



Dream Unlimited Corp.

# Code of Conduct

February 2021

Our Code of Conduct (the “**Code**”) is our statement of the values and principles that guide us in our day-to-day business activities. The keystones are: *integrity, respect, fairness, accountability and transparency*. The Code supports our commitment to operate our business at the highest level of legal, moral and ethical standards and it provides the overriding principles for all of our policies and our approach to business. The Code applies to every one of us: directors, officers, and employees of Dream Unlimited Corp. (the “**Company**”) and all of our subsidiaries and affiliates, collectively called “**Dream**”.

At Dream, we are steadfast in our commitment to maintaining the highest business and personal ethical standards by dealing openly and honestly with each other, and with our directors, investors, clients, customers, tenants and suppliers. We must also be acutely aware, at all times, of the laws and regulations that govern our conduct at work, in the marketplace and within our communities. Being environmentally and socially responsible are also considered integral to how we conduct our business. It is our goal to continually build a great business – one that we can all be proud of, with a work environment we all find rewarding.

### **Respecting the Rights of Others**

At Dream, we firmly believe that the greatest measure of our success will be the reputation that we earn and safeguard.

#### Employees

We are all capable and responsible people at Dream, and value and respect the confidence placed in us by our investors, clients, customers, tenants, suppliers and colleagues. We work diligently every day to preserve and build upon that confidence. In turn, we are committed to treating all of our colleagues with fairness, dignity and respect, and working together to make our work environment safe and healthy for us all. Employees are expected to act in a manner that is consistent with and reinforces the values set out in this Code, both while at work and outside of work.

Each of us has a responsibility to promote the values reflected in this Code and to promptly raise any concerns about compliance with this code. Failing to report a known breach of this Code is itself a breach of this Code. Employees with supervisory responsibilities are expected to promote knowledge of and compliance with this Code and be a reliable source of advice for questions relating to this Code.

#### Health and Safety

We share a commitment to employee and public health and safety. Each of us must make our own safety and that of other Dream representatives and the general public a prime consideration in every decision we make and every action we take. Employees are expected to come to work fit for duty, work safely and identify, report and, where appropriate, correct, safety hazards.

#### Respecting Our Colleagues

We treat all Dream representatives and others we encounter in the course of our work for Dream with dignity and respect. We act in a manner that values the background, experience, perspective and talent of each individual and do not discriminate against or harass others. We strive to create a diverse and inclusive corporate culture. In particular, we:

- provide all Dream representatives with equal access to opportunities;
- do not discriminate in hiring and employment practices on the basis of race, ancestry, colour, place of origin, sex, ethnic origin, age, marital or family status, physical abilities, sexual orientation, creed, religion or citizenship, nor on any other grounds that are prohibited by applicable law;
- do not tolerate any violence, or behaviours that may promote violence; and

- comply with Dream’s Workplace Violence and Harassment Policy.

Teamwork is fundamental to our success and open communication is a cornerstone of our workplace culture. We encourage open dialogue – whether it relates to concerns about how we do things, suggestions on how we could do better or praise for a job well done.

#### Investors

Our commitment to our investors is to communicate with them in an open and transparent manner. We do this through a simple approach, by managing our business effectively every day, paying attention to the small details that contribute to the big picture, ensuring we operate responsibly and with integrity, and providing full, fair, accurate, timely and understandable disclosure in all of our regulatory reporting.

#### Suppliers/Tenants/Customers

Selection of suppliers to the Company will be based on merit after due consideration of alternatives. Dream will only deal with suppliers who comply with applicable legal requirements and the Company’s standards of conduct as reflected in this Code. Use of Dream’s name or intellectual property by a supplier requires prior approval in writing from the Vice President, People and Culture.

Dream will enter into representation agreements only with companies or persons believed to have a record of and commitment to integrity and only after executive of a written contract with the proposed representative that has been approved by the Vice President, People and Culture.

Dream will conduct business only with reputable tenants and customers who are involved in legitimate business activities and whose funds are derived from legitimate sources. All employees are to take reasonable steps to ensure that the Company does not aid or take part in any illegal activities or accept payments that have been identified as a means of laundering money.

#### Other Stakeholders

In the business environment, we conduct ourselves in a manner that is both commercial and fair, and deal openly and honestly with everyone. We value our integrity and professionalism, and, in turn, respect those of stakeholders, members of the local community and others with whom we do business. We also respect the confidentiality of information we may have regarding our customers, tenants and other companies as we would our own. When participating in trade associations, we limit our activities to those clearly consistent with the Company’s objectives and obligations under applicable laws.

#### Gifts and Entertainment

We do not (directly or indirectly) offer, give, request or accept any:

- bribe or kickback or other transaction which could compromise the integrity or harm the reputation of Dream or its representatives;
- gifts of cash, gift certificates, services, discounts, or loans;
- gift, entertainment, or similar type of benefit that does not serve a legitimate business purpose;
- gift, entertainment, or similar type of benefit that contravenes any applicable law; or
- gift, entertainment, or similar type of benefit that creates a conflict of interest for us or for Dream.

Any gift, entertainment or similar type of benefit that is offered, given or accepted must be of a nature and amount that avoids embarrassment, does not constitute a real personal enrichment of the recipient, and would not reflect unfavourably on Dream or the person receiving the gift, entertainment or benefit if it became publicly known. Generally speaking, acceptable gifts must have a nominal value.

Any gifts we are offered or receive that do not comply with these restrictions should be declined or returned graciously and with thanks and a clarification of Dream’s policy. If returning the gift is not possible, it should be suitably distributed in the community. These requirements do not change during traditional gift-giving seasons.

### Dealing with Public Officials

All of our dealings on behalf of Dream with public officials are to be conducted in a transparent manner that does not compromise the integrity or harm the reputation of Dream or its representatives or any public official. Even if customary or permitted by applicable foreign legislation, the making of small “facilitation payments” to foreign public officials to secure a routine business service or have routine administrative actions performed is prohibited.

These restrictions apply to any:

- direct disbursement of Dream funds;
- other benefits or contributions directly from Dream; and
- funds, benefits or contributions made by us personally or through agents, consultants, contractors, business partners or other third parties.

“Public official” includes any:

- official or employee of a government or of a department, organization, agency or instrumentality of a government;
- official who holds a legislative or judicial position;
- official of a public international organization;
- political party or official of a political party;
- candidate for political office; and
- person or firm acting for or on behalf of any of the above.

From time to time Dream may wish to communicate with public officials respecting new laws, rules, regulations, policies and directives, or otherwise seek to participate in the policy-making process. We only do so in compliance with all applicable lobbying registration requirements.

### Protecting the Environment

We strive to comply with all environmental laws, rules and regulations, and Dream will also move beyond compliance where it makes business sense to do so. We strive to make efficient use of resources, prevent pollution and reduce environmental effects to the extent that is reasonably achievable. And we set environmental objectives and targets, monitor our performance relative to expectations and implement programs to achieve continual improvement.

### **Protecting our Assets**

#### Resources and Assets

Dream has made substantial investments in providing various resources and assets to assist us in effectively carrying out our business. Our resources include our enterprise and support systems, computers, networks and the Internet, which are essential and integral parts of our business. We have made significant investments in establishing and protecting these systems as well as all other assets, and

each of us has a responsibility to use the resources and assets provided to us in a responsible, professional, lawful and ethical manner.

We use Dream's resources properly, safely, efficiently and only for Dream business. We take good care of Dream resources. Theft or fraud will not be tolerated. We protect Dream resources from all external and internal threats. In particular, we must be vigilant in protecting Dream's computer equipment and software, and all devices and equipment used to access such computer equipment and software. When Dream assets or personal devices used to access Dream resources are no longer useful, we dispose of them in a proper manner after removing all information and wiping the memory of any computer equipment or device or equipment used to access Dream resources.

#### Using E-mail, the Internet and other Electronic Communication Devices

Every person who uses or accesses Dream's resources shares responsibility to protect them and any Dream confidential information (including email, text and instant messages and voice mail) stored or transmitted through any device. Dream confidential information should be transmitted only via Dream networks and authorized devices after ensuring no unintentional recipients are included on transmissions. Precautions should be taken to safeguard against unauthorized access when transmitting such information over the Internet, via email or via mobile devices. We use passwords and maintain the confidentiality of our individual passwords. We exercise caution when downloading information/programs. We maintain secure custody of all hardware, including personal devices, through which Dream's resources have been accessed. We abide by all Dream information security policies and procedures in effect from time to time and may not use any third party server or data transfer software to send, receive or store any Dream confidential information, including but not limited to external email accounts or any third-party cloud site or service, unless expressly authorized pursuant to applicable Dream policies.

Information transmitted through Dream's equipment or systems implies affiliation with Dream and should therefore reflect positively upon Dream. When using Dream e-mail or the internet at a Dream workplace or on or through a Dream device or system, we do not send, receive, display, print, or otherwise engage in any communications that are in violation of applicable laws or this Code, or any other Dream policy, including, but not limited to:

- downloading programs not already supported by Dream;
- accessing sites that are unlawful, that carry offensive material, that infringe or that may infringe the intellectual property or other rights of another person, business or organization;
- sending chain letters or threatening, libelous or harassing messages; and
- sending, viewing or obtaining pornographic material.

We also do not use the Internet at a Dream workplace or on or through a Dream device or system to play games, gamble or to post or send messages under disguised identification.

Subject to applicable laws, all information of any kind (including without limitation voice communications and electronic messages) stored or transmitted on Dream's equipment or systems is the property of Dream and Dream's equipment and systems and the contents thereof are monitored to support operational, maintenance, auditing, security, and investigative activities. In order to prevent inappropriate use, Dream continues to monitor personal use electronic communications. No one using Dream's equipment or systems should assume that their electronic communications, information, computer or other device use is private.

The use of social networking tools and platforms such as Facebook, LinkedIn, Google+, Yahoo! Groups, Twitter, YouTube, and blogs, including outside of work, is subject to this Code and all applicable Dream policies. Whether on duty or off duty, employees must not:

- post or disclose Dream confidential information; or
- post comments or materials which could harm, or be perceived to harm, Dream or its reputation in any way.

We do not disguise our own identity, or use the identity of another representative or business partner, when accessing any Dream workplace, resource or other property.

### Intellectual Property

All intellectual property which we may produce, make, compose, write, perform or design, whether alone or with others, while employed at Dream (whether during or after work hours) and in any way relating to Dream's business belongs exclusively to Dream. We must disclose all such intellectual property to Dream and all rights we may have in such intellectual property are assigned to Dream.

"Intellectual property" includes ideas, know-how, inventions, designs, discoveries, formulae, improvements, research, trade secrets, patents, copyright works and other intellectual property rights.

We do not knowingly use intellectual property belonging to another person, business or organization without their consent, a license or other legal right to use that intellectual property, nor do we copy or permit others to copy any software under license to Dream other than in accordance with the applicable license.

### Proprietary and Confidential Information

We must maintain the privacy and confidentiality of non-public information relating to Dream business. This information includes, but is not limited to, Dream's financial performance, operations, strategies, acquisitions, dispositions and investments. In addition, we often have confidential information relating to employee records, customers, tenants, clients, investors or shareholders, and product or supplier pricing, which would be detrimental if improperly disclosed to the public or obtained by competitors or others. We have worked hard to earn our reputation and the confidence of those with whom we do business. It is our duty to maintain the confidentiality of information relating to our business as well as that of others.

Our Disclosure Policy provides effective guidelines to ensure the integrity of information is maintained, that our communications with the investment community are timely, factual and accurate, and that information is disseminated in accordance with all legal and regulatory requirements. It also outlines our disclosure controls and procedures and the role of the Disclosure Committee and designated spokespersons for contacts from analysts, investors and the media. We only buy or sell securities of Dream in accordance with trading and blackout period restrictions in our Disclosure Policy and Insider Trading Policy. We also keep confidential all Dream confidential information, including information about Dream's plans, financial conditions or operations, until the information has been generally disclosed to the public. We do not disclose or pass on to others, including a spouse, family or friends, any Dream confidential information which may be material.

We do not use any Dream confidential information for private speculation or personal advantage or benefit, whether for ourselves or our family and friends.

### Privacy

We manage all personal information about other employees or representatives of Dream in a confidential manner, we safeguard personal data of individuals and we respect the privacy of each Dream employee

and representative, including by complying with all applicable privacy legislation and the Dream Privacy Policy.

## **Ethical Business Practices**

At Dream, we are committed to maintaining the highest business and personal ethical standards by dealing openly and honestly with our investors, customers, clients, tenants, suppliers, colleagues and employees.

### *Conflict of Interest*

In some situations, the personal and/or business activities and interests of an employee or director may be perceived to be in conflict with those of Dream. It is each employee's and director's responsibility to identify and to report any possible, perceived or actual conflict of interest, regardless of whether or not the employee derives benefit, to his or her manager, or in the case of a director to the board of directors of the Company.

A "conflict of interest" is a situation where our own personal interests:

- actually conflict with those of Dream;
- have the potential to conflict with those of Dream, meaning a situation where our relationship to others or interest in or relationship to another business or organization could result in a conflict of interest in the future; or
- could be perceived to conflict with those of Dream, meaning a situation where other people (either inside or outside of Dream) might think that our personal interests conflict, or could potentially conflict, with those of Dream, whether or not we think that any conflict does, or might, exist.

For example, we have a conflict of interest where a family member or friend receives a personal benefit, or may receive a personal benefit, as a result of any business decisions we make on behalf of Dream. We also have a conflict of interest if we work for an organization that is a supplier to or a customer or competitor of Dream. Doing work for another organization when we are supposed to be working for Dream, and even working for another organization outside of office hours if it affects our work performance at Dream, is also a conflict of interest.

If there may be a conflict of interest, it should be reported to a supervisor or the Vice President, People and Culture. Conflicted persons should not vote on any matter in which they may have a conflict of interest.

Prior approval of the Vice President, People and Culture (for Employees) and the Chair of the Board (for Executives) must be obtained before agreeing to serve as a director on the board of another organization. If we serve as a director on the board of any organization other than Dream, we must not vote on any matter that concerns Dream or which we think might otherwise create a conflict of interest for us or for Dream.

In general, investments we make or our family members make in publicly-traded or privately-held businesses or organizations will not create a conflict of interest, but we must be aware that these investments may create a conflict of interest in some circumstances. An investment of more than five percent of the issued and outstanding equity securities of a business or organization that competes with Dream or which has a business relationship with Dream as a supplier or as a customer should be reported to the General Counsel, whether we hold the investment alone and/or it is held by a family member.

We may not personally take advantage of or benefit from any business opportunity that may be of interest to Dream or that is discovered through the use of Dream corporate property or information or our position with Dream. We must not compete with the Company and we have a duty to advance Dream's legitimate interests when the opportunity to do so arises.

A personal or romantic involvement with a competitor, supplier or any employee of Dream, especially a relationship with a subordinate, may impair an employee's ability to exercise good judgment on behalf of Dream and create an actual or potential conflict of interest. Such relationships should be avoided.

#### Accounting and Finance

All financial transactions must be properly approved in accordance with Dream's authority approval guidelines and properly recorded in accordance with:

- Dream's internal control policies and procedures;
- legal requirements;
- audit practices; and
- accounting standards and practices.

Records are important to provide evidence of Dream's business activities, decisions, operations and transactions, to meet our business, financial reporting and legal needs. We are all responsible for managing Dream records in accordance with Dream's Records Retention Policy.

All business expenses must be properly incurred, documented, reported and approved in compliance with Dream's Employee business expense policy. Employees may not approve their own expenses or request approval of their expenses by anyone who reports directly or indirectly to them.

Any financial information provided must be accurate, complete, objective, timely and understandable. We do not maintain undisclosed funds or accounts or "off-the-books" records or use any other device to distort records or reports of Dream's true operating results and financial condition. All cash and bank account and other business transactions are conducted in an appropriate manner which safeguards against bribery, kickbacks, money laundering or other illegality.

We must not mislead, manipulate, coerce or fraudulently influence any accountant, including an accountant engaged in the performance of an audit of the financial statements of Dream in order to make the financial statements materially misleading.

#### Whistleblower Policy

Dream's Whistleblower Policy establishes procedures for bringing forward concerns or complaints regarding potential unethical or fraudulent business practices or any activity that could give rise to a financial concern. Financial concerns ("**Financial Concerns**") are defined as claims of accounting fraud or error, deficiencies or non-compliance with the company's internal financial reporting controls, and misrepresentation or misstatement of financial data.

Dream is committed to achieving compliance with applicable securities laws and regulations, accounting standards and internal control standards that apply to our business. Ethical business behaviour is the responsibility of each director, officer and employee and therefore each of us shares the responsibility to promptly report concerns or complaints. The Audit Committee will oversee all good faith concerns or complaints regarding Financial Concerns in a timely and professional manner. All good faith reports will be treated confidentially and, if preferred, anonymously, without fear of reprisal or dismissal.

For greater detail, please refer to our Whistleblower Policy.



### Fair Competition

We obey the applicable laws governing competition, not conspiring with anyone to lessen fair competition. We do not engage in anti-competitive practices or illegal activities such as price-fixing, bid-rigging and kickbacks. We ensure all procurement policies, procedures and required processes are followed.

We gather information about competitors in a lawful manner. We do not, directly or indirectly, misrepresent ourselves, use a third party or offer bribes or gifts to solicit proprietary information about competitors.

### Investigations

We cooperate with all internal Dream investigations, including investigations conducted pursuant to Dream's Whistleblower Policy, and we afford full, free and unrestricted access to all of Dream's operations, records, facilities and personnel to any external or internal investigators engaged by Dream and will take appropriate measures to keep information obtained during the investigation process confidential. Unless otherwise advised by our supervisor or the Board of Trustees of the Company, we will keep confidential the fact that an internal investigation is being conducted.

If you have committed a misdemeanor (other than minor traffic violations) or you are the subject of a criminal charge or an arrest, whether related to Dream's business or not, you must report the matter to the Vice President, People and Culture.

Any time we receive information about a new government, regulatory or other investigation or inquiry, including any written or oral request for information, this information should be communicated immediately, and before any action is taken or promised, to the Law Department.

We must never, under any circumstances:

- destroy or alter any of Dream's documents or records in anticipation of a request for those documents from any government agency or a court or in connection with any internal Dream investigation;
- lie or make any misleading statements to any governmental investigator (including routine as well as non-routine investigations) or investigator participating in any internal Dream investigation; or
- attempt to cause Dream, any representative, business partner or any other person, to fail to provide information to any government investigator or to any investigator participating in any internal Dream investigation, or to provide any false or misleading information.

### **Compliance and Reporting**

We should all consider it part of our job to not only follow the Code but to support its enforcement. If we know of a situation or incident that we feel may go against this Code, we must report it to our supervisor, Corporate Compliance, People and Culture or through our Whistleblower Policy. If we fail to report a violation we know has occurred, then we also will have violated this Code. All reports should include as much detail as possible, including dates, individuals or witnesses involved and any supporting material or evidence that may be relevant to the matter being reported. Reports will be treated with confidentiality and will be reviewed and investigated appropriately.

Anyone found to have violated any of the terms of the Code will be subject to disciplinary action, which, depending on the circumstances, could include termination of employment for cause. Once reported, it is our responsibility to take the appropriate steps to prevent any such further situations from reoccurring.

### No Reprisals

Dream will not permit any form of reprisals (including discharge, demotion, suspension, threats, harassment or any other form of discrimination) by any person or group, directly or indirectly, against a representative or business partner who has truthfully and in good faith:

- reported actual, potential or suspected violations of this Code;
- lawfully provided information or assistance in an investigation regarding any conduct which the representative or business partner reasonably believes constitutes a violation of applicable securities laws or applicable federal laws relating to fraud against Dream's securityholders;
- filed, caused to be filed, testified, participated in or otherwise assisted in a proceeding related to a violation of applicable securities laws or applicable federal laws relating to fraud against Dream's securityholders;
- provided a law enforcement officer with truthful information regarding the commission or possible commission of an offense, unless the individual reporting is one of the violators; or
- provided assistance to the Corporate Ethics Officer, as Confidential Designee, the Audit Committee, management or any other person or group in the investigation of a report made pursuant to Dream's Whistleblower Policy.

Any retaliation against a representative or business partner who has, truthfully and in good faith, made such a report or taken such an action is subject to disciplinary action, which may include dismissal.

#### Amendment and Interpretation; Waivers

Dream retains sole discretion in interpreting and applying this Code and this Code may be updated, modified or withdrawn by Dream at any time in its sole discretion. This Code, together with any amendments, will be generally disclosed to the public in accordance with all applicable securities laws and stock exchange rules.

Any waivers from this Code for the benefit of:

- executive officers or trustees of the Company - will only be made in exceptional circumstances, may only be granted by the Board of Trustees of the Company and will be generally disclosed to the public in accordance with all applicable securities laws and stock exchange rules; or
- other representatives - must be made in writing by their supervisor, or if there is no supervisor or the supervisor is unsure whether or not a waiver is appropriate, then the Vice President, People and Culture should be consulted.

#### **Understanding the Code**

It is expected that each of us accept and be guided by both the letter and the spirit of the Code of Conduct. We also rely on one another's discretion and judgment to uphold the spirit of the Code. Often this will mean making a determination about a situation. When it comes to ethical conduct, we believe in erring on the side of caution. However, not all circumstances are equally significant and assessing situations may not always be easy. So, if you are not sure about a situation, by all means talk to your manager, Corporate Compliance or People and Culture. Employees may also find valuable information on standards of conduct, human rights, and health and safety in our Employee Handbook, which is available on our corporate Intranet.

Upon election or appointment to the Board of Directors of the Company or upon commencement of employment, each director, officer, and employee of the Company, will be provided with a copy of the Code and will be required to sign an acknowledgement. Each director, officer and employee of the company who, in connection with their duties or as a result of physical location, have access to or are able

to obtain material non-public information concerning the Company's business will also be required to certify a statement of compliance with the Code on an annual basis. This statement of compliance will be considered to also apply to the Disclosure Policy and the Whistleblower Policy referenced in the Code.

While the general administration and maintenance of the Code rests with our senior management team, the ultimate responsibility for its content and compliance is vested with the Board of Directors of the Company. The directors of the Company have approved and adopted this Code and will review it annually to ensure that it upholds current standards.

Enjoying our jobs and the people we work with is only one component in achieving a great workplace. Working in the spirit of this Code ensures a successful and safe environment for all.

### **Helpful Contact Information**

Vice President, People and Culture      or  
416-365-3535

EthicsPoint Inc.:  
1 (866) 294-9514  
[www.ethicspoint.com](http://www.ethicspoint.com)

Endorsed and adopted by the Board of Directors of the Company on February 23, 2021.