

## 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 maintain an environment where legitimate concerns are able to be reported without fear of retaliatory action or retribution.*
3. *We take all reported concerns seriously and, where appropriate, investigate and take remedial actions.*
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 requirements<sup>1</sup>. 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

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<sup>1</sup> 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](http://www.idexx.com/ethics-hotline)
- Submitting an online report via the secure website [www.idexx.com/ethics-hotline](http://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](mailto: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 General Manager (Commercial) – 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.