



SOLA International Inc. **CODE OF CONDUCT**

To our SOLA Employees, Officers and Directors:

SOLA International Inc.'s reputation for ethical, moral, and legal business conduct is one of its most valuable assets. We have built this reputation by conducting our business with honesty and integrity. To reaffirm this long-standing practice, we have adopted this Code of Conduct, which applies to our entities, employees, officers, and directors worldwide.

Every one of us is responsible for adhering to these guidelines in our daily lives as SOLA employees, officers, and directors and for making every effort to ensure that our rules of conduct are respected by all. Ultimately, we rely on you to use good judgment and care in the performance of your responsibilities. In exercising your judgment, you should consider the Code's guidelines as well as its intent and spirit. It goes without saying that conduct contrary to these rules is punishable by disciplinary action up to and including termination.

If you have questions about the Code or its application to a specific situation, you should contact your supervisor or your Human Resources representative.

A handwritten signature in black ink, appearing to read 'Jeremy Bishop', written in a cursive style.

Jeremy Bishop
President and Chief Executive Officer

We Comply with the Law

As employees, officers, and directors of a global company, each of us must comply with the letter and spirit of every applicable local, state, federal, and foreign law or regulation. Violations of these laws can be extremely costly to SOLA and can subject us to both civil and criminal penalties. Each of us is responsible for understanding the laws and regulations that relate to our responsibilities. Certain laws demand the attention of all of us. These include the following:

- **Securities Laws** – You may not buy, sell, or recommend to others SOLA stock or any other company’s stock if you have “material inside information.” Engaging in securities trading while in possession of such information is a violation of both civil and criminal law. Material inside information is any information that, if it were made public, could affect any investor’s decision to buy or sell the stock of a company. All such information must be kept strictly confidential.
- **Antitrust Laws** – Antitrust laws generally prohibit agreements with competitors, suppliers, or customers that constitute unlawful restraint of trade, as well as price discrimination. This is a complex area, and employees, such as those in sales, whose activities cause them to confront these issues, must familiarize themselves with the antitrust laws.
- **Laws Governing International Activities** – If you are involved in international activities, you must be familiar with the Foreign Corrupt Practices Act, which generally prohibits payments to foreign officials to induce actions by them and requires us to maintain accurate books and records and a system of internal controls. We are prohibited from taking any action in support of an international boycott not sanctioned by the U.S. government. If you are involved in exports, including the transmission of technical data over the Internet or other electronic means, you must be familiar with the export laws and our policies and procedures.
- **Employment Laws** – We are committed to providing a work environment that is free from all forms of discrimination, including sexual harassment and harassment based on race, color, ancestry, national origin, citizenship, military status, religion, gender, marital status, age, sexual orientation, physical or mental disability, or other protected status. We provide equal opportunity in all of our employment practices and seek to ensure that each one of us is treated with fairness and dignity.
- **Occupational Health and Safety and Environmental Laws** – We are committed to providing a healthy and safe work environment. Each of us must abide by company standards in safety matters, do our part to maintain a healthy and safe work environment, and take the necessary steps to ensure our own safety and the safety of others. We do not condone, and we will not tolerate, illegal drug use or abuse of alcohol. We respect and protect the environment, and each of us must adhere to environmental laws and regulations.



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We Avoid Conflicts of Interest

A conflict of interest exists when an individual's duty of undivided commercial loyalty to SOLA is or is perceived to be prejudiced by actual or potential personal benefit from another source. Conflicts of interest may result directly through our activities or indirectly through the activities of a family member, person sharing our household, or person with whom we are associated. You may not solicit or accept salaries, fees, commissions, or any other type of compensation from any individual or organization that conducts or seeks to conduct business with SOLA or one of SOLA's competitors, and you may not have a financial or other interest in those who deal with SOLA. You may not make a loan or extend credit to or receive a loan or credit from those who deal with SOLA. You must not directly or indirectly attempt to influence any decision of the company in order to derive a personal benefit or benefit financially. In case of doubt, ask.

We Protect Corporate Opportunities

Employees, officers, and directors are prohibited from taking for themselves, personally, opportunities that are discovered through the use of corporate property, information, or position without the consent of the Board of Directors. No employee, officer, or director may use corporate property, information, or position for improper personal gain, and no employee, officer, or director may compete with SOLA directly or indirectly. Employees, officers, and directors owe a duty to SOLA to advance its legitimate interests when the opportunity to do so arises.

We Acknowledge Special Ethical Obligations for Financial Reporting

As a public company, it is of critical importance that SOLA's filings with the Securities and Exchange Commission be accurate and timely. Depending on their position with SOLA, employees, officers, or directors may be called upon to provide information to assure that SOLA's public reports and other public communications are complete, fair, and understandable. SOLA expects all of its personnel to take this responsibility seriously and to provide prompt and accurate answers to inquiries related to its public disclosure requirements. The Chief Executive Officer and Finance Department personnel have a special role both to adhere to these principles themselves and also to insure that a culture exists throughout SOLA, as a whole, that insures the fair and timely reporting of SOLA's financial results and condition. The Chief Executive Officer and Finance Department personnel, in addition to adhering to all other provisions of the Code of Conduct, are responsible for promptly bringing to the attention of the Audit Committee any material information of which he or she may become aware that affects the disclosures made by SOLA in its public filings or otherwise assisting the Audit Committee in fulfilling its responsibilities as specified in its Charter.



SOLA International Inc. CODE OF CONDUCT

We Protect Confidential Information

Data, information, and documents pertaining to SOLA may be used only in the performance of our duties and may be disclosed or communicated to persons outside of SOLA only to the extent that the information is needed by them in connection with their business relations with SOLA. Each of us is required to keep this information confidential during our employment or service with SOLA and after our employment or service terminates. In addition to the technology SOLA uses, this information includes intellectual property, business and financial information pertaining to sales, earnings, balance sheet items, business forecasts, business plans, acquisition strategies, and other information that might be of use to competitors or harmful to SOLA or its customers, if disclosed. Any contact from the media on any of the aforementioned information should be referred to Jeff Cartwright, Director – Investor Relations.

We Are Fair in Our Business Dealings

We seek to outperform our competition fairly and honestly. Each employee, officer, and director should endeavor to respect the rights of and deal fairly with SOLA's customers, suppliers, competitors, and employees. No employee, officer, or director should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other intentional unfair-dealing practice.

We Use E-mail and the Internet primarily for Work-Related Activities

SOLA respects the individual privacy of each of us, but these privacy rights do not extend to our work-related conduct or to the use of SOLA equipment and facilities, including the e-mail and Internet systems. SOLA may access and monitor our use of these systems at any time for any business purpose. While SOLA permits the incidental and occasional use of e-mail and the internet for personal use, those messages are treated like work-related messages, and SOLA may monitor or disclose them, regardless of content. You may not engage in Internet chat rooms or similar Internet communications regarding SOLA, and you may not use the e-mail and Internet systems for any improper or illegal purpose.

We Do Not Make or Accept Improper Payments or Gifts

Improper payments include anything of more than nominal value given to any person to obtain preferential treatment for SOLA, an employee, officer, or director. You may not solicit or accept gifts or favors of more than nominal value from persons who deal or seek to deal with SOLA. Likewise, you may not give such gifts or favors to these persons.

We Do Not Use SOLA Assets or Funds for Political Contributions

None of us may use funds or assets of SOLA to support a political party, committee, or candidate. We will not reimburse employees for political contributions, and SOLA does not make political contributions. If you wish to participate in political activities, you must do so during non-work hours and away from SOLA property.



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We Respect SOLA and Each Other

Respect for SOLA means not only avoiding misuse of company funds and property, it includes identifying misuse and waste by others, creating and maintaining accurate books and records, safeguarding all types of information about SOLA, complying with our document retention policy, complying with internal controls and procedures, and avoiding conduct that interferes with our functioning in our position to the best of our ability. Respect for others means respecting their property, their self-esteem, and their contributions to the overall success of SOLA.

Waivers of the Code of Conduct

Only the Board of Directors or a committee of the Board of Directors may grant a waiver of the Code to an executive officer or director. Any waiver will be promptly disclosed as required by law or New York Stock Exchange regulations.

Implementation

Adherence to the Code is the obligation of all SOLA employees, officers, and directors. Any failure to comply with the Code will not be tolerated and will result in disciplinary action, which may include termination of employment or Board service.

If you have any questions about the Code or how it applies to a particular situation or transaction, you should contact your supervisor or your Human Resources representative.

If you become aware of a situation that you believe may be in conflict with the Code, you should contact your local Human Resources representative immediately. SOLA operates a procedure to ensure that all significant breaches of our Code of Conduct are made known to Senior Officers and thoroughly investigated. Employees, officers, and directors are expected to cooperate in internal investigations of misconduct. It is the policy of SOLA not to allow retaliation for reports of misconduct by others made in good faith. We will keep the information that you provide during an investigation confidential to the greatest extent possible.