



M I R A G E

CODE OF ETHICS

1. ADDRESSEES OF THE CODE OF ETHICS

1.1 The following are recipients of the Code of Ethics, obliged to comply with the principles it contains and subject to sanctions for violation of its provisions:

- the legal representatives, directors by right of Mirage S. p. A. (hereinafter Mirage); persons with special power of attorney ad acta and any supervisors;
- members of the Board of Statutory Auditors and persons (natural and/or legal persons) who perform supervisory and control functions within the Company in accordance with the law and the articles of association;
- executives and subordinate workers (employees);
- persons in temporary employment relationships, in intermittent employment relationships and in ancillary employment relationships (assimilated employees);
- parasubordinate workers, persons in an ongoing and coordinated collaboration relationship, in particular in a project/programme collaboration, in a marginal collaboration relationship (with occasional services), in an occasional accessory service relationship, in a training and orientation traineeship (internship) agreement;
- any person exercising management and control regardless of their legal/formal qualification.

1.2 The mandatory recipients of the Code of Ethics are also suppliers, customers, partners in Mirage's commercial initiatives, persons (natural and/or legal persons providing self-employment services) who have consultancy and/or professional service relationships with the Company, agency and mandate relationships with or without representation, agency, mediation and business procurement relationships, as well as all persons who, for various reasons, collaborate with the Company.

2. GENERAL ETHICAL PRINCIPLES Respect for the laws in force

2.1 Respect for the laws and regulations in force in the Republic of Italy and the rules of the European Union, as well as of the territories, Countries and foreign States in which Mirage operates, is a fundamental and binding principle governing all Mirage activities. For activities performed abroad, the Company is bound to forbid conduct and behaviour that is lawful according to the provisions of the Country in which it operates, but in contrast with the laws and regulations of the Italian Republic and/or European Union rules.

2.2 Mirage therefore assumes, as an essential principle for all persons operating within and in relation with the same, respect for the laws and regulations in force in Italy and in all Countries in which it operates.

Integrity and protection of corporate assets

MIRAGE S.p.A.
Via G. Deledda 3,
21040 Venegono Inferiore (VA) - Italia
Tel. +39 0331864150
C.F. e P. I.V.A. 01527350126
info@mirageocchiali.com
www.mirageocchiali.com



2.3 Integrity is an important element of the Company's assets and is the strongest guarantee of the Company's civil commitment towards all the people who work in it, all its suppliers and all its customers.

2.4 Respect for this principle is achieved by applying the law and respecting the rules of moral integrity in every area of activity and in all circumstances. Mirage does not tolerate violations of this principle and, therefore, discourages corrupt practices in every way, in order to protect itself as an economic, cultural and social institution that produces wealth, work and technology.

2.5 All recipients must respect, protect and guard the values and assets entrusted to them. It is forbidden to use resources, goods or materials owned by Mirage improperly or in such a way as to cause damage or reduction in efficiency, or contrary to the interests of Mirage.

Fairness, honesty and good faith

2.6 Mirage operates in accordance with ethics and values of fairness in its business behaviour and towards third parties. All conduct, actions and operations performed by each of Mirage's subjects, employees, collaborators or consultants shall be inspired, in the performance of their functions or assignments, by the principle of honesty and good faith, as well as legitimacy in form and substance, in accordance with current regulations and internal procedures.

2.7 The pursuit of Mirage's interest can never justify conduct contrary to the principles of fairness, honesty and good faith.

Transparency, completeness and reliability

2.8 In the performance of work or professional activities, actions, operations, negotiations and, more generally, the conduct of the addressees shall be inspired by the utmost transparency and reliability.

2.9 Mirage promotes and disseminates the culture of control at every level of the Company, making its employees aware of the importance of the internal control system and of compliance, in the performance of work activities, with current regulations and Company procedures.

Confidentiality

2.10 Mirage guarantees, in compliance with legal provisions, the confidentiality of information in its possession. Company employees, collaborators and consultants are prohibited from using for purposes unrelated to the performance of their duties and/or unduly disclosing confidential information.

2.11 It is expressly forbidden to use or communicate confidential or internal Company information to others without a justified reason and/or indication from Mirage.

Conflicts of Interest



M I R A G E

2.12 Employees, collaborators or consultants of Mirage shall, in the performance of their activities and/or duties, pursue the general objectives and interests of Mirage.

2.13 In performing every activity, Mirage shall work to avoid situations of conflict of interest, real or even potential. Cases of "conflict of interest", in addition to those defined by law, also include the case in which an employee, collaborator or consultant acts within the scope of his or her activity and/or assignment to satisfy an interest other than that of Mirage in order to gain an advantage of a personal nature.

Market and free competition

2.14 In the context of its activities, Mirage is inspired by the principles of legality, loyalty and fairness and recognises free and fair competition in a market economy as a decisive factor for growth, development and constant business improvement.

Environmental protection and environmental system management

2.15 Mirage is aware of the primary collective interest of safeguarding the environmental and social context and pursues development objectives by improving its environmental performance.

2.16 Mirage places environmental protection as an integral part of its business and growth process, assessing the impact of its activities with a view to managing them in accordance with a preventive approach.

2.17 Mirage promotes the use of the best possible technologies and efficient use of natural resources, with particular attention to the rational management of water and energy resources.

2.18 Mirage is constantly committed to the mechanism of continuous improvement of its environmental management system.

3. INTERNAL RELATIONSHIPS Professionalism, responsibility, valorisation and protection of human resources

3.1 Mirage guarantees an adequate degree of professionalism in the performance of the tasks assigned to its employees, consultants and collaborators. The management and valorisation of human resources is based on respect for the personality, competence and professionalism of each of them in the general context in which they operate.

3.2 Each person must carry out his or her work activity and perform his or her services with diligence, efficiency and fairness, making the best use of the tools and time placed at his or her disposal, within the terms of the delegations and/or instructions given and/or functions performed and, at the same time, assuming the responsibilities connected with the fulfilments required.

3.3 Each manager and/or person in charge must exercise his/her powers with objectivity and balance, with a view to enhancing the value and responsibility of his/her employees and collaborators. Each employee shall be cooperative and perform his or her duties with responsibility, efficiency and diligence.

3.4 Mirage considers the principle of worker protection as a primary value. Each employee or collaborator, within the scope of his or her role, undertakes to foster a working environment free of prejudice in accordance with the criteria of merit.



MIRAGE

3.5 Relations between employees, irrespective of their level of responsibility, must be defined by the values of loyalty, fairness and mutual respect, as well as values of civil coexistence and tolerance of the prerogatives and duties of others and respect for the rights and freedom of persons.

Discrimination and harassment

3.6 Mirage is committed to providing a work environment that excludes any form of discrimination and harassment related to race, sex, religion, nationality, age, sexual orientation, disability, political ideas or other personal characteristics not related to work.

Prohibited conduct at work

3.7 Any illegal conduct or any form of abuse, threat or aggression against persons or Company property is strictly prohibited in the workplace.

3.8 Personnel shall report any conduct of that nature and, in any case, any alleged breach of rules, directives or procedures, to their supervisor, who shall report, with the appropriate guarantees of confidentiality, to the Personnel Manager who, after carrying out the necessary checks and assessments, shall act in an advisory capacity vis-à-vis the Management, providing an opinion on the measures to be taken.

Health and safety in the workplace

3.9 Mirage considers the principle of safeguarding and protecting health and safety in the workplace to be a primary objective, consistent with Mirage's activity and the initiatives deriving from it.

3.10 The Group considers full and complete compliance with occupational health and safety regulations to be of fundamental value and works actively for accident prevention and worker safety and hygiene.

3.11 Mirage employees, collaborators or consultants, whose physical and moral integrity is considered a primary value, are guaranteed working conditions that respect individual dignity, in safe and healthy working environments.

3.12 Mirage employees, collaborators or consultants, who, in any capacity and for any reason, work within the same, shall endeavour to ensure the prevention of accidents in the workplace, guarantee the safety and hygiene of workers and personally contribute to maintaining the safety and quality of the work environment, scrupulously complying with the safety system in place and all related Company procedures which are part of it.

3.13 In the performance of every work activity, Mirage guarantees training and information to all those who perform their work activities on the safety-related risks to which they are exposed from time to time and ensures they are provided with the means and Personal Protective Equipment (PPE) required by current regulations in relation to the type of activity performed. Furthermore, it periodically reviews and continuously monitors the performance and efficiency of its system to protect against safety-related risks, in order to maintain safe workplaces to safeguard the integrity of its personnel and to achieve continuous improvement objectives in terms of health and safety in the workplace.

4. RELATIONS WITH THIRD PARTIES

4.1 Mirage is careful to develop a relationship of trust with all its possible stakeholders, i.e. individuals, groups or institutions whose contribution is necessary to pursue its corporate mission, as well as with collaborators, customers, suppliers, business partners, Public Institutions and Authorities, the market, political, trade union and social organisations, whose interests may be, directly or indirectly, influenced by the Company's activities.

MIRAGE S.p.A.

Via G. Deledda 3,

21040 Venegono Inferiore (VA) - Italia

Tel. +39 0331864150

C.F. e P. I.V.A. 01527350126

info@mirageocchiali.com

www.mirageocchiali.com



MIRAGE

4.2 In carrying out its activities, Mirage adheres to the principles of loyalty and fairness, requiring honest, transparent and law-abiding conduct from all those working on its behalf in all relations, not tolerating corrupt and/or collusive conduct or undue favoritism.

4.3 It is forbidden for employees and collaborators to give/offer and/or accept/receive gifts, benefits and/or any other advantages, personal or otherwise, in the context of the activities performed for Mirage, such as to arouse even the slightest suspicion of having acted in the interest of and on behalf of the Companies, with the exception of gifts of modest value attributable to normal courtesy or business practices.

Relations with customers, suppliers and collaborators (consultants, agents, business partners, etc.)

4.4 Mirage establishes relations with customers, suppliers and collaborators exclusively on the basis of criteria of trust, quality, competitiveness, professionalism and respect for the rules of fair market competition.

4.5 In particular, Mirage expects the selection of suppliers and collaborators and the purchase of goods and services to be made exclusively on the basis of objective parameters of ethics, quality, convenience, price, capacity and efficiency such as to establish a relationship of trust with said parties, avoiding agreements with suppliers of dubious reputation in the areas of, for example, respect for the environment, European regulations, working conditions and/or human rights.

4.6 Mirage expects customers, suppliers and collaborators, duly informed by the Company, to behave in accordance with the principles contained in this Code of Ethics. Non-complying behaviour may be considered a serious breach of the duties of fairness and good faith in the performance of the contract, grounds for breach of trust and valid termination of contractual relations.

Relations with Public Institutions, Judicial Authorities and Independent Administrative Authorities

4.7 Relations with national, EU and/or international Public Institutions, as well as with public officials or public service officers, or bodies, representatives, agents, exponents, members, employees, consultants, public functionaries, Public Institutions, Judicial Authorities, Supervisory Authorities and/or other Independent Administrative Authorities, must be characterised by the strictest compliance with the laws in force; these relations are the exclusive responsibility of the persons authorised to do so on the basis of the current delegated and proxy powers granted by Mirage.

4.8 Mirage undertakes to maintain an attitude of utmost collaboration, based on the principles of transparency and correctness, towards the above-mentioned subjects, with whom it has relations in any capacity.

4.9 The directors, employees and collaborators undertake to comply with any requests that may be made by the subjects referred to in point 4.7, and to provide full collaboration during the investigative procedures of control and verification of Mirage operations.

Relations with the Public Administration

4.10 Relations with public officials, persons in charge of public services and public and/or private parties providing public services (hereinafter generically referred to as the "Public Administration") and, in any case, any relations of a public nature, must always be inspired by the strictest compliance with the applicable legal provisions, the principles of transparency, honesty and fairness and may in no way compromise the integrity and reputation of Mirage.

4.11 The management of relations with the Public Administration or relations of a public nature are reserved exclusively for the company functions appointed and authorised for this purpose.

MIRAGE S.p.A.

Via G. Deledda 3,

21040 Venegono Inferiore (VA) - Italia

Tel. +39 0331864150

C.F. e P. I.V.A. 01527350126

info@mirageocchiali.com

www.mirageocchiali.com



MIRAGE

4.12 In relations with the Public Administration, Mirage must not improperly influence the decisions of the Administrations and Authorities concerned, especially of the officials who negotiate or decide on their behalf.

4.13 During negotiations/conventions or business relations, including commercial ones, with the Public Administration, in Italy or in other Countries, Mirage shall refrain from conduct contrary to the above principles, including but not limited to:

- offering or granting employment opportunities and/or commercial advantages to Public Administration personnel, involved in negotiations or relations, or their relatives;
- offering or receiving gifts or other benefits, unless they are acts of commercial courtesy of modest value;
- providing untruthful information or omitting to communicate relevant facts, where requested by the Public Administration.

4.14 In relations with the Public Administration, in Italy and abroad, it is forbidden for representatives and/or employees of Mirage to pay or offer, directly or through third parties, sums of money or other benefits and advantages of any kind and entity to public officials, government representatives, public employees or private individuals, to compensate or repay them for an act of their office, or to obtain or delay the performance of an act contrary to the duties of their office.

Relations with political, trade union and social organisations

4.15 In carrying out its activities, Mirage shall be guided by respect for local and national communities, favouring dialogue with social associations.

4.16 The assumption of commitments and the management of relations, of any kind, are reserved exclusively for the company departments appointed for this purpose and the personnel authorised to do so in accordance with the system of proxies, company procedures and operating instructions.

4.17 The Company does not promote or entertain any kind of relationship with organisations, associations or movements that pursue, directly or indirectly, criminal intentions or intentions prohibited by law.

5 CORRECTNESS AND TRANSPARENCY OF CORPORATE INFORMATION AND INTERNAL CONTROLS Corporate communications and accounting records

5.1 Every action, operation or transaction must be correctly recorded in the company's accounting system in accordance with the criteria indicated by law and the applicable accounting principles, and must also be duly authorised, verifiable, legitimate, consistent and congruous.

5.2 In order for the accounts to meet the requirements of truthfulness, completeness and transparency of the recorded data, adequate and complete supporting documentation of the activity performed must be kept for each transaction, so as to enable:

- the accurate recording in the accounts;
- the immediate identification of the characteristics and motivations underlying the operation itself;
- the easy formal and chronological reconstruction of the operation;
- the verification of the process of decision, authorisation and implementation, as well as the identification of the various levels of responsibility;

5.3 Each employee and collaborator shall operate, to the extent of his or her competence, to ensure that any fact relating to management is correctly and promptly recorded in Mirage accounts;

MIRAGE S.p.A.

Via G. Deledda 3,

21040 Venegono Inferiore (VA) - Italia

Tel. +39 0331864150

C.F. e P. I.V.A. 01527350126

info@mirageocchiali.com

www.mirageocchiali.com



M I R A G E

5.4 Each accounting entry must accurately reflect the results of the supporting documentation. Therefore, it shall be the duty of each employee and collaborator assigned to this task to ensure that the supporting documentation is easily retrievable and ordered according to logical criteria.

5.5 It is expressly forbidden for all persons who, in any capacity whatsoever, perform their activity in the economic, asset and financial management of the Company to behave in any way that may impede the control and auditing activities falling within the competence of the bodies in charge; to this end, in particular, it is strictly forbidden to conceal materials and/or documents in such a way as to mislead, impede or hinder these control activities.

Culture of control

5.6 Mirage promotes and disseminates, at every level of the Company, the culture of control, making its employees aware of the importance of the system of internal controls and of compliance, in the performance of work activities, with current regulations and Company procedures, in order to:

- ensure the adequacy of the various Company processes in terms of efficiency, efficacy and cost-effectiveness;
- guarantee the reliability and correctness of accounting records and the safeguarding of company assets;
- ensure compliance of accounting and tax procedures with current legislation and internal directives.

5.7 Internal control systems encompass all the control activities that the individual corporate functions perform on their own processes, in order to protect corporate assets, effectively manage corporate activities and provide clear information on the equity, economic and financial situation, as well as all those activities aimed at identifying and containing corporate risks.

5.8 Employees and collaborators are required, to the extent of their competence, to actively collaborate in the correct and effective functioning of the internal control system and to responsibly safeguard corporate assets, whether tangible or intangible, instrumental to the activity performed and not to misuse them.

6 COMMUNICATION AND USE OF CONFIDENTIAL INFORMATION Use of confidential information

6.1 Confidential information and documents, the data of collaborators, suppliers, customers, work projects, Company and product know-how, must be adequately and continuously guarded and protected both with respect to third parties and with respect to colleagues who are not directly interested in them. Persons who, for work reasons, have access to them must, in any case, handle them according to the instructions and procedures laid down by the Company.

6.2 Should third parties deliberately or fraudulently try to obtain confidential information from Group collaborators, the latter shall promptly notify the Company, through their direct superior.



MIRAGE

7 ANTI-MONEY LAUNDERING REGULATIONS, COLLECTIONS AND PAYMENTS

7.1 Mirage undertakes to comply with all regulations and provisions, both national and international, concerning anti-money laundering and the financial fight against international terrorism.

7.12 The directors, employees and collaborators, in the context of the various relationships established with the Company, shall not, in any way and under any circumstances, be implicated in events connected with the laundering of money deriving from illegal or criminal activities.

7.3 With particular regard to traceability and record keeping, the addressees must comply with the following requirements:

- All financial transactions made by or in favour of the Company may not be carried out in cash, except in compliance with the regulations in force, nor may bearer passbooks and other means assimilated to cash be used;
- All financial transactions made by or in favour of Mirage must be accurately and fully recorded in the accounting books and compulsory records;
- No payments must be made to parties (natural or legal persons) included in the lists associated with the financial fight against international terrorism (UN lists, EU lists and OFAC lists on the Bank of Italy website, Financial Intelligence Unit section).

8 FINAL CLAUSE

Awareness of the Code is made through specific communications. The document is also available on the Company's website [www.mirageocchiali.com].

Venegono Inferiore 07/06/2021

Approved on 01/6/2021

Cristiano Milone

CEO