



Corporate Sustainability Report

2022



Table of Contents

04 A LETTER FROM OUR PRESIDENT & CEO

06 ABOUT CARETRUST

08 REPORT INFORMATION

09 OUR ESG VISION

10 Materiality Assessment

11 2022 ESG Objectives

11 ESG Timeline

12 ESG Reporting

13 ENVIRONMENTAL

14 Resource Data Tracking & Monitoring

16 Landlord-Tenant

17 Green Leasing

18 Corporate Office Initiatives

19 SOCIAL

20 Employee Engagement

21 Health & Well-being

22 Health & Safety

22 Employee Training & Development

23 Diversity & Inclusion

25 Tenant Engagement

25 Community

26

GOVERNANCE

- 27 ESG Governance & Oversight
- 29 Ethics
- 31 Human Rights Laws
- 31 Cybersecurity
- 31 Responsible Investment

32

RISK & RESILIENCE

- 33 Systematic Approach to Identifying Risks & Opportunities
- 33 Tenant Climate Risk-Opportunity Identification Survey
- 35 Physical Climate Risk Assessment
- 36 Identified Risks & Opportunities
- 39 On-going Management

39

TCFD INDEX

41

GRI INDEX

A Letter From our President & CEO

DEAR FELLOW STAKEHOLDER,

I am pleased to present our third Corporate Sustainability (CS) Report, which encapsulates our ongoing efforts in the realm of Environmental, Social, and Governance (ESG) initiatives. Given the distinctive framework of our triple-net lease agreements with all our tenants, we are encouraged by the progress achieved since our last report.

As triple-net landlords, our core responsibility lies in tracking, educating, and incentivizing our tenants, who hold decision-making authority at the property level, to make sustainable and financially prudent business decisions.

Reflecting upon the past year, it has become undeniably clear that our mission holds a greater significance than ever before. We support the missions of professional teams across independent living, assisted living, memory care, skilled nursing facilities, and behavioral health operations.

This report serves a crucial purpose in promoting accountability and transparency. It showcases

our advancements in several key initiatives, including:

- ▶ A portfolio-wide physical climate risk assessment.
- ▶ Integration of our ESG checklist into the acquisition process.
- ▶ Funding of five environmental improvement projects through our tenant incentive program.
- ▶ Development of a triple net Green Lease.
- ▶ The introduction of Waste Tracking to encourage responsible resource management.
- ▶ The successful convening of an Operator Conference.
- ▶ Comprehensive ESG training for our staff.
- ▶ Sustained investment in ongoing learning and professional development.
- ▶ Alignment of the CS Report in reference to the Global Reporting Initiative Standards.
- ▶ The engagement of a reputable Cybersecurity firm to safeguard the confidentiality and integrity of our information.

We are gratified to have pioneered an ESG Program tailored for triple-net landlords, that is unique, innovative, and geared towards risk reduction while maximizing improvements for tenants aligned with their principles and objectives. We continuously look for new ways to promote sustainable practices among our tenants.

On a personal note, I take immense pride in not only working with a team of talented professionals but also in being affiliated with tenants dedicated to the care of this country's seniors. With each acquisition, we endeavor to find operators who will either build on the seller's positive legacy or who will make the operations stronger. Time and time again, that process involves upgrading facilities, improving employee benefits and morale, and meeting each community's unique healthcare needs.

We firmly believe that our unique, enduring partnerships with operators enable them to fulfill their invaluable mission of providing exceptional care, supporting their staff and residents, and improving the communities they serve.

David Sedgwick

*President & Chief Executive Officer
CareTrust REIT, Inc.*

“Our role as owners of the properties is to find innovative ways to **promote, educate, and incentivize** our operators to make sustainable choices as they upgrade, remodel and redevelop.”



About CareTrust

Founded in 2013 and launched as a fully independent, publicly traded real estate investment trust in 2014, CareTrust REIT, Inc. ("CareTrust") engages in the ownership, acquisition and leasing of seniors housing and healthcare-related properties.



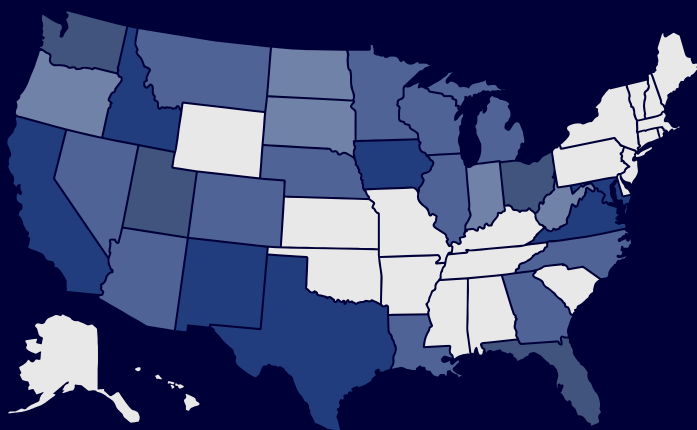
Skilled Nursing Facilities (SNF)



Assisted Living Facilities (ALF) and Independent Living Facilities (ILF)



Campuses (SNF + ALF)



Facility Information*

PROPERTIES	216
BEDS/UNITS	22,831
OPERATORS	22
STATES	28
SKILLED NURSING FACILITIES	154
ASSISTED LIVING FACILITIES	36
INDEPENDENT LIVING FACILITIES	2
CAMPUSES	24
TOTAL SQUARE FOOTAGE	9,595,548

*Data is as of December 2022.

10 Years in Operation & 3rd Report

As of December 31, 2022, CareTrust earned core revenue of \$194.8 million, had approximately \$488.2 million in liquidity and closed Q4 2022 with net debt-to-annualized normalized run rate EBITDA of 3.7x.

Consecutive
Years of Dividend
Increases**

8

Top 2 Best
Performing
Healthcare REIT
By Last 12 Month
& 5- Year Total
Return*

Average annual
dollars invested
since 2015*

\$220M

FFO Payout Ratio**

72.4%

Debt to EBITDA**

3.7x

Average yield of
new investments
since inception**

8.9%

* As of May 12, 2023

** As of Dec. 31, 2022

Report Information

The purpose of CareTrust’s annual Corporate Sustainability Report is to provide information related to our ESG practices throughout the past year as well as insight into 2023 actions and future goals. This report’s sustainability information is reflective of September 2022 – September 2023; the report’s financial, utility, and other statistical data is reflective of January 1, 2022 – December 31, 2022.

CareTrust REIT, Inc. reports only as one entity in this report. The audited consolidated financial statements are in the 10-K, they belong to one consolidated entity (CareTrust REIT, Inc.). CareTrust REIT, Inc. is a consolidated corporation and thus reports all data and information in its 10-K, for sustainability purposes we

also report as one entity: CareTrust REIT, Inc.

This report was produced by the CareTrust Environmental, Social, and Governance Steering Committee (the “ESG Committee”) in conjunction with a third-party data management and ESG consultant: Conservice ESG. There were no restatements of information from previous reports. This report has been prepared with reference to the GRI Standards.

For more information, please contact Jason Rodgers, the Chairman of our ESG Committee, at jrodgers@caretrustreit.com.

Our ESG Vision

AT CARETRUST

At CareTrust, our formula for successful cooperation blends leasing healthcare-related properties to healthcare operators in triple-net lease arrangements, developing creative financing solutions to strike a win-win balance for operators and investors. As the coming demographic wave of older Americans requires an increasingly complex level of compassionate and sophisticated mental, emotional, and physical healthcare services, CareTrust remains committed to pairing these essential community assets with best-in-class care providers to serve aging seniors.

Our commitment to Environmental, Social and Governance (ESG) excellence is evident through our promotion of sustainability and corporate responsibility within the company's business, our developed ESG tenant programs, and our commitment to create and protect shareholder value while serving the needs of all CareTrust stakeholders.

As a triple-net landlord, our third-party operators not only possess our real estate (subject to in-place lease agreements), but they also have primary control and operational responsibility for the facilities located on the real estate and their daily maintenance. We focus on working with our operators on implementing our ESG goals through our developed programs.

We believe that engaging our stakeholders is key to fostering strong relationships and building on our ESG Program, and each year we develop new strategies to improve our impact for our stakeholders and the planet.

MATERIALITY ASSESSMENT

In 2020, CareTrust engaged Conserve ESG, to conduct a materiality assessment aimed at identifying our material topics and developing a 3-year (2021-2023) ESG roadmap that aligned with our core values and goals.

The steps conducted to identify our material topics are as follows:



2022 ESG OBJECTIVES

ENVIRONMENTAL	Add energy, water, and waste data consumption tracking for 100 properties by 2023	100%
	Implement 5 or more environmental improvement projects through our tenant incentive program from each sustainability reporting period (September 2022-September 2023).	100%
	Include Green Lease Language in all new leases starting in 2023	100%
SOCIAL	Hold Annual ESG Training	100%
	Conduct Annual Employee Satisfaction Survey	100%
	Support all employee professional development requests.	100%
GOVERNANCE	Develop and utilize an ESG Acquisition Checklist.	100%

ESG TIMELINE

2020

Conducted a Materiality Assessment; Developed an ESG Program, ESG Policy, and Tenant Incentive Program

2021

Implemented Tenant Incentive Projects; Constructed Employee ESG Curriculum; Held second Operator Conference; Tracked Energy and Water Data

2022

Prepared Green Lease Language; Aligned CS Report in Reference to GRI; Tracked Additional Properties; Utilized ESG Acquisition Checklist, Held Third Operator Conference

2023

Distributed Annual Employee Survey; Conducted Portfolio Climate Risk Assessment; Added Waste Tracking; Conducted Climate Change Risk-Opportunity Survey

ESG REPORTING

CareTrust has set out to improve the integration of ESG into its overall business strategy and has utilized reporting guidance from ESG Reporting Frameworks and Standards to improve strategies while also providing transparency on initiative progress. To further align with applicable global standards for sustainability reporting we have included a Global Reporting Initiative (GRI) Index in reference to the GRI Standards as well as a TCFD index on recommended disclosures.

GLOBAL REPORTING INITIATIVE



The Global Reporting initiative is an international independent standards organization that helps businesses, governments, and other organizations understand and communicate their impacts on issues such as climate change, human rights, and corruption. CareTrust utilizes the GRI standards to identify improvements in reporting and ESG practices across our portfolio.

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD)



The Task Force on Climate-Related Financial Disclosures (TCFD) developed a framework to help public companies and other organizations more effectively disclose climate-related risks and opportunities through their existing reporting processes. CareTrust is undergoing the process of aligning to the recommended disclosures.

Environmental

OVERVIEW

CareTrust remains committed to implementing environmentally sustainable best practices for our operations. We work with our triple-net healthcare and seniors housing tenants to address environmental opportunities and challenges in the properties they lease. We believe that environmental sustainability is an important part of our commitment to help people live and age well in those communities.

As a “triple-net” REIT, CareTrust does not have operational control of our assets, and our tenants are solely responsible for the

maintenance, improvement, and operating expenses of the properties they lease from us. To address this hurdle, we have contractually required each tenant to meet or exceed certain thresholds of annual amounts spent on capital improvement projects and established a unique Tenant ESG Program where we incentivize environmental projects through financial incentives. We also work with tenants to track their utility data and have a green leasing strategy in place.

RESOURCE DATA TRACKING & MONITORING

CareTrust understands the best way to set goals and make informed decisions about resource consumption at our properties starts with continuous data collection and monitoring. For the past 3 years we have partnered with a third-party ISO 14001 aligned Environmental Management System (EMS), which currently tracks 49% of our portfolio.

The utility data collected is analyzed to help identify areas for potential environmental improvements for our tenants as well as to track and review improved resource efficiency gained through past environmental improvement projects.



2022 PORTFOLIO ENERGY METRICS TRACKED

ENERGY CONSUMPTION

NATURAL GAS	1,347,330,931 KWH	4,000,505 SQ FT	96 PROPERTIES
ELECTRICITY	109,119,261 KWH	4,170,417 SQ FT	99 PROPERTIES

2.7% of the natural gas and electricity data includes estimations. Estimates were calculated using the Holt-Winters method, detailed below:

- Model predicts or forecast usage values based on the trend of the existing data. If the model predicts a negative value, this value will not be used. The model requires four consecutive data points to mathematically

estimate a value. Where four consecutive values do not exist, this estimation method will not be done and instead an average for the property will be provided based on the monthly average of the individual property being determined.

ENERGY INTENSITY:

NATURAL GAS	337 KWH PER SQ FT
ELECTRICITY	26 KWH PER SQ FT

2022 PORTFOLIO WATER METRICS TRACKED

WATER CONSUMPTION

WATER CONSUMPTION	10,430,933 CUBIC METERS
4,060,290 SQ FT	98 PROPERTIES

1.88% of the water data includes estimations. See explanation on estimations in the “Energy Consumption” table.

2022 PORTFOLIO WASTE TRACKED

WASTE BY DISPOSAL ROUTE

WASTE PRODUCTION	373,494 CUBIC YARDS	3,688,888 SQ FT	96 PROPERTIES
DIVERSION RATE	9%		
LANDFILL	339,318 CUBIC YARDS	91%	
COMPOSTED	856 CUBIC YARDS	.23%	
RECYCLED	33,320 CUBIC YARDS	9%	

Waste data is collected from triple-net tenants through a survey collecting service level frequencies which considers the bin size, quantity, and pickup frequency. None of the waste data is estimated.

2022 PORTFOLIO GHG EMISSIONS TRACKED

SCOPE 3 EMISSIONS

DOWNSTREAM LEASED ASSETS: EMISSIONS FROM NATURAL GAS	9739 MTCO2E	4,000,505 SQ FT	96 PROPERTIES
DOWNSTREAM LEASED ASSETS: EMISSIONS FROM ELECTRICITY	18095 MTCO2E	4,170,417 SQ FT	99 PROPERTIES

LANDLORD-TENANT

As we are a triple-net lease REIT, without direct control of physical locations, we focus on opportunities to work with our tenants on ESG strategy, strengthening our relationships with tenants and improving operations across our portfolio.

Through our Tenant ESG Program, CareTrust provides triple-net tenants economic incentives for implementing sustainability improvements,

creating a mutually beneficial economic arrangement between us and our triple-net tenants who choose to participate. We have aligned the Sustainability Incentive List for our Tenant ESG program with our respective goals within each facility.

The Tenant Sustainability Incentive List includes devised goals with an anticipated incentive amount for each goal.

INCENTIVE LIST EXAMPLE:

GOAL: For new construction or replacement of existing HVAC equipment, select highly efficient HVAC equipment and controls, equipment should be Energy Star certified.

CARETRUST INCENTIVE: 100% cost difference between standard and high efficiency, Energy Star rated equipment with a NTE (not to exceed) factor of \$150.00/ licensed bed

OUR INCENTIVE LIST GOALS FALL UNDER THE BELOW SUSTAINABILITY ISSUES:

ALTERNATE TRANSPORTATION

SUSTAINABLE PROCUREMENT

LIGHT POLLUTION REDUCTION

HEAT ISLAND EFFECT REDUCTION

INDOOR AIR QUALITY

MINIMUM ENERGY PERFORMANCE

WATER USE REDUCTION

SITE DEVELOPMENT

WASTE MANAGEMENT

MATERIAL SOURCING

We share our Tenant Code of Conduct & Corporate Responsibility Policy with all tenants which outlines encouraged ESG standards and

practices and an option to opt into our Tenant ESG Program where financial incentives for sustainability projects would become available.

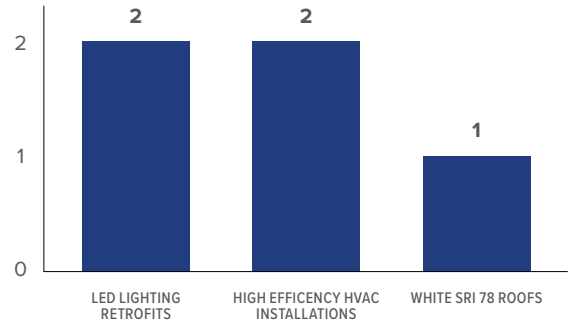
Tenant ESG Program Performance

TENANT ESG PROGRAM ANNUAL FINANCIAL INCENTIVE BUDGET: **\$500,000**

Since September 2022 - September 2023:

- ▶ We have tracked \$567,304 in environmental improvements.
- ▶ 5 Operators received financial incentives for their environmental projects.

TENANT ESG PROGRAM INCENTIVE PROJECTS



CASE STUDY:

ENVIRONMENTAL INCENTIVES FOR HVAC AT BETHANY, CO FACILITY

A CareTrust owned skilled nursing facility in Bethany, CO needed to replace three (3) Roof Top HVAC units (“RTU’s”) that had failed or were at end of their useful life. The tenant initially priced replacing the RTU’s with standard efficiency equipment with a total cost of \$38,888.00 but were interested in high efficiency, Energy Star rated RTU’s. The higher efficiency equipment came with a premium cost total of \$5,208.00. Through the tenant

environmental incentive plan, CareTrust was able to offer an incentive to cover 100% of the premium cost to install three (3) high efficiency, Energy Star rated RTU’s at the building. The environmental improvement benefit to the tenant came with zero out of pocket costs to them and they will continue to benefit with reduced energy costs based on less energy consumption used by these new RTU’s.

GREEN LEASING

CareTrust’s Green Lease strategy includes adding new ESG-specific requirements in lease agreements when amending or modifying existing lease relationships. Our green lease strategy compliments our efforts to track utility data across our portfolio and work with tenants to identify ESG building operation opportunities. In 2022, we prepared “green” lease language for our form master lease. In 2023, to date, such language has been included in master leases entered into with seven new operators.

20% OF LEASES HAVE ESG CLAUSES





ESG clauses included in our leases are related to:

- ▶ Energy Management
- ▶ Water Management
- ▶ Utility Data Sharing
- ▶ Enabling Upgrade Works
- ▶ ESG Management Collaboration
- ▶ Sustainability improvements
- ▶ Sustainability Material Selection
- ▶ Indoor Air Quality
- ▶ Energy Star Benchmarking
- ▶ Climate Risk Assessments
- ▶ Climate Mitigative Measures
- ▶ Human Rights Issues

Additionally, we have contractual obligations in 100% of our leases that require tenants to:

- ▶ Preserve and maintain CareTrust properties in good working order and repair.
- ▶ Meet or exceed certain thresholds of annual amounts spent on capital expenditure and capital improvement projects.

CORPORATE OFFICE INITIATIVES

CareTrust pursues environmentally sound practices at our office operations to reduce our operating footprint and engage employees in sustainable

initiatives. We currently have environmental initiatives that fall under the topics of Employee Commute and Resource Management.

EMPLOYEE COMMUTE

- ▶ Provided secure storage location for bicycles in our offices
- ▶ Provided showers to encourage biking to work
- ▶ Located Headquarters in closer proximity of where employees live
- ▶ Provided snacks and some meals to reduce the number of vehicle trips

RESOURCE MANAGEMENT

- ▶ Utilize remanufactured workstations
- ▶ Implemented in-office recycling program for aluminum, plastic, paper, and e-waste
- ▶ Provided reusable water bottles
- ▶ Installed a hands-free bottle-filling station



Social

OVERVIEW

CareTrust provides real estate capital to the healthcare industry and leverages our influence to highlight humanitarian-focused issues that demand greater awareness and activity. We view our inpatient healthcare and affordable housing facilities as assets contributing directly to the overall health and welfare of the communities of seniors they are designed to serve. We have learned that the best way to promote quality care for patients and residents is to first care for and respect the people who provide that care. We support our tenants with incentives to invest in human capital and create new programs that attract talent to seniors' healthcare.

We recognize that our employees are the backbone to our success, and we are committed to continuing and enhancing our employee relationships by investing significant time and resources in supporting and developing our employees, creating a desirable workplace. We promote the ethical treatment of all CareTrust stakeholders, employees, operators, residents, patients, vendors, and the community through our stakeholder engagement strategies and programs.

EMPLOYEE ENGAGEMENT

Our employees are the heart of our company, and their passion, professionalism, and determination are essential to CareTrust achieving our full potential as a key capital provider in healthcare delivery. We care about providing employees opportunities to provide feedback, so that we can continue to strengthen our employee partnerships and foster a positive and healthy work environment.

Employee Feedback

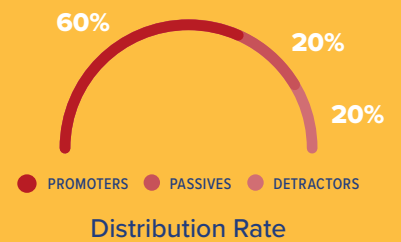


Held weekly meetings where employees were encouraged to provide feedback to management.



Conducted an employee satisfaction survey in collaboration with a third-party organization responsible for distributing and collecting survey results.

2023 Employee Survey Results



70% or more employees agree that:

- ▶ Our comprehensive benefits package, including flexible work hours, the option to work remotely, and company workspaces/amenities was very competitive and a strong point of working for CareTrust.
- ▶ Employees are highly committed to their future at CareTrust, with a strong desire to continue working with us over the next three years.
- ▶ A culture that values inclusivity has been established, where team members feel a sense of belonging, and that the leadership team has an open culture of transparency.

Post-Survey Employee Engagement

In 2023, we aim to devise and implement a process to improve employee satisfaction based on survey outcomes.





HEALTH & WELL-BEING

While work is important, we believe it is only one aspect of a well-lived life, and we support the desire for fulfillment both on the job and during non-working hours. We have developed policies, programming, and education that specifically focuses on the well-being of stakeholders and helps them stay healthy, engaged, and informed.

Financial Well-being

CareTrust is committed to compensating its employees at competitive rates, as well as offering healthcare and other employee benefits that meet or exceed market standards.

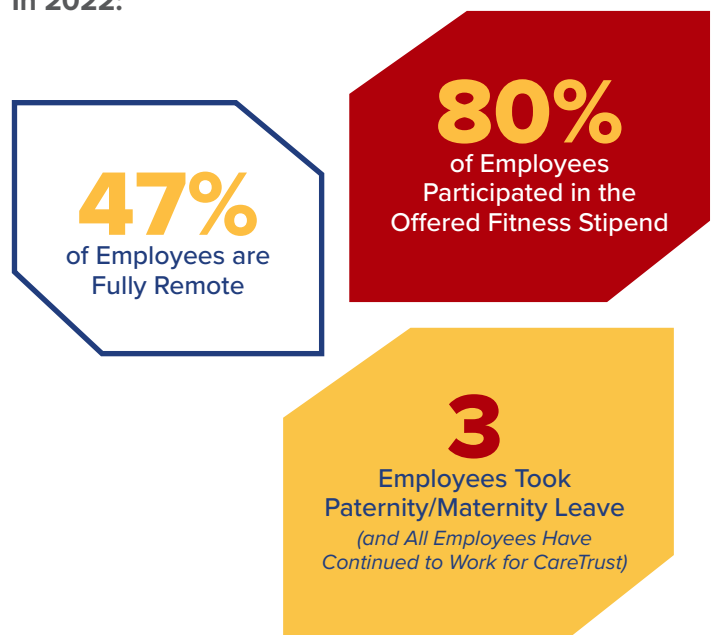
- ▶ Medical, dental and vision coverage with substantial employer funding and a wide menu of medical options
- ▶ 401(k) plan with an employer match
- ▶ Flexible Spending Accounts (FSAs)
- ▶ Employer-funded life insurance
- ▶ An employer-funded employee assistance program (EAP)
- ▶ Generous vacation
- ▶ Holiday and personal time off policy

Other Health & Well-being Benefits

- ▶ Provide annual fitness stipend of \$350.00 for fitness memberships, fitness equipment and fees related to fitness events
- ▶ Provide an audiobook subscription
- ▶ Flexible and remote work opportunities
- ▶ Company-paid incentive trips for which all employees are eligible
- ▶ Periodically sponsor offsite activities
- ▶ Included Health & Well-being Questions in our 2023 employee survey

Benefits apply to all CareTrust employees.

In 2022:



HEALTH & SAFETY

CareTrust recognizes the importance of the health, safety and environmental well-being of our employees and communities, and is committed to safeguarding these objectives. We believe that health, safety and environmental goals can, and should, be consistent with the economic health of our company. We will provide and maintain a safe and healthy work environment for our employees and encourage open discussion with them of their health, safety and environmental concerns.

Safety Metrics

0 CASES OF RECORDABLE WORK-RELATED INJURIES

0 CASES OF RECORDABLE WORK-RELATED ILL HEALTH FOR CARETRUST EMPLOYEES IN 2022

0% ABSENTEE RATE

0% LOST DAY RATE

Our Tenants

CareTrust is committed to ensuring that the tenants who operate our assets meet acceptable standards of safety and care. We contractually require our triple-net tenants to operate our facilities in compliance with all applicable health and safety laws, ordinances, and regulations.

Vendors

Vendors are expected to incorporate appropriate health and safety management practices into all aspects of their business and fully comply with all applicable safety and health laws.

EMPLOYEE TRAINING & DEVELOPMENT

CareTrust values continuous learning, improvement, and professional development. This helps our employees to keep their skills current and to adapt to new responsibilities and emerging market needs. CareTrust provides financial support for professional association dues and memberships, continuing education credits, and fees and travel expenses to attend relevant conferences and seminars. We encourage employees to work with their managers to identify learning opportunities that will contribute to their career goals and to CareTrust's success. All employees receive regular performance and career development reviews to aid in this process.

2022 Employee Professional Development Opportunities

- ▶ Supporting continuing education (e.g., CPA license, MAI designation, CA broker's license)
- ▶ Lunch & Learns
- ▶ NAREIT conferences
- ▶ National Investment Center (NIC) Conferences
- ▶ Job-specific webinars
- ▶ Company held Operator Conference

71% OF EMPLOYEES PARTICIPATED IN PROFESSIONAL DEVELOPMENT OPPORTUNITIES

544 HOURS OF PROFESSIONAL DEVELOPMENT TRAINING WERE COMPLETED

\$53,673 DEDICATED TO PROFESSIONAL DEVELOPMENT

ESG Training

In 2022 we implemented our newly developed **ESG Curriculum Training**, which includes our ESG commitments, strategies, and policies. The purpose of the training is to ensure that our ESG goals are well communicated and that employees understand and are included in our ESG efforts.



We also provided our first Web Security Training to employees to ensure that employees are prepared to identify and respond appropriately to cyber risks.

100% EMPLOYEE COMPLETION
ON ALL ESG TRAINING

DIVERSITY & INCLUSION

CareTrust believes that employment should be based on a person's experience, work ethic and demonstrated ability, and not personal characteristics. CareTrust's Policy on Human Capital reflects our commitment to the dignity and rights of all people. Within this policy, we commit to diversity and inclusion by stating that we are an equal opportunity employer committed to maintaining a workplace free of unlawful discrimination, which includes race, gender, marital status, age, color, religion, national origin, disability, veteran status, sexual orientation, or any other characteristic or status protected by law

THE CARETRUST BOARD OF DIRECTORS ACHIEVES A HIGH STANDARD OF DIVERSITY, **BEING COMPRISED OF 60% FEMALE, 20% AFRICAN AMERICAN AND 80% INDEPENDENT.**

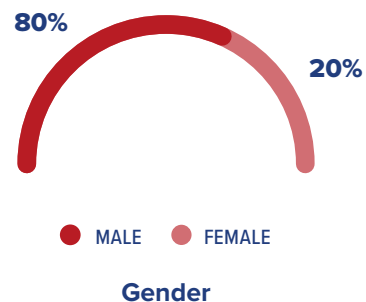
EMPLOYEE METRIC HIGHLIGHTS



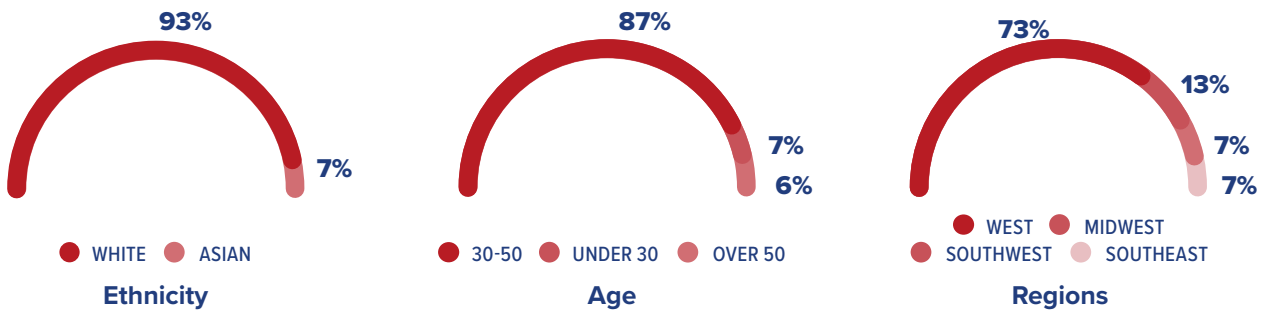
Demographic Metrics: Breakdown by Level

CareTrust monitors employee demographics at a governance and workforce level to help understand how we can provide additional opportunity for new talent and create a diverse, equitable, and inclusive environment for our current employees.

Total Employees

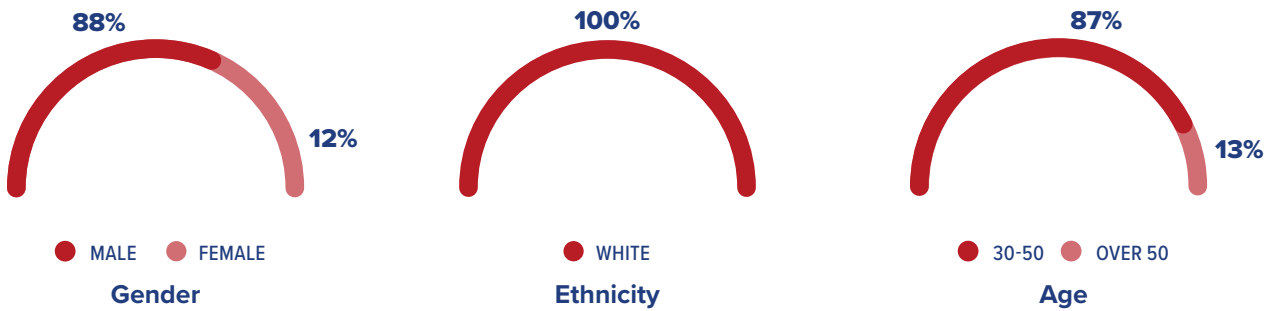


Total Employees (Continued)

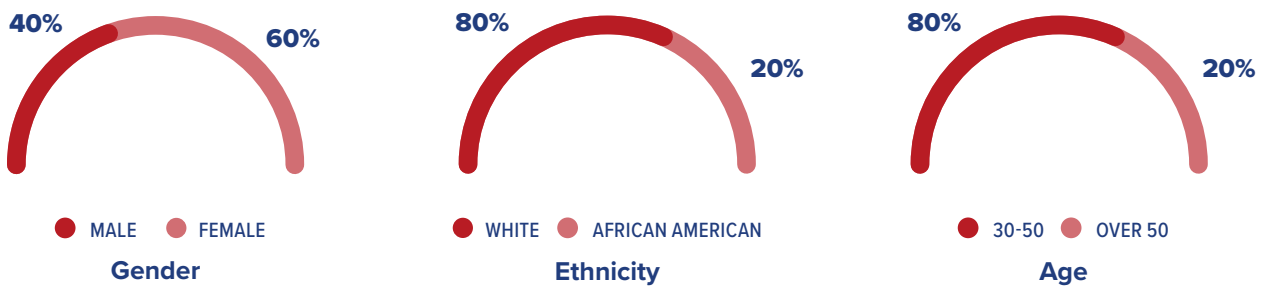


*CareTrust employees are all full-time permanent employees.

Senior Management & Above (VP & Executive)



Board of Directors



TENANT ENGAGEMENT

As a triple-net landlord, it is especially crucial to our business to maintain strong relationships with our third-party operators and continue to educate them on our ESG initiatives and commitments. In addition to our Tenant ESG Program, we hold an annual Operator Conference to bring our tenants together and promote an ongoing dialogue between CareTrust and its tenants on a variety of topics, from workplace culture to community engagement to efficiency projects, which ultimately progresses CareTrust's ongoing ESG goals and initiatives.

2022 Conference

The annual CareTrust Operator Conference allows our tenants to participate in cutting-edge instructional sessions with top healthcare industry experts, keep up with evolving regulations, and share best practices with each other.

3RD ANNUAL OPERATOR CONFERENCE

85% CARETRUST OPERATOR ATTENDANCE RATE

GUEST SPEAKER & TENANT ROUNDTABLE TOPICS INCLUDED:

- ▶ Reimbursement Redemption
- ▶ The Labor Crisis followed by panel discussion
- ▶ Referenced Based Pricing
- ▶ Data Driven Innovations
- ▶ The Current State and Forecast of Senior Housing Management
- ▶ Tenant ESG Program

Conference Feedback:



CareTrust distributes a tenant feedback survey following each conference which informs our engagement strategies. For 2022, attendees left positive feedback agreeing that it was a beneficial conference to help improve operations.

COMMUNITY

CareTrust and our employees donate time and service to charitable non-profit organizations, particularly organizations that touch the healthcare industry and its stakeholders. CareTrust supports employees in their individual and collective philanthropic efforts by providing service opportunities, time off with pay for approved volunteering, and a matching program for employee charitable contributions.



CareTrust donated to support a fundraiser for A Child's Hope Foundation, which works with and incentivizes orphanages around the world to raise the standard of living, care, and education of orphans.



CareTrust supported an employee with an event for Second Wind Dreams. This organization focuses on granting dreams for elders living in long-term care in the United States.



Governance

OVERVIEW

Our corporate governance initiatives are designed to improve professional business conduct and ethics while setting a clear standard and expectation for our teams. CareTrust's leadership team, who has more than 65 years of collective experience, works collaboratively to align the interests of tenants and investors. The company's corporate governance guidelines are structured to engage experts who promote corporate governance standards that help deliver long-term profitability to shareholders while

allowing tenants to improve operations and meet their long-term financial goals.

CareTrust has interwoven Corporate Governance into its company committees, policies, and practices. Our standalone ESG Board and Employee Committees along with Senior Management are responsible for various aspects of our ESG strategy, enabling all levels of the organization to be involved in ESG.

ESG GOVERNANCE & OVERSIGHT

Board of Directors

The members of CareTrust's Board of Directors each bring deep expertise in healthcare, real estate, investing, accounting, and/or business development.

- ▶ The Board of Directors is selected by the stockholders to provide oversight of, and

strategic guidance to the company in a manner consistent with the best interests of the company

- ▶ The Board serves as the ultimate decision-making body of the company, except for those matters reserved to or shared with the stockholders

80% OF OUR BOARD IS INDEPENDENT

Board Committees

SUSTAINABILITY & CORPORATE RESPONSIBILITY COMMITTEE

- ▶ Oversee and drive ESG priorities
- ▶ Create and recommend policies
- ▶ Review the development/implementation of ESG goals
- ▶ Identify ESG metrics relevant to senior management's activities and establish incentive plan targets
- ▶ Periodically assess climate-related risks and opportunities

AUDIT COMMITTEE

- ▶ Oversee the accounting and financial reporting processes of the company
- ▶ Select, evaluate, and manage auditors of public accounting firms that engage with the company

COMPENSATION COMMITTEE

- ▶ Oversee the company's compensation and employee benefit plans and practices, including the executive compensation plans, and the incentive and equity-based plans
- ▶ Periodically meet with independent auditors to ensure transparency and to review critical audit matters

NOMINATING AND CORPORATE GOVERNANCE COMMITTEE

- ▶ Identify and recommend individuals qualified to serve as directors
- ▶ Annually review the composition of the board (experience, skills, diversity, and independent directors required by the NYSE)
- ▶ Develop and review, at least annually, the corporate governance principles adopted by the board

ESG Steering Committee

Our ESG Steering Committee is an internal, multi-disciplinary body formed to support CareTrust's ESG commitments. The ESG Committee includes representatives from various departments including Investment, Asset Management, Accounting and Construction.

- ▶ Monitor global public policy trends and other ESG-related concerns for new initiative development or improvement (e.g., climate risk assessment)
- ▶ Develop and updates the company's proprietary Tenant ESG Program
- ▶ Make recommendations to enhance employee engagement, and philanthropic initiatives

- ▶ Gather information on the company's sustainability and corporate responsibility initiatives
- ▶ Advise management on stockholder proposals regarding ESG matters
- ▶ Review and regularly update ESG policies and practices





ESG Senior Management

While the Sustainability and Corporate Responsibility Committee oversees the development and implementation of our environmental programs, our CEO is ultimately responsible for our progress on environmental and sustainability matters, and his annual incentive compensation is based in part on achieving certain environmental objectives each year. Senior management reports to the board of directors on at least a quarterly basis to address policy and disclosure changes in the quarter, including climate-related and other environmental risks, opportunities, and activities.

- ▶ Begin using “Green Lease” language and ESG criteria in the company’s underwriting
- ▶ Implement utilities tracking for another 25 properties
- ▶ Implement five capital expenditure projects under our Tenant ESG Program

ESG Senior Management

At CareTrust, we continue to share our policies and expectations of stakeholders as part of our ongoing ESG communications.

We communicate our corporate philosophies and policies related to ESG matters on our [website](#):

- ▶ Environmental, Social & Governance Policy
- ▶ The Charter of our Board's Sustainability & Corporate Responsibility Committee
- ▶ The Charter of our internal Environmental, Social & Governance Steering Committee
- ▶ Policy on Human Rights & Responsibilities
- ▶ Policy on Human Capital
- ▶ Policy on Environmental Sustainability
- ▶ Tenant Code of Conduct & Corporate Responsibility
- ▶ Vendor Code of Conduct & Business Ethics

Corporate Governance Policies are also found on our [website](#):

- ▶ Audit Committee Charter
- ▶ Compensation Committee Charter
- ▶ Nominating and Corporate Governance Committee Charter
- ▶ Corporate Governance Guidelines
- ▶ Stock Ownership Policy
- ▶ Policy Regarding the Recoupment of Certain Compensation Payments
- ▶ Code of Business Conduct & Ethics

ETHICS

Our Company Ethics

CareTrust's board, management and employees are committed to honoring the policies and principles set forth in our published Code of Business Conduct and Ethics in our day-to-day business activities.

Our Code of Business Conduct and Ethics applies to all employees, officers, and directors of the company.

- ▶ A statement of compliance with this Code must be signed by all employees, officers, and directors
- ▶ All employees and directors have a duty to promptly report violation of this Code to the Chief Executive Officer or the company's ethics hotline

The Board of Directors of CareTrust REIT, Inc. has adopted the Code of Business Conduct and Ethics to deter wrongdoing and promote:

1. Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

2. Full, fair, accurate, timely, and understandable disclosure in reports and documents that the company files with, or submits to, the Securities and Exchange Commission and in other public communications made.

3. Compliance with applicable governmental laws, rules and regulations.

4. Prompt internal reporting of violations of the Code to an appropriate person or persons; and

5. Accountability for adherence to the code.

Anti-Corruption

CareTrust prohibits corruption in all its forms. CareTrust will not engage in any form of corrupt practices including, without limitation, extortion, fraud, impersonation, false declarations, bribery, money laundering, supporting or involvement with terrorist or

organized crime organizations or activities. CareTrust will not offer, and CareTrust personnel will not solicit or accept, bribes or kickbacks involving any government official or third party with the intention of obtaining or retaining a business advantage.

Our Tenants

CareTrust also encourages and incentivizes its triple-net tenants to reflect a similar commitment to integrity and corporate responsibility.

Compliance:

We share our Tenant Code of Conduct and Corporate Responsibility Policy with all our tenants, encouraging social and governance practices. Tenants who choose to participate in our Tenant ESG Program sign this policy acknowledging that they understand contents and expectations.

The Social and Governance encouragements (requirements for tenants participating in our Tenant ESG Program) outlined in the Tenant Code of Conduct & Corporate Responsibility Policy include:



We use a PointRight system to track ethical metrics of:

- ▶ Allegations of patient abuse (we follow through to substantiate allegations of patient abuse for each skilled nursing Tenant)
- ▶ Patient referral patterns in our tenant markets (providing us with a window into customer satisfaction)

Our Vendors

We have also promulgated a Vendor Code of Conduct and Business Ethics which lays out our expectations for suppliers and vendors, as well as their employees, agents and subcontractors.

Expectations include:

- ▶ Commitment to abide by standards for integrity and corporate responsibility, especially but not only in connection with their dealings with CareTrust
 - ▶ Commitments to human rights and fair labor standards, health and safety, confidentiality and data protection, environmental responsibility, and other standards
-

HUMAN RIGHTS LAWS

CareTrust's Policy on Human Rights & Responsibilities reflects our commitment to the dignity and rights of all people, especially those whose lives may be impacted by our properties and business activities.

The policy addresses:

- ▶ Child labor, forced labor, the basic dignity of each resident and patient at our facilities, occupational health and safety, discrimination and the compensation and promotion of our employees

CYBERSECURITY

CareTrust has partnered with FIT Cybersecurity to protect and preserve the confidentiality and integrity of our information, developing a proactive response to potential security breaches and cyberattacks.

Strategy:

- ▶ FIT Cybersecurity will begin by performing a comprehensive technical security assessment to enumerate possible cyberattacks, evaluate existing security controls, and provide recommendations for improvement
- ▶ FIT Cybersecurity will then act as CareTrust's 24/7 security operations center (SOC), gathering data in real time from across the organization and using intelligent automation to identify, prioritize, and respond to potential cybersecurity threats
- ▶ These services also include a cybersecurity incident response plan, security awareness training, and periodic reporting on the status of CareTrust's security infrastructure

RESPONSIBLE INVESTMENT

CareTrust has devised initiatives to further integrate ESG into our investment process.

- ▶ In 2022 we developed an ESG Acquisition Checklist
- ▶ In 2023, we began utilizing the ESG Checklist, incorporating ESG issues into investment analysis and decision-making processes
- ▶ We identify risk and opportunity factors to help our team to work with incoming tenants to develop ESG-related actions

ITEMS WE CONSIDER IN OUR ACQUISITION DUE DILIGENCE PROCESS:

- ▶ Utility Data Tracking
- ▶ Climate Risk
- ▶ City Benchmarking
- ▶ Sustainable Purchasing
- ▶ Interior/Exterior Efficiency Measures
- ▶ Facility Systems Efficiency
- ▶ Waste Management
- ▶ Building Certifications
- ▶ Air Quality Measurements & Sanitation Requirements
- ▶ Tenant Satisfaction Surveys
- ▶ Health & Wellness Programs

Risk & Resilience



OVERVIEW

As real estate owners and investors, we recognize the potential physical and transitional risk to our assets and tenants associated with climate change as well as the importance of being prepared for identified risks. We also acknowledge the interests of stakeholders, in our efforts to address these risks and are investing efforts in aligning to the Task Force on Climate-Related Financial Disclosures (TCFD) Recommendations to assist us in transparent disclosure on climate-related risks.

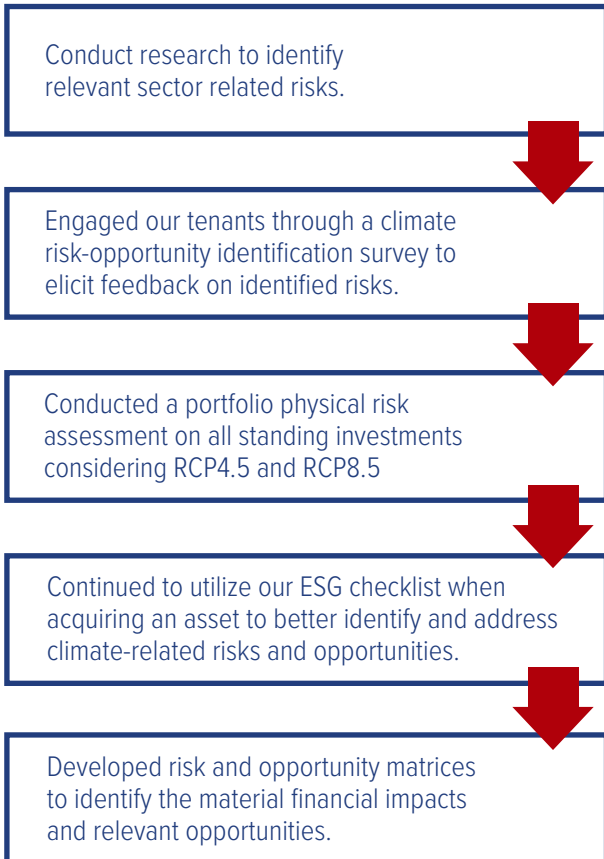
We assess risks through the acquisition and operating phases of our properties and are

working to develop proactive resilience strategies. We engage our tenants in our climate risk analysis and factor the findings into our process to identify business risks and opportunities. Our environmental management system tracks our property emissions against the Carbon Risk Real Estate Monitor (CRREM) targets, which are intended to inform where reduction measures should be implemented. We have also assessed physical risk at all standing investments with an applied scenario analysis to assist us in developing mitigation strategies.



SYSTEMATIC APPROACH TO IDENTIFYING RISKS & OPPORTUNITIES

For CareTrust to begin managing its climate risks we needed to first develop a systematic process for identifying risks that could be impactful to our business. In 2023 we developed a multi-step approach to identifying physical and transitional climate-related risks.



TENANT CLIMATE RISK- OPPORTUNITY IDENTIFICATION SURVEY

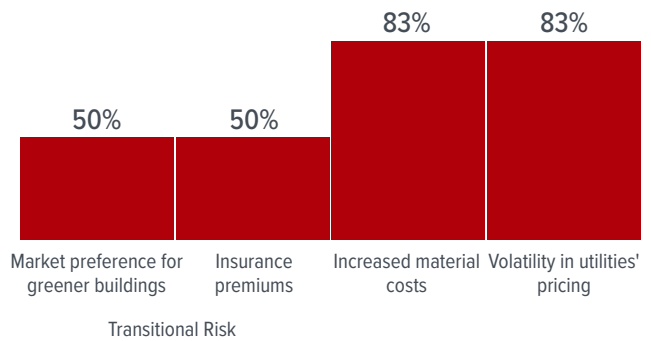
To help us understand the climate-related risks facing our business, and thus our operators, we distributed a Tenant Climate Risk-Opportunity Survey in early 2023. This survey helped contribute to ESG dialogue with tenants and overall improve our risk management strategy.

- We distributed the survey to **100%** of our operators, and we received a **50%** response rate.

Key Findings

Transitional Risks due to transitioning to a low carbon economy:

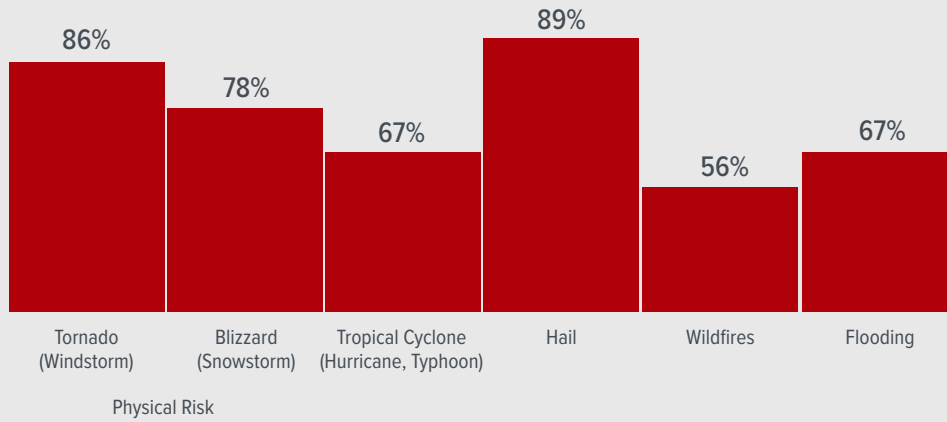
Percentage of Most Common Transitional Risks Experienced by Tenants



Findings represent 50% of all CareTrust tenants.

Physical Risks due to climate change:

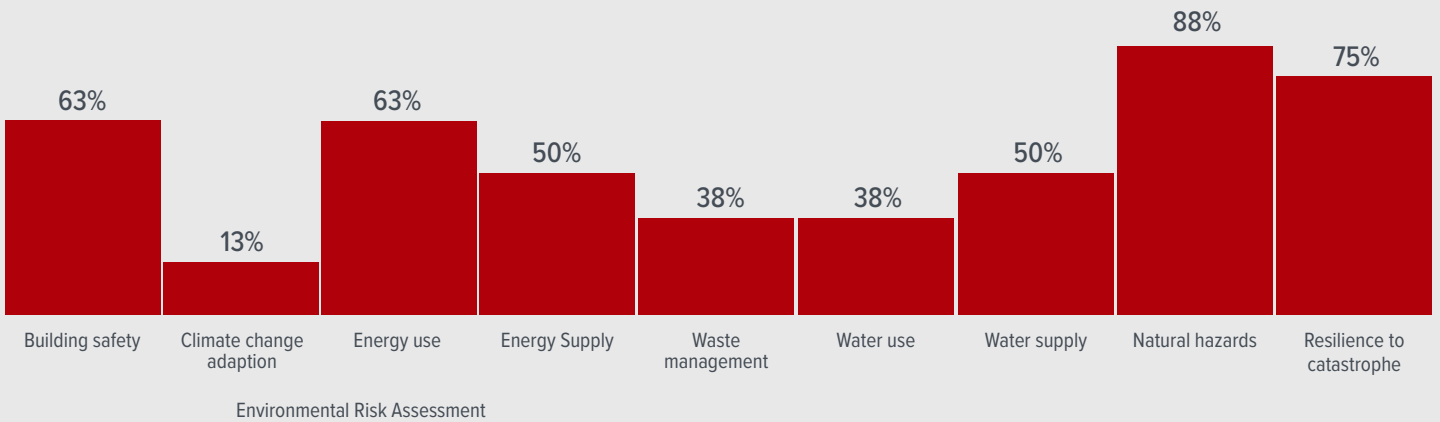
Percentage of Most Common Physical Risks Experienced by Tenants



Findings represent 50% of all CareTrust tenants.

Risk Assessment & Management:

Percentage of Tenants that Conducted Specific Environmental Risk Assessments



Findings represent 50% of all CareTrust tenants.

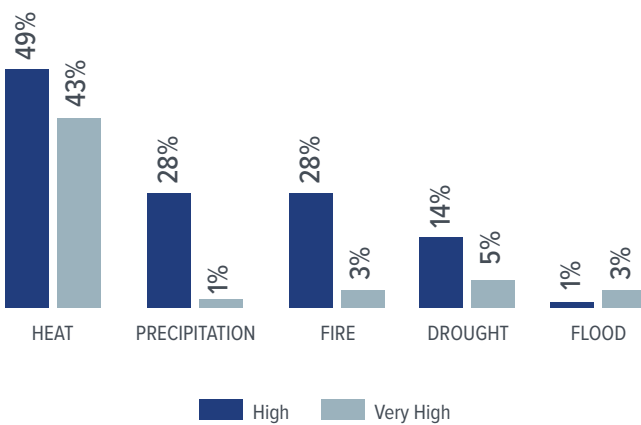
Resiliency:

- 33% have mitigative plans in place for physical risks
- 89% have completed a risk assessment
- 100% are compliant with benchmarking ordinances
- 100% have a Business Continuity Plan, Disaster Recovery Plan, or Emergency Response Plan addressing climate-related risks or natural disasters

PHYSICAL CLIMATE RISK ASSESSMENT

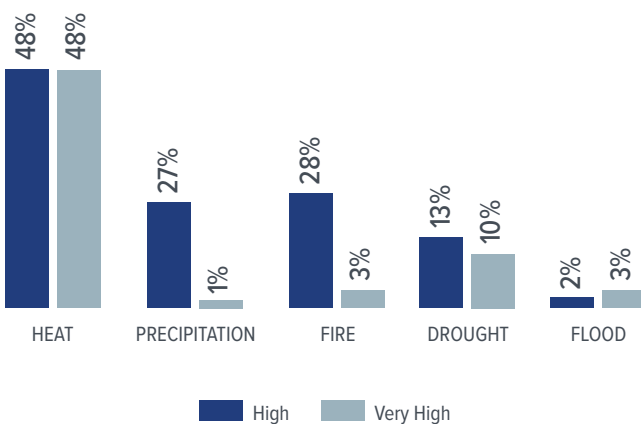
In 2023 we partnered with a third-party, Climate Check, to conduct a portfolio level physical climate risk assessment on all standing assets. Physical risks assessed were heat, flood, precipitation, fire, and drought. We assessed risk utilizing the scenario analysis of RCP4.5 and RCP8.5, to identify where resilience strategies need to be implemented to better prepare our portfolio for projected physical risk in different climate warming scenarios. In the overall portfolio physical climate risk assessment, four risk categories were defined (i.e., low, significant, high, or very high), with a portfolio percentage provided for each category, for each physical risk. See the results in the charts below.

Percentage of Physical Risks Classified at RCP4.5



Representative Concentration Pathways (RCP) 4.5 is described by the Intergovernmental Panel on Climate Change (IPCC) as a moderate scenario in which emissions peak around 2040 and then decline. In CareTrust's scenario analysis completed by ClimateCheck, RCP4.5 was utilized to assess potential warming ranging from 1.5-2.6°C relative to pre-industrial temperatures in the near-term (2046) and mid-term (2065)

Percentage of Physical Risks Classified at RCP8.5



Representative Concentration Pathways (RCP) 8.5 is described by the Intergovernmental Panel on Climate Change (IPCC) as the highest baseline emissions scenario in which emissions continue to rise throughout the twenty-first century. In CareTrust's scenario analysis completed by ClimateCheck, RCP8.5 was utilized to assess potential warming ranging from 2.0-3.2°C relative to pre-industrial temperatures in the near-term (2046) and mid-term (2065).

IDENTIFIED RISKS & OPPORTUNITIES

Utilizing sector identified risks, portfolio-specific risks, and stakeholder engagement, we developed risk and opportunity matrices to identify the material financial impacts as well as the relevant opportunities to address each risk in the short-medium-long term. We ranked each identified risk and opportunity and related financial impacts according to the likelihood of the risk occurring and implementing the opportunity

CLIMATE-RELATED RISKS		CLIMATE-RELATED OPPORTUNITIES
Short-term (1-4 years)		
Transition Policy & Legal	Required climate disclosure regulations for public companies could increase administrative, operating, and compliance costs.	Due to the nature of CareTrust's lease structure, we do not have operational control of our assets. To comply with upcoming climate-related regulatory requirements, we are implementing green-lease language in new tenant agreements. This green-lease language is also intended to promote tenant collaboration with CareTrust's ESG efforts. The new leases also include language on utility data sharing, potential requirements for building changes, opportunity for financial incentives for sustainability projects, and climate risk assessment at the property.
	City and state-adopted legislation to reduce carbon emissions resulting in carbon pricing, emission limits, additional building code compliance, and energy benchmarking requirements, which could increase administrative, operating, and compliance costs.	CareTrust has 18 properties subject to energy benchmarking ordinances. The non-compliance costs would not fall onto CareTrust, but our tenants. We have undergone a benchmarking compliance review with our tenants, confirming that all properties complied for 2022. We will continue to monitor energy benchmarking compliance and assist where necessary.

Transition Market

Experienced extreme weather events can result in unexpected material and labor cost increases. If the market is unprepared for a natural disaster, we could experience higher demand in materials from mass reconstruction of building damage in the affected area.

CareTrust has undergone a physical risk assessment where we have identified properties in extreme-risk areas. Properties in these locations will be prioritized in our resiliency planning, ensuring that Emergency Preparedness Plans are in place and necessary property-specific mitigation and adaptation measures are implemented.

Transition Reputational

Increased stakeholder concern over a lack of effort towards developing a robust ESG Program with climate risk mitigation and resource management as a priority could result in a decrease of capital availability.

To reduce stakeholder concern, we developed an ESG program where resource management and resiliency has become a heightened focus. We have digitized half of our portfolio's utility data so that we can assess and reduce consumption. We work with our tenants through our tenant incentive program on resource reduction and plan to include climate risk mitigation/adaptation measures in the short to medium-term.

Medium-term (5-9 years)

Transition Technology

Efforts to reduce our carbon footprint through efficiency measures (e.g., LED lighting, HVAC upgrades) increases upfront costs for tenants.

CareTrust assists our tenants with transitioning to lower-emissions technologies through our tenant incentive program, where we support efficiency projects through our dedicated tenant capital expenditure budget, providing sustainability incentives rent-free. The tenants experience lower utility costs due to higher efficiency measures, and both CareTrust and the tenant will experience a higher ROI from improving the property value.

Long-term (10+ years)

Physical Acute

Through the physical climate risk assessment of our portfolio, we identified a physical acute risk rating for flooding that considered risks from storm surge, high tide, inland flooding (fluvial & pluvial), and the FEMA National Flood Hazard Layer.

We are focused on reducing property damage costs from natural disasters by assessing climate risk at our standing investments to determine necessary climate mitigation and adaptation measures to further integrate into our tenant incentive plan. Strategies to focus on for properties that experience flood risk are related to flood and stormwater defenses, elevating buildings, protecting equipment, flood management, etc. We survey our tenants to assess who has emergency preparedness or disaster recovery plans in place. We also partner with a third-party to conduct a Phase I Environmental Site Assessment pre-acquisition, where flood hazards through FEMA are assessed.

Physical Chronic

Through the physical climate risk assessment of our portfolio, we identified physical chronic risk ratings for heat, precipitation, fire, and drought.

The most prevalent physical-chronic risk identified through the Climate Check's assessment of our portfolio is heat risk.

The properties with "high" to "very high" heat could experience increased operating costs (e.g., rise in material pricing and labor), increased capital costs (e.g., costs from resiliency measures).

We currently have climate resiliency measures built into our tenant incentive plan and aim to build out the plan further with the results of our climate risk assessment. Additional measures we could consider adding to our tenant incentive plan to address our most prevalent chronic physical risk are related to extreme heat operation plans. Incurring costs (either CareTrust or our tenants) from installing resiliency measures reduces the risk of incurring property damage costs from chronic physical risks and helps the property maintain its value.

ASSET MANAGEMENT

CareTrust manages identified climate-related risks through various risk management strategies integrated into our business.

- ▶ Track property resource consumption to inform property decision making.
- ▶ Implement green lease language to mitigate risk Track property resource consumption to inform property decision making.
- ▶ Survey our tenants to understand where additional operator engagement should take place.
- ▶ Continue to monitor energy benchmarking compliance.
- ▶ Implement environmental projects through our tenant incentive program.
- ▶ Aim to add additional property-specific mitigative and adaptive measures into our tenant incentive plan based on recent identified physical risks.
- ▶ Aim to prioritize properties in extreme-physical risk areas for resiliency planning.

Investment Process

- ▶ Undergo a Phase I Environmental Site Assessment in addition to utilizing our ESG Checklist.
- ▶ Prepare a detailed report delivered to the management team prior to acquisition.
- ▶ Identify potential risks and opportunities to be discussed with the operators that could lead to potential capital expenditure efficiency, mitigative, or adaptive projects.



TCFD INDEX

Governance	
<p>(a) Describe the board's oversight of climate-related risks and opportunities.</p> <p>(b) Describe management's role in assessing and managing climate related risks and opportunities.</p>	<p>CS Report, ESG Governance & Oversight pg. 27-28</p>
Strategy	
<p>(a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, long term</p> <p>(c) Describe the resilience of the organization's strategy, taking into consideration different climate related scenarios, including a 2°C or lower scenario. managing climate related risks and opportunities.</p>	<p>CS Report, Identified Risks & Opportunities pg. 36-38</p> <p>CS Report, Physical Climate Risk Assessment pg. 35</p>
Risk Management	
<p>(a) Describe the organization's processes for identifying and assessing climate related risks.</p> <p>(b) Describe the organization's processes for managing climate-related risks.</p> <p>(c) Describe how processes for identifying, assessing, and managing climate related risks are integrated into the organization's overall risk management.</p>	<p>CS Report, Systematic Approach to Identifying Risks & Opportunities; Tenant Climate Risk-Opportunity Identification Survey pg. 33-34</p> <p>CS Report, Asset Management pg. 39; Identified Risks & Opportunities (opportunities column) pg. 36-38</p>
Metrics & Targets	
<p>(b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.</p>	<p>CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio GHG Emissions Metrics Tracked pg. 14-15</p>

Caretrust REIT GRI Content Index



Statement of use	CARETRUST REIT, Inc. has reported the information cited in this GRI content index for the period September 2022 - September, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION OR DIRECT RESPONSE
GRI 2: General Disclosures 2021	2-1 Organizational details	CS Report, About CareTrust pg. 6 – 7
	2-2 Entities included in the organization's sustainability reporting	CS Report, Report Information pg. 8
	2-3 Reporting period, frequency and contact point	CS Report, Report Information pg. 8
	2-4 Restatements of information	CS Report, Report Information pg. 8
	2-5 External assurance	CS Report, Report Information pg. 8
	2-6 Activities, value chain and other business relationships	10-K , pg. 5 - 8
	2-7 Employees	CS Report, Demographic Metrics: Breakdown by Level pg. 23-24
	2-8 Workers who are not employees	Not applicable, all workers are employees.
	2-9 Governance structure and composition	Corporate Governance Guidelines Proxy Statement , pg. 8-12
	2-10 Nomination and selection of the highest governance body	Proxy Statement , pg. 12 - 14 Corporate Governance Guidelines , pg. 1-2

2-11 Chair of the highest governance body	Proxy Statement , pg. 8 - 9
2-12 Role of the highest governance body in overseeing the management of impacts	Proxy Statement , pg. 12,15-16 Charter of the Sustainability & Corporate Responsibility Committee
2-13 Delegation of responsibility for managing impacts	Proxy Statement , p. 12, 15-16 Charter of the Sustainability & Corporate Responsibility Committee , p. 2-3
2-14 Role of the highest governance body in sustainability reporting	Charter of the Sustainability & Corporate Responsibility Committee , p. 2
2-15 Conflicts of interest	Code of Business Conduct & Ethics , p.1-2
2-16 Communication of critical concerns	There has been no communication classified as "critical" that has been communicated to the highest governance bodies during 2022. Corporate Governance Guidelines , p. 5
2-17 Collective knowledge of the highest governance body	Proxy Statement , p. 12 Charter of the Sustainability & Corporate Responsibility Committee
2-18 Evaluation of the performance of the highest governance body	Charter of the Sustainability & Corporate Responsibility Committee , p. 3 Proxy Statement , pg. 12
2-19 Remuneration policies	Executive Compensation: Proxy Statement , pg. 17-44 ESG Incentives: Proxy Statement , pg. 18, 22-25 Director Compensation: Proxy Statement , pg. 45-46
2-20 Process to determine remuneration	Charter of the Compensation Committee Proxy Statement , pg. 17-23
2-21 Annual total compensation ratio	Proxy Statement , pg. 39
2-22 Statement on sustainable development strategy	CS Report, A Letter from our President & CEO pg. 4-5
2-23 Policy commitments	CS Report, ESG Governance & Oversight pg. 27 Code of Business Conduct & Ethics Policy on Human Capital Policy on Human Rights & Responsibilities ESG Policy

	2-24 Embedding policy commitments	ESG Policy Charter of the Sustainability & Corporate Responsibility Committee (Board of Directors) Charter of the ESG Steering Committee (Internal) CS Report, ESG Governance & Oversight pg. 27-28
	2-25 Processes to remediate negative impacts	Code of Business Conduct & Ethics , pg. 5-6 Corporate Governance Guidelines , pg. 5 Policy on Human Capital , pg. 4 Policy on Human Rights & Responsibilities , pg. 4-5 Tenant Code of Conduct & Corporate Responsibility , pg. 6 Vendor Code of Conduct & Business Ethics , pg. 1 ESG Policy , pg. 7-8
	2-26 Mechanisms for seeking advice and raising concerns	CS Report, Our Company Ethics pg. 29 Code of Business Conduct & Ethics , pg.5-6
	2-27 Compliance with laws and regulations	There were no significant instances of non-compliance with laws and regulations during the reporting period.
	2-28 Membership associations	CareTrust REIT is a member of NAREIT, American Health Association, S&P 500
	2-29 Approach to stakeholder engagement	CS Report, Social pg. 19-25 ESG Policy , pg. 5-8
	2-30 Collective bargaining agreements	10-K , pg.15
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG Policy , pg. 3-4 CS Report, Materiality Assessment pg. 10
	3-2 List of material topics	CS Report, Materiality Assessment pg.10
GRI 201: Economic Performance 2016	3-3 Management of material topics	Part II of 10-K , pg. 35-55

GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	10-K , pg. F-4 - F- 38
	201-2 Financial implications and other risks and opportunities due to climate change	10-K , p. 23-25 CS Report, Risk & Resilience pg. 32-39
	201-3 Defined benefit plan obligations and other retirement plans	Proxy Statement , p. 31 CS Report, Financial Well-being pg. 21
	201-4 Financial assistance received from the government	Discussion of government reimbursement for tenant operators: 10-K , p. 17, 22, 26
GRI 205: Anti-corruption 2016	3-3 Management of material topics	Code of Business Conduct & Ethics Policy on Human Rights & Responsibilities , p. 3 CS Report, Our Company Ethics pg. 29
	205-2 Communication and training about anti-corruption policies and procedures	CS Report, Our Company Ethics pg. 29 The following policies were communicated to 100% of CareTrust employees, directors, and vendors: Code of Business Conduct & Ethics Policy on Human Rights & Responsibilities , p. 3 Vendor Code of Conduct & Business Ethics , p. 3
	205-3 Confirmed incidents of corruption and actions taken	There were no significant incidents of corruption.
GRI 302: Energy 2016	3-3 Management of material topics	ESG Policy Environmental Sustainability Policy
	302-2 Energy consumption outside of the organization	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio Energy Metrics Tracked pg. 14-15
	302-3 Energy intensity	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio Energy Metrics Tracked pg. 14-15
GRI 303: Water and Effluents 2018	3-3 Management of material topics	ESG Policy Environmental Sustainability Policy CS Report, Environmental pg. 13-18
	303-1 Interactions with water as a shared resource	ESG Policy , KPI Tracking & Goals Environmental Sustainability Policy , Contractual Requirements & Enforcement CS Report, Environmental pg. 13-18
	303-5 Water consumption	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio Water Metrics Tracked pg. 14-15

GRI 305: Emissions 2016	3-3 Management of material topics	ESG Policy Environmental Sustainability Policy
	305-3 Other indirect (Scope 3) GHG emissions	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio GHG Emissions Metrics Tracked pg.14-15
GRI 306: Waste 2020	3-3 Management of material topics	ESG Policy Environmental Sustainability Policy CS Report, Environmental pg. 13-18
	306-2 Management of significant waste-related impacts	CS Report, Landlord-Tenant pg. 16-18 CS Report, Corporate Office Initiative pg. 18
	306-3 Waste generated	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio Waste Metrics Tracked pg. 14-15
	306-4 Waste diverted from disposal	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio Waste Metrics Tracked pg. 14-15
	306-5 Waste directed to disposal	CS Report, Resource Data Tracking & Monitoring: 2022 Portfolio Waste Metrics Tracked pg. 14-15
GRI 401: Employment 2016	3-3 Management of material topics	Policy on Human Capital
	401-1 New employee hires and employee turnover	10-K , pg. 15
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	10-K , pg. 15
	401-3 Parental leave	CS Report, Health & Well-being pg. 21
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	CS Report, Health & Safety pg. 22 Policy on Human Rights & Responsibilities Policy on Human Capital
	403-1 Occupational health and safety management system	Policy on Human Rights & Responsibilities , Occupational Health and Safety pg. 3 Policy on Human Capital , Health and Safety p. 3
	403-2 Hazard identification, risk assessment, and incident investigation	CS Report, Health & Safety pg. 22
	403-3 Occupational health services	Policy on Human Capital , Health and Safety pg. 3 CS Report, Health & Safety pg. 22

GRI 306: Waste 2020	403-4 Worker participation, consultation, and communication on occupational health and safety	Policy on Human Capital , Employee Engagement p. 3
	403-6 Promotion of worker health	CS Report, Health & Well-being pg. 21
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Policy on Human Rights & Responsibilities Occupational Health and Safety (pg. 3); Tenants: Third-Party Operated Properties (pg. 3 – 4); Vendors: Compliance with CareTrust's Vendor Code (pg. 4 – 5) Tenant Code of Conduct & Corporate Responsibility Health and Safety pg. 2 Vendor Code of Conduct & Business Ethics Conditions of Participation pg. 5 CS Report, Health & Safety pg. 22
	403-8 Workers covered by an occupational health and safety management system	CS Report, Health & Safety pg. 22
	403-9 Work-related injuries	CS Report, Health & Safety pg. 22
	403-10 Work-related ill health	CS Report, Health & Safety pg. 22
GRI 404: Training and Education 2016	3-3 Management of material topics	ESG Policy , Social and Governance Best Practices pg. 6 CS Report, Employee Training & Development pg. 22
	404-1 Average hours of training per year per employee	CS Report, Employee Training & Development pg. 22
	404-2 Programs for upgrading employee skills and transition assistance programs	CS Report, Employee Training & Development pg. 22
	404-3 Percentage of employees receiving regular performance and career development reviews	CS Report, Employee Training & Development pg. 22
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	ESG Policy , Social and Governance Best Practices (pg. 6) Policy on Human Capital pg. 2 CS Report, Diversity & Inclusion pg. 23 – 24
	405-1 Diversity of governance bodies and employees	CS Report, Diversity & Inclusion pg. 23 – 24
GRI 418: Customer Privacy 2016	3-3 Management of material topics	10-K pg. 18, 27
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There have been no substantiated complaints concerning breaches of customer privacy or losses of customer data.



For more information, please contact Jason Rodgers, the Chairman of our ESG Committee, at jrodgers@caretrustreit.com.

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