



HESKA®

CODE OF CONDUCT AND ETHICS

May 1, 2017

Introduction and Purpose

Heska's Code of Conduct and Ethics (this "Code") sets forth the standards by which Heska conducts its operations. This Code applies to all directors, officers, employees, agents and contractors of the Company, and is intended to promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; full, fair, accurate, timely, and understandable disclosure; compliance with applicable governmental laws, rules and regulations; the prompt internal reporting of violations of this Code to an appropriate person or persons identified in this Code; and accountability for adherence to this Code.

This Code is a statement of certain fundamental principles, policies and procedures that govern Heska's directors, officers, employees, agents and contractors in the conduct of Heska's business. This Code is not intended to and does not create any rights in any employee, customer, supplier, competitor or stockholder of Heska or any other person or entity.

Managers and supervisors have an added responsibility to lead by example and ensure that this Code is followed in areas under their supervision. Every manager and supervisor is expected to take necessary actions to ensure compliance with this Code, to provide guidance and assist employees in resolving questions concerning this Code and to permit employees to express any concerns regarding compliance with this Code. No one has the authority to order any Heska employee, agent or contractor to act contrary to this Code. Regardless of a person's position in the Company, violations of this Code will not be tolerated and may result in disciplinary action, up to and including termination of such person's employment or affiliation with Heska.

This Code is not a substitute for good judgment, nor does it cover every situation a director, officer, employee, agent or contractor may encounter. If you are in a situation that you believe may violate or lead to a violation of this Code, follow the procedures set forth in the section of this Code entitled "Whistle Blower Policy, Reporting Violations and Code Enforcement."

Compliance with Laws, Rules and Regulations

All Heska directors, officers, employees, agents and contractors must comply with all applicable governmental laws, rules and regulations in all jurisdictions in which Heska operates. Individuals located or engaging in business outside of the United States must comply with the laws, rules and regulations of the United States, including the Foreign Corrupt Practices Act, The Economic Espionage Act, and United States export rules and regulations, in addition to the applicable governmental laws,

rules and regulations of such other jurisdictions. In the event that any local or other applicable law or regulation establishes requirements that are more stringent than the provisions set forth in this Code or other Heska policies, you must adhere to the requirements of such applicable law or regulation. Violations of laws or regulations in performing your duties to Heska not only subjects you to potential individual criminal and civil liability, but also subjects Heska to similar potential liability. Violations of laws or regulations may subject you to immediate disciplinary action by Heska, up to and including termination of your employment or affiliation with Heska.

Regulatory Compliance

Heska operates in a regulated environment and is therefore subject to communications from government officials. Heska's policy is to be cooperative, open and honest in these communications. Heska and its employees, agents and contractors must cooperate with appropriate government inquiries and investigations. All government requests for information, documents or investigative interviews must be referred to the appropriate Heska executive responsible for the information. Employees who are not authorized to communicate with government officials should not communicate company information without approval and oversight of an appropriately authorized employee.

Free and Fair Competition

Heska's policy is that all employees must comply strictly with the United States antitrust laws and ex-United States laws governing competition and applicable foreign laws. Specifically, employees are obligated to comply fully with all laws governing competition, which often regulate Heska's relationships with its competitors, distributors, suppliers, resellers, dealers, and customers.

Employees are expected to recognize that international operations may also be subject to United States antitrust laws or the competition laws of another country or multinational governing body such as the European Community.

Industrial Espionage

It is the policy of Heska to lawfully compete in the marketplace. This commitment to fairness includes respecting the rights of Heska's competitors and abiding by all applicable laws in the course of competing. The purpose of this policy is to maintain Heska's reputation as a lawful competitor and to help ensure the integrity of the competitive marketplace. Employees, agents, and contractors may not misappropriate or unlawfully use the information, material, products, intellectual property, or proprietary or confidential information of anyone, including suppliers, customers, business partners and competitors of Heska.

Corporate Political Activity

Employees are obligated to comply fully with all laws governing corporate political activity. Employees should be aware that only authorized personnel can make contributions on behalf of Heska and that those contributions may not be made without prior and proper company approval.

Political Contributions

Heska reserves the right to communicate its position on important issues to elected representatives and other government officials. It is Heska's policy to comply fully with all local, state, federal, foreign and other applicable laws, rules and regulations regarding political contributions. Heska's funds or assets must not be used for, or be contributed to, political campaigns or political practices under any circumstances without the prior written approval of the Chief Executive Officer.

Foreign Corrupt Practices Act

Heska requires full compliance with the Foreign Corrupt Practices Act ("FCPA") by all of its directors, officers, employees, agents, and contractors. All Heska personnel, whether located in the United States or abroad, are responsible for FCPA compliance and the procedures to ensure FCPA compliance. In order to comply with the FCPA, Heska personnel may not bribe or attempt to bribe a foreign governmental official. A "bribe" is anything of value that may be seen as an attempt to influence an official's actions or decisions, obtain or retain business, or acquire any sort of improper advantage. "Foreign governmental officials" include federal, state and local governmental employees, political candidates and employees of any business that is owned by a foreign government.

Export Controls

All employees are required to obtain legal guidance regarding which countries are prohibited destinations for Heska's products, as well as direction on whether a proposed technical presentation to foreign nationals or provision of controlled technology to foreign nationals requires a United States government license prior to conducting such business in any such countries.

Foreign Local Laws and Customs

Heska's international business operations may encounter laws, local customs and social standards that differ from United States policy. It is Heska's policy to abide by the national and local laws of the country in which it operates, unless prohibited by United States law. It is the responsibility of the employees who comprise the Heska business operation outside of the United States to understand and comply with the laws and regulations of the countries in which such operation does business.

Effective Disclosure and Financial Integrity

As a public company, Heska is required to file periodic and other reports with the Securities and Exchange Commission ("SEC"). It is of paramount importance to Heska that all disclosure in reports and documents that Heska files with, or submits to, the SEC, and in all other public communications made by Heska, is full, fair, accurate, timely and understandable. Each director, officer and employee of Heska must take all steps available to assist Heska in these responsibilities consistent with his or her respective role within Heska. In particular, you are required to provide prompt and accurate answers to all inquiries made to you by Heska personnel in connection with Heska's preparation of its public reports and disclosure.

Heska has adopted disclosure controls to further the accurate and timely reporting. All employees are required to comply with procedures designed to implement such disclosure controls posted to Heska's intranet or upon request.

Heska requires honest and accurate recording and reporting of financial information in order to make responsible business decisions. This is to be achieved by complying not only with Heska's policies, but also with the laws, rules and regulations that govern Heska's financial accounting and reporting.

Heska's Chief Executive Officer, Chief Financial Officer and Principal Accounting Officer (or persons performing similar functions) (collectively, "Senior Officers") have heightened responsibilities with respect to Heska's financial information and related disclosure. Senior Officers, through their leadership roles, are expected to foster a culture of transparency, integrity and honesty. Senior Officers must fairly and accurately represent material facts or circumstances when interacting with those individuals who prepare Heska's financial statements or Heska's auditors.

Senior Officers are also responsible for establishing and maintaining adequate internal control over financial reporting to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Senior Officers must ensure that Heska makes and keeps books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the transactions of Heska. Senior Officers must also ensure that the Company devises and maintains a system of internal accounting controls sufficient to provide reasonable assurances that:

- transactions are executed in accordance with management's general or specific authorization;
- transactions are recorded as necessary (i) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (ii) to maintain accountability for assets;
- access to assets is permitted, and receipts and expenditures are made, only in accordance with management's general or specific authorization; and
- the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences, all to permit prevention or timely detection of unauthorized acquisition, use or disposition of assets that could have a material effect on Heska's financial statements.

All employees are required to comply with procedures designed to implement such internal accounting controls posted to Heska's intranet or upon request.

Any attempt by any Heska director, officer or employee to make, or to cause to be made, any inaccurate, misleading or artificial entries on Heska's books and records will not be tolerated and will result in disciplinary action, up to and including termination.

Each Heska director, officer and employee, including Senior Officers, must immediately report any accounting or auditing irregularity in accordance with the procedures set forth in the portion of the Code entitled "Whistle Blower Policy, Reporting Violations and Code Enforcement." In addition, each must immediately report the following:

- any material violation of any law, rule or regulation;
- any incidence of fraud, whether or not material, by any person, including those with accounting or financial reporting responsibilities in connection with financial disclosures or reports; and
- any material information, including any deficiency in Heska's internal controls, that could affect or render untrue the information contained in Heska's public communications or periodic reports filed with the SEC or other regulatory body.

Avoiding Conflicts of Interest

Each director, officer and employee has a responsibility to Heska, its stockholders and each other. Although this duty does not prevent directors, officers or employees of Heska from engaging in personal transactions and investments, it does demand that such persons avoid situations where a conflict of interest might occur or appear to occur. You owe a duty to Heska not to compromise Heska's legitimate interests and to advance such interests when the opportunity to do so arises in the course of

your employment or affiliation with Heska. Heska is subject to scrutiny from many different individuals and organizations. You should always strive to avoid even the appearance of impropriety or a potential conflict of interest.

A conflict of interest exists when your loyalties are divided between Heska's interests and your own interests, those of your family, or those of a customer, supplier or competitor.

The prohibition against conflicts of interest, acting in a dual capacity in transacting Heska business, and from acquiring interests adverse to Heska is applicable irrespective of your intentions and without regard to whether the action caused, or has the potential to cause, injury to Heska.

The following is presented as a guide in determining circumstances that might create conflicts of interest; they are not intended, however, to cover all possible situations.

Outside Employment

Each officer and employee is expected to devote his or her full attention to the business interests of Heska. Officers and employees are prohibited from engaging in activity that interferes with their performance or responsibilities to Heska or is otherwise in conflict with or prejudicial to Heska.

Outside Directorships

It is a conflict of interest for any Heska director, officer or employee to serve as a director of a company that competes with Heska. An employee (other than a Senior Officer) wishing to serve as a director of a supplier, customer, developer, or other business partner of Heska must first obtain approval from the Chief Executive Officer before accepting such directorship. If an employee serves on (or is requested to serve on) a Board of an organization that may create an actual or perceived conflict of interest, the employee must notify the Chief Executive Officer.

A Senior Officer wishing to serve as a director of a supplier, customer, developer, or other business partner of Heska or of any public company must first obtain approval from the Chair of the Corporate Governance Committee of the Board of Directors or Heska's Board of Directors before accepting such directorship.

Loans to Executive Officers and Directors

Heska will not provide, or arrange for third parties to provide, for a personal loan to any executive officer or director of Heska.

Business Interests

If a director, officer or employee is considering investing in a customer, supplier, developer or competitor of Heska's, he or she must first take great care to ensure that the investment does not compromise his or her responsibility to Heska or create divided loyalty with Heska or the appearance of divided loyalty. Many factors should be considered in determining whether a conflict exists, including the size and nature of the investment; the director, officer or employee's ability to influence Heska's decisions; the director, officer or employee's access to confidential information of Heska or of the other company; and the nature of the relationship between Heska and the other company.

Investment by you or a member of your immediate family in a customer, supplier, or competitor (or any company/partnership affiliated with a customer, supplier, or competitor) of Heska is prohibited if you have or would have the opportunity to influence business transactions between Heska and the customer, supplier, or competitor. Passive investments in publicly traded companies shall not be a

violation if you or a member of your immediate family owns less than 1% of such company's outstanding stock.

Related Companies

As a general rule, directors, officers and employees should avoid conducting Heska's business with a relative or significant other, or with a business in which a relative or significant other is associated in any significant role. Relatives include spouse, siblings, children, parents, grandparents, grandchildren, aunts, uncles, cousins, nieces, nephews, step relationships and in-laws. Significant others include persons living in a spousal or familial fashion with an employee.

Further, Heska discourages conducting Heska's business with a business, organization and/or entity with which any of Heska's executive officers or directors has a material relationship or affiliation ("Affiliates"), as listed in Heska's 10-K of the previous year, because the possibility that a conflict of interest may exist is greatest in such situation.

If a related party transaction (i.e., either situation described above) is unavoidable, officers and employees must fully disclose the nature of the related party transaction to Heska's Chief Executive Officer. If the Chief Executive Officer determines the transaction to be material to Heska, Heska's Corporate Governance Committee of the Board of Directors, Heska's Audit Committee of the Board of Directors or Heska's Board of Directors must review and approve the transaction in writing in advance of such related party transaction. The most significant related party transactions, particularly those involving Heska's executive officers, directors or their respective Affiliates, must be reviewed and approved in writing in advance by Heska's Board of Directors. Heska must report all such material related party transactions under applicable accounting rules, federal securities laws, SEC rules and regulations, and securities market rules. Any dealings with a related party must be conducted in such a way that no preferential treatment is given to the related party.

Corporate Opportunities

Directors, officers and employees may not exploit for their own personal gain opportunities that are discovered through the use of Company property, information or position unless the opportunity is disclosed fully in writing to the Board of Directors and the Board of Directors declines to pursue such opportunity.

Gifts To or From Others

The giving and receiving of gifts of reasonable value is a common practice. Appropriate business gifts and entertainment are welcome courtesies designed to build relationships and understanding among business partners. However, under no circumstances may any Heska director, officer, employee, agent, or contractor accept any offer, payment, promise to pay, or authorization to pay any money, gift, trip, or anything of value from any third party, including without limitation from any customer, supplier, vendor or consultant, that is perceived as intended, either directly or indirectly, to improperly influence any business decision, act or failure to act, or to encourage any commitment of fraud or the opportunity for the commission of any fraud. Furthermore, directors, officers, employees, agents and contractors may not offer any gifts or business courtesies to any local, state, federal or foreign governmental employee agent or other public official, whether it has a nominal value or no value at all.

Other Situations and Reporting Conflicts

Because other conflicts of interest may arise, it would be impractical to attempt to list all possible situations. Additionally, conflicts are not always clear-cut. If you become aware of a conflict described

above or any other conflict, potential conflict, or have a question as to a potential conflict, you should consult with Heska's Chief Executive Officer and/or follow the procedures described in this Code regarding reporting violations and compliance matters. If you become aware of or involved in a situation that gives rise to an actual conflict, you must inform Heska's Chief Executive Officer of the conflict.

Insider Trading and Other Securities Matters

In the United States, federal and state securities laws prohibit the use of material non-public information in connection with trading in Heska's securities or options on such securities. Heska's directors, officers and employees located outside the United States are also subject to these laws in connection with transactions in the United States and transactions involving the use of a United States securities exchange. Directors, officers and employees are responsible for understanding and complying fully with all appropriate laws and regulations governing "insider trading," including the laws and regulations of their respective states and/or countries. Violations of these laws and regulations can result in criminal prosecution in addition to disciplinary actions to be taken by the Company, up to and including termination.

No director, officer or employee should, directly or indirectly, purchase or sell securities of Heska or options on securities of Heska, or recommend to any other individual the purchase or sale of such securities or options while in possession of material non-public information. Similarly, no director, officer or employee should disclose material information to others who might engage in securities transactions until such information has been generally disclosed to the public and the public has had sufficient time to learn of, and assimilate the information. Generally, material information is that which would be expected to affect the investment decisions of a reasonable investor or the market price of a security. Directors, officers and employees should also refrain from trading, or advising others to trade, in another company's securities or options while in possession of any non-public information that might be material to such other company.

As a reference, please read Heska's Statement of Policies on Trading in Securities carefully. If you have any questions about the policies stated therein or herein, or are unsure whether or not you are free to trade in a particular security, you should contact the Chief Financial Officer.

Short Sales in Heska Stock

Heska is concerned about protecting the integrity of the financial markets and the value of its publicly traded shares. Short sales, as defined below, have resulted in litigation against companies and the appearance of impropriety. Accordingly, it is Heska's policy that short sales of Heska's stock are not permitted. No director, officer, employee, agent or contractor of Heska may, directly or indirectly, sell any equity security, including derivatives (such as "put" or "call" options), of Heska if they (1) do not own the security sold, or (2) if they own the security, do not deliver it against such sale (a "short sale against the box") within 20 days thereafter, or do not within 5 days after such sale deposit it in the mails or other usual channels of transportation. A short sale, as defined in this policy, means any transaction whereby one may benefit from a decline in Heska's stock price. While employees who are not executive officers or directors are not prohibited by law from engaging in short sales of Heska's securities, Heska has adopted a policy prohibiting employees from doing so.

Receipt of Initial Public Offering Shares

Officers, directors and key employees, as listed in the Amended Statement of Policies on Trading in Securities, may not acquire securities as part of a "directed share program" or similar preferential allocation in an initial public offering (IPO) without obtaining the written approval of the Chief Executive Officer before directly or indirectly acquiring a beneficial ownership in such securities.

Protection of Assets

Tangible Assets

Protecting Heska's assets is a key fiduciary responsibility of every Heska director, officer, employee, agent and contractor. All are responsible for the proper use of Heska's assets, and must safeguard such assets against loss, damage, misuse or theft. Generally, company equipment and assets such as company vehicles or equipment, information technology assets, Heska-licensed software, and inventory are to be used for Heska business purposes except to the extent expressly authorized by Heska.

Every Heska employee is personally responsible for company funds over which he or she exercises control. Agents and contractors should not be allowed to exercise control over Heska's funds and such funds must only be used for the business purposes of Heska. Every Heska employee, agent and contractor must maintain accurate and timely records of all expenditures and must not use company funds for any personal or other improper purpose.

Any act that involves theft, fraud, embezzlement, or misappropriation of any property, including that of Heska or any of its employees, suppliers or customers, is prohibited.

Confidential Information

Confidential information is a valuable asset to Heska's competitive success and if released without authorization, could harm Heska and give an unfair advantage to its competitors. All employees are required to sign a Confidentiality and Inventions Agreement under which employees agree to hold in confidence all of Heska's confidential information as well as to disclose and assign all inventions to Heska and any other intellectual property developed during the term of their employment. You must maintain the confidentiality of such information entrusted to you by Heska, its customers and its suppliers, except when disclosure is authorized by Heska or required by law. This obligation of confidentiality continues to apply even after the termination of your employment or affiliation with Heska.

Whistle Blower Policy, Reporting Violations and Code Enforcement

It is the corporate policy of Heska to encourage its directors, officers and employees to raise any concerns regarding the integrity of Heska's internal financial controls or the accuracy or completeness of financial or other information used in or related to Heska's financial statements. As a result, if any Heska director, officer or employee should have concerns about questionable accounting or auditing matters or believes that Heska is reporting erroneous financial or other information to its stockholders, the government or the financial markets, those concerns should be reported immediately in accordance with the procedures set forth in this policy.

In addition, if any director, officer or employee is aware of or suspects that any other violation of applicable law, this Code or other Heska policies has occurred or is reasonably likely to occur, such

individual should report such information immediately in accordance with the procedures set forth in this policy.

All concerns or complaints reported under this policy will be promptly and thoroughly investigated as described herein, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation, communicate with appropriate management or other persons, and take any remedial action, in accordance with applicable law.

Any person reporting concerns of the foregoing nature has a lawful right to raise these concerns without fear of harassment, discrimination or retaliation. As a result, Heska employees may not be discharged, demoted, suspended, threatened, harassed or discriminated against in any manner on account of such employee (i) making a report in accordance with this policy, (ii) participating in any subsequent investigation of such report to be conducted by any authorized Heska employee or any agent or representative acting on Heska's behalf or (iii) participating in any governmental or legal proceeding or investigation resulting from the matters reported by such employee. Any instance of harassment, discrimination or retaliation relating to any of the foregoing actions will itself be a violation of this Code.

Reporting

Any director, officer or employee who has any complaints or concerns regarding the integrity of Heska's internal financial controls or the accuracy or completeness of financial or other information used in or related to Heska's financial statements, or who observes any questionable accounting practices or any irregularities related to Heska's disclosure and reporting obligations, should immediately report such complaint, concern or observation. In addition, any director, officer or employee who is aware of or suspects that any other violation of applicable law, this Code or other Heska policies, including without limitation Heska's discrimination and harassment policies, has occurred or is reasonably likely to occur, such individual should immediately report such information.

Any report to be made in accordance with this policy may be made anonymously, at the option of the reporting individual. A report should be made in one of the following ways:

- Deliver a written report of such complaint, concern or observation to the head of Human Resources (the "Policy Administrator") or directly to any member of the Audit Committee of the Board of Directors.
 - Include in the report a discussion of the following items: (i) a description of the matter or irregularity, (ii) the period of time during which you observed the matter or irregularity, and (iii) whether you have previously reported the matter or irregularity to your supervisor or any other Heska personnel, (iv) at your option, your contact information in the event that additional information is needed or warranted.

or

- Contact the third party service referenced on Heska's intranet which may include web, telephone and written procedures to accept reports in this area.

Examples of reportable actions include, but are in no way limited to, any indication of theft or fraud; misappropriation of Heska resources; accounting or financial irregularities, including variation in Heska's financial reporting methodology from prior practice or from generally accepted accounting

principles; disclosures in reports filed with the SEC and other public disclosures that are not full, fair, accurate, timely and understandable; conduct that is not honest or ethical; violation of drug and alcohol policy; violence or threatening behavior; potential conflicts of interest; instances of discrimination or harassment; potential violations of any governmental rule, law or regulation; and the falsification, concealment or inappropriate destruction of corporate assets or financial records.

Investigation

Upon receiving a report, the Policy Administrator shall investigate the issues detailed in the report as warranted based upon the nature of the complaint, concern or observation reported.

The Policy Administrator may consult with the Chief Executive Officer, Chief Financial Officer, Chief Operating Officer, Principal Accounting Officer, Controller, any other Heska employee, outside legal counsel, independent auditors and, if appropriate, the Audit Committee, as part of the investigation.

At the conclusion of the investigation, the Policy Administrator shall prepare a written response to the report and shall provide the report and the response to the Chair of the Audit Committee.

After the Audit Committee has reviewed the response, the Policy Administrator shall provide a copy of the response to the individual who made the report, unless such report was made anonymously.

Disciplinary Actions

The Policy Administrator and the Audit Committee, appropriate and consistent with applicable law, after consultation with the Chief Executive Officer, Chief Operating Officer or outside legal counsel, as applicable, shall be responsible for implementing appropriate disciplinary action. Any violation, determined by the Policy Administrator or the Audit Committee as a result of the above-described investigation, of applicable law, this Code or other Heska policies will result in disciplinary action, up to and including termination of employment or affiliation with Heska. In addition to imposing its own disciplinary actions, Heska will report any violations of law to the appropriate law enforcement personnel and will cooperate fully with the appropriate authorities. Where Heska has suffered a loss, it may also pursue its remedies against the individuals or entities responsible.

Harassment, Discrimination or Retaliation

Heska strictly prohibits any harassment, discrimination or retaliation against any individual who submits a report under this policy, based on the individual's reasonable belief that a reportable event has occurred. Heska also strictly prohibits any harassment, discrimination or retaliation against any individual who participates in an investigation of, or any legal proceeding with respect to, any report. Any such instance of harassment, discrimination or retaliation will itself be a violation of this Code.

If an employee believes that he or she has been subjected to any harassment, discrimination or retaliation for having submitted a report or for participating in an investigation or proceeding relating to a report, the employee should immediately report the concern to the Policy Administrator or to any supervisor.

Publication of the Policy

Heska shall place a copy of this policy in the manual to be distributed to all employees, shall make a copy generally available on Heska's internet website, and shall separately provide a copy to any employee upon request.

Waivers

Any waiver of any provision of this Code for any Heska executive officer (as designated in our annual report or otherwise designated by the Board of Directors) or any member of Heska's Board of Directors must be approved in writing by the Board of Directors. Any waiver of any provision of this Code with respect to any other Heska employee, agent, or contractor must be approved in writing by the head of Human Resources.

Any waiver of this Code granted and approved for an executive officer or member of the Board of Directors will be disclosed in accordance with applicable law, regulation and the requirements of any listing criteria of an exchange upon which Heska's stock may be traded, including disclosure of the waiver to Heska's stockholders along with the reasons for such waiver.