

**DRI HEALTHCARE TRUST
AUDIT COMMITTEE CHARTER**

Purpose

1. The Audit Committee (the “**Committee**”) is a standing committee appointed by the Board of Trustees (the “**Board of Trustees**”) of DRI Healthcare Trust (the “**Trust**”) Any reference to “management” herein will include the Trust and any of its subsidiaries (collectively, “**DRI Healthcare**”), and its and their officers, employees or other personnel. The Committee is established to assist the Board of Trustees in:
 - (a) its oversight of:
 - (i) the integrity of the Trust’s financial statements and financial reporting processes, including the audit process and the Trust’s internal control over financial reporting, disclosure controls and procedures, and compliance with other related legal and regulatory requirements;
 - (ii) the qualifications and independence of the Trust’s external auditors;
 - (iii) the work of the Trust’s financial management, internal audit (if any), internal control function and external auditors;
 - (iv) enterprise risk management, privacy and data security, and to monitor such matters;
 - (v) the auditing, accounting and financial reporting process generally; and
 - (vi) the Trust’s compliance with legal and regulatory require; and
 - (b) preparing, if required, Committee reports for inclusion in the Trust’s management information circular, in accordance with applicable rules and regulations.
2. **The function of the Committee is oversight.** It is not the duty or responsibility of the Committee or its members to: (a) plan or conduct audits; (b) determine that the Trust’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles; or (c) conduct other types of auditing or accounting reviews or similar procedures or investigations. The members of the Committee are members of the Board of Trustees. They are appointed to the Committee to provide broad oversight of the financial, risk and control-related activities of the Trust, and are specifically not accountable or responsible for the day-to-day operation or performance of such activities.
3. Management is responsible for the preparation, presentation and integrity of the Trust’s financial statements. Management is also responsible for maintaining appropriate accounting and financial reporting principles and policies and systems of risk assessment and internal controls and procedures designed to provide reasonable assurance that assets are safeguarded and transactions are properly authorized, recorded and reported and to assure the effectiveness and efficiency of operations, the reliability of financial reporting and compliance with accounting standards and applicable laws and regulations. Management is also responsible for monitoring and reporting on the adequacy and effectiveness of the system of internal controls over financial reporting and disclosure controls and procedures. The external auditors are responsible for planning and carrying out audits of the Trust’s annual financial statements in accordance with generally accepted auditing

standards to provide reasonable assurance that, among other things, such financial statements are in accordance with generally accepted accounting principles.

Procedures of the Committee

4. *Number of Members* – The members of the Committee will be appointed by the Board of Trustees. The Committee will consist of not less than three members of the Board of Trustees.
5. *Residency of Members* – The Committee will consist of at least a majority of trustees who are residents of Canada for the purposes of the Income Tax Act (Canada).
6. *Independence* – Except as otherwise permitted by applicable laws and regulations, including National Instrument 52-110 – Audit Committees (“NI 52-110”), the Committee will consist at all times of trustees who are “independent” within the meaning of NI 52-110. The Board of Trustees will consider all relevant facts and circumstances in making a determination of independence for each trustee.
7. *Financial Literacy and Other Related Experience* – Each member of the Committee must be able to read and understand financial statements, and must otherwise be “financially literate” within the meaning of applicable requirements or guidelines for audit committee service under applicable securities laws, including NI 52-110, or the rules of any applicable stock exchange. At least one member will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background. Further, each member should have reasonably sufficient experience in such other economic, financial, investment or business matters as the Board of Trustees may deem appropriate.
8. *Appointment and Replacement of Committee Members* – Any member of the Committee may be removed or replaced at any time by the Board of Trustees and will automatically cease to be a member of the Committee upon ceasing to be a trustee. The Board of Trustees will fill any vacancy if the membership of the Committee is less than three trustees. Whenever there is a vacancy on the Committee, the remaining members may exercise all of the powers of the Committee as long as a quorum remains in office. Subject to the foregoing, the members of the Committee will be appointed by the Board of Trustees annually and each member of the Committee will remain on the Committee until the next annual meeting of unitholders after his or her appointment or until his or her successor will be duly appointed and qualified. The Governance, Compensation and Nominating Committee shall recommend nominees for appointment to the Committee annually and as vacancies or newly created position occur.
9. *Committee Chair* – Unless a Committee Chair is designated by the full Board of Trustees, the members of the Committee may designate from the members of the Committee a Chair by majority vote of the full Committee. The Committee Chair may be a non-resident of Canada provided that the Committee Chair does not have a casting vote and provided that each of the Committee and the full Board of Trustees consists of at least a majority of trustees who are residents of Canada for the purposes of the Income Tax Act (Canada). The Committee Chair will be responsible for leadership of the Committee assignments and reporting to the Board of Trustees. If the Committee Chair is not present at any meeting of the Committee, one of the other members of the Committee who is present will be chosen by the Committee to preside at the meeting. The Committee will report through the Committee Chair to the Board of Trustees following meetings of the Committee on matters considered by the Committee, its activities and compliance with this Charter.
10. *Conflicts of Interest* – If a Committee member faces potential or actual conflict of interest relating to a matter before the Committee, other than matters relating to the compensation of trustees, that

member will be responsible for alerting the Committee Chair. If the Committee Chair faces a potential or actual conflict of interest, the Committee Chair will advise the Chair of the Board of Trustees. If the Committee Chair, or the Chair of the Board of Trustees, as the case may be, concurs that a potential or actual conflict of interest exists, the member faced with such conflict will disclose to the Committee the member's interest and will not participate in consideration of the matter and will not vote on the matter.

11. *Meetings* – The Committee will meet regularly and as often as it deems necessary to perform the duties and discharge its responsibilities described herein in a timely manner, but not less than four times a year and any time the Trust proposes to issue a press release with its interim period or annual financial results or any other material financial information of the Trust. The Committee Chair will approve the agenda for such meetings and any member may suggest items for consideration. Briefing materials will be provided to the Committee as far in advance of meetings as practicable. The Committee will maintain written minutes of its meetings, which will be filed with the meeting minutes of the Board of Trustees.
12. *Separate Executive Meetings* – The Committee will meet periodically, but no less than quarterly, with the Chief Financial Officer and the external auditors in separate sessions to discuss any matters that the Committee or any of these groups believes should be discussed privately and such persons will have access to the Committee to bring forward matters requiring its attention. However, the Committee will also meet periodically without management present.
13. *Reliance* – Absent actual knowledge to the contrary (which will be promptly reported to the Board of Trustees), each member of the Committee will be entitled to rely on: (a) the integrity of those persons or organizations within and outside the Trust from which it receives information; (b) the accuracy of the financial and other information provided to the Committee by such persons or organizations; and (c) representations made by management and the external auditors as to any permissible non-audit services provided by the external auditors to the Trust and its subsidiaries.
14. *Self-Evaluation* – The Committee will conduct a self-evaluation at least annually to determine whether it and its members are functioning effectively and report its conclusion to the Board of Trustees.

Selection and Oversight of the External Auditors

15. The external auditors are ultimately accountable to the Committee and the Board of Trustees as the representatives of the unitholders of the Trust and will report directly to the Committee and the Committee will so instruct the external auditors. The Committee will evaluate the performance of the external auditors and make recommendations to the Board of Trustees on the reappointment or appointment of the external auditors of the Trust to be proposed in the Trust's management information circular for unitholder approval and will have authority to terminate the external auditors. If a change in external auditors is proposed, the Committee will review the reasons for the change and any other significant issues related to the change, including the response of the incumbent auditors, and enquire on the qualifications of the proposed auditors before making its recommendation to the Board of Trustees.
16. The Committee will be directly responsible for the appointment, compensation, retention, termination and oversight of the work of any registered public accounting firm engaged (including resolution of disagreements between management and the external auditor regarding financial reporting) for the purposes of preparing or issuing an audit report or performing other audit, review or attest services of the Trust. Each such registered public accounting firm must report directly to the Committee.

17. Pre-approve the audit services and non-audit services (including the fees and terms thereof) to be provided by the external auditors, pursuant to pre-approval policies and procedures. Such pre-approval policies and procedures will include reasonable detail with respect to the services covered. The Committee may delegate its authority to pre-approve non-audit services to one or more Committee members, provided that such designees present any such approvals to the full Committee at the next Committee meeting. The Committee will have the sole discretion regarding the prohibition of the external auditor providing certain non-audit services to the Trust and its affiliates.
18. The Committee will review the independence of the external auditors and will make recommendations to the Board of Trustees on appropriate actions to be taken that the Committee deems necessary to protect and enhance the independence of the external auditors. In connection with such review, the Committee will:
 - (a) actively engage in a dialogue with the external auditors about all relationships or services that may impact the objectivity and independence of the external auditors;
 - (b) require that the external auditors submit to it on a periodic basis, and at least annually, a formal written statement delineating all relationships between the DRI Healthcare, on the one hand, and the external auditors and their affiliates on the other hand and to the extent there are relationships, monitor and investigate them;
 - (c) ensure the rotation of the lead (and concurring) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by applicable law;
 - (d) consider whether there should be a regular rotation of the external audit firm itself; and
 - (e) consider the auditor independence standards promulgated by applicable auditing regulatory and professional bodies.
19. The Committee will establish and monitor clear policies for the hiring by DRI Healthcare of current or former employees of the external auditors.
20. The Committee will require the external auditors to provide to the Committee, and the Committee will review and discuss with the external auditors, all reports which the external auditors are required to provide to the Committee or the Board of Trustees under rules, policies or practices of professional or regulatory bodies applicable to the external auditors, and any other reports which the Committee may require. Such reports will include:
 - (a) a description of the external auditors' internal quality-control procedures, any material issues raised by the most recent internal quality-control review, or peer review, or Canadian Public Accountability Board of Trustees (CPAB) inspection, of the external auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the external auditors and any steps taken to deal with any such issues; and
 - (b) a report describing: (i) the proposed audit scope, approach and independence of all critical accounting policies and practices to be used in the annual audit; (ii) all alternative treatments of financial information within generally accepted accounting principles related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the external

auditors; and (iii) other material written communication between the external auditors and management, such as any management letter or schedule of unadjusted differences.

21. The Committee will (a) annually review the experience and qualifications of the independent audit team and review the performance of the independent auditors, including assessing their professional skepticism, effectiveness and quality of service, and (ii) every five years perform a comprehensive review of the performance of the independent auditors over multiple years to provide further insight on the audit firm, its independence and application of professional standards.

Oversight and Monitoring of Audits

22. The Committee will review with the external auditors and management the audit function generally, the objectives, staffing, locations, coordination (reduction of redundant efforts) and effective use of audit resources, reliance upon management and internal audit and general audit approach and scope of proposed audits of the financial statements of DRI Healthcare, the overall audit plans, the responsibilities of management, the external auditors, the audit procedures to be used and the timing and estimated budgets and staffing of the audits.
23. The Committee will meet periodically with any internal auditors to discuss the progress of their activities, any significant findings stemming from internal audits, any changes required in the planned scope of their audit plan and any difficulties or disputes that arise with management in the course of their audits, including any restrictions on the scope of their work or access to required information, and the adequacy of management's responses in correcting audit-related deficiencies.
24. The Committee will review with management the results of external audits.
25. The Committee will provide an open avenue of communication between the external auditors, the Board of Trustees and management and take such other reasonable steps as it may deem necessary to satisfy itself that the audit was conducted in a manner consistent with all applicable legal requirements and auditing standards of applicable professional or regulatory bodies.

Appointment and Oversight of Internal Auditors

26. The appointment, terms of engagement, compensation, replacement or dismissal of any internal auditors will be subject to prior review and approval by the Committee. When the internal audit function is performed by employees of the DRI Healthcare, the Committee may delegate responsibility for approving the employment, term of employment, compensation and termination of employees engaged in such function (other than with respect to the head of the Trust's internal audit function).
27. The Committee will obtain from the internal auditors, if any, and will review, summaries of the significant reports to management prepared by the internal auditors, or the actual reports if requested by the Committee, and management's responses to such reports.
28. The Committee will, as it deems necessary or appropriate, communicate with the internal auditors with respect to their reports and recommendations, the extent to which prior recommendations have been implemented and any other matters that the internal auditor, if any, brings to the attention of the Committee. The head of the internal audit function will have unrestricted access to the Committee.

29. The Committee will as frequently as it deems necessary or appropriate, evaluate the internal auditors, if any, including their activities, organizational structure, independence, objectivity, qualifications and effectiveness.

Oversight and Review of Accounting Principles and Practices

30. The Committee will, as it deems necessary or appropriate, oversee, review and discuss with management and the external auditors (together and separately as it deems necessary), among other items and matters:
- (a) the quality, appropriateness and acceptability of DRI Healthcare’s accounting principles, practices and policies used in its financial reporting, its consistency from period to period, changes in DRI Healthcare’s accounting principles or practices and the application of particular accounting principles and disclosure practices by management to new or unusual transactions or events;
 - (b) all significant financial reporting issues, estimations and judgments made in connection with the preparation of the financial statements, including the effects of alternative methods within generally accepted accounting principles on the financial statements and any “second opinions” sought by management from an independent auditor with respect to the accounting treatment of a particular item;
 - (c) any material change to DRI Healthcare’s auditing and accounting principles and practices as recommended by management or the external auditors, that may result from proposed changes to applicable generally accepted accounting principles;
 - (d) the extent to which any changes or improvements in accounting or financial practices, as approved by the Committee, have been implemented; and
 - (e) the effect of regulatory and accounting initiatives on the Trust’s financial statements and other financial disclosures.
31. The Committee will review and resolve disagreements between management and the external auditors regarding financial reporting or the application of any accounting principles or practices.

Oversight and Monitoring of Internal Control Over Financial Reporting

32. The Committee will, as it deems necessary or appropriate, exercise oversight of, review and discuss with management and the external auditors (together and separately, as it deems necessary):
- (a) the adequacy and effectiveness of DRI Healthcare’s internal control over financial reporting and disclosure controls and procedures designed to ensure compliance with applicable laws and regulations;
 - (b) any significant deficiencies or material weaknesses in internal control over financial reporting or disclosure controls and procedures;
 - (c) the risk of management’s ability to override DRI Healthcare’s internal controls;
 - (d) any fraud, of any amount or type, that involves management or other trustees who have a significant role in the internal control over financial reporting;

- (e) the adequacy of DRI Healthcare's internal controls and any related significant findings and recommendations of the external auditors together with management's responses thereto
 - (f) any significant change in internal controls over financial reporting that are disclosed, or considered for disclosure, including those in DRI Healthcare's periodic regulatory filings; and
 - (g) management's compliance with DRI Healthcare's processes, procedures and internal controls.
33. The Committee will establish procedures for: (a) the receipt, retention, and treatment of complaints received by DRI Healthcare regarding accounting, internal accounting controls, or auditing matters, and confidential, anonymous submissions of concerns regarding questionable accounting or auditing matters.

Oversight and Monitoring of Financial Reporting and Disclosure

34. The Committee will:
- (a) review with the external auditors and management and recommend to the Board of Trustees for approval the audited financial statements and the notes and management's discussion and analysis accompanying such financial statements, the Trust's annual report and any financial information of the Trust contained in any prospectus, information circular or any other disclosure document or regulatory filing of the Trust;
 - (b) review with the external auditors and management each set of interim period financial statements and the notes and Managements' Discussion and Analysis accompanying such financial statements and any other disclosure documents or regulatory filings of the Trust containing or accompanying financial information of the Trust; and
 - (c) review the disclosure regarding the Committee required to be included in any publicly filed or available document by applicable securities laws or regulations or stock exchange rules or requirements.

Such reviews will be conducted prior to the release of any summary of the financial results or the filing of such reports with applicable regulators.

35. Prior to their distribution or public disclosure, the Committee will discuss earnings press releases, as well as financial information and guidance, it being understood that such discussions may, in the discretion of the Committee, be done generally (e.g., by discussing the types of information to be disclosed and the type of presentation to be made) and that the Committee need not discuss in advance each earnings release or each instance in which the Trust gives guidance.
36. The Committee will oversee compliance with the requirements of applicable securities laws or rules for disclosure of auditors' services, engagements and independence of external auditors and audit committee member qualifications and activities.
37. The Committee will receive and review the financial statements and other financial information of material subsidiaries of the Trust and any auditor recommendations concerning such subsidiaries.

38. The Committee will meet with management to review the process and systems in place for ensuring the reliability of public disclosure documents that contain audited and unaudited financial information and their effectiveness.

Oversight of Finance Matters

39. The Committee will:
- (a) review periodically the capital structure of DRI Healthcare, and, when necessary, recommend to the Board of Trustees transactions or alterations to DRI Healthcare's capital structure;
 - (b) review and make recommendations to the Board of Trustees concerning the financial structure, condition and strategy of DRI Healthcare, including with respect to annual budgets, long-term financial plans, corporate borrowings, investments, capital expenditures, long-term commitments and the issuance and/or repurchase of securities;
 - (c) review and discuss DRI Healthcare's investment policies and guidelines, as well as DRI Healthcare's compliance with any such investment policies and guidelines, including past and expected future performance, both in the context of financial returns and risk mitigation;
 - (d) periodically review matters pertaining to DRI Healthcare's material policies and practices respecting cash management and material financing strategies or policies or proposed financing arrangements and objectives of DRI Healthcare;
 - (e) periodically review DRI Healthcare's major financial risk exposures (including foreign exchange and interest rate) and management's initiatives to control such exposures, including the use of financial derivatives and hedging activities;
 - (f) review and approve special transactions or expenditures as specifically delegated by the Board of Trustees to a committee thereof or to one or more trustees or officers;
 - (g) review and discuss with management all material off-balance sheet transactions, arrangements, obligations (including contingent obligations), leases and other relationships of DRI Healthcare with unconsolidated entities, other persons, or related parties (subject to section 48 below), that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves, or significant components of revenues or expenses;
 - (h) review and discuss with management any equity investments, acquisitions and divestitures that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves, or significant components of revenues or expenses;
 - (i) review and discuss policies, procedures and practices with respect to risk identification, assessment and management, including appropriate guidelines and policies to govern the process, as well as DRI Healthcare's major enterprise risk exposures and the steps management has undertaken to control them;

- (j) review and discuss with management DRI Healthcare's effective tax rate, adequacy of tax reserves, tax payments and reporting of any pending tax audits or assessments, and material tax policies and tax planning initiatives; and
- (k) review DRI Healthcare's pension or similar retirement arrangements, management and obligations, as applicable.

Risk Oversight, Privacy and Cybersecurity

40. The Committee will annually (or as more frequently as the Committee deems necessary or appropriate):
- (a) review and discuss with management and as the Committee deems necessary or appropriate, and monitor the adequacy and effectiveness of: (a) management's program, including policies and guidelines, to identify, assess, manage, and monitor major enterprise risks of DRI Healthcare, including financial, operational, privacy, security, business continuity, legal and regulatory, and reputational risks, as well as those risks that would threaten DRI Healthcare's business, current or potential future licenses, future performance, solvency or liquidity; (ii) management's risk management decisions, practices and activities; (iii) reports from management and others, including without limitation, internal audit, regarding compliance with item (a) above; and (iv) the adequacy and appropriateness of management's response to, including the implementation thereof, the matters and findings, if any, in the reports referenced in item (iii) above; and
 - (b) review, discuss with management and assess (including Board of Trustees' recommendations, as necessary) DRI Healthcare's privacy and cybersecurity risk exposures, including, but not limited to: (a) the potential impact of those exposures on DRI Healthcare's business, operations and reputation; (ii) the steps management has taken to monitor and mitigate such exposures across all functions and Trust connections with third parties and DRI Healthcare's cybersecurity insurance coverage; (iii) DRI Healthcare's information governance and cybersecurity policies and programs and management's efforts to build a culture of sensitivity to cybersecurity concerns; (iv) security breach incidence reports and incident response protocols, including crisis management and disaster recovery plans; (v) Trust disclosures regarding cybersecurity risks, (vi) DRI Healthcare's cybersecurity strategy, including the allocation of Trust resources to management of cybersecurity risks; and (vii) major legislative and regulatory developments that could materially impact DRI Healthcare's privacy and cybersecurity risk exposure; and
 - (c) review and discuss with management (including Board of Trustees' recommendations, as necessary) the adequacy of DRI Healthcare's insurance coverage.

Committee Reporting

41. If required by applicable laws or regulations or stock exchange requirements, the Committee will prepare, review and approve a report to unitholders and others (the "**Report**"). In the Report, the Committee will state, among other things, whether it has:
- (a) reviewed and discussed the audited financial statements with management and the external auditors;

- (b) received from the external auditors all reports and disclosures required under legal, listing and regulatory requirements and this Charter and have discussed such reports with the external auditors, including reports with respect to the independence of the external auditors; and
 - (c) based on the reviews and discussions referred to in clauses (a) and (b) above, recommended to the Board of Trustees that the audited financial statements be included in the Trust's annual report.
42. The Committee will otherwise report regularly to the Board of Trustees regarding the execution of the Committee's duties, responsibilities and activities, as well as any issues encountered and related recommendations and recommend to the Board of Trustees that the audited financial statements be included in the Trust's applicable annual report.
43. The Committee will also report to the Board of Trustees annually regarding the oversight and receipt of certifications from applicable management confirming compliance with certain applicable laws, regulations or rules and certain Trust policies and practices, in each case as the Committee deems necessary or appropriate.

Additional Authority and Responsibilities

44. The Committee will have the authority to engage independent counsel and other advisers, hire and terminate special legal, accounting, financial or other consultants to advise the Committee at the Trust's expense, in each case, as it determines necessary or appropriate to carry out its duties and without consulting with, or obtaining prior approval from, any officer of the Trust or the Board of Trustees. The Committee may ask members of management, including, without limitation, the applicable member of management responsible for enterprise risk management, or others, to attend meetings or provide information as necessary. The Committee will also have the authority to ask the Trust's independent auditors to attend meetings or provide information as necessary, and the Trust's independent auditors will have direct access to the Committee at their own initiative.
45. The Committee will provide for appropriate funding for payment: of (a) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Trust; (b) compensation to any advisers engaged or employed by the Committee under subsection 32 above; and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
46. The Committee will be responsible for administering the Trust's Whistleblower Policy in compliance with Canadian and other applicable securities law requirements.
47. The Committee will review and/or approve any other matter specifically delegated to the Committee by the Board of Trustees and undertake on behalf of the Board of Trustees such other activities as may be necessary or desirable to assist the Board of Trustees in fulfilling its oversight responsibilities with respect to financial reporting and perform such other functions as assigned by law or the Trust's constating documents.
48. The Committee will review and approve in advance any proposed related-party transactions and required disclosures of such in accordance with applicable securities laws and regulations and consistent with any related-party transaction policy of DRI Healthcare, to the extent such policy exists, and report to the Board of Trustees on any approved transactions.

49. The Committee will discharge its responsibilities, and will assess the information provided by DRI Healthcare's management and the external advisers, in accordance with its business judgment. Members are entitled to rely, absent knowledge to the contrary, on the integrity of the persons and organizations from whom they receive information, and on the accuracy and completeness of the information provided. Nothing in this charter is intended or may be construed as imposing on any member of the Committee or the Board of Trustees a standard of care or diligence that is in any way more onerous or extensive than the standard to which the trustees are subject under applicable law. This charter is not intended to change or interpret the constating documents of the Trust or applicable law or stock exchange rule to which the Trust is subject, and this charter should be interpreted in a manner consistent with all such applicable laws and rules.
50. The Board of Trustees may, from time to time, permit departures from the terms of this charter, either prospectively or retrospectively. This charter is not intended to give rise to civil liability on the part of the Trust or its trustees or officers to unitholders, security holders, customers, suppliers, competitors or other persons, or to any other liability whatsoever on their part.

Review and Disclosure

The Committee will review and reassess the adequacy of this charter regularly and otherwise as it deems appropriate and amend it accordingly. The performance of the Committee will be evaluated with reference to this charter.

The Committee will ensure that this charter is disclosed on DRI Healthcare's website and that this charter or a summary of it which has been approved by the Committee is disclosed in accordance with all applicable securities laws or regulatory requirements.

Date: July 1, 2025 amended March 3, 2026.