

STRATA SKIN SCIENCES, INC.		
Title:	CODE OF BUSINESS CONDUCT AND ETHICS	Policy #: COM: 001
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 Code, 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 Code 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 Code are expected to read and sign it acknowledging their receipt and understanding of the contents herein.

INTRODUCTION

STRATA’s reputation for honesty, integrity, and adhering to the highest ethical standards and conduct is the sum of the personal reputations of its directors, officers, managers and employees. To protect this reputation and to promote compliance with laws, rules and regulations, this Code of Business Conduct and Ethics (the "Code") has been adopted, amended and restated by the Board of Directors. We have a shared responsibility to make compliance and good business practices part of the fabric of STRATA. This Code sets out the basic standards designed to deter wrongdoing and to promote honest and ethical conduct by our personnel and representatives.

This Code is only one aspect of STRATA’s commitment to ethical conduct in our business operations. This Code is one of many other policies, practices or instructions issued by the Company and its contents must be viewed within the framework of these other policies, practices, and instructions as well as the requirements of the law. You must also be familiar and comply with all other policies issued by STRATA otherwise applicable to you.

This Code will not and cannot cover all situations. The absence of a specific corporate policy, practice or instruction covering a particular situation does not relieve you of the responsibility to exercise the highest ethical standards applicable to the circumstances. Those who violate the standards set out in this Code will be subject to disciplinary action by the Company, up to and including termination and, depending on the nature of the violation, may also be subject to potential civil or criminal liabilities and penalties.

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HONEST AND ETHICAL CONDUCT

We, as a Company, require honest and ethical conduct from everyone subject to this Code. Each individual has a responsibility to all other executives, officers, managers, supervisors, employees and agents of the Company, and to the Company itself, to act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts, allowing your independent judgment to be subordinated or being pressured into acting in an inappropriate or unethical manner. Anyone subject to this Code is expected to conduct themselves in a manner consistent with the Company's ethical and legal standards, without exception.

CONFLICTS OF INTEREST

As an employee and representative of the Company, your focus should be centered on furthering the interests of the Company. A "conflict of interest" exists when a person's private interests improperly interfere, or appear to interfere, in any way with the interests of our Company. All actions and interests must not interfere with the ability of an executive, manager, supervisor, employee or agent's ability to perform or work for our Company in an objective and effective manner. Personal gain and/or advantage must never take precedence over this goal. Employees must never use or attempt to use their position with this Company for the purpose of obtaining any improper personal benefit(s) (including loans, promises or gift(s) for yourself, family member(s) or other individual(s) or group(s) related to you in any way).

Actions or relationships that result in a personal conflict of interest are prohibited as a matter of Company policy, except as may be permitted through express approval or as otherwise approved in the guidelines of the Board of Directors. Even the appearance of a conflict may damage your reputation and/or that of the Company. Even if an activity seems unrelated to your personal role within the Company, you may be required to receive approval prior to engaging in the action.

Any actual or apparent conflict of interest between your personal and business relationships must be handled in an ethical manner. If you are unsure of whether or not a certain action poses a conflict, please contact a member of the Company's Legal Department prior to engaging in the conduct, if possible, and they will review and make a determination. If you become aware of any transaction or relationship that reasonably could be expected to give rise to a conflict of interest, you should report it promptly to our Company's Corporate Counsel, who will take action that is appropriate and compliant with applicable legal requirements, including the requirements of the Sarbanes-Oxley Act of 2002.

The following standards apply to certain common situations where potential conflicts of interest may arise. Although we do not intend to restrict the application of our policies by being too specific, we are describing below certain situations in which a conflict of interest may result:

A. Gifts, Meals, Travel, Events and Entertainment

STRATA directors, officers, managers, supervisors, employees and agents acting on behalf of or representing the Company must not solicit or accept any gift, meal, travel, event or entertainment from customers, existing business affiliates (including contractors, suppliers, vendors and distributors) or potential affiliates of the Company that exceed accepted business practice within the industries in which the Company deals. Gifts, meals, travel, events and entertainment offered by entities doing business with our Company may be accepted only when offered in the ordinary course of the business relationship. Gifts, meals, travel, events and entertainment offered or provided to customers or affiliates must support the legitimate interests of the Company and abide by all applicable laws and regulations. Gifts, meals, travel, events or

entertainment may not be offered or accepted if they could in any way be construed as a bribe or payoff.

At all times, we must remain cognizant of the business practices of our customers and affiliates. As such, we must respect their policies and procedures. The purpose of business gifts and entertainment is to create and maintain a good-will working relationship with the customers and affiliates with whom we do business. We must exercise good judgment when offering or accepting business gifts and entertainment. All offers and acceptances must be made according to the provisions set forth under this Code, unless otherwise specified to you in writing by the Company's Corporate Counsel or Compliance Manager.

The provisions set forth below also apply to the relatives of Company executives, managers, supervisors, employees and agents who maintain communication or relationships with any of our customers, business affiliates healthcare professionals or potential business affiliates.

1. Gifts and Meals

Any gift or meal offered or received must not exceed \$100 in value. Gifts of cash or cash equivalents (e.g. gift cards) may not be accepted. Meals or your attendance at a breakfast, lunch, dinner or other food-based event may be accepted if attendance is in accordance with customary business practice. For instance, dinner between executives, officers, managers, supervisors or employees and existing or potential customers or affiliates is generally customary if the purpose of the dinner is to discuss business transactions. STRATA executives, officers, managers, supervisors or employees may not ask persons or affiliates of the Company for gifts, meals or to support any personally-sponsored function. Gifts may not be accepted or offered in exchange for doing, or promising to do, any favor or activity by the Company or in the course of business with the Company. Gifts of Company stock may not be offered or provided under any circumstances.

Gifts and meals voluntarily offered to or given by a person or affiliate must be reviewed with a member of the Legal Team to ensure they meet the acceptable criteria.

2. Travel, Events and Entertainment

If a customer or affiliate invites you to an event involving out-of-town travel or overnight stay, do not accept the offer or confirm attendance without first consulting your Manager, Supervisor or a member of the Legal Team to gauge if there is an adequate business purpose for your attendance. If there is, STRATA will pay for your travel, meals, overnight accommodations and attendance at the event.

Tickets to events (including sporting events and concerts) offered to you by a customer or affiliate for your personal or family use - without attendance or accompaniment by the customer or affiliate - are considered gifts. The offer to you for personal use of the homes, condominiums, private boats or aircrafts of any of our customers or affiliates is considered a gift of similar nature. Because such gifts are not offered in the context of ordinary business practices, they should not be accepted. The acceptance of event tickets is only acceptable when offered to a large group of our Company's employees as part of an agreement between the Company and the customer or affiliate.

3. Declining Gifts, Meals, Travel, Events and Entertainment

Any and all gifts or meals which have a value greater than the \$100 amount or do not meet the “no cash” requirement must be immediately disclosed to a member of the Legal Team. If you are offered a gift, meal, travel arrangement, event ticket or other entertainment that exceeds any of the limitations noted above, you must decline the offer and explain the Company’s rules under this Code. If you are unsure as to the acceptability or appropriateness of any gift, meal, or entertainment proposed to you, you must consult with the Legal Team prior to acceptance or taking any action. The Corporate Counsel will report such gifts to the CEO who will consult with the appropriate committee on the Board of Directors, which will determine how such gifts should be handled.

4. Changes

Rules specifying permissions and restrictions on the acceptance of gifts, meals, events or entertainment are subject to change at any time due to new or anticipated updates in government laws, agency regulations, or acceptable industry practice. In the event of such changes, the company’s board members, executives, managers, supervisors, employees and agents will all be notified immediately by a member of the Legal Team.

B. Financial Interests In Other Organizations

The determination whether any outside investment, financial arrangement or other interest in another organization is improper depends on the facts and circumstances of each case. Your ownership of an interest in another organization may be inappropriate if the other organization has a material business relationship with, or is a direct competitor of, STRATA or any of its subsidiaries and your financial interest is of such a size that your ability to exercise independent judgment on behalf of our Company is or may appear to be compromised. As a general rule, a passive investment would not likely be considered improper if it: (i) is in publicly traded shares; (ii) represents less than 1% of the outstanding equity of the organization in question; and (iii) represents less than 5% of your net worth. Other interests may also be allowable but will need to be reviewed by the Company on an individual basis, depending on the circumstances and nature of the interest. For questions or inquiries as to whether your existing or potential interests in another company present a Conflict of Interest under this Code, please contact Corporate Counsel.

C. Outside Business Activities

Each employee has the responsibility to devote his or her full business time, attention, skill and effort exclusively to the performance of the duties that the Company may assign. The determination of whether any outside position an employee may hold is improper will depend on the facts and circumstances of each case. In general, outside work activities are not permitted when they:

- Prevent the employee from fully performing work for which he or she is employed at STRATA, including overtime assignments for non-exempt employees;
- Involve performing services as a consultant, employee, officer, director, advisor or in any other capacity for, or have a financial interest in, a competitor of the Company, other than services performed at the request of the Company and other than a financial interest representing less than one percent (1%) of the outstanding shares of a publicly-held company; and

- Violate provisions of applicable state or Federal law or the Company's policies or rules.

Your involvement in trade associations, professional societies, and charitable and similar organizations will not normally be viewed as improper. However, if those activities are likely to conflict with your responsibilities to our Company, you should obtain prior approval from your manager or supervisor. Other outside associations or activities in which you may be involved are likely to be viewed as improper if they do or could interfere with your ability to devote proper time and attention to your responsibilities to our Company.

For any executive, officer or director: employment or affiliation with a Company with which STRATA does business or competes must be fully disclosed to our Company's Board of Directors or the Nominations and Corporate Governance Committee of the Board of Directors and must satisfy any other standards established by applicable law, rule (including those of any applicable stock exchange or market on which our Company's securities trade) or regulation and any other corporate governance guidelines that STRATA has or may establish.

D. Corporate Opportunities

You are prohibited from taking for yourself, personally, opportunities that are discovered through the use of Company property, information or position, unless the Board of Directors has specifically declined to pursue the opportunity. You may not use Company property, information, or position for personal gain, or to compete with our Company. You owe a duty to our Company to advance its legitimate interests whenever the opportunity to do so arises.

E. Indirect Violations

You should not indirectly, through a spouse, family member, affiliate, friend, partner, or associate, have any interest or engage in any activity that would otherwise violate this Code if you personally had a direct interest or engaged in the activity. Any such relationship should be fully disclosed to our Company's Corporate Counsel (or the Board of Directors or the Nominations and Corporate Governance Committee of the Board of Directors if you are an executive or officer of our Company), who will make a determination whether the relationship is inappropriate, based upon the standards set forth in this Code.

FAIR DEALING

STRATA competes fairly and in compliance with all applicable business competition laws worldwide. The integrity of our company and its employees is an integral part of STRATA's business practices and dealings. Our values demand that all representatives of STRATA deal fairly with our Company's customers, affiliates, suppliers, competitors, employees and other persons with whom the Company does business. No one acting for or on behalf of the Company is permitted to seek a competitive advantage through unethical and illegal business practices. All business transactions including bids, proposals, negotiations and contracts must be based strictly on fair dealing practices according to established criteria. The use of improper influence through manipulation, concealment of information, abuse of privileged information or power, misrepresentation of material facts and/or any other intentional unfair dealing practice is prohibited by this Code and will not be tolerated.

Violations of this Policy will result in disciplinary action by the Company, up to and including termination. Violators may also be subject to civil or criminal liabilities and penalties and potential legal action by STRATA. For more information on fair dealing practices, please contact our in-house Corporate Counsel.

PUBLIC DISCLOSURES AND FINANCIAL REPORTING RESPONSIBILITIES

As a publicly traded U.S. company, STRATA must comply with various securities laws, regulations and reporting obligations. U.S. federal laws and this Company's associated policies and procedures require that STRATA disclose accurate and complete information regarding its business, financial condition and results from operations. It is our Company's policy to provide full, fair, accurate, timely and understandable disclosure in all reports and documents that we file with, or submit to, the Securities and Exchange Commission and in all other public communications made by our Company. Inaccurate, incomplete or untimely reporting will not be tolerated and may result in legal liability.

Depending on their position with the Company, employees may be called upon to provide information to assure that the Company's public reports are complete, fair and understandable. We expect all of our personnel to take this responsibility very seriously and to provide prompt and accurate answers to inquiries related to the Company's public disclosure requirements.

Accuracy of Books, Records and Public Reports

Employees must honestly and accurately report all business transactions. You are responsible for the accuracy of your records and reports; accurate information is essential to the Company's ability to meet legal and regulatory obligations. All Company books, records and accounts shall be maintained in accordance with all applicable regulations and standards and should accurately reflect the true nature of the transactions they record. The financial statements of the Company shall conform to generally accepted accounting principles and the Company's accounting policies. No undisclosed or unrecorded account or fund shall be established for any purpose. No false or misleading entries shall be made in the Company's books or records for any reason, and no disbursement of corporate funds or other corporate property shall be made without adequate supporting documentation.

Concerns Regarding Accounting or Auditing Matters

Employees with concerns regarding questionable accounting or auditing matters or complaints regarding accounting, internal accounting controls or auditing matters may confidentially, and anonymously if they wish, submit such concerns or complaints in writing to the Company's Chief Executive Officer (the "CEO") or may report them by contacting the Company's Whistleblower Hotline, as outlined above. All such concerns and complaints will be forwarded to the Audit Committee of the Board of Directors, unless, following investigation, they are determined to be without merit. In any event, a record of all complaints and concerns received will be provided to the Audit Committee at least each fiscal quarter. All reports filed regarding questionable accounting or auditing matters will be automatically directed to the Chairperson of the Audit Committee.

The Audit Committee will evaluate the merits of any concerns or complaints received by it and authorize such follow-up actions, if any, as it deems necessary or appropriate to address the substance of the concern or complaint.

Dealings with Independent Auditors

No executive, officer, manager, supervisor, or employee may, directly or indirectly, make or cause to be made a materially false or misleading statement to an accountant in connection with (or omit to state, or cause another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not

misleading to an accountant in connection with) any audit, review or examination of the Company's financial statements or the preparation or filing of any document or report with the SEC. No executive, officer, manager, supervisor, or employee shall, directly or indirectly, take any action to coerce, manipulate, mislead or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of the Company's financial statements.

INSIDER TRADING

Insider trading is defined as the use of material, non-public information for personal financial benefit or to "tip" others who might make an investment decision on the basis of this information. Such actions are both unethical and illegal. Employees who have access to material, non-public information concerning STRATA, any of its subsidiaries, suppliers and customers are not permitted to use or share that information for stock trading purposes, or for any other purpose except the conduct of our Company's business. All non-public information about our Company should be considered confidential information. The prohibition on insider trading applies both to our Company's securities, as well as to securities of other companies if you learn of material non-public information about these companies in the course of your duties to the Company. Violations of this prohibition against insider trading may subject you to criminal or civil liability, in addition to disciplinary action by the Company, up to and including termination.

To help ensure that you do not engage in prohibited insider trading and avoid even the appearance of an improper transaction, the Company has adopted an Insider Trading Policy, which employees are required to sign at the start of their employment. For further information on insider trading, please refer to this policy or contact a member of our Legal Team for assistance.

If you are uncertain about the constraints on your purchase or sale of any Company securities or the securities of any other company that you are familiar with by virtue of your relationship with the Company, you should consult with the Company's CFO before making any such purchase or sale. For more information on Insider Trading, please refer to the STRATA Skin Sciences, Inc. Insider Trading policy.

CONFIDENTIAL INFORMATION

Confidential information is considered to be all material, non-public information that, if disclosed or publicized, might be of use to competitors of STRATA or its subsidiaries or persons with whom our Company does business, and may result in harm to the Company. Confidential information includes, but is not limited to:

- information regarding the Company's intellectual property (such as trade secrets, patents, trademarks and copyrights)
- customer information
- confidential employee and salary information
- business, marketing and service plans
- engineering and manufacturing ideas
- current and future product designs
- computer and paper databases and records
- any unpublished financial data and reports

The responsibility to maintain the confidentiality of information extends to information entrusted to any executive, manager, supervisor, employee, agent or affiliate, including our suppliers and customers. You

also must abide by any lawful obligations that you have to your former employer(s). These obligations may include restrictions on the use and disclosure of confidential information, restrictions on the solicitation of former colleagues to work at the Company and non-competition obligations.

Every executive, manager, supervisor, employee, agent or affiliate of the Company maintains a duty to retain the confidentiality of all such information entrusted to them by STRATA. The sharing of Confidential Information with unauthorized individuals outside of the Company or unauthorized third-parties is prohibited. Employees should take appropriate precautions to ensure that confidential or sensitive business information, whether it is proprietary to the Company or another company, is not communicated within the Company except to employees who have a need to know such information to perform their responsibilities for the Company.

Only the Company's authorized Spokespersons (most often CEO and CFO) are permitted to discuss proprietary Company information to others outside of the Company. Employees who believe that they are being required to disclose proprietary Company information to complete their job accordingly are required to obtain the prior approval of the Company CEO before doing so. Statements to the media, market professionals (such as securities analysts, institutional investors, investment advisers, brokers and dealers) and security holders are prohibited. Such communications must be conducted by the Company CEO or other authorized Company Spokesperson, unless the CEO has provided approval for such otherwise.

Disclosure of confidential information may be required in some circumstances, including instances when disclosure is legally mandated by a state or government agency in the event of audit or investigation. If you are approached by a government agency or subpoenaed for such information, you must, unless prohibited by law, inform the Company of that request so that the Company has an opportunity to review and/or contest that request. Disclosure may otherwise be authorized by internal executives, Corporate Counsel or the Board of Directors for legitimate business purposes which may be precluded without the presentation of this information. In such instances, Corporate Counsel will advise as to when and what information is required and to whom it may be disclosed.

To ensure the protection of confidential information by our employees, STRATA has adopted an Employee Confidentiality and Non-Disclosure Agreement which is required to be signed by all employees and agents upon hire or start with the Company. This Agreement is binding and enforceable. Employees who violate confidentiality are subject to disciplinary action, up to and including dismissal, and possible civil or criminal penalties. STRATA retains the right to take legal action against any individual who violates this Confidentiality policy. Should you have questions regarding what is considered confidential information, or would like to report a possible breach of confidentiality, please call our Compliance Hotline or contact a member of the Legal Team.

PROTECTION AND PROPER USE OF CORPORATE ASSETS AND PROPERTY

It is the responsibility of each member of STRATA Skin Sciences to protect the assets and property of the Company to the best possible extent. Employees should seek to protect the Company's assets whenever possible. Theft, loss, carelessness and waste have a direct impact on the Company's financial performance and day-to-day function. Employees must use the Company's assets and services solely for legitimate business purposes of the Company and not for any personal benefit or the personal benefit of anyone else. Further, employees should take care not to expose Company property to situations in which confidential information can be exposed to unauthorized individuals both inside and outside of the Company.

Executives, officers, managers, supervisors, employees and agents further agree that they will not make or retain any originals, copies or reproductions of or excerpts from any confidential information for

his or her use or the use of others and, on request by the Company, the Employee will deliver to the Company all tangible property that is or embodies any confidential information, whether prepared or developed by or with the assistance of the executive, officer, manager, supervisor, employee or agent, or otherwise coming into his or her possession, control or knowledge. Upon termination of employment with Company, executives, officers, managers, supervisors, employees and agents shall promptly return to the Company all confidential information in whatever form, as well as any other property of Company, which is or has been in the Employee's possession or under the Employee's control.

For more information on the access, permitted uses and protection of Company assets and property, please refer to the STRATA Skin Sciences, Inc. Employee Handbook.

COMPLIANCE WITH LAWS, RULES AND REGULATIONS

It is the Company's policy and duty to conduct all business in an honest and lawful manner. As such, the Company, and all those subject to this Code, are required to comply with all applicable government laws, rules and regulations, both in letter and in spirit, at all times, wherever it does business. Although you are not expected to know the details of all the applicable laws, rules and regulations, you are expected to use good judgment and common sense in seeking to comply with them. We do expect you to seek advice from our Company's in-house Legal Department if you have any questions about whether a mandate applies to a particular situation or what conduct may be required to comply with any law, rule or regulation. If a law conflicts with a policy in this Code, you must comply with the law; however, if a local custom or policy conflicts with this Code, you must comply with the Code.

If you become aware of a violation of any law, rule or regulation by the Company, whether by its board members, executives, managers, supervisors, employees, agents or any third party doing business on behalf of the Company, you are encouraged to promptly report the instance via the reporting mechanisms outlined below.

REPORTING OF UNETHICAL OR ILLEGAL CONDUCT

STRATA is dedicated to promoting ethical behavior. In furtherance of this goal, we have structured a compliance system designed to support legal and ethical actions in our Company. This system consists of our in-house Legal Department (the Company's Corporate Counsel and the Corporate & Healthcare Compliance Manager), the Audit Committee and the Nominations and Corporate Governance Committee of our Board of Directors.

A. Corporate Counsel

Our Corporate Counsel is responsible for overseeing the legal issues that arise within the Company and ensuring that the Company consistently follow standard legal practices that abide by the applicable letter of law. Corporate Counsel reports to the Chief Executive Officer of the Company and the Board of Directors, as Corporate Counsel deems appropriate in each specific matter and in a manner compliant with the requirements of law, including the requirements of the Sarbanes-Oxley Act of 2002.

You may contact Corporate Counsel as follows:

Name: Jay Sturm, Esq.
Mail: STRATA Skin Sciences, Inc.
100 Lakeside Drive, Suite 100
Horsham, PA 19044

Phone: 215-619-3285
Fax: 215-619-3209
E-mail: jsturm@strataskin.com

B. Corporate & Healthcare Compliance Manager

Our Corporate & Healthcare Compliance Manager is responsible for managing our non-regulatory Compliance Programs and ensuring that the Company is brought up to, or remains in, compliance with various laws and regulations in areas outside of Regulatory Department Management. This individual is responsible for creating associated policies, procedures and trainings and overseeing the broad application and consistent interpretation of standards within the Company. The Corporate & Healthcare Compliance Manager reports to Corporate Counsel and, as is deemed appropriate in each specific matter, the Chief Executive Officer in a manner compliant with the requirements of law, including the requirements of the Sarbanes-Oxley Act of 2002.

Name: Judy Jackowski, MJ, CCEP
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

C. Whistleblower / Compliance Hotline

STRATA has established a Whistleblower / Compliance Hotline to provide a way for Board Members, executives, directors, officers, employees and agents of STRATA to anonymously report a concern or obtain information or advice. 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 contractor which we have engaged to receive communications about suspected violations, wrongdoing or questionable accounting matters. You can be assured that any information will be treated with confidence.

The Compliance Hotline is available 24 hours a day, 7 days a week, and 365 days a year. You 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 of North America:	1-800-603-2869 (click here for access codes and dialing outside instructions)
Internationally:	A Country listing can be found on STRATA's website or on the Company's internal Syntrio e-learning database.
Website:	www.lighthouse-services.com/strataskinences
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 reveal his or her identity. 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.

When encountered with a compliance or ethical dilemma, employees are encouraged to talk to supervisors, Human Resources or other appropriate personnel if in doubt about the best course of action. Employees should promptly report all violations of laws, rules, regulations or this Code to our Company's in-house Legal Department. Any report or allegation of a violation of applicable laws, rules, regulations or this Code need not be signed and may be sent anonymously. All reports of violations of this Code, including reports sent anonymously, will be promptly investigated and, if found to be accurate, acted upon in a timely and appropriate manner. If any report of wrongdoing relates to accounting or financial reporting matters, or relates to persons involved in the development or implementation of our Company's system of internal controls, a copy of the report will be promptly provided to either the Chief Executive Officer or the Chairman of the Audit Committee of the Board of Directors, or both as may be deemed appropriate, who may participate in the investigation and resolution of the matter.

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

Name: Frank J. McCaney
Mailing Address: STRATA Skin Sciences, Inc.
100 Lakeside Drive, Suite 100
Horsham, PA 19044
Email: fmccaney@strataskin.com
Phone: (215) 619-3200

We understand that the confidentiality of the reports we receive is important. Every effort will be made to protect a Reporter's identity whenever they interact with any element of the Compliance System. In some instances, it may not be possible to keep Reporter identity confidential because of the demands of conducting a thorough investigation or because of certain legal requirements. If you are concerned about confidentiality, you may consider placing an anonymous call to our Compliance Hotline. In the interest of confidentiality, if you are aware that someone has filed a report, you should refrain from informing other

employees or persons of such unless you are providing additional information to a member of the Legal Team, Executive Personnel or Lighthouse Services regarding the reported matter. Please also refer to the separate STRATA Whistleblower Hotline Policy and Procedure for additional details on reporting illegal or unethical conduct and the protections our Company provides.

While it is the Company's desire to address matters internally, nothing in this Code should discourage you from reporting any illegal activity, including any violation of the securities laws, antitrust laws, environmental laws or any other Federal, state or foreign law, rule or regulation, to the appropriate regulatory authority. This Code should not be construed to prohibit you from testifying, participating or otherwise assisting in any state or Federal administrative, judicial or legislative proceeding or investigation.

INTERPRETATIONS AND WAIVERS OF THE CODE OF BUSINESS CONDUCT AND ETHICS

While some of the policies contained in this Code must be strictly adhered to and no exceptions can be allowed, in other cases exceptions may be possible. If you are uncertain whether a particular activity or relationship is improper under this Code or requires a waiver of this Code, you should disclose it to a member of the in-house Legal Team (or the Board of Directors or Nominations and Corporate Governance Committee if you are a senior Executive Officer or Director), who will make a determination first, whether a waiver of this Code is required and second, if required, whether a waiver will be granted. You may be required to agree to conditions before a waiver or a continuing waiver is granted. However, any waiver of this Code for an Executive Officer or Director may be made only by the Company's Board of Directors and will be promptly disclosed to the extent required by applicable law, rule (including any rule of any applicable stock exchange) or regulation.

ANTI-RETALIATION

STRATA values the critical role its employees and agents play in protecting the integrity of our business. Employees who identify potential problems that the Company needs to address are crucial to the ongoing success of this Company. Thus, we strive to create an environment where employees and agents of our Company feel comfortable raising concerns without fear of retaliation. Retaliation is defined as any actual, recommended or threatened act (direct or indirect) in response to a report of ethical or legal concerns or misconduct, or in response to an employee's cooperation with an investigation. Acts of retaliation include, but are not limited to:

- filing a knowingly false report against an employee;
- filing a report with the intent to threaten or damage the reputation of an employee;
- taking any action against another employee which is considered retaliatory, including harassment, discrimination, violence or bullying (for more information on the Company's policies against such actions, please refer to the STRATA Skin Sciences, Inc. Employee Handbook and Anti-Discrimination and Harassment Policy).

Actual or threatened retaliation against any individual who reports, in good faith, previous, existing, or potential ethical or legal misconduct is strictly prohibited. STRATA does not condone any act(s) of retaliation against any employee or agent who brings forth a report and such acts will not be tolerated. Any employee who raises a concern or provides information in an investigation should continue to be treated with courtesy and respect. 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 a member of the Legal Team 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.

We trust that our employees will appropriately escalate and report any existing or potential breaches of this Code, other Company policies and the law. We understand that employees may have certain rights, outside of this Company or as provided by law, in connection with reporting legal, compliance, ethical or other issues to regulatory, administrative or other governmental bodies. This Code is not intended to limit those rights or any protections that may be available in connection with reporting potential violations according to applicable law. The Company shall not discharge, demote, suspend, threaten, harass or in any other manner discriminate or retaliate against an employee because he or she reports any such violation, unless it is determined that the report was made with knowledge that it was false.

COMPLIANCE STANDARDS AND PROCEDURES

This Code is intended as a statement of basic principles and standards and does not include specific rules that apply to every situation. The absence of a specific corporate policy, practice or instruction covering a particular situation does not relieve you of the responsibility for exercising the highest ethical standards applicable to the circumstances.

In some situations, it is difficult to know right from wrong. Because this Code does not anticipate every situation that will arise, it is important that each of you approach a new question or problem in a deliberate fashion:

- (a) Determine if you know all the facts;
- (b) Identify exactly what it is that concerns you;
- (c) Discuss the problem with your Manager or Supervisor, Human Resources, or a member of the Legal Team;
- (d) Seek help from other resources such as other management personnel or our Company's Legal Team;
- (e) Contact our Compliance Hotline;
- (f) Seek guidance before taking any action that you believe may be unethical or dishonest.

You will be governed by the following compliance standards:

- Compliance with the law is mandatory;
- You are personally responsible for your own conduct and for complying with all provisions of this Code and for properly reporting known or suspected violations;
- If you are a supervisor, manager, director, officer or executive you must use your best efforts to ensure that employees understand and comply with this Code;
- No one has the authority or right to order, request or even influence you to violate this Code or the law; a request or order from another person will not be an excuse for your violation of this Code;
- Any attempt by you to induce another executive director, officer or employee of our Company to violate this Code, whether successful or not, is itself a violation of this Code and may be a violation of law;

- Any retaliation or threat of retaliation against any executive, director, officer, employee or agent of our Company for refusing to violate this Code, or for reporting in good faith the violation or suspected violation of this Code, is itself a violation of this Code and our Whistleblower Policy and may be a violation of law; and
- Every reported violation of this Code will be investigated.

Violation of any of the standards contained in this Code, or in any other policy, practice or instruction issued by STRATA, can result in disciplinary actions, including dismissal and civil or criminal action against the violator. This Code should not be construed as a contract of employment and does not change any person's status as an at-will employee. This Code is for the benefit of STRATA, and no other person is entitled to enforce this Code. This Code does not, and should not be construed to, create any private cause of action or remedy by any other person for a violation of the Code. All STRATA Board Members, executives, managers, employees, healthcare professionals and some third-party agents are expected to read and understand this Code.

DISSEMINATION AND AMENDMENT

This Code 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, in the fourth quarter, 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 Code will take place electronically.

In accordance with the requirements of the Sarbanes-Oxley Act of 2002 and COSO 2014, this Code 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 Code at any time for any reason. If this Code is amended or altered, it will be redistributed to all pertinent individuals.

QUESTIONS

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

Name: Judy Jackowski, MJ, CCEP
Title: Corporate & Healthcare Compliance Manager
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 100 Lakeside Drive, Suite 100
 Horsham, PA 19044
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*Adopted by the Board of Directors of STRATA Skin Sciences, Inc.: November 29, 2007
 Last amended by the Board Of Directors of STRATA Skin Sciences, Inc.: October 26, 2016*