
[Table of Contents](#)

indemnification by any underwriters of the Company, its directors, its officers who sign the registration statement and the Company's controlling persons for some liabilities, including liabilities arising under the Securities Act.

In addition, we have entered, or will enter, into separate indemnity agreements with each of our directors and officers pursuant to which we agree to indemnify and hold harmless our directors and officers against any and all liability, loss, damage, cost or expense in accordance with the terms and conditions of the CBCA and our articles and by-laws.

Item 15. Recent Sales of Unregistered Securities

We have not sold any securities, registered or otherwise, within the past three years, except as follows. On the date of our incorporation, we issued one share to BHC, which was made pursuant to the exemption from registration in Section 4(a)(2) of the Securities Act because the offer and issuance of the shares did not, or will not, involve a public offering. In connection with this offering, we have issued additional shares to BHC in connection with the Separation, which have also been made pursuant to the exemption from registration in Section 4(a)(2) of the Securities Act because the offer and issuance of the shares will not involve a public offering. All of our common shares being sold in this offering have been transferred by BHC to the selling shareholder. We have not otherwise sold any securities, registered or otherwise, within the past three years.

Item 16. Exhibits and Financial Statement Schedules

- (a) The list of exhibits set forth under "Exhibit Index" at the end of this Registration Statement is incorporated by reference herein
- (b) Schedules are omitted because they are not required or because the information is provided elsewhere in the financial statements included in this registration statement.

Item 17. Undertakings

The undersigned registrant hereby undertakes:

- (a) The undersigned registrant hereby undertakes to provide to the underwriter at the closing specified in the underwriting agreement certificates in such denominations and registered in such names as required by the underwriter to permit prompt delivery to each purchaser.
- (b) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the provisions referenced in Item 14 of this registration statement, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer, or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered hereunder, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.
- (c) The undersigned registrant hereby undertakes that:
 - (1) For purposes of determining any liability under the Securities Act of 1933, the information omitted from the form of prospectus filed as part of this registration statement in reliance upon Rule 430A and contained in a form of prospectus filed by the registrant pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this registration statement as of the time it was declared effective.
 - (2) For the purpose of determining any liability under the Securities Act of 1933, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

[Table of Contents](#)

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
1.1*	Form of Underwriting Agreement
3.1*	Form of Articles of Bausch + Lomb to be effective at closing
3.2*	Form of Articles of Bausch + Lomb to be effective upon its continuance under the BCBCA
3.3*	Form of By-laws of Bausch + Lomb to be effective at closing
4.1*	Form of Common Share Certificate
5.1*	Opinion of Osler, Hoskin & Harcourt LLP
10.1*†#	Master Separation Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.1.1	Amendment to Master Separation Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of April 28, 2022
10.2†#	Arrangement Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation and the other parties thereto, dated as of April 28, 2022
10.3*†#	Transition Services Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.4*†#	Tax Matters Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.4.1	Amendment to Tax Matters Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of April 28, 2022
10.5*#	Registration Rights Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.6*†	Employee Matters Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.7*†#	Intellectual Property Matters Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.8*†#	Real Estate Matters Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of March 30, 2022
10.9*	Form of Bausch + Lomb Corporation 2022 Omnibus Incentive Plan
10.10*†	Loan Agreement by and between Bausch Health Companies Inc. and Bausch + Lomb Corporation, dated as of January 1, 2022
10.11*	Form of Director Restricted Share Unit Award Agreement (Annual Grant) under the Bausch + Lomb Corporation 2022 Omnibus Incentive Plan
10.12*	Form of Director Restricted Share Unit Award Agreement (Elective Grant) under the Bausch + Lomb Corporation 2022 Omnibus Incentive Plan
10.13*	Employment agreement with Joseph C. Papa, Chief Executive Officer and Chairman (incorporated herein by reference to Exhibit 10.1 to Bausch Health Companies Inc.'s Current Report on Form 8-K, filed on April 27, 2016)
10.14*	Employment agreement with Sam A Eldessouky, Chief Financial Officer (incorporated herein by reference to Exhibit 10.1 to Bausch Health Companies Inc.'s Quarterly Report on Form 10-Q, filed on August 3, 2021)
10.15*	Employment agreement with Christina M. Ackermann, Executive Vice President & General Counsel and President, Ophthalmic Pharmaceuticals (incorporated herein by reference to Exhibit 10.23 to Bausch Health Companies Inc.'s Annual Report on Form 10-K, filed on March 1, 2017)
10.16*	Employment agreement with Joseph F. Gordon, President, Global Consumer, Surgical and Vision Care (incorporated herein by reference to Exhibit 10.2 to Bausch Health Companies Inc.'s Quarterly Report on Form 10-Q, filed on May 6, 2019)

Table of Contents

<u>Exhibit Number</u>	<u>Description</u>
10.17*	<u>Form of Indemnification Agreement</u>
10.18*	<u>Assignment, Assumption and Amendment Agreement between Bausch Health Companies Inc., Bausch + Lomb Corporation and Joseph Papa dated as of January 3, 2022</u>
10.19*	<u>Assignment, Assumption and Amendment Agreement between Bausch Health Companies Inc., Bausch + Lomb Corporation and Sam A. Eldessouky dated as of January 3, 2022</u>
10.20*	<u>Assignment, Assumption and Amendment Agreement between Bausch Health Companies Inc., Bausch + Lomb Corporation and Christina M. Ackermann dated as of January 3, 2022</u>
10.21*	<u>Assignment, Assumption and Amendment Agreement between Bausch Health Companies Inc., Bausch + Lomb Corporation and Joseph F. Gordon dated as of January 3, 2022</u>
10.22*	<u>Form of Stock Option Grant Agreement (Founders Grant) under the Bausch + Lomb Corporation 2022 Omnibus Incentive Plan</u>
10.23*	<u>Form of Restricted Stock Unit Award Agreement (Founders Grant) under the Bausch + Lomb Corporation 2022 Omnibus Incentive Plan</u>
10.24	<u>Letter Agreement among Bausch + Lomb Corporation, Bausch Health Companies Inc. and Solta Medical Corporation dated as of March 30, 2022</u>
10.25#	<u>Director Appointment and Nomination Agreement between Bausch + Lomb Corporation and the Icahn Group dated as of April 28, 2022</u>
21.1*	<u>Subsidiaries of the registrant</u>
23.1	<u>Consent of PricewaterhouseCoopers LLP, an Independent Registered Public Accounting Firm</u>
23.2*	<u>Consent of Osler, Hoskin & Harcourt LLP (included in Exhibit 5.1)</u>
24.1	<u>Power of Attorney (included on signature page)</u>
107	<u>Filing Fee Table</u>

* Previously filed

† Certain exhibits and schedules have been omitted pursuant to Item 601(a)(5) of Regulation S-K. The registrant hereby undertakes to furnish supplementally a copy of any omitted exhibit or schedule upon request by the Securities and Exchange Commission.

Portions of this exhibit have been omitted because they are both (i) not material and (ii) would likely cause competitive harm to Bausch + Lomb Corporation if publicly disclosed.

[Table of Contents](#)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Bridgewater, State of New Jersey, on the 28th day of April, 2022.

BAUSCH + LOMB CORPORATION

By: /s/ Joseph C. Papa

Name: Joseph C. Papa
Title: Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Joseph C. Papa and Sam A. Eldessouky and each of them, his or her true and lawful attorneys in fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement and any and all additional registration statements pursuant to Rule 462(b) of the Securities Act of 1933, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto each said attorney-in-fact and agents full power and authority to do and perform each and every act in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or either of them or their or his or her substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Joseph C. Papa</u> Joseph C. Papa	Chief Executive Officer and Chairman of the Board of Directors (principal executive officer)	April 28, 2022
<u>/s/ Sam A. Eldessouky</u> Sam A. Eldessouky	Chief Financial Officer (principal financial and accounting officer)	April 28, 2022
<u>/s/ Thomas W. Ross, Sr.</u> Thomas W. Ross, Sr.	Lead Independent Director	April 28, 2022
<u>/s/ Nathalie Bernier</u> Nathalie Bernier	Director	April 28, 2022
<u>/s/ Andrew C. von Eschenbach</u> Andrew C. von Eschenbach	Director	April 28, 2022
<u>/s/ Sarah B. Kavanagh</u> Sarah B. Kavanagh	Director	April 28, 2022
<u>/s/ John A. Paulson</u> John A. Paulson	Director	April 28, 2022
<u>/s/ Russel C. Robertson</u> Russel C. Robertson	Director	April 28, 2022
<u>/s/ Richard U. De Schutter</u> Richard U. De Schutter	Director	April 28, 2022