

DRI HEALTHCARE TRUST**WHISTLEBLOWER POLICY**

This policy establishes procedures for bringing forward concerns or complaints regarding potential unethical or fraudulent business practices or any activity that could give rise to unethical concerns. Unethical concerns (“**Unethical Concerns**”) are defined as any and all forms of fraud, theft, accounting irregularities, non-compliance with the Trust’s disclosure controls and procedures and/or internal control over financial reporting, misrepresentation or misstatement of financial data, insider trading, breach of fiduciary duty, corruption, or other breaches of the Trust’s policies and procedures, declaration of trust or securities laws.

Background

The Trust is committed to maintaining highest business and personal ethical standards according to its Code of Ethics and its declaration of trust, and compliance with all applicable laws, including applicable securities laws and regulations, accounting standards, and internal control standards that apply to the Trust’s business. To that end, any alleged or suspected impropriety must be promptly brought to the attention of the Audit Committee of the Board of Trustees of the Trust to ensure they are promptly and appropriately investigated and addressed with a view to the best interests of the Trust and its unitholders.

The Trust believes that all of its stakeholders play an important role in the Trust upholding such mission, and it is the responsibility of each trustee, director, officer, employee, vendor, or consultant of both (i) the Trust, and (ii) DRI Capital Inc. (“**DRI Capital**”), the manager of the Trust, and their respective subsidiaries (collectively, “**Representatives**”) to promptly report concerns or complaints regarding any Unethical Concerns. Representatives are to be assured that the Audit Committee of the Trust will oversee all good faith concerns or complaints regarding Unethical Concerns in a timely and professional manner. Any Representative may put forward a good faith concern or complaint without fear of reprisal or dismissal, and will be protected to the maximum extent possible under applicable laws.

Subjects Covered by this Policy

This policy covers any and all Unethical Concerns, including but not limited to the following:

- actions and use of Trust resources or confidential information (including any material non-public information) for the personal benefit of anyone other than the Trust;
- theft, fraud, conflicts of interest, or other unethical behaviour;
- deliberate error in the preparation or review of any financial statements;
- deliberate error in the recording and maintaining of financial records;
- significant non-compliance of key internal accounting or disclosure controls;
- deliberate misrepresentation or false statements in financial records, financial statements and other continuous disclosure documents;
- deliberate misrepresentation or false statements made to external auditors; and
- deliberate divergence from full reporting and disclosure of the financial condition of the Trust.

Acting in Good Faith

A person must be acting in good faith in reporting a concerns or complaints regarding Unethical Concerns under this policy (a “**Complaint**”) and must have reasonable grounds for asserting that any action or omission

constituted an Unethical Concern. A malicious allegation known to be false is considered a serious offence and will be subject to disciplinary action including the possible termination of office and employment.

Reporting a Violation or Breach of the Code of Ethics or other Unethical Concerns

A whistleblower may report an Unethical Concern under this policy through several channels. A whistleblower should submit a Complaint through the channel that is most appropriate given the nature of the Complaint

Whistleblower tips can be submitted anonymously or non-anonymously using the confidential submission box (<https://www.integritycounts.ca/org/drihealthcare/>) as a line of communication directly to the Chair of the Audit Committee of the Trust or through the whistleblower hotline: 1-866-921-6714 (toll-free).

External reporting channel: Certain securities commissions and other regulatory bodies may have channels through which whistleblowers may report a Complaint. Information on such programs, including how to participate, is publicly available on relevant websites.

Investigations of a Complaint

All Complaints will be treated as confidential, whether received anonymously or otherwise. The Audit Committee of the Trust is responsible for the investigation and resolution of all Complaints made under this policy. In determining the need for an investigation, and, if required, process by which the investigation should be undertaken, the Audit Committee of the Trust will consider, among other factors, the following:

Who is the alleged wrongdoer? If a member of management of DRI Capital is alleged to have engaged in wrongdoing, that factor alone may influence the decision in favour of conducting an investigation and may limit the involvement of management of DRI Capital, as applicable in the investigation;

What is the nature of the alleged wrongdoing? Depending on the nature of the allegation, the core investigation team should include a representative from people and culture, finance and other departments of DRI Capital, as necessary of feasible (see the preceding point above), depending on their area of oversight and expertise;

How serious is the alleged wrongdoing? The more serious the allegation, the more appropriate it would be to undertake an immediate investigation. If the alleged wrongdoing would materially adversely affect the integrity of the financial statements of the Trust, that factor alone may influence the decision in favour of conducting the investigation; and

How credible is the allegation of wrongdoing? If the allegation is not credible it may not be appropriate to undertake the investigation. In assessing credibility, all facts surrounding the allegation will be considered.

All Representatives have an obligation to cooperate and comply with any review or investigation initiated pursuant to this policy.

If a Complaint indicates that illegal activity or a regulatory breach has occurred, a report may be made to the police or other law enforcement or regulatory agency, as appropriate.

At any time during the investigation of a Complaint, the Chief Executive Officer of the Trust, the Chief Financial Officer of the Trust or the external auditors of the Trust may be informed about the submission of a reported Complaint or about the progress of the investigation. Sufficient detail will be provided to allow for appropriate consideration for the ongoing disclosure obligations, including any required officer certifications, without compromising the confidential or anonymous nature of the Complaint.

During the investigation of a Complaint, the Representative who is the subject of an investigation may be placed on an administrative leave or an investigatory leave, as appropriate, when it is determined that such a leave

would serve the interests of the Representative, the Trust, or DRI Capital, as appropriate. Such a leave is not to be interpreted as an accusation or a conclusion of wrongdoing of any individual, including the person on leave.

The Audit Committee of the Trust may retain independent legal counsel or other advisers to assist it in its investigation.

Important Note: The Trust takes all Complaints seriously, will investigate all credible Complaints and will take appropriate corrective action if warranted by the investigation.

Confidentiality of a Complaint and Investigation

Anonymous Complaints will remain anonymous to all parties. The Audit Committee of the Trust will use their best efforts to protect the confidentiality of the complainant for those complainants who do not specifically request anonymity. The Audit Committee of the Trust will ensure that anyone enlisted to conduct an investigation will be a person not directly involved in the matter related to the complaint.

Complaints received that are not of a financial nature will be forwarded to the appropriate area of responsibility for review and treatment (i.e. operational issues or personnel issues may be forwarded to the appropriate representative of DRI Capital to investigate and respond to the complaint).

No Retaliation Policy

No retaliation will be taken against anyone who, in good faith, (i) made a Complaint, (ii) lawfully provided information or assistance in an investigation regarding any conduct which may involve a violation of securities laws or fraud, (iii) filed, testified, participated in or otherwise assisted in a proceeding relating to a potential violation of applicable securities laws or fraud, (iv) provided a law enforcement officer with truthful information regarding the commission or possible commission of an offence or (v) provided assistance to any trustee, officer, employee, consultant or agent in the investigation of a Complaint. However, anyone who takes part in a prohibited activity may be disciplined even if they report it. A Representative's decision to submit a Complaint will, in all cases, be given due consideration in the event that any disciplinary action is necessary. Any Representative who believes they have been subject to retaliation or reprisal as a result of reporting a Complaint is to report such action as indicated above under "Reporting a Violation or Breach of the Code of Ethics or other Unethical Concerns".

Retention of Complaints

A summary of Complaints received, under investigation and resolved shall be provided to the Board of Trustees of the Trust. All Complaints and summaries will be retained for a period of no less than seven (7) years.

Dated February 18, 2025