ESSILOR OF AMERICA

EMPLOYEE HANDBOOK

EFFECTIVE DECEMBER 1, 2004
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Welcome!

We welcome you to Essilor Of America, Inc. and its affiliated Companies (“Essilor” or the “Company”) and wish you every success here. We believe that each employee contributes directly to Essilor's growth and success, and we hope you will take pride in being a member of our team.

This handbook was developed to describe some of the expectations of our employees and to outline the policies, programs, and benefits available to eligible employees. Employees should familiarize themselves with the contents of the employee handbook as soon as possible, for it will answer many questions about employment with Essilor.

We hope that your experience here will be challenging, enjoyable, and rewarding. Again, welcome!

Sincerely,

Hubert Sagniéres
President
Essilor of America, Inc.
EMPLOYMENT

Open Door Policy

Essilor is committed to open communication between employees and management and to an “open door” policy. You should go to your supervisor to express ideas, present problems or if you have concerns about work conditions or compensation. Please feel free to follow up directly with your supervisor if you haven’t received information about a problem or issue within a few days.

Utilizing the “open door” policy to express a concern does not guarantee that you will agree with the ultimate resolution, but it does mean that your suggestions and concerns will be heard and addressed by management. Any issue raised through the “open door” policy will be treated confidentially to the extent that confidentiality is consistent with a thorough investigation of the issue. No employee will be retaliated against for raising concerns in good faith through the “open door” policy.

Equal Employment Opportunity

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at Essilor will be based on merit, qualifications, and abilities. Essilor does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, or any other characteristic protected under or by United States Code Title VII or any other law applicable to a specific Essilor facility. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Employment at Will

Employment with Essilor is voluntarily entered into, and you are free to resign at will at any time, with or without cause. Similarly, Essilor may terminate the employment relationship at will at any time, with or without notice or cause, so long as there is no violation of applicable federal or state law.

Policies set forth in this handbook are not intended to create contractual obligations of any kind, including a contract of employment between Essilor and any of its employees. The provisions of the handbook have been developed at the discretion of management and, except for its policy of employment-at-will, may be amended or cancelled at any time, at Essilor’s sole discretion. These provisions supersede all existing policies and practices and may not be amended without the express written approval of Essilor’s President.

Business Ethics and Conduct

The successful business operation and reputation of Essilor is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires scrupulous regard for the highest standards of conduct and personal integrity.

Gifts or favors that are given or received on a gratuitous basis in accordance with generally accepted ethical business practices should be of limited value and should not influence or give the impression of influencing the recipient. Essilor employees should never ask for a gift from a vendor or other third-party. Examples of unacceptable gifts or favors given or received are: (a) gifts (not including meals or other local events attended with the gift giver) in excess of $100 per gift unless specifically approved by the employee’s director or vice president, (b) gifts or favors on the basis of whether or not the vendor agrees to purchase or sell services or products from or to Essilor, (c) gifts or receipt of a favor that violates any law or generally accepted ethical standard and that is inconsistent with accepted legal business practice, and (d) total annual gifts in excess of 1% of an employee’s annual total compensation in any twelve (12) month period from all Company-related sources, unless specifically approved by the employee’s director or vice president.

The following situations involve unacceptable conflicts of interest for an Essilor employee or for members of the employee’s immediate family: (a) borrowing money from or being financially indebted to a customer, competitor, or vendor, (b) owning substantial amounts of stock (more than 10%) or having voting stock in a company or group that is a competitor of or has a financial relationship with Essilor, or being an employee, advisor or consultant to such a company or group, without disclosing the situation in writing to Essilor, (c) contracting with, or pressuring another company employee to contract with, another
company where a family member or close family friend is an employee, owner or consultant, without disclosing the relationship to the employee’s supervisor and receiving approval, (d) employment or membership in another organization that may interfere with job performance, utilize Company property, imply Company sponsorship or create the possibility of adverse publicity, and (e) servicing customers illegally in order to attract or maintain business upon which an employee’s sales bonuses are based.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor and, if necessary, with the Human Resources Department.

**Compliance with the Laws**

Essilor will comply with all applicable laws and regulations and expects its directors, officers, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct.

Under the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. Former employees who are rehired must also complete the form if they have not completed an I-9 with Essilor within the past three years, or if their previous I-9 is no longer retained or valid.

All goods imported into the United States must pass through customs and, except in some limited cases where there are exemptions, a duty must be paid. The amount of that duty is based upon the classification of the goods and the value of the goods. The Company policy is to be accurate and truthful as to both of these. All information furnished to any Customs official or to any agent that the Company hired to facilitate its imports must be accurate and truthful.

It is against Company policy, and possibly illegal, for any employee to cause the Company’s books and records to be inaccurate in any way. Examples would include making the records appear as though payments were made to one person when, in fact, they were made to another; submitting expense accounts that did not accurately reflect the true nature of the expense; and the creation of any other records that did not accurately reflect the true nature of the transaction.

It is the policy of the Company to fully cooperate with any government investigation. A condition of such cooperation, however, is that the Company be adequately represented in such investigations by its own legal counsel. Accordingly, anytime anyone in the Company obtains any knowledge that would lead one to reasonably believe that a government investigation or inquiry is underway; this information should be communicated immediately to the Company’s Legal Department.

The Foreign Corrupt Practices Act prohibits the bribing of any government official and requires that employees be very careful in making any payments to foreign agents under circumstances in which it may appear, in hindsight that these payments were made to foreign officials to induce them to give the Company business or buy the Company’s products.

The Company policy is to comply fully with both the letter and spirit of all of the U.S. antitrust laws. The basic idea of the antitrust laws is that all companies should compete individually rather than join together in agreements with competitors that restrict their individual competition, including agreeing on the prices they will charge for their products, the territories in which each company will sell its products, the customers to which each company will offer its products, and the types of products or the amount of any product that each company will produce or offer for sale in the marketplace.

The Company will not pay any bribe, gratuity, kickback, or any similar payment to anyone, including agents of its customers or members of their family, in connection with the sale of any of its products. Should any such payments be requested, the Company’s Legal Department should be contacted immediately.

Communication of “inside information” is forbidden. “Inside information” is considered to be anything an investor would consider important in making a decision to buy or sell the Company’s stock or the stock of any of the Company’s affiliates or parent.
It is a violation of federal election law to involve the Company in any of the following ways and such activity is strictly forbidden: (a) making contributions on behalf of the Company to a political campaign, (b) offering bribes, kickbacks or other illegal payments to a government official at any level of government or to candidates who are potential office holders, or (c) offering gifts or favors to government employees or officials at any level of government.

Essilor is committed to complying with the Health Insurance Portability and Accountability Act (HIPAA). Employees must comply with Essilor’s policies concerning HIPAA, including protecting the confidentiality of protected health information received from Essilor’s customers.

Employees with questions or seeking more information on legal issues are encouraged to contact the Legal Department.

Non-Disclosure

The protection of confidential business information and trade secrets is vital to the interests and the success of Essilor. Employees may be required to sign a confidentiality agreement as a condition of employment.

Disability Accommodation

Essilor is committed to complying fully with the Americans with Disabilities Act (ADA) and ensuring equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis. Hiring procedures provide persons with disabilities meaningful employment opportunities. Pre-employment inquiries are made only regarding an applicant's ability to perform the duties of the position.

Every reasonable attempt will be made to accommodate a disability that affects the performance of job function. Requests for accommodation should be made to the immediate supervisor, facility manager or a member of Human Resources. All employment decisions are based on the merits of the situation in accordance with defined criteria, not the disability of the individual.

Qualified individuals with disabilities are entitled to equal pay and other forms of compensation (or changes in compensation) as well as in job assignments, classifications, organizational structures, position descriptions, lines of progression and seniority lists. Leave of all types will be available to all employees on an equal basis. Essilor is also committed to not discriminating against any qualified employees or applicants because they are related to or associated with a person with a disability. Essilor will follow any state or local law that provides individuals with disabilities greater protection than the ADA.

This policy is neither exhaustive nor exclusive. Essilor is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws.

Job Posting

The job posting program provides you an opportunity to indicate your interest in open positions and to advance within the organization according to your skills and experience. In general, notices of regular, full-time job openings may be posted, although Essilor reserves its discretionary right to not post a particular opening. Other recruiting sources may also be used to fill open positions in the best interest of the organization.

Job openings will be posted on the employee bulletin board and, at times, in the e-mail system. To be eligible to apply for a posted job, you must have performed competently in your current position. Employees who have a recent material written warning or notice of counseling on file, or are on probation or suspension are not eligible to apply for posted jobs. You should advise your supervisor when applying for a new position within Essilor.

Employment of Relatives

Except where prohibited by law or otherwise required by business necessity, Essilor bars any family member from directly supervising any other family member. However, the Company may exempt certain
situations that existed before the effective date of this policy. Applicants and employees are responsible for bringing the family relationship to the attention of the Human Resources Department. If two employees in the same facility marry or otherwise become related while employed, the Company will work with them, where necessary, to place them in positions that do not give rise to conflict. If no such agreement can be reached, Essilor may terminate or transfer one of the employees in its sole discretion.

EMPLOYMENT STATUS & RECORDS

Employment Categories

It is the intent of Essilor to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time. Accordingly, the right to terminate the employment relationship at will at any time is retained by both the employee and Essilor.

Each employee is designated as either NONEXEMPT or EXEMPT from federal and state wage and hour laws. NONEXEMPT employees are entitled to overtime pay under the specific provisions of federal and state laws. EXEMPT employees are excluded from specific provisions of federal and state wage and hour laws. An employee's EXEMPT or NONEXEMPT classification may be changed only upon written notification by Essilor management. In addition to the above categories, each employee will belong to one other employment category:

**Regular Full-Time** employees are those who are not in a temporary or introductory status and who are regularly scheduled to work at least thirty (30) hours per week. Generally, they are eligible for Essilor's benefits package, subject to the terms, conditions, and limitations of each benefit program.

**Temporary** employees are those who are hired as interim replacements, to temporarily supplement the work force, or to assist in the completion of a specific project. Employment assignments in this category are of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status unless and until notified of a change. While temporary employees receive all legally mandated benefits (such as workers' compensation insurance and Social Security), they are ineligible for all of Essilor's other benefit programs, unless otherwise provided by a specific benefit program. Temporary employees do not include employees on the payroll of, or otherwise employed by, a third party who have no employment status with Essilor (e.g., a temporary employment service or other personnel agency).
**Part-Time** employees are those who are not assigned to a temporary or introductory status and who are regularly scheduled to work less than thirty (30) hours per week. While part-time employees receive all legally mandated benefits (such as workers' compensation insurance and Social Security), they are ineligible for all of Essilor's other benefit programs unless specifically provided to the contrary in any benefit program.

**Access to Personnel Files and Information**

Essilor maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment records. Personnel files are the property of Essilor, and access to the information they contain is restricted. Generally, only supervisors and management personnel of Essilor who have a legitimate reason to review information in a file are allowed to do so.

Employees who wish to review their own file should contact the Human Resources Department. With reasonable advance notice, employees may review their own personnel file in Essilor's offices and in the presence of an individual appointed by Essilor to maintain the files.

**Changes in Personal Data**

It is the responsibility of each employee to promptly notify Essilor of any changes in personal data. Personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishments, and other such status reports should be accurate and current at all times. Any change in personal data should be reported to the Human Resources Department.

**Employment Applications**

Essilor relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

**Performance Evaluation**

Supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. Additional formal performance evaluations may be conducted to provide both supervisors and employees the opportunity to discuss job tasks, identify and correct weaknesses, encourage and recognize strengths, and discuss positive approaches for meeting goals.

Merit-based pay adjustments are awarded by Essilor in an effort to recognize truly superior employee performance. The decision to award such an adjustment is dependent upon numerous factors, including the information documented by any formal performance evaluation process.

**Absence as Voluntary Termination**

If you are going to be absent from scheduled work without advance notice, you must call in for each day of absence. If you are unable to reach your immediate supervisor or department manager when you call, contact the facility manager or any member of the Human Resources Department. It is your responsibility to make sure that you speak to one of these people.

If you are absent for three (3) consecutive days without calling in and speaking to your immediate supervisor, your department manager, the facility manager or a member of the Human Resources Department, you will be considered to have voluntarily terminated your employment.
BENEFITS AND LEAVES OF ABSENCE

Employee Benefits

Eligible employees are provided a wide range of benefits. A number of the programs (such as Social Security, workers' compensation, state disability, and unemployment insurance) cover all employees in the manner prescribed by applicable law. Benefits eligibility is dependent upon a variety of factors, including employee classification. Your Human Resources Representative can identify the programs for which you are eligible. Details of these programs will be provided to you in a separate booklet at the time of eligibility.

Leaves of Absence

Leaves of absence are designed to allow an employee to be away from work for an extended period of time and still maintain his or her good standing with the Company. Essilor will try to accommodate requests for leave whenever it is practicable to do so without adversely affecting business operations. No leave of absence shall be granted by the Company for the purpose of seeking or taking employment elsewhere or operating a private business and no employee is to accept employment elsewhere during an approved leave of absence.

The employee is responsible for reporting to work on the first day following the last day of the leave of absence. Failure of an employee to return within one day following a leave without obtaining permission from his or her manager or supervisor will be considered a voluntary termination of employment.

The Company administers the following types of leave for regular full-time and regular part-time employees:

Personal Leave

If a serious personal problem arises, other than the illness of a family member which is covered by the Family Medical Leave Act, including if an employee is not eligible for FMLA leave, an employee with at least one year's service with Essilor may request a personal leave up to thirty (30) days, without pay, to his/her supervisor. The request will then be reviewed with the appropriate manager and Human Resources and may be denied in whole or in part in Essilor's sole discretion. An employee will continue to accumulate Company service while on leave and will be returned to his/her former job or an equivalent position. If the employee qualifies for FMLA leave, any such personal leave will run concurrently with any FMLA Leave. Generally, an employee is expected to use available vacation time or personal time off before receiving unpaid leave.

Family and Medical Leave

In accordance with the Family and Medical Leave Act of 1993 (FMLA) Essilor will provide up to twelve (12) weeks of job-protected, unpaid leave to eligible employees who have completed 12 months of service and have worked at least 1,250 hours in the 12 months preceding the date the leave commences. Eligible employees are those who work or report to a work site where fifty (50) or more Company employees are located within a 75-mile radius of that work site. Such leave may be taken for certain family members and/or qualifying medical reasons, such as: (a) birth or adoption of a child or placement of a foster child (within 12 months after the birth or placement of the child); (b) caring for your spouse, child or parent with a serious health condition and (c) your own serious health condition that makes you unable to perform the essential functions of your job.

A serious health condition is defined an illness, injury, impairment, or physical or mental condition that involves inpatient care in a hospital, hospice, or residential medical care facility; or continuing treatment by a health care provider.

At the time leave is requested, an employee is entitled to take up to a maximum of 12 weeks of unpaid leave less the total of any FMLA leave already taken during the 12-month period immediately preceding the beginning of the leave. The Company has selected this “rolling 12-month period” method for the purpose of determining available unpaid leave. Any leave of absence taken under the FMLA will run concurrently with any other paid leave.

Eligible employees should make requests for FMLA leave to their supervisors at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events.

Employees requesting FMLA leave related to the serious health condition of the employee, a child, spouse, or parent will be required to submit a health care provider's statement verifying the need for the leave, its beginning and expected ending dates, and the estimated time
required. Employees will be required to provide continuing certification by a health care practitioner to support a request for leave because of serious health condition and, at Essilor’s expense, may be required to submit to an examination for a second or third opinion. Employees may be required to present a note certifying fitness for duty before they will be allowed to return to work.

Spouses that both work at Essilor are restricted to a combined total of 12 weeks leave within any rolling 12 month period for childbirth, adoption, or placement of a foster child; or to care for a parent with a serious health condition.

Subject to the terms, conditions, and limitations of the applicable plans, Essilor will continue to maintain existing coverage under the applicable group health care plan for the full period of the approved family leave.

So that an employee's return to work can be properly scheduled, an employee on FMLA leave is requested to provide Essilor with at least two weeks’ advance notice of the date the employee intends to return to work. When a family leave ends, the employee will be reinstated to the same position, if it is available, or to an equivalent position for which the employee is qualified. Failure to return to work by the expiration date of an approved leave of absence will be considered a voluntary termination of employment.

Full details of the Family Medical Leave law as well as any paperwork that may be required of the employee and care provider are available from the Human Resources Department. In those cases where state law differs from Federal law, the state law will prevail in determining whether an employee is eligible for Family and Medical Leave.

**Military Leave**

An unpaid military leave of absence will be granted to employees who are absent from work because of service in the U.S. uniformed services in accordance with the Uniformed Services Employment and Reemployment Rights Act (USERRA). Advance notice of military service is required, unless military necessity prevents such notice or it is otherwise impossible or unreasonable. Continuation of health insurance coverage is available as required by USERRA based on the length of the leave and subject to the terms, conditions and limitations of the applicable plans for which the employee is otherwise eligible.

Employees on military leave for up to 30 days are required to return to work for the first regularly scheduled shift after the end of service, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with USERRA and all applicable state laws. Employees returning from military leave will be placed in the position they would have attained had they remained continuously employed or a comparable one depending on the length of military service in accordance with USERRA. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

It is the policy of the Company to grant limited differential pay (the difference between military training duty pay received by the employee and the employee’s regular pay for a similar period of time) to employees who have a reserve obligation. Differential pay for military training duty will be paid up to eighty (80) hours in any one calendar year. In the event of National Guard call-ups for emergency situations, differential pay will be paid for a maximum of eighty (80) hours in addition to the normal two-week military training duty period. A Business Unit may decide, with the approval of its President, to extend the maximum period of time for payment of differential pay on a call-up by call-up basis. When the period of military service coincides with or overlaps an employee’s scheduled vacation period, the employee’s vacation will be rescheduled when practical. The Company does not, however, discourage the scheduling of military leave and vacation concurrently. If this occurs, the employee will receive regular vacation pay in addition to any differential pay to which the employee may be entitled. Other Reserve activities will be conducted on the employee’s own time, without Company pay.

**Leave of Absence Limitation**

Effective for leaves of absence starting after January 1, 2002, no leave of absence may exceed six (6) calendar months. Any employee on leave of absence in excess of six months--regardless of the reason for the leave of absence--will have his/her employment terminated. If an employee is covered by the Americans with Disabilities Act and requires, as a reasonable accommodation, a leave period of longer than six months, a decision regarding the length of that employee's leave will be made on a case-by-case basis.
Notwithstanding the foregoing, an employee on Military Leave will not have his/her employment terminated after six (6) calendar months if such termination would be contrary to any Company decision to extend Military Leave rights in accordance with the Military Leave policy.

**Bereavement Leave**

Employees who wish to take time off due to the death of an immediate family member should notify their supervisor immediately. Paid bereavement leave will be provided to employees classified as regular full-time or regular part-time employees. Bereavement pay will be calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials. Bereavement leave will normally be granted unless there are unusual business needs or staffing requirements. Employees may, with their supervisors' approval, use any available paid leave for additional time off as necessary.

Up to three (3) days paid bereavement leave will be available for loss of an employee's legal guardian, spouse, child by birth, adoption, or legal guardianship, parent, brother, or sister spouse, child, parent, brother, or sister. Up to one (1) day of paid bereavement leave will be available for an employee’s grandparent or grandchild, parent of the employee’s spouse or sibling of the employee’s spouse.

**Jury Duty**

Essilor encourages you to fulfill your civic responsibilities by serving jury duty when required. Employees classified as regular full-time or regular part-time employees may request up to 2 weeks of paid jury duty leave over any 2 year period. Jury duty pay will be calculated on your base pay rate times the number of hours you would otherwise have worked on the day of absence. If you are required to serve jury duty beyond the period of paid jury duty leave, you may use any available paid time off (for example, vacation benefits) or may request an unpaid jury duty leave of absence.

You must provide the Jury Duty Summons to your supervisor as soon as you receive it so that the supervisor can make arrangements to accommodate your absence. Of course, you are expected to report for work whenever the court schedule permits. It will also be necessary to have the court provide documentation of dates served.

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**PAY POLICIES**

**Timekeeping**

Accurately recording time worked is the responsibility of every nonexempt employee. Federal and state laws require Essilor to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

Nonexempt employees should accurately record, whether by time clock or manually, the time they begin and end work, as well as the beginning and ending time of each meal period. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. The start and end time for each shift will be determined by your supervisor. You must not deviate from these times without express prior authorization. Overtime and/or make up time must always be authorized and approved before it is performed. Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

**Pay Deductions and Setoffs**

The law requires that Essilor make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. Essilor also must deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." Essilor matches the amount of Social Security taxes paid by each employee.

Essilor offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in these programs. Pay setoffs are pay deductions taken by Essilor, usually to help pay off a debt or obligation to Essilor or others. This would include any garnishments received by Essilor which usually involve a court order.
Paychecks and Paydays

In most locations, Essilor pays hourly employees weekly and salaried employees biweekly and the workweek is Sunday through Saturday. If a normal payday should occur on a holiday, payday will be the day preceding the holiday. If you are absent on your regular payday, you may pick up your check from your supervisor when you return to work. No one else may pick up your check without your written authorization.

Personal Loans

Because of the added expense and extra administrative burden that would increase our cost of doing business, Essilor will not make personal loans or advances against pay for any employee. You may find that the convenience of a membership in a local credit union, many of which offer full financial services, will provide a handy solution to borrowing needs, should they arise.

WORK CONDITIONS AND HOURS

Safety

To assist in providing a safe and healthful work environment for employees, customers, and visitors, Essilor has established a workplace safety program. This program is a top priority and its success depends on the alertness and personal commitment of all.

Essilor provides information to you about workplace safety and health issues through regular internal communication channels such as supervisor-employee meetings, bulletin board postings, memos, or other written communications.

You are expected to obey safety rules and to exercise caution in all work activities. You should immediately report any unsafe condition to the appropriate supervisor. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, you are required to immediately notify the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance and workers' compensation benefits procedures. The supervisor will arrange for first aid, hospital, or other medical care as needed and will fill out a first report of injury and file it with Human Resources.

Work Schedules

Work schedules for employees vary throughout our organization. Supervisors will advise employees of their individual work schedules. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

Overtime

When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime
hours. When possible, advance notification of these mandatory assignments will be provided to you. All overtime work must receive the supervisor's prior authorization.

Overtime compensation is paid to all nonexempt employees in accordance with federal and state wage and hour restrictions. Failure to work scheduled overtime or overtime worked without prior authorization from the supervisor may result in disciplinary action, up to and including termination of employment.

Emergency Closings

At times, emergencies such as severe weather, fires, power failures, or earthquakes, can disrupt Company operations. In extreme cases, these circumstances may require the closing of a work facility. If circumstances require closing or altering of work schedules, employees will be notified. Since we have many facilities, the method of this notification will be determined at the local level.

Searches

Essilor reserves the right to conduct searches of employees, their personal belongings and their lockers as part of the investigation of possible thefts, substance abuse or other dishonest or unlawful conduct. Your consent and cooperation with respect to all such searches is a condition of your employment.

The Company also reserves the right to question any person entering or leaving Company property and upon reasonable suspicion, as determined by the Company, reserves the right to inspect any person, locker, carrying containers or other possessions on Company property.

Alcoholic beverages, controlled drug substances, unauthorized drugs, firearms, lethal weapons, cameras and sound-recording devices are classified as “contraband,” and as such, are strictly prohibited in all Company facilities. Cameras and sound-recording devices may be used on Company premises only with the express permission of the senior operating manager or H.R. manager at the facility.

EMPLOYEE CONDUCT

Employee Conduct and Work Rules

To ensure orderly operations and provide the best possible work environment, Essilor expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

It is not possible to list all the forms of behavior that are considered unacceptable. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment:

- Theft or inappropriate removal or possession of property
- Falsification of timekeeping records or other official Company documents or records
- Working under the influence of alcohol or illegal drugs
- Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- Fighting or threatening violence in the workplace
- Negligence or improper conduct leading to damage of employer-owned or customer-owned property
- Insubordination or other disrespectful conduct
- Violation of safety or health rules
- Smoking in prohibited areas
- Sexual or other unlawful or unwelcome harassment
- Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace
- Excessive absenteeism or any absence without notice
- Unauthorized use of telephones, mail system, or other employer-owned equipment
- Unauthorized disclosure of business "secrets" or confidential information
- Violation of personnel policies
- Unsatisfactory performance or conduct
**Workplace Violence Prevention**

Essilor is committed to preventing workplace violence and to maintaining a safe work environment. Given the increasing violence in society in general, Essilor has adopted the following guidelines to deal with intimidation, harassment, or other threats of (or actual) violence that may occur.

All employees, including supervisors and temporary employees, should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, "horseplay," or other conduct that may be dangerous to others. Firearms, weapons, and other dangerous or hazardous devices or substances are prohibited from Essilor’s premises without proper authorization.

Conduct that threatens, intimidates, or coerces another employee, a customer, or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment, including harassment that is based on an individual's sex, race, age, or any characteristic protected by federal, state, or local law.

All threats of (or actual) violence, both direct and indirect, should be reported as soon as possible to your immediate supervisor or any other member of management. This includes threats by employees, as well as threats by customers, vendors, solicitors, or other members of the public.

All suspicious individuals or activities should also be reported as soon as possible to a supervisor. Do not place yourself in peril. If you see or hear a commotion or disturbance near your workstation, do not try to intervene or see what is happening. You are encouraged to bring disputes or differences with other employees to the attention of your supervisor or the Human Resources Department before the situation escalates into potential violence.

**Drug and Alcohol Use**

It is Essilor's desire to provide a drug-free, healthful, and safe workplace. To promote this goal, employees are required to be in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

While on Essilor premises or on Essilor business, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace. Employees may consume alcohol at appropriate Company functions, but may never become intoxicated at such functions and may never consume alcohol when driving on Company business.

Violations of this policy may lead to disciplinary action as discussed below. Such violations may also have legal consequences.

**Alcohol and Drug Tests**

All prospective new employees will be tested for the use of illegal drugs and the improper use of drugs. Where the test indicates illegal or improper drug use, the individual will not be employed.

To the extent permitted by relevant State law, any employee who is involved in an on-the-job accident, any employee who returns to work following a substance abuse rehabilitation program in which an employee enrolls after a positive on-the-job test and any employee whose on-the-job behavior indicates that he or she may be under the influence of drugs or alcohol in violation of this policy will be tested for the use of drugs and alcohol. To the extent permitted by relevant State law, an employee returning to work following a substance abuse rehabilitation program in which an employee enrolls after a positive on-the-job substance abuse test is subject to random substance abuse testing during the pendency of any such rehabilitation program and for a period of five (5) years after the completion of the program. Refusal to take a drug/alcohol test under these circumstances will result in termination of employment. If the tests indicate evidence of illegal drugs or the improper use of other drugs or that the employee is under the influence of alcohol and it is the first positive test for the employee, the employee must either resign or enter into and successfully complete a drug and/or alcohol rehabilitation program identified by Essilor or if Essilor does not identify such a program, such other program as employee may identify and Essilor approves. If a leave is required to complete the program, an employee will be placed on unpaid leave during the pendency of the program and the employee must return to work immediately after successfully completing the program. If an employee has a second
positive test, his or her employment will be terminated immediately without further notice.

**Chemical Dependency as a Treatable Illness**

Essilor makes a distinction between chemical dependency on alcohol or drugs, which it considers a treatable illness, and the abuse of alcohol or drugs. Employees suffering from alcoholism or drug dependency are encouraged to seek medical treatment or the service of an employee assistance program, where available. However, even though the Company considers chemical dependency on alcohol or drugs a treatable illness, it will not permit employees under the influence of either to endanger their own or others’ safety or to cause damage to Company property by continuing on their job.

It is the intent of this policy to ensure that employees suffering from alcoholism or drug dependency or who have a drinking problem will not have their job security and promotional opportunities jeopardized by a request for help. However, satisfactory job performance is still mandatory, and an employee has the primary responsibility for seeking help and for maintaining a treatment program as necessary. An employee seeking treatment, either from a physician or through an employee assistance program, will not necessarily avoid disciplinary action if he or she does not meet satisfactory job performance standards and other conditions of employment.

**Policy Amendment by Applicable Law**

This policy may be amended or supplemented by individual operations or facilities as may be necessary to comply with applicable state or local laws.

**Workplace Harassment Prevention**

Essilor is committed to a work environment free of inappropriate and disrespectful conduct and free of communications of a harassing nature or other offenses that might interfere with work performance and Essilor’s professional environment.

**Sexual Harassment**

One form of prohibited workplace harassment is sexual harassment. The law defines sexual harassment as unwanted sexual advances, requests for sexual favors, or visual, verbal, or physical conduct of a sexual nature when: (1) submission to the conduct is made a term or condition of employment; or (2) submission to or rejection of the conduct is used as a basis for employment decisions affecting the individual; or (3) the conduct has the purpose or effect of unreasonably interfering with the employee’s work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment that is prohibited under this policy includes, but is not limited to:

1. Unwanted sexual advances;
2. Offering employment benefits in exchange for sexual favors;
3. Making or threatening retaliation after a negative response to sexual advances;
4. Visual conduct such as leering, voyeurism, making sexual gestures, or displaying sexually suggestive objects, pictures, cartoons, or posters;
5. Verbal conduct such as making or using derogatory comments, epithets, slurs, sexually explicit jokes, or comments about any employee’s body or dress;
6. Verbal sexual advances or propositions;
7. Verbal abuse of a sexual nature, graphic verbal commentary about an individual’s body, sexually degrading words to describe an individual, or suggestive or obscene letters, notes, or invitations;
8. Physical conduct such as touching, assault, or impeding or blocking movements;
9. Continuing to express sexual or social interest after being informed directly that the interest is unwelcome; and
10. Retaliation for reporting harassment or threatening to report harassment.

It is unlawful for males to sexually harass females or other males, and for females to sexually harass males or other females. Sexual harassment on the job is unlawful whether it involves coworker harassment, harassment by a manager, or harassment by or of vendors, customers, or other persons doing business with or for Essilor.
Other Types of Harassment

Prohibited harassment on the basis of race, color, national origin, ancestry, religion, creed, gender, physical or mental disability, medical condition, age, veteran status, or any other protected basis, includes, but is not limited to, behavior similar to sexual harassment, such as:

1. Verbal conduct such as threats, epithets, derogatory comments, jokes, or slurs;
2. Visual conduct such as derogatory posters, photographs, cartoons, drawings, emails or gestures;
3. Physical conduct such as assault, unwanted touching, or blocking normal movement; and
4. Retaliation for reporting harassment or threatening to report harassment.

Harassment on the basis of gender involves words, gestures, and actions that tend to annoy, alarm, abuse, or intimidate another person because of their gender (as opposed to having sexual overtones). For example, taunting, making derogatory comments, or telling jokes that demean a person based upon their gender is prohibited and will not be tolerated.

Procedure for Raising Concerns

Any employee who believes that he/she has been the victim of any inappropriate workplace conduct, or is aware of someone else that has been, or is aware of any prohibited retaliation, or other violation of Essilor’s policies, should provide a written or verbal complaint to either the employee’s supervisor or to the local Human Resources representative as soon as possible. A supervisor must immediately report conduct complaints or observations of conduct to the local Human Resources representative. Any employee who is not comfortable making a complaint to his/her supervisor or to the local Human Resources representative may call 1 866 556 0316 and report the complaint. To the extent practicable and not in conflict with the intent of this policy, Essilor will attempt to protect the privacy of its employees from unnecessary disclosure of information regarding the complaint.

Essilor will promptly investigate all incidents of prohibited conduct that are reported. The investigation will be completed and a determination regarding the reported conduct will be made and communicated confidentially to the employee who complained and to the accused employee. If Essilor determines that conduct prohibited by Essilor’s policies has occurred, it will take effective remedial action commensurate with the circumstances. Appropriate action will also be taken to deter any future conduct prohibited by the policy. Retaliation against any employee by another employee or by Essilor for using this complaint procedure or for filing, testifying, assisting, or participating in any manner in any investigation, proceeding, or hearing conducted by a governmental enforcement agency is prohibited. Any employee of Essilor, whether a coworker or manager, who is found to have engaged in prohibited workplace conduct is subject to disciplinary action, up to and including discharge from employment. Essilor does not consider conduct in violation of its policies to be within the course and scope of employment or the direct consequence of the discharge of one’s duties.

Attendance and Punctuality

All employees are expected to be reliable and punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on Essilor. In instances when you cannot avoid being late to work, you are required to follow the notification requirements specified by your location.

If you are going to be absent from scheduled work without advance notice, you must call in for each day of absence. If you are unable to reach your immediate supervisor or department manager when you call, contact the facility manager or any member of the Human Resources Department. It is your responsibility to make sure that you speak to one of these people.

If you are absent for three (3) consecutive days without calling in and speaking to your immediate supervisor, your department manager, the facility manager or a member of the Human Resources Department, you will be considered to have voluntarily terminated your employment. Failure to follow the notification requirements and/or excessive absenteeism or tardiness will result in disciplinary action, up to and including termination of employment.

Return of Property

Employees are responsible for all Essilor property, materials, or written information issued to them or in their possession or control. Employees
must return all Essilor property immediately upon request or upon termination of employment. Essilor may deduct the cost of any unreturned property from an employee’s paycheck.

Solicitation

In an effort to ensure a productive and harmonious work environment, persons not employed by Essilor may not solicit or distribute literature in the workplace at any time for any purpose.

Essilor recognizes that employees may have interests in events and organizations outside the workplace. However, employees may not solicit or distribute literature concerning these activities during working time. Working time does not include lunch periods, work breaks, or any other periods in which employees are not on duty. Employees must not bring campaign materials or activities into the workplace at any time.

Progressive Discipline

Disciplinary action will be handled confidentially, even-handedly, and with courtesy and respect. When an employee’s conduct warrants disciplinary measures, the circumstances surrounding the particular infraction will determine the appropriate discipline. The purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future.

Although employment with Essilor is based on mutual consent and both the employee and Essilor have the right to terminate employment at will, with or without cause or advance notice, Essilor may use progressive discipline at its discretion.

Computer Systems

Essilor provides employees with computer systems that are intended for business use. The computer systems, as well as the equipment and data stored, are and remain at all times the property of Essilor. Accordingly, all messages and files created, sent, received or stored within the system should be related to Company business and are and will remain the property of Essilor. Abuse of these systems or violation of this Policy may be cause for disciplinary action up to and including immediate termination.

Essilor reserves the right to monitor equipment usage including retrieving and reviewing any message or file composed, sent or received and internet sites accessed. E-mail should not be considered to be confidential by any employee, as Essilor may access and review all e-mails, regardless of whether the e-mail is stored subject to a personal password. It is a violation of this policy for any employee to access, or attempts to access, the e-mail, voice mail messages or internet accounts originated by or intended for another employee.

The content of e-mail, voice mail messages, or any file may not contain anything that could reasonably be considered offensive or disruptive to any employee, disruptive to productivity, harmful to morale, or which violates any Company policy. Offensive content would include, but is not limited to, sexual comments or images, racial slurs, gender specific comments or any comments that would offend someone on the basis of their age, sex, sexual orientation, religious or political beliefs, national origin, or disability.

For a complete version of the ELECTRONIC COMMUNICATIONS POLICY, please see your Human Resources Department.

Smoking

In keeping with Essilor's intent to provide a safe and healthful work environment, smoking in the workplace is prohibited except in those locations that have been specifically designated as smoking areas. This policy applies equally to all employees, customers, and visitors.
Outside Employment

All full-time employees should recognize Essilor as their primary employer. While some employees may want or need gainful employment other than their full-time work with the Company, outside employment cannot compromise your ability to perform your job satisfactorily.

Employees who accept outside employment should keep in mind that they may not engage in non-Company work activities during their Essilor working hours. Also, outside employment activities that constitute any form of competition or conflict of interest with the Company are prohibited. Any outside employment that conflicts with or is related to the performance of duties with Essilor is prohibited. Further, use of Company tools or equipment for outside employment activities is prohibited.

EMPLOYEE ACKNOWLEDGEMENT FORM

This handbook is designed to acquaint you with Essilor and provide you with information about working conditions, employee benefits, and some of the policies affecting your employment. You should read, understand, and comply with all provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by Essilor to benefit employees.

No employee handbook can anticipate every circumstance or question about policy. As Essilor continues to grow, the need may arise, and Essilor reserves the right to revise, supplement, or rescind any policies or portion of the handbook from time to time as it deems appropriate, in its sole and absolute discretion. The only exception to any changes is our employment-at-will policy permitting you or Essilor to end the relationship for any reason at any time. Employees will, of course, be notified of such changes to the handbook as they occur.

I acknowledge that this handbook is neither a contract of employment nor a legal document. I have received the handbook, and I understand that it is my responsibility to read and comply with the policies contained in this handbook and any revisions made to it.

DATE: ________________________________________

_______________________________________________ EMPLOYEE’S NAME (printed):

_________________________________________________ EMPLOYEE’S SIGNATURE: