

Code of Business Conduct & Ethics

I. A Message from Our Chief Executive Officer

Dear Cutera Teammates:

Our values and our Code of Business Conduct & Ethics serve as our guides to conducting business with the highest integrity and the highest ethical standards. Our values reflect Cutera's culture and help to ground us by guiding our day-to-day actions with customers and colleagues. Similarly, Cutera's Code of Business Conduct & Ethics and related policies provide important guidance to conduct our daily affairs. They apply to all employees and members of the Board of Directors of Cutera. As a team, we have worked very hard to build a successful and well-respected company. We simply cannot - and will not - tolerate unethical or inappropriate behavior.

Remember, if you have a question or concern about what is proper conduct for you or anyone else, you may always talk to your supervisor or the Vice President, General Counsel and Corporate Secretary at 415-657-5500. You may also report possible violations by calling the Cutera Business Conduct and Ethics Hotline at 415-657-5797, where you may choose to remain anonymous. Now more than ever, building a great company requires an unwavering commitment to the highest ethical standards. Each of us is accountable to do the right thing.

Sincerely,

R. Jason Richey

Interim Chief Executive Officer

Chief Operating Officer

II. Guidelines for Ethical Decision-Making

General

Recognizing ethical issues and doing the right thing in all Cutera business activities is your responsibility. In addition to complying with the requirements contained in the Cutera policies, in specific situations, before taking any action each employee should consider the following questions:

- Is this action legal, ethical, and socially responsible?
- Does this action comply with both the spirit and the letter of our Code of Business Conduct and Ethics (the “Code”)?
- Will this action appear appropriate?
- Is it clear that our company would not be embarrassed or compromised if this action were to become known within our company or publicly?
- Would another person's input help to evaluate the planned action?

III. Introduction

Purpose

Cutera is built upon a foundation of strong corporate values and business practices. Our Code of Business Conduct and Ethics serves as an important resource for employees in support of day-to-day decision making. Our standards represent the core of how we create the solid foundation of trust and success that is reflected in our relationships with customers, suppliers, stockholders and each other. Our Code is designed to deter wrongdoing and to promote:

- Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Full, fair, accurate, timely, and understandable disclosure in reports and documents we file with regulatory agencies and in our other public communications;
- Compliance with applicable laws, rules, and regulations;
- The prompt internal reporting of violations of this Code; and
- Accountability for adherence to this Code.

This Code should help guide your conduct in the course of our business. Many of the principles described in this Code are, however, general in nature, and the Code does not cover every situation that may arise. Use common sense and good judgment in applying this Code. ***If you have any questions about applying the Code, it is your responsibility to seek guidance.*** This Code is not the exclusive source of guidance and information regarding the conduct of our business. You should consult applicable policies and procedures in specific areas as they apply.

Scope

This Code applies to everyone in the Company including the Board of Directors and all officers and employees of the company and its subsidiaries when doing work for Cutera. The same high ethical standards apply to all, regardless of job or level in the organization. In certain circumstances, this Code also applies to contractors and temporary colleagues. It is the responsibility of every colleague to be familiar with all policies and procedures relevant to their job functions.

Employee Responsibilities

As a Cutera employee, you are expected to comply with both the letter and the spirit of our Code. This means you must understand and comply with all of our policies, laws and regulations that apply to your job, even if you feel pressured to do otherwise. Our Code also *requires* you to seek guidance if you have questions or concerns and to cooperate fully in any investigation of suspected violations of the Code that may arise in the course of your employment. Periodically, you may be asked to provide a written certification that you have reviewed and understand the Cutera Code of Business Conduct and Ethics, comply with its standards, and are not personally aware of any violations of the Code by others. This certification is your pledge to live up to our Code and its expectations and to promptly raise concerns about any situation that you think may violate our Code. Employees who violate our Code put themselves, fellow employees, and our company at risk and are subject to disciplinary action up to and including termination of employment.

General Management Responsibilities

All Cutera leaders must show a commitment to our values through their actions. They are also expected to promote an environment where compliance is expected and ethical behavior is the norm. All Cutera employees must comply with the company's values and principles. No one should ask Cutera employees to break the law, or act inconsistent with the company's values, policies and procedures.

Contact Information for Reporting Channels

If you have reason to believe that you have become aware of questionable accounting or auditing matters, or the reporting of fraudulent financial information, or any violations of the Code, you must immediately report those facts to your immediate supervisor, the Vice President of Global Human Resources, the Vice President, General Counsel and Corporate Secretary, or to the Chief Executive Officer. You may be requested to document your report in writing. If you have reason to believe that all of those individuals are involved in these matters or if you wish to report your concerns anonymously, you should report those facts to the Chairperson of the Audit Committee (see contact information below).

If you make an anonymous report, please provide as much detail as possible, including copies of any documents that you believe may be relevant to the issue. Please keep in mind, however, that in some circumstances, it may be more difficult or impossible for the Company to thoroughly investigate reports that are made anonymously. Therefore, we encourage you to share your identity.

If you later believe that you have been subject to discrimination, retaliation or harassment for having made a report under this Code, you should immediately report those facts to either your immediate supervisor, the Vice President of Global Human Resources, the Vice President, General Counsel and Corporate Secretary, or Chief Executive Officer. If, for any reason, you do not feel comfortable discussing the matter with any of these parties, you should bring the matter to the attention of the Chairperson of the Audit Committee (see contact information below). It is imperative that you bring the matter to Cutera's attention promptly so that any concern of discrimination, retaliation or harassment can be investigated and addressed promptly and appropriately.

Chairperson of the Cutera Audit Committee:

Cutera Inc.

Attention: Audit Committee Chairperson
3240 Bayshore Blvd
Brisbane, CA 94005

Letters will remain sealed and promptly forwarded to a member of the Audit Committee.

Alternatively, you can:

E-mail: Corporate-governance@cutera.com, or

Phone: +01-415-657-5797

IV. Compliance with Relevant Laws and Regulations

As members of Cutera's team, we all have a personal responsibility to uphold and ensure the letter and spirit of our Code of Business Conduct & Ethics in our individual roles, every single day. It is important that you are aware of, and never intentionally violate, relevant laws and regulations. Violating relevant laws, regulations, or this Code, or encouraging others to do so, exposes Cutera to risk, including risk to its reputation, and therefore may result in disciplinary action up to and including termination of employment. You should understand that violations of laws or regulations may also result in legal proceedings and penalties including, in some circumstances, civil and criminal penalties that could affect you personally in addition to a risk of adverse consequences to Cutera. You should also be alert to changes in the law or new requirements that may affect your function.

V. Conflicts of Interest

General

Cutera believes business decisions should be made with integrity and not influenced by a conflict of interest. A conflict exists when your personal, social, or financial interests, duties, obligations or activities, or those of a family member are, or may be, in conflict or incompatible with the interests of the Company. Conflicts of interest expose our personal judgment and that of our company to increased scrutiny and criticism and can undermine our credibility and the trust that others place in us.

Employees must make prompt and full disclosure of any situation that may involve an actual or potential conflict of interest. Employees should contact the Vice President, Global Human Resources, or the Executive Vice President, Chief Financial Officer to make such disclosures, or to report any questions, problems or issues regarding conflicts of interest.

While it is impossible to list all activities that could pose a conflict of interest, the following are common examples:

- **Financial Interest**

Conflicts of interest may arise if you or a family member has a substantial financial interest in a Cutera supplier, competitor or customer.

- **Outside Business and Other Interests**

A conflict of interest exists if your outside business or other interests can affect your objectivity, motivation or performance as a Cutera colleague. A second job or other affiliation with a Cutera competitor is not allowed (other than in connection with your work for Cutera, with appropriate approvals). A second job or other affiliation with a Cutera customer, supplier or provider of goods or services is discouraged, but may be allowed with proper approval. When outside employment is allowed, colleagues are still bound by all confidentiality agreements with Cutera and all Cutera policies and procedures relating to confidential or inside information.

- **Outside Director/Board Memberships, Officer, and Trustee Positions**

Serving on the board of directors or an advisory committee of for-profit and non-profit organizations may present many opportunities for conflicts of interest. Before agreeing to become a member of the board of directors or an advisory committee of any for-profit organization, you should contact the legal department to determine the relationship, if any, existing between our company and the for-profit organization. To make sure activities relating to non-profit or community organizations do not create a conflict of interest or other problem, you should notify your supervisor of your prospective membership before you agree to the board service. You may not serve on the board of directors of a company or organization that raises the potential for a significant conflict of interest (e.g., certain competitive, supplier or customer relationships). If approved for serving on the board of directors of an outside company or organization, you may not conduct outside business during working hours or use company assets or information in any work for another business.

- **Employment of Relatives & Friends**

Cutera discourages hiring close personal friends or relatives in the same business unit. A potential conflict arises if you hire, manage or otherwise do business with a close personal friend or relative or someone with whom you have an intimate relationship. The actions of family members and friends outside the workplace can also create a conflict if their actions cause you to lose your objectivity in the workplace.

- **Gifts, Entertainment and Other Items of Value**

You and your immediate family may not give or accept gifts, services, perks, entertainment, discounts, loans or other items of more than modest value by local standards, to or from those who are doing business or seeking business with the Company.

- **Corporate Opportunities**

You have a duty to our company to advance our legitimate interests should the opportunity arise. You should not take personal advantage of opportunities or favors offered to you by virtue of your employment with Cutera. Be respectful of company property, information, and position, and make sure that you and your family members don't use them for personal gain. Discounts on personal purchases of a supplier or customer's products or services should not be accepted unless such discounts are offered to all employees in general.

VI. Maintaining Accurate Financial Records/Internal Accounting Controls

General

Accurate and reliable records are crucial to our business. We are committed to maintaining accurate company records and accounts in order to ensure legal and ethical business practices and to prevent fraudulent activities. We are responsible for helping ensure that the information we record, process, and analyze is accurate, and recorded in accordance with applicable legal and accounting principles. We also need to ensure that it is made secure and readily available to those with a need to know the information on a timely basis. Company records include booking information, payroll, timecards, travel and expense reports, e-mails, accounting and financial data, measurement and performance records, electronic data files, and all other records maintained in the ordinary course of our business. All company records must be complete, accurate, and reliable in all material respects. There is never a reason to make false or misleading entries. Undisclosed or unrecorded funds, payments, or receipts are inconsistent with our business practices and are prohibited.

Examples of Unacceptable Activities

Investors count on us to use and provide accurate information so they can make good decisions. The following are examples of activities not allowed:

- Maintaining undisclosed or unrecorded funds or assets for any purpose.
- Making, or asking others to make, false, misleading, or artificial entries on an expense report, time sheet or any other report.
- Giving false quality or safety results.
- Recording false sales or recording sales outside of the time period they actually occurred.
- Understating or overstating known liabilities and assets.
- Delaying the entry of items that should be current expenses.
- Hiding the true nature of any transaction.
- Providing inaccurate or misleading information for company benefit programs.

Employee Responsibilities

We must ensure that the accounting and financial records of our company meet the highest standards of accuracy and completeness. Reporting accurate, complete and understandable information about our business, earnings, and financial condition is an essential responsibility of each employee.

It is also your responsibility as an employee of our company to make open and full disclosure to, and cooperate fully with, outside accountants in connection with any audit or review of our company's financial statements. If you have reason to believe that any of our company's books and records are being maintained in a materially inaccurate or incomplete manner, you are required to report this immediately to your supervisor, the Executive Vice President, Chief Financial Officer, the Vice President, General Counsel, or the Audit Committee.

We rely on you to come forward if you feel that you are being pressured to prepare, alter, conceal or destroy documents in violation of Company policy. In addition, you must report to any of the individuals mentioned above if you have any reason to believe that someone has made a misleading, incomplete, or false statement to an accountant, auditor, attorney or government official in connection with any investigation, audit, examination or filing with any government agency or regulatory body.

VII. Complying with the Code of Business Conduct & Ethics

General

To maintain the highest standards of integrity, we must dedicate ourselves to complying with our Code, company policies and procedures and applicable laws and regulations. Violations of our Code not only damage our company's standing in the communities we serve--they may also be illegal. Team members involved in violating our Code will likely face negative consequences. Cutera will take the appropriate disciplinary action in response to each case, up to and including termination. In addition, team members involved may be subject to government fines or criminal or civil liability.

Internal investigations

The Board or its designated committee will be responsible for investigating violations and determining appropriate disciplinary action for matters involving members of the Board or executive officers. The Board or its designated committee may designate others to conduct or manage investigations on its behalf and recommend disciplinary action.

Subject to the general authority of the Board to administer this Code, the Vice President of Global HR and the Vice President, General Counsel and Corporate Secretary will be jointly responsible for investigating violations and determining appropriate corrective action. The Vice President of Global HR and the Vice President, General Counsel and Corporate Secretary may designate others to conduct or manage investigations on their behalf and recommend disciplinary action. The Vice President of Global HR and the Vice President, General Counsel and Corporate Secretary will periodically report such Code violations and the corrective actions taken to the CFO, CEO and the Audit Committee. The Board reserves the right to investigate violations and determine appropriate disciplinary action on its own or to designate others to do so in place of, or in addition to, the Vice President of Global HR and the Vice President, General Counsel and Corporate Secretary.

The Company will promptly investigate any suspected violations. If it is determined that evidence of a violation exists, the individual subject to investigation will be notified. The subject of an investigation will have an opportunity to respond to any allegations made against that person. A person suspected of violating the Code may be suspended with or without pay while an investigation is conducted, consistent with applicable local law.

All information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. The Company will not take any acts of retribution or retaliation against you for making a good faith report. Conversely, any bad faith reporting could lead to disciplinary sanctions, up to and including dismissal. All employees and supervisors have a duty to cooperate in the investigation of reports of questionable accounting or auditing matters, or the reporting of fraudulent financial information, or of government bribery, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters.

In addition, an employee is subject to disciplinary action, including termination of their employment, if the employee fails to cooperate in an investigation, or deliberately provides false information during an investigation consistent with applicable local law. If, at the conclusion of its investigation, Cutera determines that a violation of policy has occurred, Cutera will take effective remedial action commensurate with the severity of the offense. This action may include disciplinary action against the accused party, up to and including termination. Reasonable and necessary steps will also be taken to prevent any further violations of policy.

VIII. Anti-Corruption/Anti-Bribery

General

The United States and many other countries have laws that prohibit bribery, kickbacks, and other improper payments. No Cutera employee, officer, agent, or independent contractor acting on our behalf may offer or provide bribes or other improper benefits in order to obtain business or an unfair advantage. In essence, no employee shall make or promise to make, directly or indirectly, any payment of money or object of value to any foreign official of a government, political party, or a candidate for political office for the purpose of inducing or influencing actions in any way to assist our company in obtaining or retaining business for or with Cutera. A "bribe" is giving anything of value that would improperly influence or appear to improperly influence the outcome of a transaction. "Anything of value" is very broadly defined and can include such things as:

- Cash
- Gifts
- Meals
- Entertainment
- Travel and lodging
- Personal services
- Charitable donations
- Business opportunities
- Favors
- Offers of employment

Facilitation payments are generally requested in connection with obtaining ordinary licenses, work permits, processing of visas and other similar customary governmental services. Facilitating payments of a reasonable and customary amount paid to lower-level government officials in foreign countries to perform non-discretionary functions or services which they are obligated to perform are not illegal under United States law as long as payments are customary in a particular country and are the only feasible way to obtain government services or action to which Cutera is legally entitled. However, such facilitating payments may not be legal under local law. Legal advice concerning any such proposed payment must be sought in advance from, and be approved by, Cutera's General Counsel before any payments are made.

Foreign Officials, Lists Signs of Possible Violations

The U.S. Foreign Corrupt Practices Act (FCPA) makes it a crime for Cutera, or any of our subsidiaries, officers, agents, or employees to directly or indirectly offer or pay a bribe to a foreign official. The FCPA applies to payments to any foreign official, regardless of rank or position. The term "foreign official" refers to any person acting in an official capacity for any of the following:

- Any foreign government including any department, agency, military branch, court or legislature
- Any partially or wholly-owned government entity, such as a nationalized corporation or industry
- Any political party, including party officials or candidates
- Employees of public international organizations (or any of their departments or agencies) such as The World Bank, the International Finance Corporation or the Red Cross

- Any member of a royal family

Payments to a foreign official are considered corrupt when made for the purpose of influencing a foreign official to misuse his or her official capacity in a way that helps our company obtain or retain business or obtain legislation, regulation, or rulings that would benefit our business. If Cutera cannot obtain a contract without paying a bribe, you should report the matter to your supervisor and the Legal department and walk away from the deal. Our reputation for integrity is more important than the profit from any contract. You should be alert to a possible FCPA violation if any of the following occur:

- A request that a commission be paid in cash, in another name, or to an address in another country
- Unexplained large expenses on a travel & entertainment expense report
- An agent demanding a higher than normal commission for a transaction
- Any agent or salesperson who says he or she is working with a government official to give our company the contract

Commercial Bribery

Commercial bribery involves a situation where something of value is given to a current or prospective business partner with the intent to improperly obtain business or corruptly influence a business decision.

IX. Anti-Trust & Fair Competition

Prohibited Behaviors For Employees

We believe in free and open competition. In addition, in most of the countries where we operate, strict laws are in force similar to antitrust laws in the United States and competition laws in the European Union prohibiting collusive or unfair business behavior that restricts free competition. United States antitrust and other countries' competition laws are quite complicated, and failure to adhere to these laws could result in significant penalties imposed on both Cutera and the employees who violated the law. There are almost no circumstances allowed by law to enter agreements with competitors to fix prices, bid rigging, terms of sale, production output, or to divide markets or customers. In addition, attempts to discriminate in prices or terms of sale among our customers, or to otherwise restrict the freedom of our customers to compete, may sometimes be illegal. Legal issues may also arise if we refuse to deal with certain customers or competitors. Any questions regarding anything that might give rise to these complicated matters should be directed to the Company's General Counsel.

X. Discrimination & Harassment Prevention

Discrimination

We believe that new ideas from diverse perspectives lead to better business results. Diversity is just good business. We embrace diversity of ethnicity, gender, generation, geography and thought. Different perspectives enable us to better understand the complexity of our customers' needs and to deliver high-value solutions in innovative ways. It is critical that every Cutera employee feel valued and be provided with opportunities to contribute value to the business.

Cutera does not tolerate discrimination. We recognize that highly productive and diverse employees are essential to our success and should be given opportunities to flourish in a barrier-free, non-discriminatory environment. We will conduct all employment practices including activities relating to recruiting, hiring, benefits, leaves of absence, training, transfer, promotion, job assignments, compensation, corrective action and termination in a non-discriminatory manner. We conduct business without regard to, and do not discriminate because of, an employee's race, color, religion, creed, sex, gender identity, sexual orientation, age, disability, pregnancy, national origin, genetic information or ancestry, as well as citizenship, marital, veteran, and family and medical leave status or any other status protected by law.

If you believe your rights have been violated or if you have any other workplace concerns, you should consult, your supervisor or another member of your management chain, or call Human Resources directly. If you do not receive a clear explanation or believe you may not receive an objective or adequate review of the issue from your supervisor or Human Resources, call the Ethics Hotline.

Harassment

Our company is committed to providing a work environment free of all forms of harassment, including but not limited to sexual harassment, which includes:

- Any unwelcome behavior, such as verbal or physical conduct designed to threaten, intimidate or coerce
- Verbal taunting (including racial and ethnic slurs, inappropriate jokes or language
- Negative stereotyping
- Unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a sexual nature in which: submission to the conduct is either an explicit or implicit term or condition of employment; or submission to or rejection of the conduct by an individual is used as the basis for making employment decisions, including advancement, affecting such individual - known as "quid pro quo," or "this for that."

If you believe you are being harassed, or if you have witnessed harassment of a colleague, you need to report this to your manager, another manager, or Human Resources. Cutera will act promptly in investigating your concern and directly address the issue with the individuals involved. We recognize the sensitive nature of these claims and will work to ensure confidential treatment of the allegations in order to protect all involved. Of course, retaliation against any employee, who reports harassment, will not be tolerated.

XI. Gifts & Entertainment

General

The most common threshold for gifts and entertainment is typically either a blanket prohibition on all gifts or a "reasonableness standard." "Reasonableness" generally means a gift that a reasonable person would not consider excessive or have attached obligations or expectations (stated or implicit).

Modest gifts, favors, and entertainment are often used to strengthen business relationships. However, no gift, favor or entertainment should be accepted or given if it obligates, or appears to obligate, the recipient, or if it might be perceived as an attempt to influence fair judgment. In general, unless you

have supervisory approval you should not provide any gift or entertainment to customers, suppliers, or others that you would not be able to accept from a customer, supplier, or other applicable parties.

- Never give or accept cash or its equivalent in connection with a business transaction.
- Never promise or make loans or investments of any kind without first fully complying with the Authorization Policy and applicable record keeping requirements.

Our employees, officers, directors, family members, agents or agent's family members are prohibited to offer, accept, or receive a gift or entertainment if it:

- Is in cash,
- Is not consistent with customary business practices,
- Is extravagant in value,
- Can be construed as a kickback, bribe or payoff in violation of any law, including a bribe to a government official in violation of the U.S. Foreign Corrupt Practices Act,
- Violates any other laws or regulations, or
- Could cause embarrassment to or discredit our company if disclosed.

Specific laws apply to interactions with government officials and employees. For example, the U.S. and other countries have strict laws that prevent providing anything, including food or beverages, to a government employee. Please discuss with your supervisor or the Legal department any gifts or proposed gifts that you are not certain are appropriate.

XII. Political Activity/Lobbying

Personal Political Activity with Ethical Guidelines

Cutera encourages personal participation in the political process in a manner consistent with all relevant laws and Company guidelines. You may support the political process through personal contributions or by volunteering your personal time to the candidates or organizations of your choice, but may not make or commit to political contributions on behalf of Cutera. These activities, however, must not be conducted on company time or involve the use of any company resources such as telephones, computers, or supplies. If you express a personal view in a public forum (including social media), do not use Cutera letterhead, company e-mail, or reference your business address or title. In addition, the following rules apply:

- The Company will not reimburse employees for personal political activity.
- Your job will not be affected by your personal political views or your choice in political contributions.
- Do not use the Company's reputation or assets, including your time at work, to further your own political activities or interests.
- If you plan to seek or accept a public office, you must obtain prior approval from Company legal counsel.

Company Political Contributions

Any political contributions by the Company must be made in accordance with local law, approved in accordance with the Delegation of Authority, and properly recorded.

XIII. Protection of Intellectual Property & Confidential Information

General

Confidential Information

In carrying out Cutera business, employees, officers and directors often learn confidential or proprietary information about our company, its customers, prospective customers, or other third parties. Employees, officers and directors must maintain the confidentiality of all information so entrusted to them, except when disclosure is authorized or legally mandated. Confidential or proprietary information includes, among other things, any non-public information concerning Cutera, including its businesses, financial performance, results or prospects, and any nonpublic information provided by a third party with the expectation that the information will be kept confidential and used solely for the business purpose for which it was conveyed.

Intellectual Property & Protecting IP

Our intellectual property is among our most valuable assets. Intellectual property refers to creations of the human mind that are protected by various national laws and international treaties. Intellectual property includes copyrights, patents, trademarks, trade secrets, design rights, logos, expertise, and other intangible industrial or commercial property. We must protect and, when appropriate, enforce our intellectual property rights. We also respect the intellectual property belonging to third parties. It is our policy to not knowingly infringe upon the intellectual property rights of others.

XIV. Communicating with External Parties

Directions to Employees Regarding Outside Inquiries

To ensure professional handling, all media requests and requests from financial analysts, stockholders, and industry analysts should be directed to the Vice President, Investor Relations. Employees are encouraged to forward all such requests to ensure consistency of our public messaging, as well as ensure compliance with disclosure laws relevant to publicly-traded companies such as Cutera.

XV. Records Management

General

Our records are our corporate memory, providing evidence of actions and decisions and containing data and information critical to the continuity of our business. Records consist of all forms of information created or received by Cutera, whether originals or copies, regardless of media. Examples of company records include paper documents, e-mail, electronic files stored on hard drive, disk or any other medium (CD, DVD, USB data storage devices, etc.) that contains information about our company or our business activities.

All records are the property of Cutera and should be retained in accordance with our Records Retention Policy. We are responsible for properly labeling and carefully handling confidential, sensitive, and proprietary information and securing it when not in use. We do not destroy official company documents or records before the retention time expires, but do destroy documents when

they no longer have useful business purpose. Refer to the Records Retention Schedule as implemented in your department for more specific retention and destruction guidelines.

Employee Responsibilities

Retain or discard Cutera's records in accordance with the Cutera's record retention policies. Cutera's General Counsel may occasionally issue notices regarding retention of records in the case of actual or threatened litigation or government investigation. Employees must abide by the directions contained in these notices, as failure to do so could subject the Company and employees to serious legal risks. If employees have questions about the record-keeping requirements that apply to their jobs, please contact the General Counsel.

XVI. Proper Use and Protection of Electronic Communications

General

Cutera's information technology and communications systems are vital to enable us to conduct our business and reach out to our consumers. If you have access to our information systems and computer networks, you are responsible for using the highest standards of behavior in all of your usage and communications. When you access our networks from remote locations (for example, at home or from other non-company locations), you are subject to the same standards of use as are employees who access our networks while on company premises. The data transmitted, received and stored by or within those systems, such as telephones, personal computers, data storage units, email, or pagers, are valuable assets that we must protect to ensure that these resources are accessible for business purposes, that our company's reputation is protected, and that we minimize the potential for legal risk. Limited personal use may be acceptable if it is authorized by your work location and does not interfere with your job responsibilities.

Safeguard the following:

- **Passwords:** You are responsible for your corporate credentials. Passwords must meet corporate standards and must be kept private, and therefore not shared, coded into programs or written down. IT Security must be informed in the event that a password is suspected of having been compromised. Do not share your passwords with anyone at any time.
- **Mobile Security:** You must protect Cutera assets. It is extremely important that you treat your mobile device like any other Corporate IT device. Mobile device security can be breached and infected just like a PC, laptop, etc. Never click links, download files, or execute programs on your mobile device unless it is required and you are certain of the source and legitimacy of the content. Always protect such items from loss, theft or damage.
- **Acceptable Usage:** It is not permitted to use Cutera information technology and communications systems (including email, instant messaging, the Internet or intranet) for activities that are harmful, unlawful, unethical, immoral or otherwise contrary to the Code.

Examples of Inappropriate Computer Use

Examples of Inappropriate Computer Use:

- Never use electronic media to initiate, save, or send items that are hostile, harassing, offensive, threatening, or otherwise inappropriate.

- Do not use electronic media to initiate, save, or send chain letters or other widespread non-business distributions.
- Do not use electronic media to initiate or participate in any malicious, unauthorized, or fraudulent use of company resources.
- Think before you use Cutera electronic media for non-business purposes and comply with the policies of your business unit.

Remember: The unauthorized transmission of company data, access to inappropriate internet sites, and the transmission of inappropriate e-mails are examples of misuse of technology.

XVII. Trade Compliance

General

We are all responsible for complying with U.S. federal import and export laws and regulations and all applicable laws that govern international trade, which are complex and may change quickly as governments adjust to new political and security issues. If your work is governed by U.S. custom laws, it is your responsibility to understand the laws and regulations that relate to international trade. We also expect all of our vendors to know and understand the laws that apply to their products, including those of customs and any other U.S. government agencies.

If you work in our supply chain, you need to make sure you (and our vendors) provide accurate product descriptions, correct tariff classifications, valuation information and country of origin statements for all items we import or export, whenever required.

If you have a question or concern, report it immediately.

XVIII. Substance Abuse/Drug and Alcohol-Free Workplace

General

Cutera strives to maintain a workplace that is free from illegal use, possession, sale, or distribution of alcohol or controlled substances. Legal or illegal substances shall not be used in a manner that impairs a person's performance of assigned tasks.

Drug Testing

Our company reserves the right to have any employee tested if there is reasonable suspicion that he or she is under the influence of drugs or alcohol. If you are using prescription or non-prescription drugs that may impair alertness or judgment, or witness an employee impaired and therefore possibly jeopardizing the safety of others or Cutera business interests, you should report it immediately. If you have a problem related to alcohol or drugs, you are encouraged to seek assistance from the Employee Assistance Program or other qualified professionals and review the Cutera Substance Abuse Policy.

Employee Assistance Programs

Alcohol and drug abuse can endanger the health, safety and security of our employees and our customers, adversely affect the quality and effectiveness of our company operations and potentially harm fellow employees, the communities we live in and our company reputation. The use, possession, sale, purchase, distribution, manufacture or transfer of alcohol, illegal drugs, or

unauthorized drugs is prohibited on Cutera premises or work sites. No Cutera employee or employee of a contractor may report to work or perform any job duties while under the influence of or impaired by alcohol or drugs. We encourage employees who may have an alcohol or drug problem to seek assistance through a local Employee Assistance Program (EAP). Participation in a company-sponsored EAP is optional unless an employee receives a mandatory referral to the EAP for reasons of alcohol or drug abuse. Employees who receive a mandatory referral must comply with the program designed by the EAP. Refusal to comply will be grounds for discipline up to and including termination of employment.

XIX. Environmental Stewardship

General

We are committed to conducting business in an environmentally responsible manner and strive to improve our performance to benefit our employees, customers, communities, shareholders, and the environment. We use energy wisely and efficiently and employ technology to minimize any risk of environmental impact. Employees whose work affects environmental compliance must be completely familiar with the permits, laws, and regulations that apply to their work. All employees are responsible for making sure that Cutera business is conducted in compliance with all applicable laws and in a way that is protective of the environment. Suggestions regarding “green” initiatives are encouraged and should be brought to the attention of your supervisor or Human Resources.

XX. Social Media

General

Cutera employees who choose to make use of social media or otherwise engage in online communications as an identifiable employee of Cutera must comply with the company policies at all times and on all forms of social media.

Consistent with the company's approach to interacting with the traditional news media, only designated Cutera employees are authorized to speak on behalf of the Company on social media. Colleagues who choose to speak on social media about the company in any way must make it clear that they are a Cutera colleague, but not speaking on behalf of the company or as an official company representative.

All Cutera-branded social media accounts (using "Cutera" or any Cutera business unit, department or product name as part of the account name or URL and/or using the Cutera logo or portion of the logo in any way) must be approved in advance. It is against company policy for any employee to create a “Cutera” social media account without Legal and Marketing approval.

XXI. Human Rights & Fair Labor

General

We are committed to upholding fundamental human rights and believe that all human beings around the world should be treated with dignity, fairness, and respect. We ask that our suppliers and direct contractors demonstrate a serious commitment to the health and safety of their workers, and operate in compliance with human rights laws. Cutera does not use or condone the use of slave labor or

human trafficking, denounces any degrading treatment of individuals or unsafe working condition, and supports our products being free of conflict minerals.

We are committed to following all applicable wage and hour laws and regulations. Anyone paid based on hours worked must report and record all time worked accurately in accordance with established local procedure.

XXII. Anti-Money Laundering

General

Money laundering is a global problem with far-reaching and serious consequences. Money laundering is defined as the process of converting illegal proceeds so that funds are made to appear legitimate, and it is not limited to cash transactions. Complex commercial transactions may hide financing for criminal activity such as terrorism, illegal narcotics trade, bribery, human trafficking, and fraud. Involvement in such activities undermines our integrity, damages our reputation and can expose Cutera and individuals to severe sanctions. Our company forbids knowingly engaging in transactions that facilitate money laundering or result in unlawful diversion. We take affirmative steps to detect and prevent unacceptable or illegal forms of payment and financial transactions. Anti-money laundering laws of the United States and other countries and international organizations require transparency of payments and the identity of all parties to transactions. We are committed to full compliance with anti-money laundering laws throughout the world and will conduct business only with reputable customers involved in legitimate business activities and transactions.

Potential Warning Signs of Money Laundering

Money laundering is conduct designed to disguise proceeds of criminal activity by which individuals or entities. Our company will not condone, facilitate, or support money laundering. Two areas that deserve special awareness are unusual ways in which payments may be requested and customers who appear to lack integrity in their operations. Be alert for:

- Requests for cash payment, travelers checks or checks from an unknown third party
- Complex payment patterns
- Unusual transfers to or from countries not related to the transaction
- Customers who seem eager to avoid recordkeeping requirements
- Transactions involving locations previously associated with money laundering or tax evasion
- Transactions which are inconsistent with usual business practices, or which do not match the customer's or client's normal pattern of activity

XXIII. Charitable Contributions

General

We support community development throughout the world. Cutera employees may contribute to these efforts, or may choose to contribute to organizations of their own choice. However, as with political activities, you may not use company resources to personally support charitable or other non-profit institutions not specifically sanctioned or supported by our company. You should consult the legal department if you have questions about permissible use of company resources.

Encourages Participation in Personal Time

Our company is a vital part of the communities that host our facilities and employees. We participate in many humanitarian and charitable endeavors. That participation may include cash contributions or donations of Cutera resources. When we elect to participate in a community project and utilize limited employee time and company resources, site management communicates to employees in advance that the effort is a company-sponsored project. Be sure to separate your personal community activities from your work. Pursue community activities on your own time, with your own resources and as an individual private citizen, not as a representative of Cutera. Do not claim to represent, or imply representation of, Cutera to the public or in any public process or forum, unless specifically requested to do so by management.

XXIV. Government Request & Subpoenas

General

Employees should immediately contact the Legal Department if they are contacted by law enforcement or other government officials with respect to their duties in most circumstances. However, employees are not required to disclose to Cutera that any governmental or regulatory entity has contacted the associate regarding possible violation of any federal, state, or local law, rule, or regulation; do not need the prior authorization of Cutera to disclose to any governmental or regulatory entity information regarding possible violation of any federal, state, or local law, rule, or regulation; and do not need to disclose to Cutera that the associate has made such a disclosure.

Any information you provide to law enforcement or government officials must be completely honest and truthful. If you receive a subpoena related to Cutera or your work, immediately contact the Legal Department. If you become aware of pending, imminent or contemplated litigation or a government examination or investigation, you must immediately contact the Legal Department. Pursuant to any Legal Hold Notice issued by the General Counsel, you must also save all records and documents that may be relevant to the subpoena, litigation or investigation, including any records that may otherwise be automatically destroyed or erased (such as e-mail and voice mail messages)

XXV. Workplace Violence

Weapons and Threats Of Violence

Our company strives to provide a working environment that is healthy and safe. We may occasionally conduct drills so that employees have first-hand experience with exiting the building, reporting in for a head count, and site re-entry. Violence or threats of violence are strictly prohibited and, if confirmed, will be grounds for immediate termination. Examples of such conduct include harassing or threatening phone calls, email or written communication directed towards an employee or his or her friends/family members; stalking; and the destruction of personal and/or company assets. Dangerous items of any nature such as weapons, explosives, or firearms will not be permitted on company property, or in an employee's possession while conducting Cutera business offsite. Of course, theft of any kind will not be tolerated. Please immediately contact Human Resources or your manager if you observe any inappropriate or dangerous behavior.

XXVI. Social Responsibility

General

We pride ourselves on being a company that operates with integrity, makes good choices, and does the right thing in every aspect of our business. We will continually challenge ourselves to define what being a responsible company means to us, and work to translate our definition into behavior and improvements at Cutera. We seek to align our social and environmental efforts with our business goals and continue to develop both qualitative and quantitative metrics to assess our progress.

XXVII. Non-Retaliation Statement

General

Don't be afraid to speak up and promote an ethical culture at Cutera. We are counting on you to do so. We rely on you to tell us about any suspected misconduct so that we can take action.

We strictly prohibit intimidation or retaliation against anyone who makes a good faith report about a known or suspected violation of the Code or any Cutera policy or procedure, or any law or regulation. We also strictly prohibit any intimidation or retaliation against anyone who assists with any inquiry or investigation of any such violation.

Be assured that the information you provide will be handled discreetly and shared only with those we have a need to inform, such as regulators and those who are involved in investigating, resolving and, if necessary, remediating the issue. Employees who have concerns about or are aware of possible retaliatory action must report it, either to their manager, Human Resources, or the Ethics Hotline.

Definition of "Good Faith"

Acting in "good faith" means that you provide all of the information you have and believe you are giving a sincere and complete report. Individuals who take action against a person for making a report or participating in an investigation in good faith will be subject to disciplinary action, up to and including termination, as local law permits.

Self-Reporting

Nothing in this Code of Conduct shall be construed as excusing any person from their own misconduct or protecting them from disciplinary action as a result of their self-reporting that misconduct. However, the fact that a person self-reported their own wrongdoing will be taken into consideration in determining an appropriate response.

Victims of Retaliation

Any person who reasonably believes that they have been subject to retaliation due to their disclosure of a legal or ethical compliance incident, or potential conflict of interest, shall immediately inform Human Resources or the General Counsel.

XXVIII. Violations/Disciplinary Measures

General

You should not hesitate to ask questions about whether any conduct may violate the code, voice concerns, or clarify gray areas. In addition, you should be alert to possible violations of the code by others and report suspected violations, without fear of any form of retaliation.

Violations of the code will not be tolerated. Any employee who violates the standards in the code may be subject to disciplinary action, which, depending on the nature of the violation and the history of the employee, may range from a warning or reprimand to and including termination of employment and, in appropriate cases, civil legal action or referral for regulatory or criminal prosecution.

XXIX. Waiver Provision

General

Cutera will waive application of the policies set forth in this Code only where circumstances warrant granting a waiver based on the best interests of Cutera and its stockholders. Any waiver pertaining to an employee must be approved by the General Counsel and by the Chief Executive Officer. Waivers of the Code for directors and executive officers may be made only by those members of the Board of Directors not involved in the possible waiver and must be promptly disclosed as required by law or regulation.