n. 140 of 19 June 2001, and subsequent amendments and additions.

**"Recipients"**: Corporate bodies, Employees, Suppliers and all those who operate in the interest or for the benefit of the Company, with or without representation and regardless of the nature and type of relationship with the parent company. Recipients are required to comply with the Model and the Code of Ethics.

**"Employees"**: all persons who have a subordinate employment relationship with the Company (whether of a managerial nature or not).

**"Guidelines"**: the Guidelines for the construction of organizational, management and control models pursuant to Legislative Decree 231/2001, published by the trade associations, which were considered for the purpose of preparing and adopting the Model.

**"Model of organization, management and control pursuant to Legislative Decree 231/2001"** or **"Model"**: the Organizational, Management and Control Model considered by the Corporate Bodies to prevent the Crimes and, therefore, adopted by the Company, pursuant to articles 6 and 7 of the Legislative Decree, in order to prevent the execution of the Crimes by the apical or subordinate staff, as described in this document and related annexes.

**"Corporate Bodies"**: the Sole Director, the Board of Directors, the Supervisory Body and/or the Board

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of Statutory Auditors of the Company, according to the meaning of the reference sentence.

**"Oversight Committee"** or **"OdV"**: the Body envisaged by art. 6 of Legislative Decree, with the task of supervising the functioning and observance of the organization, management and control model, as well as the updating of the same.

**"Personnel"**: all persons who have a working relationship with the Company, including employees, temporary workers, collaborators, "interns", trainees, apprentices and freelancers who carry out an activity in favor of the Company.

**"Apical Personnel"**: the persons referred to in Article 5, paragraph 1, lett. a) of the Decree, or the persons who perform functions of representation, administration or management of the Company; in particular, the members of the Sole Director, Board of Directors, the Chairman and any of the Company's proxies and attorneys.

**"Personnel submitted to other management"**: the persons referred to in Article 5, paragraph 1, lett. b) of the Decree, or all the personnel operating under the direction or supervision of the Apical Personnel.

**"Public Administration"** or **"P.A."**: For Public Administration it must be understood:

- the State (or State Administration);
- Public Bodies; it specifies that the Public Entity is identified as such by law or is an entity subject to a system of public controls, to the interference of the State or other Administration with regard to the appointment and revocation of its directors, as well as the Administration of the body itself. It is characterized by the participation of the State, or other Public Administration, in management expenses; or from the power of directive that the state has over its organs; or from institutional public funding; or from the constitution to a public initiative. By way of example, the following companies are considered to be Public Administrations in a broader sense: Ferrovie dello Stato, Autostrade SpA, AEM Milano, etc.
- Public Official: one who exercises "a public legislative, judicial or administrative function". To the effects of the criminal law "the administrative function is governed by rules of public law and by authoritative acts and characterized by the formation and manifestation of the will of the public administration or its development by means of authoritative or certifying powers" (art.357 cp);
- Public Service Officer: one who "in any capacity provides a public service. A public service must be understood as an activity governed in the same form as the public function, but characterized by the lack of the powers typical of the latter and with the exclusion of carrying out simple tasks of order and the provision of purely material work "(Article 358 of the Italian Criminal Code). It is represented that "for whatever reason" must be understood in the sense that a person exercises a public function, even without a formal or regular investiture (in charge of a "factual" public service). In fact, the relationship between P.A. and the subject who performs the service.

**"Protocol"**: the organizational, physical and / or logical measure envisaged by the Model in order to prevent the risk of commission of Crimes.

**"Crimes"** or the **"Crime"**: the set of crimes, or the single offense, referred to by Legislative Decree

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231/2001 (as may be amended and integrated in the future).

"**Disciplinary System**": the set of sanctions applicable in the event of violation of the procedural and behavioral rules provided for by the Model;

"**Company**": IXLA S.r.l.

## 1. AIMS AND LEGAL PRINCIPLES

### 1.1 THE DECREE 231

Legislative decree no. 231 of 8 June 2001 n. 231, which “governs the administrative liability of legal entities, companies and associations” (“**Decree 231**”), implemented the legislative delegation contained in article 11 of law no. 300 of 29 September 2000, in which Parliament laid down principles and guidelines for the governing of the administrative liabilities of legal entities and bodies for offences committed by persons operating within these legal entities, in their interests or to their advantage.

Decree 231 introduced into the Italian legal system the principle of administrative liability for offences as a consequence of unlawful acts committed by:

- persons representing, administering or managing the legal person or any of its organizational units who are in possession of financial and operating autonomy, as well as persons responsible for the de facto management and control of the body (known as “**persons in senior management positions**”);
- persons and entities subject to the management or supervision of any of the parties described in the previous point (c. known as “**persons in subordinate positions**” or “**subordinates**”).

In the situations expressly taken into consideration in the decree, alongside traditional liability for the offence committed (personal criminal liability, which can only be taken on by individuals in accordance of the principle set out in article 27, paragraph 1, of the Constitution) and the other forms of liability deriving from offences, it is also necessary to consider the liability of the Legal person, in respect of which the disciplinary measures which apply depend on the party who has to respond. When the conditions referred to in the decree are satisfied, the facts constituting the offence have to be considered on two levels, regarding the offence attributable to the individual who committed it (subject to criminal sanctions), and the administrative implications of the offence for the Legal person (subject to administrative sanctions).

As to the nature of the liability under the terms of Decree 231, irrespective of the administrative liability referred to in the heading of the Decree, there are various provisions which determine that the overall legislative measure as a whole is rooted substantially in criminal law.

Decree 231 identifies the parties subject to the terms of the legislative provision, which are: “legal entities, companies and associations, including those without legal personality”.

Decree 231 lays down the conditions that have to be satisfied if the entity is to be held liable for the offence:

**Objective criteria:** the offence must be committed in the interest or to the advantage of the entity by a person in senior management position or subordinate.

**Subjective criteria:** These are necessary because, if the legal person is to be held liable for the offence, such liability has to be attributable to it not only in objective terms. A judgment of reproach also has to be passed against it in respect of the offence in question. The parameters of liability vary depending on whether the offence was carried out by a person in a senior management position or a subordinate.

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If the offence has been committed by persons in senior management positions, the legal person is not liable if it proves that:

- ✓ **organization and management models** were adopted and effectively implemented by the management structure before the offence was committed which are able to prevent criminal conduct of the type concerned from taking place;
- ✓ a unit of the legal person with autonomous decision making and control powers is responsible for monitoring the operation, observance and updating of the models (also known as the “**Oversight Committee**”);
- ✓ the individuals concerned were able to commit the offence as they were able to unlawfully elude the models;
- ✓ the Oversight Committee of the legal person carried out its monitoring operations in full.

If the offences were committed by subordinates, Decree 231 states in general that the legal person is liable if it fails to fulfill its guidance or monitoring obligations. The legal person is in any case exonerated if it had adopted organizational models before the offence was committed which are able to prevent offences of the kind in question. Unlike the case of offences committed by persons in senior positions, in situations of this nature the burden of proving that the organizational models had not been adopted or that they were implemented in an ineffective way falls upon the accused.

Decree 231 presents an absolute list of offences for which the legal person could be held liable, if they are committed by a senior manager or a subordinate.

This list of offences has progressively expanded in the course of the years, especially upon the adoption of international conventions to which Italy is a signatory.

In accordance with the terms of Decree 231 and subsequent additions, the legal person may have administrative liability for offences of the following kinds:

- ✓ Offences committed in relations with public administrative bodies;
- ✓ Computer offences and unlawful data processing;
- ✓ Offences involving organized crime;
- ✓ Counterfeiting of currency, credit cards, revenue stamps and identity documents or instruments;
- ✓ Offences against industry and commerce;
- ✓ Company offences;
- ✓ Offences of terrorism or the overthrowing of the democratic order;
- ✓ Mutilation of female genital organs;
- ✓ Offences against individual liberty;
- ✓ Abuse of privileged information and tampering with the market;
- ✓ Manslaughter and grievous bodily harm, with breach of the accident prevention and protection of health and safety in the workplace regulations;
- ✓ Receiving of stolen goods, money laundering and use of money, goods or profits of criminal origin and “self-money laundering”;
- ✓ Breach of copyrights;
- ✓ Instigation not to make statements or to make false statements to judicial authorities;
- ✓ Transnational offences;
- ✓ Environmental offences;
- ✓ Immigration law offences.

The full list of offences for which the legal person could be held liable is attached to this model as **Annex “A”**.

## 1.2 SANCTIONS

The sanctions applicable in the event of administrative liability for offences pursuant to the terms of articles 9 to 23 of Decree 231 are the following:

**Fines:** these apply to all unlawful administrative acts, by way of a penalty, rather than as compensation. The fines are payable by the legal person, out of its capital assets or common funds. The fines are calculated on the basis of a system “of quotas, no less than a hundred and not in excess of a thousand”, as determined by the court on the basis of the seriousness of the offence and the level of liability of the legal person, and the action taken by it to eliminate or reduce the consequences of the offence and to prevent any repetition. **Each quota ranges from a minimum of Euro 258.23 to a maximum of Euro 1,549.37.** Each quota is determined by the court, which takes into consideration the economic and capital situation of the legal person. The amount payable is therefore determined by multiplying the first factor (number of quotas) by the second (value of the quota).

**Prohibition orders:** these apply only in the specific cases expressly provided by Decree 231, and are as follows: (i) a ban on conducting business; (ii) suspension or revocation of the permits, licenses or concessions which enabled the offence to be committed; (iii) a ban on entering into negotiations with public administrative bodies, other than to obtain a public service. This prohibition may be limited to specific types of contract or negotiations with specific bodies; (iv) exclusion from subsidies, loans, contributions or grants, and the possible revocation of those already obtained; (v) a ban on advertising goods or services.

Prohibition orders are valid for **no less than three months and no more than two years**. By way of an exception, a prohibition order may be permanent in the most serious situations described in article 16 of Decree 231.

**Confiscation:** this is an autonomous, mandatory sanction which applies when the legal person is found to be liable. It regards the payment or profit obtained from the offence (with the exception of the portion that may be returned to the victim), or, if that is not possible, sums of money or other goods equivalent to the payment or profit obtained from the offence, without affecting the rights acquired by the third party in good faith. It is possible to order the preventive sequestration of goods, aimed at confiscating the price or profit obtained from the offence when the relevant legal conditions are satisfied. The procedure set out in article 321 and following of the code of penal procedure on preventive sequestration applies;

**Publication of the judgment:** this may be required when a prohibition order is applied to the legal person. The judgment is published once only, in full or in an extract, in one or more newspapers selected by the court, and is affixed to the public notice board of the local authority in which the legal person has its registered office. The publication is at the legal person's expense, on the instructions of the clerk of the court. The aim of this sanction is to inform the public of the judgment passed.

## 1.3 PRECAUTIONARY MEASURES

Decree 231 lays down the possibility of applying the prohibition orders set out in article 9, paragraph 2 by way of precautionary measures.

Precautionary measures apply to an accused or party under investigation while the proceedings are pending, but before judgment is passed. For this reason, precautionary measures may be applied at the

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request of the public prosecutor, when certain conditions are satisfied.

### 1.4 ORGANIZATION, MANAGEMENT AND CONTROL MODELS FOR EXONERATION OF LIABILITY.

In the case of offences committed by **senior managers**, Decree 231 lays down exoneration if the legal person is able to demonstrate among other things, that organization and management models were adopted and effectively implemented before the offence was committed which are able to prevent criminal conduct of the type concerned from taking place and that the individuals concerned were able to commit the offence as they were able to unlawfully elude the model. It is also necessary that the legal person appoints an Oversight Committee that operated with effectiveness.

In the case of offences committed by **subordinates**, the legal person may only be held liable if it is ascertained that *the offence was made possible by failure to observe the guidance or control obligations*. It should be noted however that there are no guidance and control obligations if *the legal person adopted an Organizational, Management and Control Model aimed at preventing offences of the type in question before the specific offence was committed*.

### 1.5 REQUIREMENTS OF THE ORGANIZATION AND MANAGEMENT MODELS

Decree 231 also states the main requirements for the creation of a “Model of Organization and Management”. In particular, the model has to: (i) identify the activities in relation to which offences may be committed; (ii) lay down specific training protocols and the methods of implementing the decisions of the legal person in respect of the offences to be prevented; (iii) identify methods of managing financial resources which prevent the offences from being committed; (iv) lay down obligations to provide information to the organizations responsible for supervising the operation and observance of the Model; (v) introduce a disciplinary system which applies when the measures laid down in the Model are not observed.

Decree 231 also states that, taking into account the type of activity and the nature and size of the organization, the model has to lay down measures which guarantee that the operations will be carried out in accordance with the law and that any risk situations will be promptly detected, and (ii) the effective implementation of the Model requires periodic checks and amendments when significant breaches of the legal provisions are discovered, or in the event of important changes within the organization. The existence of a suitable disciplinary system is another significant factor.

## 2. THE GOVERNANCE MODEL AND ORGANISATIONAL SYSTEM

### 2.1 THE COMPANY

IXLA S.r.l (also referred to below as the “**Company**” or “**IXLA**”) has as its corporate purpose the design, production and marketing of printers with laser and color technology for the customization and issuance of electronic identity documents such as: identity cards, driver's licenses and electronic passports.

The company is active in Italy and the production plant is located in Romano Canavese (TO) Via Ponte Chiusella 28.

### 2.2 THE IXLA GOVERNANCE SYSTEM

The Company has a Sole Director with administrative functions and a Supervisory Body, responsible for

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controlling the company administration. Both these bodies are nominated by the shareholders' meeting.

The corporate governance system therefore takes the following form:

- **Shareholders' Meeting:** the shareholders' meeting resolves on the matters reserved to it in law, in both ordinary and extraordinary session.
- **Sole Director/Board of Directors:** the Company is managed by the Sole Director or its Directors, who have wide ranging and unlimited ordinary and extraordinary management powers, with the exception of those matters reserved in law to the shareholders' meeting. The Sole Director may delegate and revoke powers to special representatives to carry out single acts or categories of act. The Chairman and Managing Director are responsible for implementing the resolutions passed by the board, including those on the delegation and revocation of special powers.

The Board of Directors may delegate its powers to the Managing Director and the Chairman of the Board, upon whom all management powers may be conferred, with the exception of those matters reserved in law to the Board of Directors and those which the Board has resolved to reserve to itself.

The Chairman and Managing Director have the general powers to represent severally the company.

- **Supervisory Body:** art. 2477 of the Civil Code provides for the appointment of a supervisory body or an auditor, determining their competences and powers, including the legal auditing of accounts. If the articles of association do not provide otherwise, the supervisory body consists of a single standing member. The single auditor may also act as both supervisor and auditor. The statutory auditor may be appointed exclusively to carry out auditing activities.
- **Board of Auditors:** this consists of 3 acting auditors and 2 replacements. As laid down in law, the Board of Auditors is responsible for ensuring observance of the law and the deed of incorporation, compliance with good management practices, the suitability of the organisational structure of the company, the internal control system and administrative and accounting system, with particular reference to the reliability of this latter in correctly representing the operating events.

### 3. THE ORGANIZATION AND MANAGEMENT MODEL

#### 3.1 PURPOSE OF THE ORGANIZATION AND MANAGEMENT MODEL OF IXLA

The IXLA Organisation and Management Model (also referred to in brief below as the “**Model**”) takes into account the interaction between the Internal Control System and the existing company procedures in respect of Decree 231.

This Model has been developed by:

- identifying the areas at risk of offences and the sensitive activities,
- setting up an organic, structured system of procedures (some of which are still to be fully defined).



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The Sole Director/Board of Directors devotes the utmost care in defining and updating the organizational structures and operating procedures, both in order to ensure efficiency, effectiveness and transparency in the management of activities and in the attribution of the related responsibilities, and in order to minimize malfunctions, malfunctions and irregularities (among which are also illegal behaviors or in any case not in line with that indicated by the Company).

AS specific instruments already existent and aimed at planning the training and implementation of corporate decisions and to carry out controls on company activity, also in relation to the crimes and offenses to be prevented, the Company has identified:

- the rules of corporate governance;
- the system of powers and delegations;
- the Code of Ethics;
- internal regulations and company policies (privacy, etc.).

The aim of the IXLA model is to:

- ensure that all those operating in the name and on behalf of IXLA are aware that committing or attempting to commit a criminal offence - whether to the benefit or in the interests of the company or otherwise - is a violation of the Model and the principles and provisions set out therein, and may render not only the perpetrator of the offence but also IXLA itself subject to criminal and administrative penalties;
- identify the conduct which will not be tolerated by IXLA, as it is in breach of the law, as well as of the company code of conduct;
- monitor the areas at risk and the sensitive activities, in relation to which the offences considered in Decree 231 could be committed, and lay down the prompt action to be taken to prevent such offences from being committed.

To define the Model and prevent the offences considered in Decree 231, the following operations were carried out:

- development of the IXLA Code of Ethics;
- assessment of the offences which could be of relevance to IXLA, due to the nature of the company business;
- in respect of such offences, the identification of the areas at risk under the terms of Decree 231, by means of an in-depth analysis of the business activities, the existing procedures and control systems, current practices and the levels of authorisation;
- identification and updating of the Internal Control System with a view to guaranteeing: (i) consistency between the exercise of functions and powers and the responsibilities allocated; (ii) the application and observance of the principle of separation of roles; (iii) the verifiable nature, transparency and consistency of company behavior in respect of the documentation on each operation, activity and transaction;
- identification of the Oversight Committee (“**OdV**”), which is responsible for monitoring the effective and correct operation of the Model and conferring autonomous powers for that purpose, in line with the means at its disposal;
- definition and adoption of a disciplinary system to be applied in the event of violation of the Model, pursuant to the terms of Decree 231.

### 3.2 THE PARTIES SUBJECT TO THE MODEL

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The Model applies to the following parties, who are obliged to comply with its terms:

- the directors and managers of the Company (persons in senior positions)
- the company employees (subordinate parties);
- the collaborators, agents, consultants and all other freelance parties in general who operate in areas regarded as sensitive, in the interests or on behalf of the Company;
- the suppliers, partners and all third parties operating regularly or on a constant basis in areas regarded as sensitive, in the interests or on behalf of the Company.

More generally, all those operating in areas regarded as sensitive, in the interests or on behalf of the Company are subject to the terms of the Model.

### **3.3 STRUCTURE OF THE MODEL AND RELATED DOCUMENTS**

In addition to the principles and provisions of the Code of Ethics, all the processes, rules, procedures and systems applied within the company are also of relevance for the Model.

For the purposes of this Model, reference is expressly made to all the other systems applicable at IXLA, including the procedures and standards of conduct, all of which form an integral and substantial part of this Model.

### **3.4 PRELIMINARY OPERATIONS FOR THE SETTING UP OF THE MODEL**

IXLA took the view that the adoption of the Organisation and Management Model under the terms of Decree 231 was essential to its company policy, to ensure that all those working within the company act in such a way as to prevent the offences taken into consideration by that Decree from being committed.

In setting up its Model, IXLA took into account the provisions of Decree 231, as well as the CONFINDUSTRIA Guidelines (as updated on 23 July 2014) drafted on the basis of the Ministry of Justice observations, which contain specific instructions for the adoption and implementation of the Models.

The company's Model is approved and adopted by the Sole Director of IXLA in accordance with the terms of Decree 231.

The Board of Directors nominates the Oversight Committee responsible for monitoring the operation and observance of the Model, in accordance with the terms of Decree 231.

The Risk Assessment activities (including the mapping of the areas at risk) were carried out through an analysis of the company documentation available and interviews with company personnel on the significant offences identified.

### **3.5 IDENTIFICATION OF THE RISK AREAS AND RELATED SENSITIVE ACTIVITIES.**

The risk areas were identified by analyzing the organizational structure and operating methods of the Company, with a view to highlighting the areas and sectors of business which are most at risk of prejudicial events due to the offences considered in Decree 231.

The identification of the areas at risk was carried out through a prior examination of the company documentation (principal procedures in place, delegations, powers of attorney, internal circulars, etc.) and through a series of interviews with the key persons in the corporate structure and within the individual departments interviews targeted at examining the Sensitive Processes in detail and the control over them. Company procedures already adopted and in place at IXLA were also examined.

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The analysis of the organizational structure and operating methods of the Company made it possible to: (i) identify the types of offence of the greatest relevance to the Company, (ii) assess and identify the company areas at risk of Decree 231 offences or attempted offences, either autonomously or in collusion with third parties.

The “sensitive activities”, that it is to say those activities with respect to which there is, directly or indirectly, a potential risk of commission of the crimes, have been identified in detail in each risk area, together with the relative company functions involved.

For further detail on the types of offence, the mapping of the sensitive areas and risks of offence considered in Decree 231, and the management of the relations and risk processes, reference should be made to the Special Parts of Model.

### **3.6 IDENTIFICATION AND ANALYSIS OF THE CONTROL PROCEDURES AND RISKS CONCERNED.**

Following the mapping of the company areas at risk and the identification of the main potential offences within the various departments, the main risk factors were identified and an assessment was carried out on the Internal Control System, to ensure that it was able to prevent the potential offences from being committed.

The existing company control procedures were then assessed and areas for improvement identified.

The Internal Control System was assessed with a view to ascertaining:

- the existence of general rules of conduct applicable to the activities carried out;
- the existence and suitability of the existing rules and procedures applicable to the activities, in line with the tracing principles, decision-making process and the setting up of adequate control points;
- observance and implementation of the general principle of separation of roles;
- the existence of appropriate authorisation levels to ensure the correct control of the decision-making process;
- the existence of specific control and monitoring activities for the critical areas identified in Decree 231.

#### Drafting of the Model

In drawing up of this Model account has been taken of the procedures and control systems already existing and already extensively in place within IXLA, when deemed able also to constitute measures preventing the offences and control instruments over the areas at risk.

In accordance with what is provided also in the Guidelines, the internal control system, the management control system and the policies and procedures composing it have been considered as general parts of the Model, and in particular :

- the Code of Ethics;
- the documentation and provisions for the hierarchical–functional and organizational structure of the company;
- communications to employees and training of the same;
- the administrative, accounting and financial system;
- the disciplinary system under the National Collective Bargaining Agreement;
- the Quality Management System.

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Without prejudice to its special purposes relative to Decree 231, this Model is therefore inserted within the wider control system composed mainly of the internal regulations already in place at IXLA.

The IXLA Model consists of:

The **General Part**, which describes the functions and principles of the Model and its essential component parts, analyses and identifies the risks to the company processes and activities, and defines and implements a risk management and prevention system.

The **Special Parts**, containing a more detailed analysis of the company operations in relation to certain categories of offence considered by the Decree, for which the risk of offence profiles are identified, along with the sensitive areas, with a description of the system of powers and protocols used to limit the risk. More specifically:

- Special Part 1: Cybercrimes;
- Special Part 2: Offences against health and safety at work;
- Special Part 3: Environmental crimes;
- Special Part 4: Immigration offenses;
- Special Part 5: Offences in dealing with the Public Administration;
- Special Part 6: Corporate crimes (including “private bribery”);
- Special Part 7: Money laundering, fencing, self-money laundering;
- Special Part 8: Crimes against individual personality;
- Special Part 9: Offences against industry and commerce.

The Model was adopted by the Sole Director on July 28 2021.

### 3.7 UPDATE OF THE MODEL

The Oversight Committee which has specific duties and powers with respect to the care of, development and promotion of the constant updating of the Model, identifies and takes care of the drawing up of the modifications and/or supplementing of the Model which may become necessary as a result of:

- violations of the provisions of the Model;
- changes in the Company’s internal organizational structure and/or of the manner of performance of its activities;
- changes in legislation;
- results of the controls;

and submits them for discussion and approval by the Sole Director.

The Sole Director then resolves on the up-dating and adjustment of the Model on the basis of the changes and/or additions submitted to it.

In order to guarantee that the changes to the Model are made with the necessary swiftness and effectiveness, without, in the meantime, running into difficulties in coordination among the operating processes, the provisions contained in the Model and the dissemination of them , the Board of Directors also has the possibility of delegating the duty of updating the Model to the Chairman or to the Managing Director.

## 4. THE OVERSIGHT COMMITTEE

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#### 4.1 COMPOSITION OF THE OVERSIGHT COMMITTEE AND ELECTION OF MEMBERS

As laid down in law, the Sole Director is responsible for determining the number of members, the duration of the period in office, the authority and powers, responsibilities and duties of the OdV, in accordance with the principles described below and the eligibility requirements for membership.

The OdV nominated by the Sole Director remains in office for 3 financial years or any shorter period specified at the time of its nomination, which may not in any case be less than 1 financial year.

At the time of nomination, the Sole Director selects the Chairman and decides on the fees payable to the members of the OdV.

When drafting the budget, company management approves the adequate allocation of financial resources upon the proposal of the Oversight Committee, which may use such resources to cover its operating requirements (special consultancy fees, travelling expenses, etc.).

#### 4.2 RULES FOR THE OVERSIGHT COMMITTEE

The OdV has drawn up an internal document aimed at governing the ways in which it performs its roles, including the relevant provisions applicable to the organizational and operating system.

All information relating to possible violations of the Model has to be passed on to the OdV as promptly as possible by all company personnel and third parties obliged to observe the provisions of the Model.

Company personnel and all other parties operating in the name and on behalf of the company who come into possession of information on offences committed within IXLA or practices not in line with the rules of conduct and principles of the Code of Ethics have to report the situation to the Oversight Committee as promptly as possible.

These reports, whose confidentiality will be guaranteed, may be forwarded to the Oversight Committee by email. All employees will be informed of the email address to be used for this purpose.

During its investigations into reports received, the Oversight Committee has to ensure that the reporting parties are not subject to reprisals, discrimination or any other form of penalization, and will guarantee their anonymity at all times, unless otherwise specified under the legislative provisions which apply.

The aim of the information passed on to the Oversight Committee is to improve the scheduling of its control and inspection operations, rather than to have it carry out checks into all the phenomena brought to its attention. Those cases in which the Oversight Committee decides that it is necessary to take action will therefore be left up to its discretion.

#### 4.3 TERMINATION OF OFFICE

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The members of the OdV step down from office upon expiry of their mandates, at which time a new OdV is set up. Membership may also cease as a result of the resignation or death of the members, or if they are removed from office for any reason.

Any members of the OdV who intend to resign from office have to inform the Sole Director and OdV of their intentions in writing, to enable them to be replaced as promptly as possible.

The members of the OdV may be removed from office if they are no longer in possession of the necessary requirements (in the case of banning orders, incapacity, bankruptcy, conviction of offences and passing of a sentence banning them from holding public office, or if they are found guilty of any of the offences under the terms of Decree 231, and in all other cases of incapacity, incompatibility, loss of requirements, and so on).

The members of the OdV may be removed from office by the Sole Director when there is just cause to do so, following consultations with the Supervisory Body. Just causes include failure to fulfil the obligations to which each member of the OdV is subject, unjustified failure to attend three or more meetings of the OdV, conflicts of interests and any other situation that renders a member incapable of performing his or her role. In addition, the termination of the employment relationship between an OdV member and the company normally leads to removal of the member in question from office. The OdV itself may ask the Sole Director to remove one of its members from office, in which case it will explain its reasons for the request.

In the event of resignation, expiry of mandate, removal from office or death, the Sole Director replaces the member of the OdV concerned, following consultations with the Supervisory Body. The newly elected members will remain in office for the remainder of the mandate of the OdV.

#### 4.4 REQUIREMENTS OF THE OVERSIGHT COMMITTEE

In accordance with the terms of article 6.1 of Decree 231, the OdV is responsible for monitoring the operation, observance and updating of the Model, and is invested with autonomous decision-making and control powers for those purposes.

In accordance with the terms of Decree 231 and the CONFINDUSTRIA Guidelines, the Oversight Committee meets the following requirements:

- **autonomy and independence.** The position of the OdV within the company, must guarantee autonomy of control against any form of interference and/or of conditioning by any part of the legal person (and in particular of the management).
- **professionalism.** This refers to the legal person of instruments and techniques that the OdV must possess in order to perform the activities assigned to it effectively. They are specialist techniques of those who carry out “inspection” activities, but also consultancy ones for an analysis of the control systems and of a legal type and, more in particular, of a criminal law nature.
- **continuity of action.** In order to provide the guarantee of efficacy and constant implementation of such a structured and complex model, it is necessary for there to be a structure dedicated exclusively to the monitoring of the Model, without, as said above, operating duties which may lead it to take decisions with economic – financial effects.

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- **integrity and absence of conflicts of interest.** In order to ensure the actual existence of the requirements described, it is advisable for the members to possess, as well as the professional know-how described, the subjective formal requirements which further guarantee the autonomy and independence required of the position (e.g. integrity, absence of conflicts of interest and kinship with members of the company bodies and with the top management etc.).

The Sole Director ensures that these requirements and operating conditions are satisfied at all times by the OdV, and that its members have the necessary integrity, skills and freedom from conflicts of interests, with a view to further guaranteeing the autonomy and independence of the Oversight Committee.

#### 4.5 ROLES, ACTIVITIES AND POWERS OF THE OVERSIGHT COMMITTEE

In accordance with the terms of Decree 231, the OdV of IXLA is responsible for monitoring the operation, observance and updating of the Model.

In general, the OdV performs the following general roles:

- **checks on and monitoring of the Model:** (i) checks on the ability of the Model to prevent unlawful conduct and to detect any offences that might be committed; (ii) checks on the effectiveness of the Model as a means of ensuring correct conduct; (iii) analyses on the continuing solidity and efficient operation of the Model in the course of time;
- **updating of the Model:** reporting of any Model update requirements, with recommendations to the Sole Director and departments involved in respect of areas in which updating has to take place with a view to improving its effectiveness;
- **information and training on the Model:** (i) promotion and monitoring of initiatives aimed at presenting the Model to those subject to its terms (the '**Subjects**'); (ii) promotion and monitoring of initiatives aimed at ensuring sufficient knowledge of the Model among all the Subjects, including training courses and communication initiatives; (iii) assessment of requests for clarification of and/or consultancy on the Model from the operating units, company personnel, directors and auditors;
- **flows of information** to and from the Oversight Committee: (i) to ensure the prompt reporting of all factors relating to observance of the Model by the interested parties; (ii) examination and assessment of all the information and/or reports received regarding observance of the Model, including any breaches thereof; (iii) reporting to the relevant bodies on the operations carried out and their results, and on the scheduled activities; (iv) reporting to the relevant bodies on any breaches of the Model and the parties responsible, with the proposal of the penalties deemed most appropriate to the case in question; (v) in the event of checks by official bodies and public authorities, the supply of the necessary support and information;
- **follow-up activities**, to ensure the implementation and effective operation of the solutions proposed.

These are specialist activities, prevalently control ones which presuppose knowledge of ad hoc techniques and instruments as well as a high-level continuity of action.

The extension of application of Decree 231 to unintentional offences raises the problem of the relationship between the safety plan and the organizational model, as well as between the activities of the

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persons responsible for the controls on the health and safety at work and the oversight committee. The autonomy of the functions pertaining to these bodies does not allow there to be seen to exist a superimposing of the oversight duties, which would therefore be useless as well as ineffective.

It must therefore be clear that the various persons responsible for carrying out the controls must perform their duties on different levels.

It should be stressed that even though an Oversight Committee has been set up, the powers and responsibilities provided under the Civil Code for the top management of the company (Sole Director/Board of Directors and/or Managing Director) are unchanged.

Partly similar considerations may be made for the Supervisory Body/Board of Statutory Auditors which will be one of the institutional contact parties of the OdV.

To carry out the tasks assigned to it, the OdV has all the necessary powers to ensure the prompt and effective monitoring of the operation and observance of the Model.

Merely by way of example, the OdV has the right to proceed as follows, both directly and through the resources at its disposal: (i) to carry out all the checks and inspections which it deems appropriate, with or without advance notice, with a view to ensuring that all the relevant roles are being performed correctly; (ii) to gain access to all the company departments, records and documents without the need for any prior consent or authorization, to enable it to obtain all the information, data and documents deemed necessary; (iii) to interview company personnel with a view to obtaining information on the relevant company activities and any irregularities or breaches of the Model; (iv) to make use of all the company structures and outside consultants, acting under its direct supervision and responsibility; (v) to make use of the financial resources allocated to it by the Sole Director for all purposes relating to the correct performance of its roles.

It should be clarified that the information provided to the Oversight Committee is aimed at allowing it to improve its activities for the planning of the controls and not, instead, to impose upon it activities for a punctual and systematic verification of all the phenomena reported. In other words the Committee does not have an obligation to take action every time there is a report, as it is up to its discretion and responsibility to establish in what cases to take action.

The Oversight Committee will report on the implementation of the Model and the emerging of possible critical eventualities.

The Oversight Committee has two reporting lines: the first one on a continuous basis directly to the Managing Director and the second one, on an at least annual basis, to the Sole Director and to the Supervisory Body/Board of Statutory Auditors.

In particular the Oversight Committee shall draw up on an at least annual basis a written report for the Sole Director/Directors and for the Supervisory Body/Board of Statutory Auditors, on the activities performed (indicating, in particular, the controls carried out and the result of them, the specific inspections and the result of them, any updating of the mapping of the Sensitive Processes etc.) as well as an annual



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plan of the verification control and updating activities which will be performed during the following year, subject to possible emergencies which may emerge.

Should the OdV detect critical aspects attributable to any of the contact persons, the corresponding report shall be sent promptly to the Directors and to the Supervisory Body/Statutory Auditors.

The Supervisory Body/Board of Statutory Auditors and the Sole Director, the Chairman and the Managing Director may call the OdV to meet at any time. Similarly the OdV has, in its turn, the option of asking, through the functions or authorized persons, for a meeting of the aforementioned Corporate Bodies for urgent reasons.

The Oversight Committee must also, coordinate with the functions within the Company responsible for the various specific aspect and specifically:

- with the Human Resources Department, with respect to personnel training;
- with the Human Resources Department for disciplinary proceedings;
- with the Managing Director with respect to the control of cash flows and of all the activities, including administrative ones, which may be significant for the commission of corporate offences
- with the Plant Management with respect to accident prevention and the protection of health and hygiene.

The activities of the OdV may not be subject to any interference by any company body, structure or department. However, this does not affect the obligation of the Sole Director to monitor the operations of the OdV, as the Sole Director has ultimate responsibility for the operation and effectiveness of the Model.

#### **4.6 INFORMATION FLUX TO THE OVERSIGHT COMMITTEE**

The OdV must be promptly informed, through reports to such effect by the Employees and by the Company Bodies with respect to acts, behaviour and events which may give rise to the liability of the Company under Decree 231.

These reports may be sent to the OdV at the following address:

Avv. Maurizio Frascini,  
via Visconti di Modrone 11, 20122 Milan  
pec email address: [Maurizio.frascini@milano.pecavvocati.it](mailto:Maurizio.frascini@milano.pecavvocati.it)

The following information of a general nature shall apply in such respect:

**(A)** the Employees and Corporate Bodies must report to the OdV any violations of the Model, committed by any person, in particular information relative:

- to the commission, or the reasonable danger of commission of the relevant offences for the purposes of the administrative liability of IXLA;
- to behavior which, in any event, may cause a violation of the Model;
- to requests for legal assistance sent to IXLA by employees, under the National Collective Bargaining Agreement, in the event of the start-up of legal proceedings against the same;

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- to any report prepared by managers responsible for other company functions within the context of their control activities and from which the facts, acts, events or omissions could emerge with critical aspects with respect to the observance of the provisions of Decree 231;
- to news relative to disciplinary proceedings carried out and to possible sanctions inflicted (including therein orders against employees), should they be connected to the commission of offences or breaches of the rules of conduct or procedural rules of the Model;
- to anomalies or information outside the norm discovered within the context of the information available (a non-repeatable act or extending of the area of occurrence).

**(B)** The information obligations on any conduct contrary to the provisions contained in the Model are comprised within the wider duty of diligence and the fidelity obligation of employees.

**(C)** The OdV shall examine the reports received: the OdV is not obliged to take into consideration any anonymous reports.

**(D)** Reporting persons in good faith shall be guaranteed against any form of retaliation, discrimination or penalization and in any event the reporting person's confidentiality will be assured.

**(E)** As well as the reports relative to violations of a general nature described above and always so long as the acts or facts are relative to activities for which the Oversight Committee is responsible, there must compulsorily and immediately be sent to the Oversight Committee any information concerning orders and/or information coming from the judicial police or from any other authority from which it can be seen that investigations are being carried out, even in respect of unknown persons, for the offences should such investigations involve the Company, the employees or members of the Company.

**(F)** The Oversight Committee also has the power to identify other information which must be sent to it, in addition to that described above.

#### **4.7 COLLECTION AND KEEPING OF INFORMATION**

Any information, report or document provided in this Model shall be kept by the OdV in an archive to this purpose (computer or hard copy) for a period of 10 years. Only persons authorized by the OdV can access the archive.

### **5. TRAINING – COMMUNICATION AND DISTRIBUTION OF THE MODEL**

#### **5.1 COMMUNICATION AND INVOLVEMENT IN THE MODEL AND RELATED PROTOCOLS**

The Company promotes maximum awareness of and familiarity with the provisions contained in the Model and the related protocols, including the Code of Ethics.

All Company personnel are informed of the Model and Code of Ethics, copies of which are affixed in locations accessible to all employees, as laid down in article 7.1 of the Workers Statute.

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Records are kept by the OdV of the distribution of the above to the Company employees and their commitment to observe the rules contained therein.

All the outside parties with which IXLA has relations, including its suppliers, trading partners, collaborators, agents, consultants and others, are also informed of the adoption of the Model by IXLA.

Appropriate documentation is kept on the notification of the principles contained in the IXLA Model and Code of Ethics to all internal and outside personnel and their commitment to abide by them, including declarations of awareness of the IXLA Model or specific contract clauses relating thereto.

## 5.2 TRAINING AND INDUCTION ON THE MODEL

The Oversight Committee is also responsible for promoting regular training programs and other initiatives aimed at ensuring sufficient knowledge and awareness of the Model and the related rules, processes and controls which apply within the Company.

The principles of the Model, with particular reference to those of the Code of Ethics, are explained to the company personnel through specific mandatory training operations (such as courses, seminars, questionnaires and similar), which are scheduled by the OdV by means of dedicated training plans.

The courses and other training initiatives on the principles of the Model vary in accordance with the roles and responsibilities of the employees concerned, with more intense and detailed training supplied to senior management figures, as defined in the Decree, and those operating in areas classified as being 'at risk of direct offences' under the terms of the Model.

More specifically, the training sessions include a part dedicated to Decree 231 and the administrative liability of bodies (regulatory sources, offences, disciplinary measures applicable to individuals and companies and exempting factors) and a specific part on the company Model (reference principles for the adoption of organization, management and control models under the terms of Decree 231, and the General and Special Parts of the Model).

Finally, the OdV shall draw up and update on a continuous basis, in the company's website a section containing all the information relative to Decree 231 and to the Model and shall monitor the initiatives for the dissemination of the awareness and understanding of the Model and shall arrange for the internal documentation necessary for the purposes of its effective implementation, containing instructions for use, clarifications or updating of the same.

## 6. DISCIPLINARY SYSTEM

For IXLA, observance of the Model and the provisions contained in it is a matter of primary importance. For this reason, the Company has adopted a disciplinary system which is applied in the event of failure to comply with the provisions of the Model, as such breach is also a breach of the relationship of trust between the Company and its personnel.

For the application of the disciplinary measures by IXLA, the setting up and outcome of any criminal proceedings is not a necessary condition, as the regulations and measures laid down in the Model and

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Code of Ethics are adopted by IXLA in a fully autonomous manner, irrespective of any offence that might be committed.

Any unlawful or illicit conduct, or any breach of the Model or Code of Ethics, will in no circumstances be regarded as justified or less serious due to the fact that it aims to further the interests or operate to the advantage of IXLA.

### **6.1 DISCIPLINARY MEASURES APPLICABLE TO EMPLOYEES**

In accordance with the legislation which applies, IXLA has to inform its employees of the provisions, principles and rules contained in the Model, by means of the information and training initiatives described above.

Any violation by the employees of the provisions, principles and rules contained in the Model and Code of Ethics put in place by the Company to prevent the Decree 231 offences from being committed may constitute a breach of discipline.

The disciplinary system relating to the Model has been set up fully in accordance with the legislation on employment and the terms of the National Collective Bargaining Employment Agreement for private metalworking companies (CCNL) as well as in accordance with the terms of article 7 of the Workers' Charter.

There are no procedures or disciplinary measures other than those already codified and included in collective bargaining contracts and trade union agreements. The applicable CCNL contains various disciplinary measures, all of which are in proportion to the seriousness of the breach of discipline committed.

The disciplinary provisions which may be inflicted on employees – respecting the procedures provided under article 7 of Law no.330 May 1970 (Workers Statutory) – are those provided in the sanctioning apparatus of the National Collective Bargaining Agreement and specifically

- verbal reprimand;
- written warning;
- fine;
- suspension from work and from remuneration for up to a maximum of three days;
- dismissal.

In relation to the activities at risk of offence, the following may constitute breaches of discipline:

- ✓ failure to observe the principles contained in the Code of Ethics or conduct contrary to the rules of the Code of Ethics;
- ✓ failure to observe the regulations, rules and procedures contained in the Model;
- ✓ missing, incomplete or untruthful documentation, or failure to keep the relevant documentation in a suitable manner, with a view to ensuring the transparency and effective tracing of the operations carried out in accordance with the regulations and procedures contained in the Model;
- ✓ violation or evasion of the control system by removing, destroying or tampering with the documentation relating to the procedures referred to above;

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- ✓ interference with control and inspection activities and/or unjustified denial of access to information and documentation on the part of the control bodies, including the Oversight Committee;

Without prejudice to the obligations charged to IXLA arising from the Workers' Statute, the behaviour which constitutes violation of the Model, accompanied by the relative sanctions, is the following;

- **Verbal Reprimand:** a “verbal reprimand” will be made against any worker who violates one of the internal procedures provided by the Model (for example, anyone who does not observe the required procedures, who does not communicate the required information to the Oversight Committee, who does not carry out controls etc.) or who behaves, in performing activities in the Sensitive Processes in a way which does not comply with the provisions of the Model. Such behavior constitutes a non-observance of the orders given by the Company;
- **Written Warning:** a “written warning” will be given against any worker who repeatedly violates the procedures provided in the Model or who behaves in performing activities comprised in the Sensitive Processes, in a way which is not in compliance with the provisions of the Model. Such behavior constitutes a repeated non-observance of the orders given by the Company;
- **Fine:** a “fine” of not more than 3 hours’ normal remuneration will be will be inflicted against any worker who violates the internal procedures provided in the Model or who behaves in performing activities in the areas at risk, in a way which is not in compliance with the provisions of the Model exposing company assets to a situation of objective danger. Such behavior, committed in breach of the orders given by the Company, will result in a dangerous situation for the integrity of the Company’s assets and/or constitute actions contrary to its interests;
- **Suspension:** any employee who, in violating the internal procedures provided in the Model or behaving when performing activities in the areas at risk in a way not in compliance with the provisions of the Model causes damage to the Company by carrying out acts contrary to its interests, or an employee who repeats more than three times in one calendar year the breaches referred to in the three points above shall be “suspended” from service and from remuneration for a period of not more than 3 days. Such behavior, committed due to non-observance of the orders given by the Company, shall result in damage to the Company’s assets and/or shall constitute acts contrary to its interests;
- **Dismissal with Notice:** any employee who, in performing activities in Sensitive Processes behaves in a way not in compliance with the provisions of the Model and aimed unequivocally at the commission of an offence sanctioned by Decree 231 shall be “dismissed with notice” (with the employer’s entitlement to immediate release of working services paying the relative salary). Such behavior constitutes a serious breach of the orders given by the Company and/or a serious breach of the obligation of the employee to cooperate in the Company’s prosperity;
- **Dismissal without Notice:** any employee who, in performing activities in the areas at risk behaves in a way not in compliance with the provisions of the Model so as to result in the actual application against the Company of the measures provided by Decree 231, as well as any employee who repeats more than three times in a calendar year the breaches referred to in the point on suspension shall be “dismissed without notice”. Such behavior removes, at the route, the

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confidence of the Company with respect to the employee, constituting serious moral and/or material harm to the Company. Where necessary, in order to ascertain the facts, IXLA reserves the right to have recourse to precautionary suspension.

The punishments and the request of restoration of damages, if any, shall be in proportion to the seriousness of the breach. Given the fundamental importance of the transparency and tracing principles, and the significance of the monitoring and control activities, the Company will generally apply more stringent disciplinary measures in the event of violations of the principles on which the Model and Code of Ethics are based.

When disciplinary measures are applied, the following will be taken into account:

- whether or not the conduct or acts of negligence, imprudence or incompetence are of an intentional nature;
- the conduct of the worker as a whole, with particular reference to any previous disciplinary measures applied;
- the duties of the worker;
- the position held and the level of responsibility and autonomy of the employee concerned;
- any other factors relating to the breach of discipline.

The Oversight Committee is responsible for assessing the effectiveness of the disciplinary system in the light of Decree 231. In its regular reports, the Oversight Committee also has to highlight any aspects of the disciplinary system which require improvement or further development, especially in respect of any changes to the regulations which apply.

## **6.2 DISCIPLINARY MEASURES APPLICABLE TO MANAGERS**

In the event of violation of the Model and/or Code of Ethics by management personnel, in particular violation of the duty of supervision of employees. IXLA will apply the most appropriate disciplinary measures in accordance with the Collective bargaining agreement for managers of private enterprises applied by the Company. Given the fundamental relationship of trust which, by definition, exists between the company and its management personnel and the greater experience and professionalism required of these latter, any violations by them of the provisions of the Model and/or Code of Ethics may lead more frequently to dismissal.

## **6.3 DISCIPLINARY MEASURES APPLICABLE TO DIRECTORS**

The Oversight Committee is obliged to inform the Sole Director and Supervisory Body/Board of Statutory Auditors of any violation of the principles, provisions and rules of the Model and the Code of Ethics by Directors, to enable the necessary measures to be applied, such as, for example, the convening of a meeting of the shareholders to discuss the situation. The OdV not only reports the details of the violation, but also recommends the most appropriate further investigations to be carried out and, when the violation is confirmed, the most suitable disciplinary measures to be applied (such as the removal of the director concerned from office).

## **6.4 DISCIPLINARY MEASURES APPLICABLE TO SUPERVISORY BODY/STATUTORY AUDITORS**

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**Document type**

Organizational, Management and Control model – GENERAL PART

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The Oversight Committee is obliged to inform the Sole Director and Supervisory Body/Board of Statutory Auditors of any violation of the principles, provisions and rules of the Model and the Code of Ethics by Supervisory Body/members of the Board of Statutory Auditors, to enable the necessary measures to be applied, such as, for example, the convening of the Shareholders' Meeting to discuss the situation. The Oversight Committee not only reports the details of the violation, but also recommends the most appropriate further investigations to be carried out and, when the violation is confirmed, the most suitable disciplinary measures to be applied (such as the removal from office of the Supervisory Body/statutory auditor concerned).

## 6.5 DISCIPLINARY MEASURES APPLICABLE TO OTHER PARTIES

Observance of the Code of Ethics and Organization and Management Model (this latter in respect of the aspects which apply in each specific case) is a fundamental condition for the continuation of relationships with the Company.

This obligation applies not only to personnel operating in the name and on behalf of IXLA, but also to other parties, including collaborators, representatives, consultants, and other freelance workers operating on behalf of IXLA, as well as all other parties bound to the Company by any form of contractual relationship.

By way of confirmation of this obligation, such parties are required to sign specific contractual clauses.

Any violation of the terms of the Code of Ethics and Model (this latter in respect of the aspects which apply in each specific case) by any personnel operating in the name and on behalf of IXLA or any other parties subject to the terms thereof, or the committing by any of the latter of the Decree 231 offences, will be subject to the disciplinary measures laid down in the contracts stipulated with such parties, which include specific clauses on the penalties, and may also be subject to legal action with a view to safeguarding the company's position. Merely by way of example, such clauses may lay down the right of IXLA to terminate the contract in the most serious cases, or to apply lesser penalties in the event of minor violations.

## 6.6 ADDITIONAL DISCIPLINARY MEASURES

IXLA reserves the right to apply all the other measures permitted in law, including claims for compensation for damages sustained as a result of violation of Decree 231 by any of the parties referred to above.