

Essilor of America Code of Conduct

Essilor of America ("EOA") takes great pride in being a part of the Essilor Group, an organization with a long and accomplished history, and guided by a powerful mission: "improving lives by improving sight." Innovation is at the heart of this mission, touching everything from our products, services, business models to even our governance. This has earned us a place amongst the world's most innovative companies. The Group's global presence also allows us to be closer to each market, helping people the world over enjoy better vision. To maximize this positive impact, we carry out a series of charitable initiatives to help the most vulnerable. All of this is done in full compliance with all relevant laws and regulations, which has enabled us to build a reputation as a responsible and a trusted partner with all our stakeholders.

This Code of Conduct is intended to be a resource and a guide that supplements the Essilor Principles & Values, EOA's policies and procedures, and any other Essilor Group policies that guide our actions (collectively, the "Essilor Group Compliance Requirements"). While not all inclusive, the Code serves as one of the foundational documents to inform each of us and guide our actions across a broad spectrum of activities. Each employee is responsible for knowing and complying with all relevant legal and regulatory requirements as well as all applicable Essilor Group Compliance Requirements. At the end of this Code of Conduct, you will find direction on how to seek and obtain additional guidance and information that may be necessary for you to perform your job in accordance with applicable policies and procedures, laws and regulations. All employees must conduct themselves with the highest level of ethics to ensure that the Essilor Group and EOA meet or exceed their obligations.

EOA's business is centered around important groups of constituents which include our customers, employees, investors and commercial partners. We have responsibilities to each of these groups and each of these groups has shared obligations to EOA, themselves and each other.

We must be mindful of ensuring that we are committed to the following values indicated for each of the following groups.

Customers

- **Quality**
 - We owe all our customers the promise and delivery of quality. It is the quality of our innovation, technology, manufacturing and products that provide our customers with the highest quality vision solutions.
- **Value**
 - We owe all our customers an understandable value proposition. That is, we must be mindful of the resources we use and how they are applied to ensure that our quality products are delivered in accordance with the value of resources our customers spend to acquire these products and services.
- **Commitment**
 - We owe all our customers our ongoing commitment that every day, we will focus on the pursuit of leading edge, quality vision solutions.

Employees

- **Opportunity**

Our employees are the source of all our ideas and the force that brings our visions to life. We owe every one of them an opportunity to grow and develop as professionals in every discipline in which they are employed. We owe them

well-defined expectations against which they are expected to perform, and we owe them a fair and comprehensive process to evaluate their performance in order to determine the reward they may get from Essilor in the form of compensation, benefits and opportunity.

- **Diversity / Equality**
 - All of us are better than any one of us. It is our diverse backgrounds and combined talents that allow us to move forward as a progressive organization. We expect that each of us will treat each other with mutual respect.
- **Obligation to Values**
 - All our leaders and employees have an obligation to demonstrate our shared values through each of our daily activities and in our participation in our communities.
- **Compliance**
 - All employees must comply with Essilor Group Compliance Requirements, and all applicable laws and regulations. It is the responsibility of all employees to understand the policies that are applicable to them and the jobs they perform. Guidance on any of these policies can be obtained through your manager, by accessing the EOA Employee Handbook or Policy Manual, or by contacting the EOA Compliance Office. Important examples of these requirements are highlighted below:
 - **Employment Laws - Harassment / Equality**
 - In order to provide equal employment and advancement opportunities to all individuals, employment decisions will be based on merit, qualifications, and abilities. We do not discriminate in employment opportunities or practices on the basis of race, color, creed, religion, sex (including pregnancy), gender (including gender identity), genetic information, disability, national origin, age, uniform service, veteran status, or any other characteristic protected under federal, state or local law applicable to a specific EOA facility.
 - **US Healthcare Fraud & Abuse Laws**
 - We have an obligation to comply with all United States Healthcare laws. The major healthcare laws that we need to be especially mindful of include:
 - The Anti-Kickback Statute – Employees may not offer anything of value to any healthcare provider in exchange for purchasing our products or services.
 - The False Claims Act – EOA will never submit a claim to state or federal agencies for goods or services that have not been provided, or for goods or services that were provided but are different than those submitted in a claim for reimbursement.
 - **Interactions with Customers**
 - Our employees can best serve the interests of customers through beneficial collaborations with them. To ensure that these collaborative relationships meet high ethical standards, they must be conducted with appropriate transparency and in compliance with applicable laws, regulations, government guidance and Essilor policies.

- Important policies that may govern our interactions with customers include, among others, the Meals Policy, Gifts & Entertainment Policy and the Marketing/Promotions Policy.
 - All EOA compliance policies can be accessed on the [IRIS EOA Compliance website](#).
 - **FCPA / Bribery**
 - We must comply with all elements of the Foreign Corrupt Practices Act as well as all provisions of our Anti-Bribery Program.
 - **Conflict of Interest**
 - All employees must avoid situations where their personal interests or actions conflict with EOA's interests. Employees are considered to have a "conflict of interest" when they place themselves in a position where they are forced to choose between financial gain for themselves (or a family member, friend or other affiliated third party) or EOA. Employees have an obligation to report any conflicts of interest or potential conflicts of interest to their supervisors. In the event the employee's supervisor has questions or concerns regarding any material conflict of interest report, he/she should seek the advice of the EOA Compliance Department.
 - **Antitrust**
 - Antitrust laws are intended to promote and protect competition, which benefits consumers. Competition leads to lower prices, higher quality, and increased output of goods and services. Our antitrust policy is designed to ensure that all activities, especially with competitors and suppliers, are conducted in accordance with U.S. Antitrust laws.
 - **Economic and Trade Sanctions**
 - Economic and trade sanctions are political sanctions imposed by certain countries or groups of countries (e.g. the United States or the United Nations) against countries, entities or individuals representing certain threats. EOA is fully committed to complying with all economic and trade sanctions and the policies set forth in the Essilor Group Guidelines to Comply with Economic & Trade Sanctions.
 - **Data Protection**
 - EOA applies strict conditions to the collection, storage, processing, transfer and destruction of data.

Investors

- **Financial Integrity**
 - We have an obligation to ensure that our financial systems and statements are current, accurate and complete. We continuously strive to ensure that we have all appropriate controls in place. We have an obligation to provide timely, accurate and complete financial information to investors and business partners as may be required.
- **Proper Stewardship of Financial Resources**
 - We have an obligation to ensure that we are good stewards of the Essilor Group's resources. We seek to be efficient and effective in spending our

resources to ensure that we are delivering our goods and services in a way that maintains a positive value proposition for investors, customers and commercial partners.

Vendors, Suppliers and other 3rd Parties (Commercial Partners)

- **Shared Values**
 - We owe our Commercial Partners a pledge to operate within the parameters of this Code of Conduct and to treat them as the valued partners they are to us.

- **Obligation to Values**
 - We expect all our Commercial Partners to behave in a manner that is consistent with the spirit of this Code of Conduct and other EOA Policies.

- **Compliance**
 - Our partners have the same obligation as we do to conduct business in accordance with all state or federal laws and regulations.

Reporting Channels

Misconduct is defined as any violation of a state or federal law or regulation or company policy or standard. All employees have an obligation to report any instances of known or suspected misconduct. There are a variety of reporting channels available. Employees may report misconduct to

- their supervisor,
- their business unit manager,
- their Human Resources representative,
- their local compliance liaison,
- the EOA Compliance Officer,
- a member of the Legal Department, or
- the Company Hotline or Internet Based reporting mechanism (EthicsPoint).

Notifications of misconduct must be made in good faith and can be made anonymously. While reports may be made anonymously, it is important to recognize that there may be limitations on the extent to which issues can be investigated if the source is anonymous and does not wish to provide additional information through subsequent contacts. Still, EOA wishes to be made aware of the issue to take appropriate and timely corrective actions internally, and your good faith reporting of issues is encouraged.

Pledge of Non-Retaliation

Although coming forward will not immunize an employee from the consequences of his or her own misconduct if any, the employee's act of coming forward will be protected from retaliation and will be considered in determining disciplinary action. An employee will not suffer retaliation or intimidation by EOA as a consequence of coming forward, regardless of whether the misconduct is reported to the employee's supervisor, business unit manager, Human Resources representative, local compliance liaison, any member of the Legal Department, the EOA Compliance Officer, or the Hot Line. Any manager, supervisor or other employee who

attempts to intimidate, punish or otherwise retaliate against an employee for reporting a violation under the EOA Code of Conduct or any other Essilor Group Compliance Requirement will be subject to disciplinary action, up to and including termination.

Breaches

Breaches of the Essilor Group Compliance Requirements, including this Code of Conduct and the associated Policies will not be tolerated and may result in disciplinary actions up to and possibly including termination of employment. There are internal resources available to help guide your actions and decisions and you are encouraged to seek guidance when in doubt about an action.

Useful Information

You may access this Code of Conduct online, as well as additional Essilor Group and EOA compliance policies on the [IRIS EOA Compliance Website](#). If you have any questions, please contact the EOA Compliance Department at EOACompliance@essilorusa.com.

**Essilor of America, Inc.
Policies & Procedures**

Approved
Compliance Officer *[Signature]*

