

Aligned
Real Estate Investment Trust Plc

Disclosure Policy

September 2026

DOCUMENT CONTROL & GOVERNANCE STATUS

Effective Date: 1 September 2026 | Version 1.1
Classification: External

CONTENTS

1. Introduction 1
2. General Disclosure Policy 1
3. Guidelines for Internet Publishing and Social Media 2
   - Confidential Information 2
   - Identify and Clarify 2
   - Respect and Correct 2
   - Confidentiality 2
   - Professional Reputation 2
   - Disclaimer 3
   - Respect Others 3
   - Questions 3
4. Administration of the Policy 3

1. Introduction

As a publicly traded entity, it is imperative to promptly and consistently disclose information regarding Aligned Real Estate Investment Trust PLC and the its subsidiaries and controlled entities (collectively, "ALIGNED") to the public. For this Policy, any reference to "employees" includes any director, senior management, officer or employee of ALIGNED.

This disclosure policy (the “Policy”) outlines the procedure for determining how material information is disclosed or disseminated and provides guidelines for this process.

2. General Disclosure Policy

Disclosure of material changes in ALIGNED's affairs, whether favourable or unfavourable, must be promptly and comprehensively communicated through a press release. The Chief Executive Officer (the “CEO”) of ALIGNED, in consultation with advisors, has the authority to determine when such a material change has occurred.

The disclosure committee (the “Committee”), comprising the CEO (who serves as the chair) and the Chief Financial Officer (the “CFO”) or any other member of the executive management team, is responsible for overseeing ALIGNED's disclosure practices. They ensure compliance with securities legislation, rules, regulations, and this Policy. The Committee must be informed of all pending material developments to assess the appropriateness and timing of public disclosures.

Upon appointment by the audit committee, the Committee assumes the responsibility of reviewing and recommending approval for various financial components, including financial statements, Management's Discussion and Analysis, earnings press releases, disclosures based on financial statements, and any financial information or earnings guidance provided to analysts. Subsequently, financial results are released immediately after receiving approval from the Board, ensuring transparency and compliance with established procedures.

The board of directors (the “Board”) reviews substantive materials filed with securities regulators, material non-routine news releases, and non-material routine press releases before public disclosure. All written and oral disclosures, including news releases, require approval from at least two members of the Committee. In exceptional circumstances, the CEO or CFO may approve press releases for immediate issuance when other Committee members are unavailable and immediate release is mandated by securities regulations.

A disclosure of a material change must include all information essential to prevent the remaining disclosure from being misleading.

Selective disclosure is strictly prohibited. Previously undisclosed material information should not be revealed to specific individuals, such as analysts or institutional shareholders. In the event of inadvertent selective disclosure, the information must be made public immediately.

Disclosure must be updated if earlier disclosures become misleading due to intervening events.

If material information is to be announced at an analyst or shareholder meeting or a press conference, this announcement must be coordinated with a public press release.

The CEO is the designated contact person for communication with analysts, the news media, and investors. Any other employees who receive requests for undisclosed information should refer such requests to the CEO.

A "material change" refers to any change in ALIGNED's business, operations, or capital that could significantly affect the share price or value of its securities. This includes decisions made by the Board or senior management that believe Board confirmation is probable.

This Policy may not cover all circumstances, and exceptions may be justified from time to time. Requests for exceptions or questions about this Policy should be directed to the CEO, who will determine their appropriateness.

3. Guidelines for Internet Publishing and Social Media

These guidelines apply to all employees when publishing information on the Internet in any social media forums. This includes publicly accessible web pages like blogs, podcasts, wikis, message boards, micro-blogs like Twitter, video-sharing sites like YouTube, photo-sharing sites like Flickr or Instagram, crowd-sourcing sites like Wikipedia, and semi-private social networking sites like Facebook or LinkedIn. These guidelines ensure responsible use of social media while maintaining compliance with securities laws and safeguarding ALIGNED's reputation.

Confidential Information

Employees must not disclose or discuss any material fact or change in ALIGNED's affairs on any internet or social media platform until it has been publicly released in accordance with ALIGNED's General Disclosure Policy. This includes not using social media to fulfil ALIGNED's disclosure obligations under securities laws.

Identify and Clarify

When discussing REIT-related matters online, employees should identify themselves by name and, when relevant, their role at ALIGNED. They must clarify that they are expressing their personal opinions, not speaking on behalf of ALIGNED.

Respect and Correct

Employees should engage in respectful discussions, correct their own mistakes promptly, and avoid derogatory or offensive language.

Confidentiality

Employees must not disclose confidential or proprietary information of ALIGNED or any third parties. Discussion of ALIGNED's financial performance or other sensitive matters in public forums is prohibited.

Professional Reputation

Employees should avoid publishing content that could harm their professional reputation, ALIGNED's reputation, or business interests. If they identify themselves as associated with

ALIGNED, they must represent ALIGNED positively and refrain from making disparaging comments.

Disclaimer

When employees publish content relevant to ALIGNED in their personal capacity, they should include a disclaimer such as, "The postings on this site are my own and do not necessarily represent ALIGNED's positions, strategies, or opinions."

Respect Others

Employees should show respect to ALIGNED, its clients, other businesses, and individuals. Negative comments about the products or services of ALIGNED's clients, potential clients, or business partners should be avoided, as they may conflict with ALIGNED's interests.

Questions

For any inquiries or concerns related to these guidelines, employees are encouraged to reach out to a senior officer of ALIGNED. The Chief Executive Officer (CEO) of ALIGNED serves as the designated contact person for questions pertaining to this Policy.

4. Administration of the Policy

The directors (the “Directors”) and the management of ALIGNED are responsible for continuously, no less frequently than annually, monitoring compliance with the Policy, regularly assessing its adequacy, and interpreting the Policy in any particular situation. The Directors actively maintain the Policy by approving amendments that administrate any changes to the Policy as required from time to time.

Any waiver of a provision of this Policy for employees may be made only by the Directors of ALIGNED and will be promptly disclosed to the public as required by law or regulation.