STRATA SKIN SCIENCES, INC.		
Title:	WHISTLEBLOWER HOTLINE: POLICY and PROCEDURE FOR REPORTING	Policy #: COM: 002
Department Ownership:	Compliance	
Approved by and Title:	Board of Directors	
Initial Issue Date:	November 4, 2015	Revised Date: October 26, 2017

SCOPE

"STRATA," (the "Company") as used throughout this Policy, refers to the entire Corporate Group and is meant to include all subsidiaries and business offices of the Parent Company, both domestic and international, and all individuals employed therein. This Policy is applicable to any board member, executive, manager, supervisor, employee or agent (including temporary employee or independent contractor/subcontractor) of the Parent Company or any of its Subsidiaries worldwide. All individuals subject to this Policy are expected to read and sign it acknowledging their receipt and understanding of the contents herein.

INTRODUCTION

STRATA requires honest and ethical conduct from everyone representing it, including those subject to this Policy. Government regulators and business partners place a great deal of emphasis on the conduct of employees of public companies such as STRATA. Each person has a responsibility to all other executives, directors, officers, employees and agents of our Company, and to the Company itself, to act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing independent judgment to be subordinated. Anyone subject to this Policy is expected to conduct themselves in a manner consistent with the Company's ethical and legal standards, without exception.

The Board of Directors of our Company has adopted this Whistleblower Reporting Program, including this policy and the following procedures to notify individuals of: (i) certain specific actions that are explicitly prohibited, and (ii) the procedures that may be followed if there is reason to believe that any laws are being violated. This policy is intended to encourage board members, executives, directors, officers, employees and agents of the Company to report suspected or actual occurrence(s) of illegal, unethical or inappropriate events, behaviors or practices without retribution.

LAWS AND REGULATIONS

Federal laws and regulations have been established which apply to STRATA as a public company and to its business operations. Under the Sarbanes-Oxley Act of 2002, companies such as STRATA are required to establish a Reporting or "Whistleblower" Hotline (also known as a "Compliance Hotline" or "Ethics Hotline") which allows for the anonymous reporting of actual or suspected wrongdoing within or by the Company.

The Sarbanes-Oxley Act ("SOX") applies to public companies, including: all public companies in the United States whose securities are listed on any stock exchange or are otherwise publicly listed, and all companies whose securities are registered under the Securities Exchange Act which includes STRATA Skin Sciences. Among other things, SOX provisions require (1) the timely, honest, and accurate reporting of a company's financial records; (2) the outside audit of a company's financial records and ethical practices; (3) the establishment and maintenance of ethical corporate governance procedures, (4) the establishment of a Whistleblower Hotline; and (5) the reporting of fraudulent misconduct to the Audit Committee of the Board of Directors and the Securities and Exchange Commission.

A "Whistleblower", as defined under SOX, is any employee or individual who files a complaint, gives testimony, provides information, or otherwise assists or participates in any internal corporate investigation or an SEC, congressional, or law enforcement investigation. A Whistleblower, for the purposes of this Policy, is a board member, executive, director, officer, employee or agent of STRATA who reports, in good faith, an activity that he or she knows, suspects or considers to be illegal, unethical or dishonest.

PROHIBITED ACTIONS

Commission of any of the following acts will be considered just cause for immediate dismissal and may subject the violating individual(s) to criminal liability:

1. Destroying, altering, mutilating, concealing, covering up, falsifying, or making a false entry in any records that may be connected to a matter within the jurisdiction of a federal agency or bankruptcy proceeding, in violation of federal or state law or regulations.

2. Altering, destroying or concealing a document, or attempting to do so, with the intent to impair the document's availability for use in an official proceeding or otherwise obstructing, influencing or impeding any official proceeding, in violation of federal or state law or regulations.

3. Fraudulently influencing, coercing, manipulating, or misleading any independent public accountant engaged in the performance of an audit of the financial statements of the Company for the purpose of rendering such financial statements materially misleading, in violation of federal or state law or regulations.

4. Fraudulently influencing, coercing, manipulating, or misleading any government agent or representative for the purpose of bribery or intentionally influencing a decision that may be beneficial for the Corporate Group or a member thereof.

5. Knowingly submitting a false or fraudulent claim for payment from government funds.

6. Knowingly making or using a false record or statement that is material to an obligation to pay or transmit money or property to the government, or knowingly concealing or knowingly and improperly avoiding or decreasing an obligation to pay or transmit money or property to the government.

7. Discharging, demoting, suspending, threatening, harassing or discriminating in any manner against any employee, in violation of federal or state law or regulations, because of any lawful act by the employee in providing information to or assisting in any investigation by a supervisory employee, Congress or any federal agency; filing or assisting in any action alleging a violation of federal or state law or regulations; or knowingly taking any action harmful to any person for providing truthful information to a law enforcement officer relating to the possible commission of a federal offense.

HUMAN RESOURCES VIOLATIONS

In addition to the prohibited actions listed above, there are several reportable Human Resources offenses. Employees are encouraged to report offenses related to:

1. Employee relations matters involving the improper treatment of a Company employee by a board member, executive, manager, supervisor or co-worker. Such matters do not include instances of proper disciplinary action that may have been taken toward an employee as a result of their wrongdoing.

2. Abuse of benefits situations where an Executive, Manager, Supervisor or Employee of the Company is intentionally and knowingly misusing a Company provided or Company-sponsored benefit for their own personal gain. Examples of such include: filing a false worker's compensation claim, fraudulently forging physician requests or clearances associated with disability or submitting false reports regarding disability.

3. Discrimination against or by any board member, executive, manager, supervisor, employee or agent of the Company. Discrimination includes demonstrating preference towards, providing a benefit to or exerting improper discipline or actions against any person on the basis of race, color, creed, citizenship, ancestry, national origin, age, handicap or disability, religion, sex, marital status, sexual orientation, military or veteran status, political affiliation, or any other characteristics protected by law.

4. Harassment towards any board member, executive, manager, supervisor, employee or agent of the company. Harassment is defined, generally, as unwelcomed wrongful behavior, in both physical and non-physical form, that is considered to be harmful or threatening in nature or that places an individual in a situation of extreme discomfort. This includes instances of sexual and non-sexual forms of harassment. Such offenses do not have to be repeated more than once to be considered harassment.

5. Improper or unsafe work environment.

For more information on the ethical practices and acceptable or prohibited actions, please refer to the STRATA Code of Business Conduct and Ethics (which is available on STRATA's website).

REPORTING OF CONCERNS AND COMPLAINTS

Taking action to prevent problems is part of this Company's culture. It is not possible for the Company to be aware of all situations in which wrongful, unethical or illegal actions occur by its board members, executives, managers, supervisors, employees and agents. Therefore, STRATA relies on the assistance of individuals to report such instances as they happen so that timely investigations and proper actions can be taken to curtail these offenses. If an individual observes what is believed to be possible unethical or illegal conduct, they are encouraged to report their concerns. Employees and others involved with the Company are urged to come forward with any such information, without regard to the identity or position of the suspected offender. When employees encounter a compliance or ethical dilemma that does not require anonymity, they are encouraged to talk to their Managers, Supervisors, Human Resources or the Legal Department if in doubt about the best course of action they should take.

IN-HOUSE LEGAL DEPARTMENT

Employees should promptly report violations of laws, rules, regulations or this Policy to the Company's in-house Legal Department. Any report or allegation of a violation of applicable laws, rules, regulations or this Policy need not be signed and may be sent anonymously. All reports of violations of this Policy, including reports sent anonymously, will be promptly investigated and, if found to be accurate, will be acted upon in a timely and according manner.

The in-house STRATA Skin Sciences, Inc. Legal Team consists of two members; issues related to compliance may be brought to the attention of either member. Legal Team members may be contacted as follows:

Jay Sturm, Esq.
Corporate Counsel
STRATA Skin Sciences, Inc.
100 Lakeside Drive, Suite 100
Horsham, PA 19044
215-619-3285
jsturm@atrataskin.com

Judy Jackowski, MJ, CCEP
Corporate & Healthcare Compliance Manager
STRATA Skin Sciences, Inc.
100 Lakeside Drive, Suite 100
Horsham, PA 19044
215-619-3237
jjackowski@strataskin.com

WHISTLEBLOWER / COMPLIANCE HOTLINE

Employees and others may communicate suspected violations of law, policy, or other wrongdoing, as well as any concerns regarding questionable accounting or auditing matters (including deficiencies in internal controls) by contacting Lighthouse Services, Inc., a third-party reporting hotline which STRATA has engaged to receive communications about suspected violations, wrongdoing or questionable accounting matters. Reporters may contact Lighthouse through any of the following methods:

English speaking USA and Canada:	1-844-280-0005
Spanish speaking USA and Canada:	1-800-216-1288
French speaking Canada:	1-855-725-0002
Spanish speaking Mexico:	01-800-681-5340
All other Countries outside of North America:	1-800-603-2869 (click here for access codes and dialing instructions)
Internationally:	A Country listing can be found on STRATA's website or in the Company's internal Syntrio e-learning database.
Website:	www.lighthouse-services.com/Strataskin
Email:	reports@lighthouse-services.com
Fax (USA):	215-689-3885 (must include Company name with report)
Mail:	Lighthouse Services, Inc., 1710 Walton Road, Suite 204 Blue Bell, PA 19422.

Lighthouse will receive anonymous reports, as well as reports in which the caller chooses to give his or her name. Calls to the Compliance Hotline will not be traced or recorded and callers may remain anonymous if they so choose. Representatives of the Compliance Hotline will listen to your concerns, ask questions and review the information provided. They will then forward your matter to the Chairman of the Audit Committee of the Board of Directors and the appropriate Designated Recipient within the Company, who will take action appropriate and compliant with applicable legal requirements, including the requirements of the Sarbanes-Oxley Act of 2002. You can be assured that any information will be treated with confidence, as detailed below.

The Whistleblower is not responsible for investigating the wrongful activity or for determining fault or corrective measures; appropriate executive and management officials are charged with these responsibilities. An individual who knowingly and intentionally files a false report of wrongdoing will be subject to discipline, up to and including termination.

If any report of wrongdoing relates to accounting or financial reporting matters, or relates to persons involved in the development or implementation of the Company's system of internal controls, a copy of the report will be promptly provided to the Chairman of the Audit Committee of the Board of Directors, who may participate in the investigation and resolution of the matter.

If there is a concern relating to the Company's Corporate Counsel or Compliance Manager, it should be submitted in writing to the CEO of the Company at:

Name: Frank J. McCaney

Address: STRATA Skin Sciences, Inc.
100 Lakeside Drive, Suite 100
Horsham, PA 19044

Email: fmccaney@strataskin.com

Phone: (215) 619-3200

CONFIDENTIALITY OF REPORTS

STRATA understands that the confidentiality of the reports it receives is important. Every reasonable effort will be made to protect a Reporter's identity whenever they interact with any element of the Compliance System. The Company will treat all communications under this Policy in a confidential manner, except to the extent necessary: (i) to conduct a complete and fair investigation, or (ii) for review of Company operations by the Company's Board of Directors, its Audit Committee and the Company's independent public accountants.

In some instances, it may be impossible to keep a Reporter's identity confidential because of the demands of conducting a thorough investigation or because of certain legal requirements. The identity of a person making a complaint may become known for reasons outside the control of the Audit Committee, Legal Department, other Company personnel or Lighthouse Services. If a person making a complaint discloses his or her identity to someone other than the Audit Committee or others involved in the investigation, the Company shall no longer be obliged to maintain the confidentiality of the person's identity.

If preserving confidentiality is a concern, placing an anonymous call to the Compliance Hotline should be considered.

ANTI-RETALIATION

The provisions of the Sarbanes-Oxley Act strictly prohibit acts of retaliation against any employee who files a Whistleblower complaint or participates in any investigation or action relating to a complaint received. As such, STRATA has a strict non-retaliation policy, which is detailed in the Company's Code of Business Conduct and Ethics. Any individual(s) who, in good faith, report(s) a possible violation of the Company's Code of Business Conduct and Ethics, prohibitions of this Policy or another Company policy, of law, or report(s) any concerns regarding questionable accounting or auditing matters will be protected by the Company. Individuals who file a report made based on a good faith belief of wrongdoing, even if the report is mistaken, or who assist in the investigation of a reported violation, should continue to be treated with courtesy and respect.

Actual or threatened retaliation in any form against any individual(s) who file such reports or offer assistance in an investigation is strictly prohibited and will not be tolerated. Any act of retaliation should be reported immediately and will be disciplined appropriately. If you believe you have been retaliated against, or that retaliation has or is occurring to another employee, you must report the matter immediately to the Legal Department or through the Whistleblower Hotline. All reports of retaliation will be investigated promptly and accordingly. If retaliation is found to have occurred, appropriate disciplinary action will be taken by the Company, up to and including termination of the employee(s) at fault.

DISSEMINATION AND AMENDMENT

This Policy shall be distributed to each new executive, officer, manager, supervisor, employee and agent of the Company upon commencement of his or her employment or other relationship with the Company and shall also be distributed annually to each executive, officer, manager, supervisor, employee and agent of the Company, and each shall certify that he or she has received, read and understood the Code and has complied with its terms. Dissemination of the Policy will take place electronically.

In accordance with the requirements of the Sarbanes-Oxley Act of 2002 and COSO 2014, this Policy will also be distributed to the Company's key affiliated third-party vendors and contractors, both domestically and internationally. Dissemination to all such third-parties will take place electronically, where possible.

The Company reserves the right to amend or alter this Policy at any time for any reason. If this Policy is amended or altered, it will be redistributed to all pertinent individuals.

TRAINING & NOTIFICATIONS

As a part of the Company's Whistleblower Hotline Program, all executives, managers, supervisors, employees and agents are required to watch the associated training video to this Policy. This video can be found on the Company's internal Syntrio e-learning database.

All STRATA Skin Sciences office locations have a poster posted visibly within the office space where employees can find contact information to the Hotline readily available. Periodically, those employed by STRATA Skin Sciences will receive notifications and updates relating to the Whistleblower Reporting Program. The Company urges employees to pay attention to such notifications in an effort to stay apprised of changes to the Program.

QUESTIONS

If you have any questions regarding this policy, please contact:

Name: Judy Jackowski, MJ, CCEP
Title: Corporate & Healthcare Compliance Manager
Address: STRATA Skin Sciences, Inc.
100 Lakeside Drive, Suite 100
Horsham, PA 19044
Phone: 215-619-3237
Fax: 215-619-3209
Email: jjackowski@strataskin.com

Adopted by Resolution of the STRATA Skin Sciences, Inc. Board of Directors: November 4, 2015
Last amended by the STRATA Skin Sciences, Inc. Board of Directors: October 26, 2017