Declaration
Pursuant to California Health and Safety Code §119402(e)

Bausch + Lomb is committed to upholding the highest standards of business conduct and ethics in its relationships with its customers, employees, shareholders, the business community and all regulatory agencies worldwide. As part of our continued efforts in the area of compliance, we have developed a Comprehensive Compliance Program ("CCP") that is reasonably designed to prevent and detect violations. To the best of our knowledge, and based on our good faith understanding of the statutory requirements, we have established a CCP that is compliant with the requirements of California Health and Safety Code §§119400 – 119402, and we are in compliance with our CCP with respect to our business and operations in the State of California in all material respects. As outlined in our Compliance and Ethics Program description, we have developed a CCP tailored to the size, organizational structure, and resources of the Company, and reasonably designed to prevent and detect violations. Government standards on compliance, including the United States Sentencing Guidelines and the HHS-OIG Compliance Program Guidance for Pharmaceutical Manufacturers, referenced in the California Health and Safety Code, recognize that even an effective CCP may not completely eliminate improper conduct by individual employees. Nonetheless, it is our expectation that all employees adhere to our CCP. This declaration is made as of July 1, 2012 and, as noted in the Compliance and Ethics Program description, it is possible, and likely, that we will update our Program on an ongoing basis.

Bausch + Lomb Incorporated

Copies of this Declaration and the Compliance and Ethics Program description set forth below may be obtained by calling 1-(866)-366-8787.

BAUSCH + LOMB INCORPORATED

COMPLIANCE AND ETHICS PROGRAM

I. INTRODUCTION

Bausch + Lomb's Compliance and Ethics Program is one of the key components of our commitment to the highest standards of corporate conduct and ethics. The purpose of our Compliance and Ethics Program is to establish and maintain a system that encourages and promotes ethical business conduct throughout all levels of our organization and to prevent and detect violations of law or company policy. We have structured our Compliance and Ethics Program around the seven elements identified in the "Compliance Program Guidance for Pharmaceutical Manufacturers" published by the Office of Inspector General, U.S. Department of Health and Human Services (the "HHS-OIG Guidance") and other government standards.

As the HHS-OIG Guidance recognizes, the implementation of such a program cannot guarantee that improper employee conduct will be entirely eliminated. Nonetheless, it is Bausch + Lomb's expectation that employees will comply with our Code of Business Conduct and Ethics, and the policies and procedures established in support of our Code. In the event that Bausch + Lomb becomes aware of violations of law or company policy, we will investigate the matter and, where appropriate, take disciplinary action and implement corrective measures to prevent future violations.

Bausch + Lomb has described below the fundamental elements of our Compliance and Ethics Program. We have tailored our Compliance and Ethics Program to fit the unique environment and characteristics of our company, as recommended in the HHS-OIG guidance. As a pharmaceutical and medical device manufacturer, in light of the size of our company and scope of our operations, we may rely on existing units to share responsibility for implementing our Compliance and Ethics Program.

This document is a *description* of our Compliance and Ethics Program. Bausch + Lomb's Compliance and Ethics Program is manifested in areas and activities beyond those specifically mentioned in this description. Our Compliance and Ethics Program is dynamic, involving not only multiple policies, procedures, and programmatic activities, but also the commitment of senior management, and the support of all employees and agents to make the program effective. In order to meet our evolving compliance needs, we regularly review and enhance our Compliance and Ethics Program.

II. OVERVIEW OF COMPLIANCE AND ETHICS PROGRAM

1. Written standards.

- Bausch + Lomb's Code of Business Conduct and Ethics (the "Code") is our statement of ethical and compliance principles that guide our daily operations. The Code, approved by the Board of Directors, establishes that we expect management, employees, vendors and agents of the Company to act in accordance with law and applicable Company policies. The Code articulates our fundamental principles, values and framework for action within our organization. The Code sets the expectation that all directors and employees carry out their responsibilities ethically and in a manner that avoids even the appearance of improper behavior. Click on this link to view our Code. Bausch + Lomb has adopted written policies, administrative procedures, guidelines and other standard operating procedures designed to support the Code.

- The HHS-OIG Guidance has identified several potential risk areas for manufacturers presenting risk of liability under certain federal fraud and abuse statutes and regulations, and called on companies to develop compliance policies in these risk areas. These risk areas include (1) data integrity pertaining to government reimbursement practices; (2) kickbacks and other illegal remuneration; and (3) compliance with laws regulating drug samples. The HHS-OIG Guidance encourages manufacturers to implement compliance policies that uniquely address the areas of potential risk that apply to their own companies and operations. Bausch + Lomb has adopted its own policies and procedures to address the risk areas identified in the HHS-OIG Guidance as well as other types of conduct regulated by federal or state laws and regulations. In adopting such policies and procedures, Bausch + Lomb reviewed and considered the HHS-OIG Guidance as well as codes of conduct and guidelines established by other industry and professional organizations such as the Pharmaceutical Research and Manufacturers Association (PhRMA) and the Advanced Medical Technology Association (AdvaMed). Many of the key written standards are found in our Company Policy Manual and Administrative Procedures Manuals, which are prominently posted on our Company's intranet site and easily accessible to all employees.

Bausch + Lomb's California Comprehensive Compliance Program ("California CCP") establishes an annual $1,500 spending limit per Medical or Health Professional per business unit. This aggregate spending limit relates to meals, gifts, promotional materials or other sales and promotional activities including expenditures related to Company organized conferences or other educational and training events, in which occasional meals or refreshments are provided to Medical or Healthcare Professionals in attendance as permitted by Bausch + Lomb policies and procedures. This spending limit does not apply to travel and lodging expense associated with Medical or Health Professional attendance at Company organized educational events, grants, charitable contributions, industry-standard rebate and discounting activities or payments made to

Medical or Health Professionals pursuant to services agreements or cooperative advertising agreements.

In limited circumstances, waivers of the foregoing spending limit may be sought, with approval of the company's Law Department, where such waivers are considered to be consistent with applicable legal requirements.

2. Leadership and Structure.

- **Compliance Officer.** Our Executive Vice President and Chief Compliance Officer has overall responsibility for the Company's Compliance and Ethics Program. The Executive Vice President and Chief Compliance Officer has the ability to effectuate change within the organization as necessary and to exercise independent judgment. She reports directly to the CEO and has direct access to the Audit and Governance Committees of the Board of Directors.

- **Functional Compliance Committee.** Bausch + Lomb has established a Functional Compliance Committee to advise the Chief Compliance Officer and assist in the implementation of the Compliance and Ethics Program. This Committee is currently comprised of the following senior level representatives of various functions of the Company:

  - Executive Vice President and Chief Compliance Officer
  - Executive Vice President, General Counsel and Secretary
  - Vice President Corporate Audit Services
  - Vice President Global Employee Relations
  - Vice President, Environment, Health and Safety and Occupational Health Services
  - Vice President Regulatory Affairs
  - Vice President Global Quality
  - Director Project Management Office (IT)
  - Director Corporate Security
  - Sr. Manager Import/Export Compliance
  - Senior Director Clinical Operations
  - Compliance Directors
  - Others as appropriate and directed by the Chair

3. Education and Training.

A critical element of our Compliance and Ethics Program is the education and training of our employees and agents on their legal and ethical obligations under applicable federal health care program requirements, and Company policies. Bausch + Lomb is committed to taking all necessary steps to effectively communicate our policies and procedures to all affected personnel. The Company regularly conducts in-person training presentations and seminars relating to Company policies and procedures. We also have several e-learning courses available for use by employees on topics covered by our Compliance and

Ethics Program. Employees are kept up to date on the availability of training materials and any significant changes to Company Policies and procedures through our Company intranet and e-mail system. Bausch + Lomb regularly reviews and updates its training programs, and identifies additional areas of training on a continuing basis.

4. **Internal Lines of Communication.** Bausch + Lomb is committed to fostering dialogue between management and employees. Our goal is that all employees, when seeking answers to questions or reporting potential instances of fraud and abuse, should know who to turn to for a meaningful response and should be able to do so without fear of retribution. To that end, we have adopted open-door policies, as well as confidentiality and non-retaliation policies. In order to further encourage open lines of communication regarding potential violations, we have established a toll-free Ethics Line to allow individuals who want to report anonymously to do so. The Company's Ethics Line phone number and information regarding its use are prominently displayed on the Company's intranet site and on posters at all Company facilities.

5. **Auditing and Monitoring.** Bausch + Lomb's Compliance and Ethics Program includes efforts to monitor, audit, and evaluate compliance with the Company's policies and procedures, including efforts to monitor the activities of sales force and marketing personnel. We note that in accordance with the HHS-OIG Guidance, the nature of our reviews as well as the extent and frequency of our compliance monitoring and auditing varies according to a variety of factors, including new regulatory requirements, changes in business practices, and other considerations. We will continue to identify new and emerging risk areas and address these risks.

6. **Responding to Past and Potential Violations.** Bausch + Lomb's Compliance and Ethics Program includes procedures to screen potential employees, and the Company will not hire persons that have been excluded, debarred, suspended, or are otherwise ineligible to participate in Federal healthcare programs. Bausch + Lomb's Compliance and Ethics Program also includes clear disciplinary policies that set out the consequences (up to and including termination) if current employees violate the law or company policy. Although each situation is considered on a case-by-case basis, we will consistently undertake appropriate disciplinary action to address inappropriate conduct and deter future violations.

7. **Corrective Action Procedures.** A compliance program increases the likelihood of preventing, or at least detecting, unlawful and unethical behavior. However, the HHS-OIG Guidance recognizes that even an effective compliance program may not prevent all violations. As such, Bausch + Lomb's Compliance and Ethics Program requires the Company to respond promptly to potential violations of law or company policy, take appropriate disciplinary action in a consistent manner, assess whether the violation is in part due to gaps in our

policies, practices, or internal controls, and take action to prevent future violations.

Bausch + Lomb Incorporated believes that its Compliance and Ethics Program reflects our strong commitment to the highest standards of corporate conduct and ethics. We continually strive to prevent and detect violations of law or company policy, and to encourage and promote ethical business conduct throughout all levels of our organization.