

Aligned
Real Estate Investment Trust Plc

Sustainability Policy

September 2026

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1. Objective and Scope

The Directors ("Directors") and the Manager ("Manager") of Aligned Real Estate Investment Trust PLC (the "REIT") acknowledges that its assets and operations influence the environment and society at large. As a responsible owner and manager of a real estate portfolio, the Directors are committed to considering the sustainability impacts of its assets and operations. Thus, the Directors strive to decrease the environmental footprint of its current and future assets.

This sustainability goal is shared with many shareholders and tenants, and the Directors believe that adopting sustainable practices will enhance its appeal and create value for all stakeholders.

To uphold this commitment, the Directors have formulated a comprehensive Sustainability Policy, promoting sustainability across all its activities.

2. Commitments to Sustainability

The REIT is committed to:

- Responsible investments;
- Monitoring resource usage and associated greenhouse gas emissions;
- Reducing resource consumption and pollution;
- Enhancing energy and water efficiency;
- Utilizing more renewable energy sources;
- Lowering greenhouse gas emissions from assets and operations;
- Minimizing construction upgrade and operational waste;
- Preferring products from sustainable materials and services with lighter environmental footprints, and sourcing from responsible and sustainable providers;
- Improving the health, safety, and well-being of employees and tenants by providing quality indoor environments;
- Adapting assets and operations to climate change and increasing disaster resilience;
- Supporting biodiversity and preserving natural habitats around its assets, and;
- Integrating sustainability into its business and decision-making processes.

3. Implementation of Sustainability Goals

The REIT will implement sustainability goals in the following ways:

- Establish specific policies and practices at both corporate and asset levels, making them integral to standard business operations;
- Expand monitoring and data collection to cover more of the portfolio and relevant sustainability aspects;
- Increase the number of properties with green building certifications;

- Engage stakeholders, be transparent about successes and challenges, and set industry standards, and;
- A dedicated sustainability committee will oversee policy implementation and evolution.

3. Green Building Certification

The REIT is committed to Green Building Certification. The REIT's permanent assets will meet a minimum IFC Level 1 EDGE Certified, while newly acquired developments will adhere to a minimum IFC Level 2 EDGE Advanced Certified or equivalent international standards. By embracing these standards, the REIT ensure that its assets contribute to a more environmentally sustainable future.

4. Application and Oversight

This Sustainability Policy applies to all employees, officers, and Directors of the REIT, with ongoing monitoring and actions taken to achieve sustainability commitments.