



Reporting Ethical and/or a Whistleblower Matter

Cutera strives to do business with uncompromising integrity and professionalism. Cutera encourages anyone (including employees, contractors, suppliers, distributors and customers) to report in good faith any issues or concerns about potential ethical, legal or regulatory violations, including improper or unethical business practices such as fraud or bribery. Cutera investigates all concerns raised and resolves each consistent with the laws and Cutera's Code of Conduct.

Who to contact:

You can report any concerns that you may have either via an anonymous e-mail, phone, facsimile, or mail- in English. See contact details below. All communications are monitored by Cutera's Audit Committee Chairman and Cutera's Vice President of Finance, who heads our internal audit and Sarbanes Oxley compliance program.

- **Via E-mail:**
 - Corporate-governance@cutera.com
- **Via Telephone:**
 - +01-415-657-5797
- **Via Facsimile:**
 - 01-415-715-3797
- **Via Mail:**

Cutera Inc.

Attention: Audit Committee Chairman

3240 Bayshore Blvd

Brisbane, CA 94005

USA

What information to provide:

When reporting your concern, please include as much of the following information as possible:

- Describe the concern you have.
- When did you first become aware of this concern?
- Who else may be able to provide additional information?

- Who do you think is involved in the situation (individual(s) and/ or company names)?
- When and where do you think this occurred (dates and locations)?
- What additional information do you think may be useful to the investigator?

Although you may submit your concern anonymously, providing your name and contact information will enable us to contact you if we need additional information during the course of the investigation.

What happens next:

When Cutera receives an allegation, we conduct a prompt and confidential review of the issue. An independent and objective Cutera team investigates and determines the facts of the case.

If the facts support the allegation:

- Cutera employees may receive disciplinary action up to and including termination of employment.
- Supplier contracts may be cancelled
- Cutera may seek restitution or take legal action
- Cutera will report the matter to any regulatory body as required.