

IDEXX LABORATORIES, INC.

AUDIT COMMITTEE CHARTER

The Audit Committee is a committee of the Board of Directors (the “Board”) of IDEXX Laboratories, Inc. (the “Company”). Its primary function is to assist the Board in fulfilling its oversight responsibilities for the Company’s accounting, internal control and financial reporting processes, the audit process of the Company and related party transactions.

The Company’s management is responsible, among other things, for preparation, presentation and integrity of the Company’s financial statements; the appropriateness of the accounting principles and reporting policies that are used by the Company; establishing and maintaining disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”)); establishing and maintaining the effectiveness of internal control over financial reporting (as defined in Rule 13a-15(f) of the Exchange Act); evaluating the effectiveness of disclosure controls and procedures and internal control over financial reporting; and evaluating any change in internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, internal control over financial reporting. The independent auditors are responsible for auditing the Company’s financial statements and for reviewing the Company’s unaudited interim financial statements as well as expressing an opinion on the effectiveness of internal control over financial reporting. The authority and responsibilities set forth in this Audit Committee charter (the “Charter”) do not reflect or create any duty or obligation of the Audit Committee to plan or conduct any audit, to determine or certify that the Company’s financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles (“GAAP”) or applicable law, or to guarantee the independent auditor’s report.

I. Organization

The Audit Committee shall consist of at least three members of the Board. Each member of the Audit Committee shall be an “independent director” as defined in the Company’s Corporate Governance Guidelines and applicable laws, regulations and listing standards (including Nasdaq Rule 5605(a)(2)), meet the criteria for independence set forth in Rule 10A3(b)(1) under the Exchange Act (subject to the exemptions provided in Rule 10A3(c)), and not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. At least one member of the Audit Committee shall be an “audit committee financial expert” as defined under the rules and regulations of the U.S. Securities and Exchange Commission (“SEC”). In addition, at least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. This person may be the same person who is the “audit committee financial expert.” Each member of the Audit Committee must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement, at the time of his or her

appointment to the Audit Committee. The Governance and Corporate Responsibility Committee of the Board and the Board each shall determine annually whether the members of the Audit Committee meet the requirements of this paragraph, as well as prior to any member's initial appointment to the Audit Committee. Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or by an outside consultant.

Audit Committee members and the Audit Committee Chair shall be designated by a majority vote of the full Board upon recommendation of the Governance and Corporate Responsibility Committee. The Board may remove members of the Audit Committee from such committee, with or without cause. Members of the Audit Committee shall serve for terms of one year, or until their successors are duly elected and qualified.

II. Duties and Responsibilities

In meeting its responsibilities, the Audit Committee shall perform the following activities:

A. Oversight of the Independent Auditors of the Company's Consolidated Financial Statements and Audit Process:

1. The Audit Committee is solely responsible for appointing, evaluating, retaining, compensating and, when necessary, terminating the engagement of the independent auditors. The Audit Committee may, in its discretion, seek stockholder ratification of the independent auditor it appoints. The Audit Committee is empowered without further action of the Board, to cause the Company to pay the compensation of the independent auditors established by the Audit Committee.
2. The Audit Committee shall pre-approve all services associated with the annual audit to be provided to the Company by the independent auditor or other firms performing services on behalf of the independent auditor. The Audit Committee shall pre-approve these services in accordance with its Pre-Approval Policy. The Audit Committee is responsible for reviewing and updating its Pre-Approval Policy as necessary. The Audit Committee shall pre-approve all other services (review, attest and non-audit) to be provided to the Company by the independent auditor; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable SEC rules.
3. The Audit Committee shall oversee the work of the independent auditors, who shall report directly to the Audit Committee. Such oversight shall include dialogue with the independent auditor on the responsibility of the auditor in relation to the audit, terms of the audit engagement and an overview of audit strategy and the timing of the audit, as well as resolution of disagreements between management and the independent auditors regarding financial reporting. In connection with its oversight role, the Audit Committee shall, from time to time as appropriate, receive and consider the reports and other communications required to be made by the independent auditor regarding:
 - critical accounting policies and practices;

- alternative treatments within GAAP for policies and practices related to material items that have been discussed with Company management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor;
 - other material written communications between the independent auditor and Company management; and
 - the other matters addressed in Public Company Accounting Oversight Board (the “PCAOB”) Auditing Standard No. 1301, Communications with Audit Committee (“AS 1301”).
4. The Audit Committee shall provide an open avenue of communication between the independent auditors and the Board.
 5. The Audit Committee shall take, or recommend that the full Board take, appropriate action to oversee the independence of the independent auditor. In connection with this responsibility, the Audit Committee shall obtain and review the written disclosures and the letter from the independent auditor required by applicable requirements of the PCAOB regarding the independent auditor’s communications with the Audit Committee concerning independence. The Audit Committee shall actively engage in dialogue with the independent auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor.
 6. The Audit Committee shall conduct an annual review of the performance, qualifications, and independence of the independent auditors, including a review of (1) the background and performance of partners and managers assigned to the Company’s account, (2) the rotation of the audit partners on the audit engagement team as required by law or regulation, including considering whether there should be regular rotation of the independent auditor, itself, (3) quality control procedures established by the independent auditors, (4) material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, and any steps taken to deal with any such issues, and (5) relevant information regarding any inspections of the independent auditor by the PCAOB.
 7. The Audit Committee shall ascertain that (1) the lead (or concurring) audit partner from any public accounting firm performing audit services serves in that capacity for no more than five fiscal years of the Company and (2) any partner other than the lead or concurring partner serves no more than seven years at the partner level on the Company’s audit.
 8. The Audit Committee shall set clear hiring policies for employees or former employees of the independent auditors.
 9. The Audit Committee shall consider and review, with management, the rationale for employing audit firms other than the principal independent auditors.

B. Oversight of Internal Auditors:

1. The Audit Committee shall maintain oversight of the internal auditors in consultation with management, review plans, activities, staffing and organizational structure of the internal audit department and review and concur in the appointment, replacement, reassignment, or dismissal of the head of the internal audit department (the “Chief Audit Executive”). The Audit Committee will review and approve the internal audit charter annually. The Audit Committee will provide an open channel of communication between the internal auditors and the Board.
2. The Audit Committee shall consider and review with the internal auditors and management:
 - a. the objectivity, independence and effectiveness of the internal auditors;
 - b. the audit scope and plans of the internal auditors, including the risk-based approach to development of such plans;
 - c. the coordination of effort with the independent auditors to assure completeness of coverage, reduction of redundant efforts, and the effective use of audit resources;
 - d. the quality and adequacy of the Company’s internal accounting controls; and
 - e. any significant findings and recommendations of the internal auditors together with management’s responses thereto.

C. Oversight of the Financial Reporting Process:

1. The Audit Committee shall consider and review with management, the internal auditors, and the independent auditors prior to the filing of each periodic report:
 - a. the Company’s financial statements and related footnotes;
 - b. the quality of the Company’s earnings from a subjective and an objective standpoint;
 - c. judgments of the independent auditors about the quality of the Company’s accounting principles as applied in its financial reporting for its financial statements;
 - d. any significant events or transactions occurring during the period being reported;
 - e. any changes in accounting estimates, policies and practices, unusual or significant commitments or liabilities, and legal and regulatory matters that may have a material impact on the financial statements;
 - f. the reports to be filed with the SEC and other published documents containing the Company’s financial statements and consider whether the information contained in

these documents is consistent with the information contained in the financial statements;

- g. internal control over financial reporting matters required to be communicated to the Audit Committee by management, including all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information, and any allegation of fraud that involves management or other employees who have a significant role in the Company's internal controls over financial reporting, as well as the adequacy of disclosure about changes in internal control over financial reporting;
 - h. the process used by management to evaluate the effectiveness of disclosure controls and procedures and the results of management's evaluation of such effectiveness;
 - i. the Company's earnings press release, including any non-GAAP financial measures provided therein; and
 - j. The use and presentation of non-GAAP financial measures, as appropriate.
2. The Audit Committee shall consider and review with management, the internal auditors, and the independent auditors at the completion of the annual audit examination:
- a. A report provided by the independent auditors on the following matters:
 - all critical accounting policies and practices in use;
 - assessments by management and/or the independent auditors as to the significant financial reporting issues and judgments made in connection with preparation of the financial statements, including all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative treatments, and the treatment preferred by the independent auditors;
 - major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; and
 - other material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.
 - b. The independent auditors' audit of the financial statements and report thereon, including any attestation report on management's assessment of the Company's internal control over financial reporting.

3. The Audit Committee shall consider whether it will recommend to the Board that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.
4. The Audit Committee shall review and discuss with the Company's management and independent auditor the Company's audited financial statements, including the matters required to be discussed by AS 1301.

D. Oversight of Cybersecurity Program

1. The Audit Committee shall at least annually consider and review with management the Company's processes, policies, procedures and protocols related to cybersecurity and information security concerning, without limitation:
 - a. business continuity and disaster recovery capabilities;
 - b. incident response planning;
 - c. data protection;
 - d. use of third-party service providers; and
 - e. information and data security systems and controls designed to prevent, detect and respond to cybersecurity vulnerabilities, cybersecurity incidents and information systems or data breaches.
2. The Audit Committee shall regularly consider and review with management the Company's information security (including cybersecurity) risk management program, including reviewing with management risks from (a) cybersecurity threats pertinent to the Company and (b) previous cybersecurity incidents experienced by the Company, including any material impact or reasonably likely material impact on the Company's business strategy, results of operations or financial conditions.
3. The Committee shall regularly review and discuss with management any cybersecurity program assessments and audits, planned improvements and the status of information security (including cybersecurity) initiatives.

E. Other Oversight Responsibilities:

1. The Audit Committee shall maintain procedures for:
 - a. the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters; and
 - b. the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

2. The Audit Committee shall coordinate the Board's oversight of the Company's internal control over financial reporting and disclosure controls and procedures. The Audit Committee shall receive and review the reports of the Chief Executive Officer and Chief Financial Officer required by Rule 13a-14 of the Exchange Act.
3. The Audit Committee shall annually review and discuss with management the adequacy of the Company's information systems controls as they relate to the Company's financial reporting process.
4. The Audit Committee shall receive and review reports from management relating to the treatment of potential or actual violations of the Code of Ethics as required by and in accordance with the Company's applicable policies and procedures. In addition, the Audit Committee shall annually review such policies and procedures.
5. The Audit Committee shall periodically meet independently and in separate executive sessions with the Chief Audit Executive, Chief Information Security Officer, the independent auditors, and management.
6. The Audit Committee shall review any significant findings noted by external regulatory agencies, as well as periodically review and discuss with the Company's General Counsel, or the designee of the Company's General Counsel, any legal matters that have been brought to the Audit Committee's attention that could have a significant impact on the Company's financial statements.
7. The Audit Committee shall prepare the annual committee report required by the rules of the SEC to be included in the Company's annual proxy statement.
8. The Audit Committee shall report Audit Committee actions to the Board, with such recommendations, as it may deem appropriate.
9. The Audit Committee is authorized to conduct or instruct management to conduct investigations into any matters within its scope of responsibilities.
10. The Audit Committee shall periodically review the Company's policies and procedures for reviewing and approving or ratifying related party transactions (i.e., transactions within the scope of Item 404 of Regulation S-K), including the Company's Related Person Transaction Policy, and recommend any changes to the Board.
11. The Audit Committee shall review all related party transactions (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K) for potential conflict of interest situations on an ongoing basis, and all such transactions must be approved or ratified by the Audit Committee.
12. The Audit Committee shall review with management the Company's policies and procedures with respect to officers' expense accounts and perquisites, including their use

of corporate assets, and consider the results of any review of these areas by the internal auditor or the independent auditors.

13. The Audit Committee shall discuss with management the Company's corporate insurance coverage and business continuity and disaster recovery plans.
14. The Audit Committee will perform such other functions, consistent with applicable law, regulation, listing standards, and the Company's charter or by-laws, that are delegated to the Audit Committee by the Board.
15. The Audit Committee shall review the structure and function of the Company's Finance organization at least annually.
16. The Audit Committee shall periodically review critical accounting topics or processes of the Company as determined by the Chief Financial Officer, independent auditors or the Audit Committee.
17. The Audit Committee shall periodically review the Company's controls and procedures for its consolidated-level disclosures relating to environmental, social and governance matters, including any assurance or verification being provided by the independent auditor or other third party with respect to such disclosures. For the avoidance of doubt, this may be done generally, and the Audit Committee need not review or discuss in advance each control related to these external disclosures.

III. Process and Administration

1. The Audit Committee shall meet as frequently as required to fulfill the requirements of this Charter or as circumstances require, but not less frequently than quarterly. The Audit Committee will ask members of management or others to attend the meeting and provide pertinent information as necessary. A director who does not serve as a member of the Audit Committee may attend, as an observer, all or a portion of a Committee meeting with advance approval of the Audit Committee Chair; provided that non-member director observers may attend any portion of Committee meetings during which the Committee reviews the Company's quarterly financial results or upcoming earnings press release, in each case without advance approval of the Audit Committee Chair; and provided, further, that unless otherwise directed by the Audit Committee Chair, non-member director observers should not attend executive sessions of the Audit Committee. Members of the Audit Committee, other non-member directors, members of management and other attendees may participate in Audit Committee meetings in person or by telephone or videoconference, or by similar methods of communication. The Audit Committee shall be governed by the same rules regarding meetings (including meetings in person, by telephone or videoconference, or other similar methods of communication), notice, waiver of notice, action by written consent and quorum and voting requirements as are applicable to the Board. The Audit Committee shall keep such records of its meetings as

it shall deem appropriate and shall report the results of its meetings regularly to the Board.

2. The Audit Committee may form and delegate authority to one or more subcommittees, as it deems appropriate from time to time under the circumstances (including a subcommittee consisting of a single member). Any decision of a subcommittee, including any decision to pre-approve audit, review, attest or non-audit services, shall be presented to the full Audit Committee at its next scheduled meeting.
3. The Audit Committee shall review and reassess the adequacy of its charter at least annually and recommend any proposed changes to the Governance and Corporate Responsibility Committee.
4. The Audit Committee may, without further action by the Board, retain such independent legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of compensation to any such advisors.
5. The Audit Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

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