In compliance with its duty under paragraph 19(2) to Schedule 19 of the UK Finance Act 2016, IDEXX Laboratories, Inc. ("IDEXX," “we,” “us” and “our”) is publishing its tax strategy for the year ended 31 December 2024. IDEXX confirms that this strategy applies to all of its subsidiaries organized in the UK (collectively, the “UK Group” or “Group”) which includes the following:

IDEXX Laboratories Limited  
Vet Med Lab UK Ltd  
IDEXX UK Acquisition Ltd  
IDEXX Technologies Ltd

**General Overview**

IDEXX is a public US corporation listed on the Nasdaq Stock Market (Nasdaq:IDXX). This document sets out the tax strategy for the Group and it outlines the way in which the Group manages its tax risk.

This document will be available free of charge on the Internet as required by the UK Finance Act 2016, and to the extent required under the UK Finance Act 2016, it will be annually reviewed and updated on behalf of the Group and on a global basis by the senior tax executive of IDEXX.

**The UK Group’s approach to tax**

IDEXX is committed to its six Guiding Principles which are published on our website. Among these is the principle that we contribute to our communities which specifically states that:

> We conduct our business with the highest ethical standards, strict compliance with laws and regulations, and an understanding of our environmental responsibilities.

> We are a citizen of the communities in which we do business, and we contribute to the health and quality of life of those communities.

We ensure adherence to this Guiding Principle through the following actions:

- We are committed to complying with all applicable tax legislation requirements and compliance obligations.
- We obtain and utilise tax relief and incentives where available that are consistent with the policy objectives of the relief or incentive.
- On major transactions, we ensure that we use a structure that is supportable under applicable UK law.
- We are transparent with tax authorities to resolve any uncertainty in our tax positions and reporting.
• We provide clarity and insight into the tax risks, processes, compliance and reporting obligations within our internal governance structure.
• We properly record tax expense in the relevant financial statements in accordance with the relevant accounting standards.

Risk management and governance arrangements
As part of a large multinational group, the Group is exposed to a variety of tax risks. Monitoring these risks and assuring compliance with the tax laws within the jurisdictions in which we operate is the primary responsibility of the senior tax executive of IDEXX. The senior tax executive is supported in this role by oversight functions, including controllership, internal audit departments and IDEXX’s Chief Financial Officer.

We proactively manage tax issues and risks in accordance with UK tax laws and regulations. IDEXX maintains internal policies and procedures to support its tax control framework and employs professionals that are experienced in identification and management of tax risk with additional support provided through ongoing training and input of external advisors when appropriate.

Any concerns that staff may have about the strategy being breached or the Group’s conduct being inappropriate regarding its ethical affairs can be raised in a variety of ways that are posted on our internal and external websites. Included among the various anonymous communication methods for raising concerns are monitored confidential phone lines, email addresses and web submission forms.

Tax planning
IDEXX only engages in tax planning that is aligned with its commercial business activities and in compliance with UK tax rules and regulations. While we do not engage in artificial tax arrangements that lack economic substance, we consider tax efficiency when evaluating potential business transaction options. All tax planning that we engage in is consistent with our Guiding Principles, which guides our corporate culture and defines our ethical values.

Relationship with HM Revenue & Customs
IDEXX is committed to principles of openness and transparency when dealing with HM Revenue & Customs (“HMRC”).

IDEXX deals with HMRC in a timely manner and aims to form a successful and collaborative relationship with them.