

ACRES COMMERCIAL REALTY CORP.
865 MERRICK AVENUE
SUITE 200 S
WESTBURY, NY 11590



VOTE BY INTERNET

Before The Meeting - Go to www.proxyvote.com or scan the QR Barcode above

Use the Internet to transmit your voting instructions and for electronic delivery of information up until 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/ACRES2021

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 up until 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:

D46646-P55965

KEEP THIS PORTION FOR YOUR RECORDS
DETACH AND RETURN THIS PORTION ONLY

THIS PROXY CARD IS VALID ONLY WHEN SIGNED AND DATED.

ACRES COMMERCIAL REALTY CORP.

The Board of Directors recommends you vote FOR the following nominees:

1. Election of Directors Nominees:	For	Against	Abstain
1a. Karen Edwards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1b. Andrew Fentress	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1c. Mark S. Fogel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1d. William B. Hart	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1e. Gary Ickowicz	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1f. Steven J. Kessler	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1g. Murray S. Levin	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1h. P. Sherrill Neff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1i. Dawanna Williams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The Board of Directors recommends you vote FOR the following proposals:

2. APPROVE THE NON-BINDING RESOLUTION ON COMPENSATION OF THE COMPANY'S NAMED EXECUTIVE OFFICERS.	For	Against	Abstain
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. ADOPT THE ACRES COMMERCIAL REALTY CORP. THIRD AMENDED AND RESTATED OMNIBUS EQUITY COMPENSATION PLAN.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. ADOPT THE ACRES COMMERCIAL REALTY CORP. MANAGER INCENTIVE PLAN.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. RATIFY THE APPOINTMENT OF GRANT THORNTON LLP AS THE INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM FOR THE COMPANY FOR THE FISCAL YEAR ENDING DECEMBER 31, 2021.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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) appear(s) hereon. When signing as attorney, executor, administrator, or other fiduciary, please give full title as such. Joint owners should each sign personally. All holders must sign. If a corporation or partnership, please sign in full corporate or partnership name by authorized officer.

Signature [PLEASE SIGN WITHIN BOX] Date

Signature (Joint Owners) Date

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

The Notice and Proxy Statement and Form 10-K are available at www.proxyvote.com.

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**ACRES COMMERCIAL REALTY CORP.
Annual Meeting of Stockholders
June 9, 2021 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 9, 2021 virtually at www.virtualshareholdermeeting.com/ACRES2021 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, the adoption of the equity compensation plan in Proposal 3, the adoption of the manager equity plan in Proposal 4, and the ratification of the independent registered public accounting firm in Proposal 5.

Continued and to be signed on reverse side