

**DRI HEALTHCARE TRUST
WHISTLEBLOWER POLICY**

July 1, 2025

This Whistleblower Policy (“**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 include, without limitation, any and all forms of fraud, theft, accounting irregularities, non-compliance with DRI Healthcare Trust’s (the “**Trust**”) and any of its subsidiaries (collectively, “**DRI Healthcare**”) 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 DRI Healthcare’s policies and procedures, declaration of trust or securities laws (these matters together with potential violations of the Code of Ethics, collectively referred to as “**Unethical Concerns**”).

This Policy applies to all DRI Healthcare’s trustees, officers and employees, including part-time and temporary employees, employee, vendors or consultants (each a “**Representative**”). In addition, DRI Healthcare encourages outside third parties to report material and relevant Unethical Concerns.

The Audit Committee of the Board of Trustees of the Trust (the “**Audit Committee**”) has adopted these procedures and is responsible for administering this Policy in compliance with Canadian and other applicable securities law requirements relating to: (i) the receipt, retention and treatment of complaints received by Representatives regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by Representatives of Unethical Concerns.

Background

DRI Healthcare is committed to maintaining the 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 DRI Healthcare’s business. To that end, any alleged or suspected impropriety must be promptly brought to the attention of the Audit Committee to ensure they are promptly and appropriately investigated and addressed in the best interests of the Trust and its unitholders. DRI Healthcare believes that all of its stakeholders play an important role in DRI Healthcare upholding such mission, and it is the responsibility of its Representatives to promptly report concerns or complaints regarding any Unethical Concerns. Representatives are to be assured that the Audit Committee 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.

Unethical Concerns Covered by this Policy

This Policy covers any and all Unethical Concerns. Types of reporting on Unethical Concerns, include, but is not limited to:

- actions and use of DRI Healthcare resources or confidential information (including any material non-public information) for the personal benefit of anyone other than DRI Healthcare;
- theft, fraud, conflicts of interest, or other unethical behaviour;
- tampering with any accounting or audit-related records or documents of DRI Healthcare (in any format, including electronic records such as emails) or destroying any accounting or audit related records or

documents (except as otherwise permitted or required by any records retention policies or guidelines as may be adopted by DRI Healthcare from time to time);

- deliberate error in the preparation or review of any of DRI Healthcare's financial statements;
- deliberate error in the recording and maintaining of DRI Healthcare's 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;
- auditor independence concerns;
- deliberate divergence from full reporting and disclosure of the financial condition of DRI Healthcare;
- retaliation or retribution against an individual who reports on Unethical Concerns; and
- breach under the Code of Ethics.

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 Representative may report an Unethical Concern under this Policy through several channels. A Representative who has reasonable grounds to believe that an Unethical Concern has occurred is encouraged to report that suspicion through the channel that is most appropriate given the nature of the Complaint. Alternatively, Complaints 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 or through the whistleblower hotline: 1-866-921-6714 (toll-free).

Submissions are encouraged to be made in writing so as to ensure a clear understanding of the issues raised, but may also be made orally, as described above. Please note that reports made anonymously should contain sufficient detail and information so that, if necessary, a meaningful investigation can be conducted. If a person chooses not to identify themselves and the information provided is insufficient, the Audit Committee may not be able to adequately investigate and resolve the Complaint.

External reporting channel: Certain securities commissions and other regulatory bodies may have channels through which Representative or outside parties may report possible violations of applicable law or regulation. Information on such programs, including how to participate, is publicly available on relevant websites.

Treatment and Handling Complaints

All Complaints will be treated as confidential, whether received anonymously or otherwise. Any person to whom an Unethical Concern is reported or who becomes aware of an Unethical Concern will promptly advise the Chair of the Audit Committee that a Complaint has been received.

The Audit Committee will review the Complaint and if the situation so requires, investigate such reported Unethical Concern. In determining the extent of the investigation, the Audit Committee will consider all relevant facts and circumstances, including the gravity of the alleged wrongdoing and the likelihood of a material effect on DRI Healthcare's financial statements, business operations and reputation.

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 or DRI Healthcare 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 may retain independent legal counsel or other advisers to assist it in its investigation.

All Complaints will be treated sensitively and seriously, and will be dealt with objectively, promptly and fairly.

Exceptions to Procedures

The Audit Committee is responsible for approving exceptions to these procedures.

Confidentiality of a Complaint and Investigation

Anonymous Complaints will remain anonymous to all parties. The Audit Committee will use their best efforts to protect the confidentiality of the complainant for those complainants who do not specifically request anonymity. The Audit Committee 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 Healthcare 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

The Audit Committee will keep a written record of all such reports or inquiries and make quarterly reports on any ongoing investigation which will include steps taken to satisfactorily address each Complaint. All Complaints and summaries will be retained for a period of no less than seven (7) years.

Review of this Policy

The Audit Committee shall review this Policy on a periodic basis to determine whether the procedures established under this Policy operate effectively in respect of the receipt, retention and treatment of reports and in providing a confidential and anonymous procedure as may be required by applicable laws.

No provision contained herein is intended to give rise to civil liability to unitholders, competitors, employees or other persons, or to any other liability against DRI Healthcare.