ACRES COMMERCIAL REALTY CORP. 390 RXR PLAZA UNIONDALE, NY 11556



VOTE BY INTERNET - www.proxyvote.com or scan the QR Barcode above

Use the Internet to transmit your voting instructions and for electronic delivery of information. Vote by 11:59 p.m. Eastern Time the day before the cut-off date or meeting date. Have your proxy card in hand when you access the web site and follow the instructions to obtain your records and to create an electronic voting instruction form.

During The Meeting - Go to www.virtualshareholdermeeting.com/ACRES2023

You may attend the meeting via the Internet and vote during the meeting. Have the information that is printed in the box marked by the arrow available and follow the instructions.

## VOTE BY PHONE - 1-800-690-6903

Use any touch-tone telephone to transmit your voting instructions. Vote by 11:59 p.m. Eastern Time the day before the cut-off date or meeting date. Have your proxy card in hand when you call and then follow the instructions.

## VOTE BY MAIL

Mark, sign and date your proxy card and return it in the postage-paid envelope we have provided or return it to Vote Processing, c/o Broadridge, 51 Mercedes Way, Edgewood, NY 11717.

TO VOTE, MARK BLOCKS BELOW IN BLUE OR BLACK INK AS FOLLOWS:

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KEEP THIS PORTION FOR YOUR RECORDS

THIS PROXY CARD IS VALID ONLY WHEN SIGNED AND DATED

DETACH AND RETURN THIS PORTION ONLY

he Board of Directors recommends you he following nominees:	vote FOR					
. Election of Directors					<b>.</b>	
Nominees		For	Against	Abstain		
a. Karen Edwards		0	0	0	The Board of Directors recommends you vote FOR proposal 2: For Against Absta	
b. Andrew Fentress		0	0	0	2. APPROVE THE NON-BINDING RESOLUTION ON COMPENSATION OF THE COMPANY'S NAMED EXECUTIVE OFFICERS.	
c. Mark S. Fogel		0	0	0		
d. William B. Hart		0	0	0	The Board of Directors recommends you vote 1 YEAR on proposal 3: 1 year 2 years 3 years Absta	
e. Gary Ickowicz		0	0	0	3. A NON-BINDING VOTE ON THE FREQUENCY OF FUTURE ADVISORY VOTES ON THE COMPENSATION OF THE COMPANY'S NAMED EXECUTIVE OFFICERS.	
f. Steven J. Kessler		0	0	0		
g. Murray S. Levin		0	0	0	The Board of Directors recommends you vote FOR proposal 4: For Against Absta	
h. P. Sherrill Neff		0	0	0	4. RATIFY THE APPOINTMENT OF GRANT THORNTON LLP AS THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING	
i. Dawanna Williams		0	0	0	FIRM FOR THE COMPANY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023.	
					NOTE: IN THEIR DISCRETION, THE PROXIES ARE AUTHORIZED TO VOTE UPON SUCH OTHER BUSINESS AS MAY PROPERLY BE BROUGHT BEFORE THE MEETING OR ANY ADJOURNMENT OR POSTPONEMENT THEREOF.	
Please sign exactly as your name(s) ap lease give full title as such. Joint artnership, please sign in full corpo	owners should ea	ach sign	persona	ally. All	y, executor, administrator, or other fiduciary, holders must sign. If a corporation or officer.	

Important Notice Regarding the Availability of Proxy Materials for the Annual Meeting:

The Notice and Proxy Statement and Form 10-K are available at <a href="https://www.proxyvote.com">www.proxyvote.com</a>

ACRES COMMERCIAL REALTY CORP.
Annual Meeting of Stockholders
June 8, 2023 11:00 AM
This proxy is solicited by the Board of Directors

The stockholder(s) hereby appoint(s) Jaclyn A. Jesberger and Julie H. Wilson, or either of them, as proxies, each with the power to appoint her substitute, and hereby authorize(s) them to represent and to vote, as designated on the reverse side of this ballot, all of the shares of common stock of ACRES COMMERCIAL REALTY CORP. that the stockholder(s) is/are entitled to vote at the Annual Meeting of Stockholders to be held at 11:00 AM EDT on June 8, 2023 virtually at www.virtualshareholdermeeting.com/ACRES2023 or any adjournment or postponement thereof.

If you sign your proxy card or voting instruction card with no further instructions, the shares will be voted in accordance with the recommendations of the Board, FOR: the election of all directors in Proposal 1, the approval of the Say on Pay vote in Proposal 2, an annual Frequency Say on Pay vote in Proposal 3, and the ratification of the independent registered public accounting firm in Proposal 4.