



## DIRTT Integrity Policy

DIRTT Environmental Solutions Ltd. (“DIRTT” or the “Company”) is committed to operating with honesty and integrity and in accordance with legal requirements and ethical standards. This Integrity Policy (the “Policy”) provides guidance for every employee, officer and director of the Company. It covers the policies for reporting, review and resolution of: (1) actual or potential violations of accounting, internal controls, disclosure controls or other auditing or financial matters and other questionable accounting or auditing matters (“Accounting Matters”); and (2) actual or potential violations of applicable laws, rules and regulations and of the Company’s codes, policies and procedures (“Compliance Matters”).

### A. WHAT SHOULD BE REPORTED

As a DIRTT employee or director, you have an ongoing responsibility to report any activity (or suspected activity) that could be considered: (1) a violation of Accounting Matters or could otherwise affect the integrity of the Company’s financial reporting; or (2) a violation of Compliance Matters or could otherwise affect the reputation of the Company.

Matters that should be reported are complaints or concerns about:

1. Accounting Matters, including but not limited to:

- i. fraud or deliberate error in the preparation, evaluation, review or audit of any of the Company’s financial statements;
- ii. fraud or deliberate error in the recording and maintaining of the Company’s financial records;
- iii. deficiencies in or noncompliance with the Company’s internal accounting controls;
- iv. misrepresentation or a false statement to or by senior management or accounting team regarding a matter contained in the Company’s financial records, financial statements or audit reports; and
- v. deviation from full and fair reporting of the Company’s financial condition and results of operations.

2. Compliance Matters, including but not limited to:

- i. any actual or apparent violation of the Company’s insider trading policy;
- ii. any actual or apparent violation of the Company’s Code of Conduct and Code of Ethics;
- iii. any allegations of misconduct or fraud involving senior management; and
- iv. any actual or apparent violation of applicable laws, rules and regulations, including those of the applicable stock exchanges.

## B. REPORTING PROCEDURES

If you notice something wrong at DIRTT, please report it to your supervisor, a member of the Talent Team or the Legal Team. If you are not comfortable speaking with these individuals, or if these individuals are unable to assist, please speak with a member of DIRTT's leadership team, or a member of the Audit Committee.

If you do not believe your concern is being adequately addressed or if you are not comfortable speaking with one of the above contacts, please report the complaint or concern on a confidential (and, if desired, anonymous) basis through our independent integrity reporting service, in one of the following methods:

1. By mail to: DIRTT Integrity Reporting System  
PO Box 91880  
Vancouver, BC V7V 4S4
2. By email to [dirtt@integritycounts.ca](mailto:dirtt@integritycounts.ca).
3. By telephone hotline at 1.866.921.6714, which is monitored by a live agent 24 hours a day, seven days a week.
4. By online report at <https://www.integritycounts.ca/>.

By reporting the issue, you'll be helping both DIRTT and your colleagues.

## C. HOW COMPLAINTS ARE HANDLED

### Review of Complaint

Complaints submitted in accordance with the procedures outlined above will be directed to the Company's General Counsel or Chair of the Audit Committee (the "Audit Chair") (depending on the nature of the complaint), who will acknowledge receipt of the complaint to the sender. Complaints relating to Accounting Matters and Compliance Matters involving senior management will be directed to and reviewed by the Audit Chair. Complaints relating to all other Compliance Matters will be directed to and reviewed by the General Counsel. The Chair of the Audit Committee or the General Counsel, as the case may be, will be responsible for investigating and overseeing the resolution of complaints.

While the methods outlined above allow the Company to be made aware of and address alleged violations, nothing in this Policy is intended to prevent or discourage any employees, officers or directors from reporting information directly to the applicable governmental agencies or authorities in Canada or the United States, including local, provincial, state, national or federal law enforcement agencies.

It is expected that all reports made under this Policy will be made in good faith. Any employee, officer or director who knowingly makes a false or inaccurate complaint, or engages in any other bad faith use of the reporting system, may be subject to disciplinary actions up to and including termination of employment.

### Investigation

All reports made under this Policy will be taken seriously and investigated in a timely manner. Confidentiality and privacy will be maintained to the extent possible, although disclosure may be necessary in some cases in order to effectively conduct an investigation, take corrective action, or otherwise as required by law.

**No Retaliation**

This Policy is intended to encourage and enable employees, officers and directors to raise serious concerns within the Company without fear of retaliation or adverse consequences. Accordingly, DIRTT does not permit and will not tolerate retaliation, harassment or threats of any kind, including any form of adverse action, discipline, threats, or intimidation, against individuals who make a good faith complaint or for otherwise cooperating in an investigation of a reported violation. In addition to this policy prohibiting such retaliation, the Sarbanes-Oxley Act of 2002 and other applicable national, federal, state and provincial laws protect employees who report violations of certain laws (such as applicable securities laws in Canada, rules and regulations of the United States Securities and Exchange Commission or anti-fraud statutes) from retaliation with respect to their employment.

If an employee, officer or director has been subject to conduct that they believe constitutes retaliation, it should be immediately reported in accordance with the procedures set forth above. Any employee, officer or director who engages in direct or indirect retaliation may be subject to disciplinary actions up to and including termination of employment.

**D. AMENDMENTS**

The Company expressly reserves the right to change, modify, or delete the provisions of this Policy without notice, consistent with applicable laws, rules and regulations. Revisions, amendments or alterations to this Policy can only be implemented following consideration and approval by the Board.