

Pall Corporation
Employee Complaint Procedures for Financial Matters

Any employee of the Company may submit a good faith concern or complaint (“Complaints”) regarding accounting, financial reporting, internal accounting controls or auditing matters (“Financial Matters”) to the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, including those related to Financial Matters. The Company’s Audit Committee of the Board of Directors (“Audit Committee”) will oversee treatment of employee Complaints in this area.

In order to facilitate the reporting of employee Complaints in a confidential and anonymous manner, the Audit Committee has established the following procedures for the receipt, retention and treatment of Complaints regarding Financial Matters.

Submission of Employee Complaints

- Employees may forward Complaints regarding Financial Matters on a confidential basis, which may be done anonymously, to the Corporate Compliance and Ethics Officer through a Company provided hotline called the Alert Line: (855) 603-6993.
- Additionally, employees with Complaints regarding Financial Matters may report their concerns on a confidential basis directly to the Corporate Compliance and Ethics Officer of the Company at (516) 801-9846.

Scope of Matters Covered by These Procedures

These procedures relate to employee Complaints concerning any questionable Financial Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company’s financial position and results of operations.

Treatment of Complaints

- Upon receipt of a Complaint either from the hotline or directly, the Corporate Compliance and Ethics Officer will (i) determine whether the Complaint actually pertains to Financial Matters and (ii) when possible, acknowledge receipt of the Complaint to the sender.
- The Corporate Compliance and Ethics Officer will promptly report any complaints pertaining to Financial Matters to the Audit Committee Chairperson.
- Complaints relating to Financial Matters will be reviewed under Audit Committee direction by the Corporate Compliance and Ethics Officer and such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Reporting and Retention of Complaints and Investigations

- The Compliance and Ethics Officer will maintain a log of all Complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of Complaints and such log will be maintained in accordance with the Company's document retention policy.

No Retaliation

- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of Complaints regarding Financial Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.