

Global Whistleblower Policy

Effective as of November 2019

POLICY PURPOSE

IDEXX is committed to conducting business with the highest ethical standards and in strict compliance with applicable laws and regulations. The IDEXX Code of Ethics (“Code”) and related resources define what is expected of each of us to live this commitment. One important expectation is to speak up when we suspect that something we encounter may be contrary to our Code or a violation of law.

To assist us in meeting this expectation, IDEXX provides:

- Convenient and safe reporting mechanisms, and
- Protection for people who report potential or actual violations of the IDEXX Code of Ethics or the laws governing our conduct.

Failure to report something deprives IDEXX of an opportunity to address something that left unattended could cause serious reputational, financial or other damage to IDEXX.

Depending on where you are reporting from or where the conduct you are concerned about is occurring, there may be some additional local law requirements. If any local laws are in any way inconsistent with this Global Whistleblower Policy or impose a higher level of protection than this policy, those local laws take precedence in that jurisdiction to the extent of the inconsistency. For further country-specific guidelines, please see the applicable Country Guide.

WHO DOES THIS POLICY APPLY TO?

This Policy applies to all current or former:

- IDEXXers, including all members of the IDEXX workforce around the world (employees and contractors of all IDEXX businesses and subsidiaries worldwide), and members of the Board of Directors of any IDEXX company worldwide;
- Our global business partners who act as agents, representatives, or suppliers of IDEXX, whether they are paid or unpaid; and
- Any other individuals who may be offered a higher level of protection under applicable local laws.

POLICY STATEMENTS AND IMPLEMENTATION OF IDEXX’S GLOBAL WHISTLEBLOWER POLICY

This Policy has four key statements:

1. *We report any concerns that something may be contrary to the IDEXX Code of Ethics or a violation of the laws governing our conduct.*
2. *We take all reported concerns seriously and, where appropriate, investigate and take remedial actions.*
3. *We maintain an environment where legitimate concerns are able to be reported without fear of retaliatory action or retribution.*
4. *We make officers and employees of the company aware of this policy.*

POLICY STATEMENT ONE: *“We report any concerns that something may be contrary to the IDEXX Code of Ethics or a violation of the laws governing our conduct.”*

Reportable Concerns. Any concern regarding behavior or activities that are contrary to our Code or unlawful should be reported. Examples include, but are not limited to, suspected or actual:

- Financial Accounting
 - Fraudulent reporting
 - Internal control irregularities
 - Integrity of financial books and records
 - Disclosure controls
 - Money laundering
- Illegal Activity or Code of Ethics Violation
 - Bribery
 - Doing business with a sanctioned country, entity or individual
 - Antitrust
 - Insider Trading
 - Conflict of Interest
 - Protecting Privacy
- Unlawful Employment Practices
 - Discrimination
 - Harassment
 - Retaliation
- Employee Theft and Embezzlement
 - Theft or misuse of company assets
 - Credit card misuse
 - Misappropriation of company funds
- Workplace Criminal Activity
 - Workplace violence
 - Theft of goods
 - Drug use or distribution
 - Weapons
 - Destruction of Property
- Safety/Environment Concerns
 - Violation of a regulatory safety requirement
 - Unsafe working conditions

People Authorized to Receive a Concern. If we encounter something that may be contrary to the Code or violate laws governing our conduct, it is our duty to report our concern to our Manager, any member of the IDEXX Trusted Advisor community, or the IDEXX Ethics Hotline, subject to any applicable local policy requirements¹. Trusted Advisors include any member of the IDEXX:

- Compliance Department
- Legal Department
- Internal Audit Department
- Human Resources (Business Partners, Employee Relations and HR Advisors)
- Highest ranking employee or officer representing IDEXX in a region or country

¹ Please see the applicable Country Guide which may limit the persons who are authorized to receive a concern in the relevant jurisdiction.

The IDEXX Ethics Hotline is managed by an independent company and is available 24 hours a day, 7 days a week. Concerns can be reported to the IDEXX Ethics Hotline by:

- Calling and speaking to a specialist in our local language
 - Telephone in the United States toll-free 800-836-2027
 - Outside the U.S., local toll-free telephone numbers may be found at www.idexx.com/ethics-hotline
- Submitting an online report via the secure website www.idexx.com/ethics-hotline

POLICY STATEMENT TWO: *“We maintain an environment where legitimate concerns are able to be reported without fear of retaliation.”*

Non-Retaliation. Whichever way we choose to report our Code concerns we can be confident that IDEXX’s policy is to never retaliate or to tolerate retaliation against anyone for proposing to report, or actually reporting, a concern in good faith, or for seeking clarification on any business practice, contemplated action, or decision. Retaliation or harassment will not be tolerated in any instance where a concern was raised in good faith. Retaliation for reporting an ethics concerns is itself a violation of the Code and appropriate remedial action will be taken.

Anonymity. While we encourage you to identify yourself in order to assist with any appropriate investigation into your concern, you may choose to report your concern anonymously, unless you are located in one of the few countries that restrict anonymous reporting.

Confidentiality. By identifying yourself, the Compliance team or other respective departments responsible for investigating your concern (where appropriate) will be able to contact you for additional information or to clarify your concern. Anonymity may limit the ability to investigate the concern. If you identify yourself, your identify will be kept confidential. Information about you will only be shared with those who need to know your identify in order to investigate and remediate the issue as permitted by any applicable local law. Authorized individuals involved in the investigation take steps to protect the confidentiality of any individuals associated with a report.

POLICY STATEMENT THREE: *“We take all reported concerns seriously and, where appropriate, investigate and take remedial actions.”*

Investigation. When we report a concern, the concern is submitted to an authorized member of the IDEXX Compliance Department who is trained to treat submissions with the utmost sensitivity, confidentiality and respect.

Upon receipt of a reported concern, the authorized member of the IDEXX Compliance Department will assess the nature of the concern and, where an investigation is appropriate, will assign the report to the authorized individual accountable for investigating the issue based on IDEXX’s internal investigation protocol. An individual accountable for investigating the issue may be in Internal Audit, Legal, Compliance, Human Resources, Senior Leader or Environmental and Safety organizations, depending on the nature of the concern reported.

Investigations will involve the collection and assessment of facts related to the concern. This may involve:

- Review of documents, emails, financial records, or other applicable documentation;
- Interviews of individuals identified in the concern or that may otherwise have information that may benefit the investigation; and

- Informing at the appropriate time any employees to whom such allegations relate of the allegations and giving such employees an opportunity to respond to the allegations (unless there are confidentiality reasons not to do so).

Remedial Actions. Where an investigation identifies misconduct or other inappropriate conduct, IDEXX may take appropriate remedial actions. This may include, but is not limited to, terminating or suspending the employment or engagement of a person(s) involved in any such conduct.

If an investigation finds that criminal activity is likely to have occurred, IDEXX may report the matter to the police and / or other appropriate regulatory authorities.

Outcomes. To the extent permitted by applicable laws, and subject to considerations of the privacy of anyone who is the subject of the reported concern and normal confidentiality requirements, the authorized member of the IDEXX Compliance Department will keep you informed once a review of your concern is completed and the matter is closed.

POLICY STATEMENT FOUR: *“We make officers and employees of the company aware of this policy”*

This Policy is maintained by the IDEXX Inc. Compliance Department. It is made available via our internal employee communications resources, and posters are placed in IDEXX business offices with details on how to report concerns. We periodically review this Policy and issue updates (as necessary). If you have questions, concerns, or suggestions, please contact the Compliance team by email at: compliance@idexx.com.

Global Whistleblower Policy – Australia Guide

Effective as of November 2019

Australia's Corporations Act 2001 gives certain people legal rights and protections as whistleblowers and requires corporations like IDEXX to have a transparent whistleblower policy.

Whistleblower policies are essential to good risk management and corporate governance, because they help uncover misconduct that may not otherwise be detected so it can be addressed without fear of personal or financial risk.

Effective 1 July 2019 the whistleblower protections in the Corporations Act were expanded to provide greater protections for whistleblowers. The intent of the revised law is to create a framework of strong statutory protections that will encourage individuals to report concerns regarding corporate misconduct.

POLICY PURPOSE

In addition to IDEXX's Global Whistleblower Policy, this Australia Guide applies local law requirements for reports from Australia, and concerns or reports related to anyone or any conduct connected to IDEXX business in Australia. Collectively IDEXX's Global Whistleblower Policy and this Australia Guide are referred to as the "Australia Policy." Where the Australian Corporations Act 2001 imposes more stringent requirements than IDEXX's Global Whistleblower Policy, those requirements take precedence as described in the Australia Guide.

WHO DOES THIS POLICY APPLY TO?

In addition to the categories of individuals listed in IDEXX's Global Whistleblower Policy, the Australia Policy is extended to spouses, dependents and relatives of any current or former:

- IDEXXer;
- Member of the Board of Directors of IDEXX Laboratories Pty Ltd or any other IDEXX company worldwide (IDEXX Group); and
- Business partner who acts as an agent, representative, or supplier of IDEXX's Australian business, whether they are paid or unpaid.

POLICY STATEMENT ONE: *"We report any concerns that something may be contrary to the IDEXX Code of Ethics or a violation of the laws governing our conduct."*

Reportable Concerns. In addition to the Reportable Concerns listed in IDEXX's Global Whistleblower Policy, Australian law also protects certain reports made to a parliamentarian or journalist in "emergency" and "public interest" situations. For more information on what is considered an "emergency" or "public interest" situation, contact your Regional Compliance Lead.

While everyone is encouraged to report any concern, personal work-related grievances are not protected under the Corporations Act or the Australia Policy, except when the grievance:

- Has significant implications for IDEXX;
- Relates to systemic issues;

- Concerns retaliation against a person because they have raised or may raise a concern about a matter that is reportable under the Australian Policy; or
- Is made to a legal practitioner for the purpose of obtaining legal advice or legal representation in relation to rights under Australian whistleblower laws.

Personal work-related grievances are grievances relating to a person's current or former employment that relate solely to them and do not fall within the scope of matters that are reportable under the Australia Policy. Personal work-related grievances should be reported to the Human Resources Manager – ANZ Region and or the Regional General Manager – ANZ.

People Authorized to Receive a Concern. Under the Australia Policy, in addition to the Ethics Hotline, only the following Trusted Advisors are formally authorized to receive concerns related to Australia:

- General Manager (Commercial) - ANZ
- Human Resources Manager - ANZ
- IDEXX Chief Compliance Officer
- Regional Compliance Lead - Asia Pacific
- IDEXX Chief Commercial Counsel
- Senior Legal Counsel - Asia Pacific
- International Human Resources Director

For clarity, managers or Trusted Advisors who are not listed above are not authorized to formally receive concerns under the Australia Policy.

POLICY STATEMENT TWO: *“We maintain an environment where legitimate concerns are able to be reported without fear of retaliation.”*

Non-Retaliation. Under Australian law and the Australia Policy, reports do not need to be made in “good faith,” although you will need to have reasonable grounds for your concern.

IDEXX provides protections to, and will never retaliate against, anyone for:

- Proposing to report, or actually reporting, a Reportable Concern that is protected under Australian law to:
 - A person authorized to receive a concern pursuant this Australia Policy;
 - A director, officer or senior manager of the IDEXX Group;
 - An auditor, or a member of the audit team conducting an audit of the IDEXX Group;
 - An actuary of the IDEXX Group;
 - The Australian Securities and Investments Commission or the Australian Prudential Regulation Authority; or
 - A legal practitioner, for the purpose of obtaining legal advice or legal representation in relation to your concern.
- Make or actually making a protected “emergency disclosure” or “public interest disclosure” to a journalist or Parliamentarian as defined under Australian law (for more information on this, please contact your Regional Compliance Lead.

Examples of retaliation that IDEXX will not tolerate include, but are not limited to:

- Improper termination of employment;
- Injury of a person in their employment, or alteration of their position or duties to their disadvantage;
- Discrimination between an employee and other employees of the same employer;
- Harassment or intimidation of a person;
- Harm or injury to a person, including psychological harm;
- Damage to a person's property, reputation, business or financial position; or
- Any other damage to a person.

IDEXX may in the ordinary course of employment or a contractual relationship with IDEXX take steps to address any performance or misconduct concerns that may arise independent of reporting a concern under the Australia Policy.

Any actual or threatened retaliation for reporting a concern under this Australia Policy is a violation of our Code and will be treated as serious misconduct. IDEXX will take appropriate remedial action, which may include termination of employment, and in some circumstance may also attract civil and/or criminal penalties.

Confidentiality. Your identity and any information from your report that could likely be used to identify you will be kept confidential, and only shared, if:

- You consent to your information being shared;
- It is reasonably necessary to share the information to investigate your concern and IDEXX takes all reasonable steps to prevent someone from identifying you;
- Disclosed by IDEXX to external counsel in order to obtain legal advice in relation to the whistleblowing protections under the Corporations Act and/or the investigation of your concern; and/or
- The disclosure is allowed or required by law;

POLICY STATEMENT THREE: ***"We take all reported concerns seriously and, where appropriate, investigate and take remedial actions."***

Protections. While a report is being investigated, IDEXX at its discretion may also offer additional protections such as:

- A leave of absence;
- A flexible workplace arrangement; and/or
- Change in reporting lines.

IDEXX will not exercise any contractual or other remedies against a person for reporting a concern as permitted by the Australian Policy. Under Australian law, whistleblowers who make a protected disclosure are also not subject to any civil, criminal or administrative liability for making their disclosure.

Additional compensation and remedies may be available under Australian law where a whistleblower suffers retaliation.

POLICY STATEMENT FOUR: “*We make officers and employees of the company aware of this policy*”

IDEXX will look for ways to make all individuals covered by the Australia Policy aware of the of the Australia Policy. However, IDEXX may not be able to provide the same type and level of support that it provides its employees to non-employees. Where the Australia Policy cannot be applied to non-employees, IDEXX will still seek to offer as much support as reasonably practicable.

ADDENDUM TO GLOBAL WHISTLEBLOWING POLICY – FRANCE

In addition to the provisions already included in the Global Whistleblowing Policy in force within IDEXX group, please be informed that the provisions of this addendum (the “**Addendum**”) shall be applicable as well in relation to work relationships regulated by French laws and, in particular, in relation to work activities connected to IDEXX Montpellier SAS, Laboratoire IDEXX SARL and IDEXX SARL (hereafter “**the Company**” or “**IDEXX**”).

According to law n°2022-401 of 21 March 2022 (the « **Law** »), any individual who, without any direct financial consideration and in good faith, reports or discloses information on a crime or offence, a threat or harm to the public interest, or a violation or attempted concealment of a violation of an international commitment duly ratified or approved by France, a unilateral act taken on the basis of such a commitment, on the basis of European Union law, French law or regulations, is deemed to be a whistleblower.

1. Scope

The Global Whistleblowing applies to the following:

- IDEXX employees (both permanent and temporary (including temporary workers, apprentices, interns)),
- Former IDEXX employees and job applicants,
- IDEXX shareholders, partners and holders of voting rights in the entity's shareholders' meeting,
- Members of the IDEXX board of directors, executive committee or supervisory board,
- External and occasional associates of IDEXX,

Third parties who undertake activities on behalf of IDEXX (including but not restricted to external contractors, subcontractors, or, in the case of legal persons, the members of the administrative, management or supervisory body, as well as the employees of these co-contractors and subcontractors.)

2. Terms and conditions of internal reporting

Any report may be made to:

- Members of the IDEXX Trusted Advisor community, including any member of the Company's:
 - Compliance Department,
 - Legal Department,
 - Internal Audit Department,
 - HR Department,
 - General or Regional Management.

- The Company hotline, available 24/7:
 - By telephone at 0805-086645. In this case, a video conference or physical meeting can be arranged at the request of the author of the report, no later than 20 days after the date on which the request is received;
 - Via an online form on the secured website: www.idexx.com/ethics-hotline.

For each report, the Company undertakes to:

- Acknowledge receipt in writing and inform the reporting party within seven (7) business days of receiving the report. The Company can also ask for complementary information from the author of the report, in order to verify that the conditions provided under the Law are met;
- Process the report within a three (3) month period, which runs from the expiration of the seven (7) business day period mentioned above;
- At the end of the three (3) month period, inform in writing the author of the report of the steps taken or envisaged or that the investigation has been closed, pointing out the reasons why (i.e., inaccurate or unfounded facts reported, the report is no longer relevant, etc.).

If you have made a report on an anonymous basis and your identity is revealed thereafter, you are entitled to the whistleblower protection in a similar manner.

3. External report

In the event that you do not wish or are unable to contact the Company's internal contacts or the reporting platform set up by IDEXX, you have the option of reporting your report directly to an external authority, such as:

- a competent authority on the subject in question,
- a judicial authority,

the Defender of Rights at the following contact details:

- by phone at 09 69 39 00 00
- by mail to Defender of Rights – Free reply 71120 75342 Paris CEDEX 07 via the online form: <https://www.defenseurdesdroits.fr/nous-contacter-355>

4. Inadmissibility of the report

If your report is likely to be considered inadmissible, you will be notified immediately and the Company undertakes to provide you with explanations as to the reasons for this decision.

This would namely be the case if:

- the author of the report does not meet the legal conditions to be protected as such (and excluding any anonymous report):

- either because the author of the report does not belong to the relevant categories defined at Article 1 of the Addendum,
 - because the information they reveal does not fall within the scope of application of those covered by the protection (e.g. facts already known or insignificant, or even insufficiently substantiated),
 - because the information revealed is covered by confidentiality under French law (i.e., medical secrecy, national defense secrets, etc.),
 - or because the author of the report has not had personal knowledge of the information reported, unless he became aware of this in the course of his professional activity.
- the report is not made in good faith,

the information provided is not precise enough and cannot be verified.

ADDENDUM TO GLOBAL WHISTLEBLOWING POLICY – ITALY

Effective as of December 2023

In addition to the provisions already included in the Global Whistleblowing Policy in force within IDEXX Group, please be informed that the following provisions shall be applicable as well in relation to work relationships regulated by Italian laws and, more in general, in relation to work activities connected to IDEXX Laboratories Italia S.r.l.

5. Conditions for external reporting

According to the applicable regulations, the National Anti-Corruption Authority (“ANAC”) operates a reporting channel that is accessible to all individuals working in both the public and private sectors.

In order to access the external ANAC reporting channel, the reporter must meet at least one of the following conditions:

- i) The reporter has already made the report through internal channels but has not received any follow-up after activating the internal reporting system; or
- ii) The reporter has reasonable grounds to believe that by activating the internal reporting system, the report would not be effectively followed up, or that the report could result in the risk of retaliation;
- iii) The reporter has reasonable grounds to believe that the violation that is the subject of the report may pose an imminent or obvious danger to the public interest.

6. Method of submission of the report

With regard to the method of submission, reports can be made:

- i) through an online platform which can be found on the ANAC website here: <https://www.anticorruzione.it/-/whistleblowing>;
- ii) orally through a telephone service (operated by ANAC) using the following number: +39 06 62289571.
- iii) orally in a face-to-face meeting (a date for which should be set within a reasonable timeframe), following which the ANAC operator will enter the report through the online platform. The reporter must provide a substantiated reason for requesting to have a face-to-face meeting with an ANAC operator instead of reporting using the online or telephone services.

7. Inadmissibility of the report

In order for the report to be admissible, the report to ANAC must include the following information: the name and contact details of the reporter; the facts that are the subject of the report and details of

where they occurred (including any company / entity name); the company / entity name where the reporter works; the professional title held by the reporter; and a summary description of the manner in which the reporter became aware of the facts reported.

The external report will be considered inadmissible for the following reasons: i) if the report is manifestly groundless due to the absence of factual elements; ii) if the report lacks any of the legal prerequisites for the exercise of ANAC's supervisory powers; iii) manifest lack of competence by ANAC; iv) if the external report contains merely generic content; v) if the report consists of merely filing documentation without providing any summary or description (including the items required as set out in the paragraph above); vi) if the report contains a lack of data in respect of the essential elements of the external report; vii) if the violations reported are tenuous or minor in nature.

Global Whistleblower Policy – Spanish Addendum

Effective as of December 2023

This Addendum has been made in order to align the Global Whistleblower Policy with the Spanish Law 2/2023 [*Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativa y de la lucha contra la corrupción*] and will therefore only be applicable to reports received in Spain.

The Global Whistleblower Policy shall apply in its entirety to any reports received in Spain except where this Addendum expressly limits, modifies, or expands any part of the Global Whistleblower Policy.

POLICY STATEMENT ONE: *“We report any concerns that something may be contrary to the IDEXX Code of Ethics or a violation of the laws governing our conduct.”*

Notwithstanding the matters referred to under “Reportable Concerns” in the Global Whistleblower Policy, in Spain, one will always be able to report on the following matters:

1. Any acts or omissions that constitute violations of European Union (“EU”) law on the protection of persons reporting breaches of Union law, which affect the financial interest of the European Union, and which affect the internal market, including EU competition rules and corporate tax rules.
2. Any acts or omissions that fall under the Spanish Criminal Code or that constitute an administrative offence (which would be classified as a serious or very serious offence).
3. This may apply to a wide range of matters, including inter alia, issues relating to: environment, labour, health and safety, public finance, social security, industry, water, urban planning, construction, telecommunications, competition, disability, transportation, mining, agriculture, trade, foreign trade, culture and heritage or money laundering.
4. Conduct contrary to the provisions of the IDEXX Code of Ethics.

General Principles:

- a) Foster an environment of compliance based on IDEXX's principles and values and the regulations in force.
- b) To ensure that throughout the process the protection of the privacy of the persons involved and the confidentiality of the data contained in the complaint is effectively guaranteed, and in general to guarantee all the rights listed in this document of the person reporting the same, as well as of the reported, and of all the parties mentioned and involved in the complaint.

Ways of communicating information.

The informant shall be allowed at all times to make the report in writing or by voice or both and shall be allowed to attach to his report any documents or evidence he intends to use to confirm and prove the existence of the actions or omissions of which he is aware and to interact at all times with the person responsible for the management of the channel.

However, if the reporter so requests, he or she may also lodge the complaint by means of a face-to-face meeting within a maximum of seven (7) calendar days from receipt of the request.

In the event of a face-to-face meeting, the informant is advised that the complaint will be documented by means of a recording of the conversation in a secure, durable and accessible format, informing them at all times of the processing of their personal data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016 and Organic Law 3/2018, of 5 December, on Data Protection and guarantee of digital rights and other related regulations in force.

People authorised to be in receipt of a whistleblowing report.

IDEXX has appointed a person in charge of the internal information system in Spain, in accordance with the terms of the Law.

Whistleblowing will be handled by employees who have the status of Trusted Advisors, in accordance with the Global Whistleblowing Policy, may receive complaints from IDEXX Spain and will ensure compliance with all the provisions contained in this document and in particular will comply with the appropriate guarantees of respect for independence, confidentiality of data and secrecy of communications.

External channels available in Spain.

Aside from the internal and external reporting channels provided under the Global Whistleblowing policy, the following external channels are also available to all persons who wish to report a concern in Spain (which includes the competent EU channel):

- I EU channel: (https://commission.europa.eu/about-european-commission/contact/problems-and-complaints_en).
- I Independent Whistleblower Protection Authority (*Autoridad Independiente de Protección al Informante*). [As of November 8, the Independent Whistleblower Protection Authority is pending approval].
- I here applicable, the relevant regional authority. For example, in Catalonia, there is the Oficina Antifrau de Catalunya (<https://antifrau.cat/es/18-investigacio/1123-bustia-de-denuncies-anonimes-2.html>).
- I The Comunidad de Madrid is also pending on the designation of an external channel.

POLICY STATEMENT TWO: “We take all reported concerns seriously and, where appropriate, investigate and take remedial actions.”

The investigation process in Spain must comply with the following obligations:

Time Limitations: when you report a concern, within seven days you will receive an acknowledgement of receipt of your report unless this could jeopardise the confidentiality of the report.

The maximum time limit to investigate must not exceed three months from the receipt of the report or, if no acknowledgement of receipt was sent to the informant, the maximum limit to investigate must not

exceed three months from the expiry of the seven-day period following the date the report was submitted. This time limit may be extended to a further three months in complex cases.

Rights of the reporter: the following rights of the reporter shall be guaranteed throughout the process:

- a) Right to his/her protection during the course of the investigation.
- b) Right to anonymity.
- c) Right to confidentiality.
- d) The right not to receive reprisals for the communication of information.
- e) Right to choose the internal channel implemented by the company or the external channels established in Spain or the EU to communicate the information.
- f) Right to the deletion of data after three months from the communication of the information.
- g) The right to receive information on the status of the investigation of the communication made.
- h) The right to receive a response within a reasonable period of time.

Rights of persons affected by the complaint: The following rights of persons affected by the complaint shall be guaranteed throughout the process:

- a) the right to protection during the course of the investigation.
- b) The right to receive information about the communication.
- c) The right to confidentiality.
- d) The right to respect for the presumption of innocence and his or her honour.
- e) The right to a transparent investigation, and to be heard at any time.

Referral to the Public Prosecutor's office: when a report refers to a criminal offence it must be immediately referred to the Spanish Public Prosecutor's Office (*Ministerio Fiscal*). If the facts affect the financial interests of the EU, it shall also be forwarded to the European Public Prosecutor's Office.

Data protection: IDEXX ensures that it complies and respects all applicable data protection legislation when dealing with any whistleblowing report, including GDPR and the Spanish Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights as well as Regulation (EU) 2016/679 OF THE European Parliament And of the Council of 27 April 2016