

Sonida Senior Living, Inc.
Memorandum

DATE: May 8, 2025
TO: All Employees
FROM: Tabitha Bailey, Chief Legal Officer
RE: Whistle-Blower Policy

As you are probably aware, there has recently been a great deal of emphasis on the conduct of employees of public companies such as Sonida Senior Living, Inc. and its subsidiaries (“Sonida”). One aspect of this emphasis has been a number of new federal laws and regulations that apply to our company and each of our employees. The purpose of this memorandum is to notify you of the procedures that you may follow if you have reason to believe that any laws are being violated. This memorandum supplements your Employee Manual and you are reminded that you must continue to comply with the policies in the Employee Manual.

This policy is intended to comply with the requirements of Section 301 of the Sarbanes Oxley Act and Section 922 of the Dodd-Frank Act.

Whistle-Blower Policy

It is the policy of Sonida to establish and maintain a complaint program to facilitate (1) the receipt, retention and treatment of complaints received by Sonida regarding its accounting, internal accounting controls, auditing matters or violations of the Code of Business Conduct and Ethics, and (2) the confidential, anonymous submission by employees of Sonida of concerns regarding questionable accounting or auditing matters or violations of the Code of Business Conduct and Ethics.

All Sonida employees should report either orally or in writing all evidence of activity by a Sonida employee that may constitute:

- Instances of corporate fraud;
- Unethical business conduct;
- A violation of State or Federal law or the Code of Business Conduct and Ethics; or
- Substantial and specific danger to the employee’s or public’s health and safety.

Any Sonida employee who in good faith reports such incidents as described above will be protected from threats of retaliation, discharge, or other types of discrimination, including but not limited to compensation or terms and conditions of employment, that are directly

related to the disclosure of such reports, participation in a related investigation, judicial or administrative action or otherwise as specified in applicable law. Note, however, that your right to protection from retaliation does not extend immunity for any complicity in the matters that are the subject of the complaint or an ensuing investigation. In addition, no employee may be adversely affected because the employee refused to carry out a directive which, in fact, constitutes corporate fraud or is a violation of State or Federal law. If you have a good faith belief that you have been subject to retaliation because you filed a complaint under this policy or engaged in any lawful act that is protected or allowed under applicable whistleblower laws, you may report the retaliation using the processes outlined in this policy for filing a complaint or otherwise available to you under applicable law.

Reporting Procedures

If you believe that any person connected with our company, including any director, officer, employee, supplier or client, has violated or intends to violate any law or regulation that relates to the company or the Code of Business Conduct and Ethics, you may contact your immediate supervisor, or the supervisor's manager. In instances where you are not satisfied with the supervisor's or manager's response, or are uncomfortable for any reason addressing such concerns to your supervisor or the manager of such supervisor, you may contact our Chief People Officer, by telephone at (972) 770-5600, by email at mkaricher@sonidaliving.com, or by mail at Sonida Senior Living, Inc., 14755 Preston Road, Suite 810, Dallas, TX 75254. If for any reason, you would prefer to remain anonymous, you may call a toll-free telephone number that we have set up for this purpose. That telephone number is (1-877) 587-2461 and it is available 24 hours a day, 7 days a week. In order to be better able to respond to any information, we would prefer that you identify yourself and give us your telephone number and other contact information when you make any report. You can be assured that any information will be treated with utmost confidence. However, if you wish to remain anonymous, it is not necessary that you give your name and position in any notification.

In addition, the Audit Committee of the Company's Board of Directors has established additional procedures to address the receipt, retention and treatment of complaints received by the Company regarding financial statement disclosures, accounting, internal accounting controls or auditing matters. First, the Company shall promptly forward to the Audit Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting controls or auditing matters. Any employee of the Company may also submit, in addition to the above, on a confidential, anonymous basis, any concerns regarding financial statement disclosures, accounting, internal accounting controls or auditing matters directly to the Audit Committee. All such concerns may be set forth in writing and forwarded in a sealed envelope to the chairman of the Audit Committee, in care of the Company's Chief Legal Officer, with a legend such as "To be opened by the Audit Committee only." If an employee would like to discuss any matter with the Audit Committee, the employee should indicate this in the submission and include a telephone number at which he or she might be contacted if the Audit Committee deems it appropriate. Any such envelopes received by the Chief Legal Officer shall be forwarded promptly and unopened to the chairman of the Audit Committee.

Investigations

Following the receipt of any complaints submitted hereunder, the Audit Committee will promptly review and may investigate each matter so reported. The Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant in undertaking any investigation of complaints received hereunder, except as necessary to conduct the investigation. All employees and members of management have a duty to promptly cooperate and provide accurate information in connection with any investigation of reports of questionable conduct, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters. The Audit Committee shall retain itself or by outside counsel as part of the records of the Audit Committee any such complaints or concerns for a period of no less than five (5) years.

Where questionable conduct has occurred, those matters will be corrected, and the persons responsible for the misconduct, or those failing to cooperate or who provide false information during an investigation, will be subject to disciplinary action, up to and including termination.

Questions

If you have any questions regarding this supplemental information, please feel free to contact our Chief People Officer or Chief Legal Officer.