

SUPERMARKET INCOME REIT PLC (THE COMPANY)

ADDITIONAL INFORMATION ANNEX

This section contains specific information aimed at professional investors domiciled in the EEA and UK.

The Company is an externally managed alternative investment fund and has appointed JTC Global AIFM Solutions Limited as its AIFM.

Table 1 sets out the information required to be disclosed to EEA and UK investors in accordance with Article 23 of the AIFM Directive and, as applicable, UK AIFMD Laws.

Tables 2 and 3 set out the information required to be disclosed to EEA investors in accordance with Articles 6 and 7 of the SFDR and Article 7 of the Taxonomy Regulation.

This document should be read together with the Company's prospectus dated 1 October 2021 (the **Prospectus**). Other than as defined in this document, or as the context requires, any defined terms and phrases used in this document will have the same meaning as given in the Prospectus.

1. INFORMATION TO BE PROVIDED UNDER EU AIFM DIRECTIVE

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
Investment strategy and objective of the AIF	Please see the headings titled " <i>Investment Objective</i> " and " <i>Investment Policy</i> " in Part 8 (<i>Information about the Company</i>) of the Prospectus.
Master fund domicile, if relevant	Not applicable.
If the AIF is a fund of funds, the domicile of investee funds	Not applicable.
The type of assets in which the AIF may invest	Please see the headings titled " <i>Investment Objective</i> " and " <i>Investment Policy</i> " in Part 8 (<i>Information about the Company</i>) of the Prospectus.
Investment techniques that may be employed by the AIF and all associated risks	Please see the heading titled " <i>Investment Policy</i> " in Part 8 (<i>Information about the Company</i>) of the Prospectus and Part 2 (" <i>Risk Factors</i> ") of the Prospectus.
Investment restrictions	Please see the heading titled " <i>Investment Restrictions</i> " in Part 8 (<i>Information about the Company</i>) of the Prospectus.
Circumstances in which the AIF may use leverage, the types and sources of leverage permitted and the associated risks, any restrictions on the use of leverage and the maximum level of leverage which the AIFM is entitled to employ on behalf of the AIF	Please see the heading titled " <i>Borrowing Policy</i> " in Part 8 (<i>Information about the Company</i>) of the Prospectus.
Any collateral and asset reuse arrangements	Not applicable.
Procedures by which the AIF may change its investment	Please see the heading titled " <i>Investment Restrictions</i> " in Part 8 (<i>Information about the Company</i>) of the Prospectus.

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
strategy or investment policy or both	
<p>The main implications of the contractual relationship entered into for the purpose of investment including information on jurisdiction, the applicable law and on the existence (or not) of any legal instruments providing for the recognition and enforcement of judgments in the territory where the AIF is established</p>	<p>The Company is a public company limited by shares, incorporated in England and Wales. While investors acquire an interest in the Company on subscribing for or purchasing Shares, the Company is the sole legal and/or beneficial owner of its investments.</p> <p>Consequently, Shareholders have no direct legal or beneficial interest in those investments. The liability of Shareholders for the debts and other obligations of the Company is limited to the amount unpaid, if any, on the Shares held by them. Shareholders' rights in respect of their investment in the Company are governed by the Articles and the Companies Act. Under English law, the following types of claims may in certain circumstances be brought against a company by its shareholders: contractual claims under its articles of association; claims in misrepresentation in respect of statements made in its prospectus and other marketing documents; unfair prejudice claims and derivative actions. In the event that a Shareholder considers that it may have a claim against the Company in connection with such investment in the Company, such Shareholder should consult its own legal advisers.</p> <p>Jurisdiction and applicable law</p> <p>As noted above, Shareholders' rights are governed principally by the Articles and the Companies Act. By subscribing for the Shares, investors agree to be bound by the Articles which are governed by, and construed in accordance with, the laws of England and Wales.</p> <p>Recognition and enforcement of foreign judgments</p> <p>Regulation (EC) 593/2008 (Rome I) must be applied in all member states of the European Union (other than Denmark). Accordingly, where a matter comes before the courts of the relevant member state, the choice of governing law in any given agreement is subject to the provisions of Rome I. Under Rome I, the member state's court may apply any rule of that member state's own law which is mandatory irrespective of the governing law and may refuse to apply a rule of governing law if it is manifestly incompatible with the public policy of that member state. Further, where all other elements relevant to the situation at the time of the choice are located in a country other than the country whose law has been chosen, the choice of the parties shall not prejudice the application of provisions of the law of that country which cannot be derogated from by agreement.</p> <p>The United Kingdom has legislated to the effect that the rules in Rome I were incorporated into domestic law. As a result, English choice of law clauses in contracts continue to be respected both in the UK and the EU member states. Foreign judgments obtained in EU member states relating to proceedings commenced on or after 1 January 2021 will only be enforceable under the default common law regime or (if applicable) the Hague Convention. The Hague Convention only applies to the enforcement of judgments that arise from proceedings commenced pursuant to an exclusive</p>

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
	<p>jurisdiction clause in favour of a contracting state in civil or commercial matters. The UK government has passed domestic legislation which came into force upon the expiry of the transition period (i.e. 31 December 2020). This legislation provides that exclusive jurisdiction clauses, which would have been caught by the Hague Convention by virtue of the UK's membership of the EU, will continue to be treated in <u>exactly the same way as exclusive jurisdiction clauses concluded</u> once the UK is a member of the Hague Convention in its own right. Investors should note, however, that there is no instrument in place for the recognition and enforcement of judgements between the United Kingdom and the US and accordingly, if an investor were to seek to have an order of a US court (irrespective of the state in which the order was obtained) recognised or enforced in the courts of England and Wales, the investor would need to rely on the laws of England and Wales and may therefore find it difficult in practice to enforce a judgement obtained in the US in England and Wales.</p>
<p>The identity of the AIFM, the AIF's depository, auditor and other service providers together with a description of their duties and the investors' rights</p>	<p>Please see Part 12 (<i>Directors, Management and Corporate Governance</i>) for descriptions of the identities and duties of the AIFM, the Investment Adviser, the Company Secretary and the Registrar and the heading titled "<i>Incorporation, general, the AIFM and the Investment Adviser</i>" in Part 18 (<i>Additional Information</i>) of the Prospectus for a description of the identity of the Auditor.</p> <p>The provisions of the UK AIFM Laws concerning depositories do not apply to the AIFM. As such, a depository has not been appointed.</p> <p>Without prejudice to any potential right of action in common law that a Shareholder may have to bring a claim against a service provider to the Company, each Shareholder's contractual relationship in respect of its investment in the Company is with the Company only. Therefore, no Shareholder will have any contractual claim against any service provider with respect of such service provider's default pursuant to the terms of the agreement that it has entered into with the Company. The above is without prejudice to any right a Shareholder may have to bring a claim against an FCA authorised service provider under section 138D of the FSMA (which provides that breach of an FCA rule by such service provider is actionable by a private person who suffers loss as a result), or any tortious cause of action. Shareholders who believe they may have a claim under section 138D of the FSMA, or in tort, against any service provider in connection with their investment in the Company should consult their legal adviser.</p>
<p>Management of professional liability risk</p>	<p>The AIFM is a non-EEA AIFM for the purposes of the EU AIFM Directive and so is not required to comply with Article 9(7) of the EU AIFM Directive, which relates to the maintenance of professional indemnity insurance or additional capital to cover professional liability risks.</p> <p>Nevertheless, the AIFM has the benefit of professional indemnity and directors' and officers' liabilities insurance coverage.</p>
<p>A description of any delegated management function as referred to in Annex I of the</p>	<p>The Company and the AIFM have appointed the Investment Adviser to provide certain services in relation to the Company and its portfolio, which include advising in relation to financing and</p>

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
<p>AIFM Directive by the AIFM and of any safe-keeping function delegated by the depositary, the identification of the delegate and any conflicts of interest that may arise from such</p>	<p>asset management opportunities. In addition, the Investment Adviser will provide certain administrative services, including the calculation of the Company's Net Asset Value and the Net Asset Value per Ordinary Share and preparation of the Company's financial statements.</p> <p>All activities engaged in under the provisions of the AIFM Agreement by the AIFM (or any of its delegates), and by the Investment Adviser under the Investment Advisory Agreement, on behalf of the Company shall at all times be subject to the overall policies, supervision and review of the Board. The Investment Adviser's conflicts of interest policy is described in the paragraph titled "<i>Conflicts of Interest</i>" in Part 12 (<i>Directors, Management and Corporate Governance</i>) of the Prospectus.</p> <p>As noted above, the provisions of the UK AIFM Laws concerning depositaries do not apply to the AIFM. As such, a depositary has not been appointed.</p>
<p>A description of any arrangement made by the depositary to contractually discharge itself of liability</p>	<p>As noted above, the provisions of the UK AIFM Laws concerning depositaries do not apply to the AIFM. As such, a depositary has not been appointed.</p>
<p>The Company's valuation procedure and pricing methodology</p>	<p>Please see headings titled "<i>Valuation Policy</i>" in Part 8 (<i>Information about the Company</i>) of the Prospectus.</p>
<p>The Company's liquidity risk management, including redemption rights and redemption arrangements</p>	<p>Not applicable.</p>
<p>Fees, charges and expenses, which are directly or indirectly borne by investors</p>	<p>Please see the heading titled "<i>Fees and Expenses</i>" in Part 12 (<i>Directors, Management and Corporate Governance</i>) of the Prospectus.</p>
<p>Fair and preferential treatment of investors</p>	<p>As a company listed on the FCA's Official List, the Company is required under the premium listing principles to treat all Shareholders of a given class equally.</p> <p>In addition, as directors of a company incorporated in England and Wales, the Directors have certain statutory duties with which they must comply. These include a duty upon each Director to act in a way they consider, in good faith, would be most likely to promote the success of the Company for the benefit of its members as a whole.</p> <p>No investor has the right to obtain preferential treatment in relation to their investment in the Company and the Company does not give preferential treatment to any investors.</p> <p>The Ordinary Shares rank pari passu with each other.</p>
<p>The Company's annual report</p>	<p>The information required under paragraphs 4 and 5 of Article 23 of the EU AIFM Directive will be disclosed in the Company's</p>

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
	audited annual report. Once published, annual reports will be available at www.supermarketincomereit.com .
Procedure and conditions for the issue and sale of shares	Please see Part 7 (<i>Placing Programme</i>) of the Prospectus.
The Company's latest net asset value or latest market price of its share	The latest published NAV is available at www.supermarketincomereit.com .
The Company's prime broker	Not applicable.
How and when the information required to be disclosed under FUND 3.2.5 and 3.2.6 (so far as relevant) will be disclosed	<p>The AIFM is required to make certain periodic disclosures to investors. Under Article 23(4) of the EU AIFM Directive and FUND 3.2.5R, the AIFM must disclose to investors periodically:</p> <ul style="list-style-type: none"> • the percentage of the Company's assets that are subject to special arrangements arising from their illiquid nature; • any new arrangements for managing the liquidity of the Company; and • the current risk profile of the Company and the risk management systems employed by the AIFM to manage those risks. <p>The information shall be disclosed as part of the Company's annual financial report.</p> <p>Under Article 23(5) of the EU AIFM Directive and FUND 3.2.6R, the AIFM must disclose on a regular basis any changes to:</p> <ul style="list-style-type: none"> • the maximum level of leverage that the AIFM may employ on behalf of the Company; • any right of reuse of collateral or any guarantee granted under the leveraging arrangement; and • the total amount of leverage employed by the Company. <p>Information on changes to the maximum level of leverage and any right of re-use of collateral or any guarantee under the leveraging arrangements shall be provided without undue delay.</p> <p>Information on the total amount of leverage employed by the Company shall be disclosed as part of the Company's half-yearly and annual financial reports.</p> <p>Without limitation to the generality of the foregoing, any information required under Article 23(4) of the EU AIFM Directive and FUND 3.2.5R and Article 23(5) of the EU AIFM Directive and FUND 3.2.6R, may be disclosed (a) in the Company's annual report or half-yearly report; (b) a subsequent prospectus; and/or</p>

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
	(c) by the Company and the AIFM publishing the relevant information on their respective websites.

2. INFORMATION TO BE PROVIDED UNDER SFDR

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
The manner in which sustainability risks are integrated into investment decisions	<p>In managing the investments of the Company, the AIFM and the Investment Adviser take account of material sustainability risks and the potential financial impact of such risks on the return of an investment. A sustainability risk is an environmental, social or governance (“ESG”) event or condition that, if it occurs, could cause an actual or a potential material negative impact on the value of its investments.</p> <p>The Investment Adviser’s long-term approach means that as part of its initial due diligence of an investment opportunity, the Investment Adviser will assess the opportunity against relevant sustainability factors. Sustainability factors mean environmental, social and employee matters, respect for human rights, anti-corruption and anti-bribery matters.</p> <p>The Company’s supermarket tenants have additionally set targets in relation to matters such as renewable energy, carbon neutrality, recycling rates, effectiveness of board governance, women in senior leadership roles and job creation.</p> <p>To assist in the identification of sustainability risks associated with the investment opportunity, the Investment Adviser will review the energy performance certificates and publicly available data in respect of the properties, will procure a technical report to identify any risk of flooding or ground or soil contamination and will engage with the tenants on ESG issues where appropriate.</p> <p>The Investment Committee will consider and discuss ESG factors and encourage further research if necessary. To the extent the Investment Adviser concludes there is a sustainability risk associated with an investment, the Investment Adviser will assess the likelihood of that sustainability risk occurring against the potential commercial advantage to the Company of making the investment. If the potential commercial advantage is assessed to outweigh the actual or potential material negative impact which could be caused by the sustainability risk, then the Investment Adviser may still recommend that the AIFM make the investment.</p> <p>The consideration of sustainability risks and any impact on the value of the Company is part of the ongoing assessment, management and monitoring of investments carried out by the AIFM and the Investment Adviser on behalf of the Company.</p>
Results of the assessment of the likely impacts of sustainability risks on the returns of the financial product	The AIFM and Investment Adviser believe that consideration of sustainability risks as part of the investment and monitoring process is a necessary aspect of evaluating the risk associated with the relevant investment and, accordingly, the return to the Company.

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
	<p>Reflecting this, the Investment Adviser will seek to continually improve its ESG systems and controls in line with market developments. It has instructed a third party adviser to undertake a full review of its ESG controls and will be looking to implement the recommendations from that review as an ongoing initiative.</p> <p>By taking sustainability risks into consideration when determining whether to make an investment recommendation and in relation to its on-going monitoring process, the intention of the Investment Adviser is to manage such sustainability risks to ensure that sustainability risks do not have a material impact on the performance of the Company over and above the risks in relation to the investments which are already highlighted in the “Risk Factors” section in Part 2 of the Prospectus and therefore the potential impact on the return of the Company is limited. However, there is no guarantee that these measures will mitigate or prevent a sustainability risk materialising in respect of the Company.</p>
<p>Consideration of adverse sustainability impacts at financial product level</p>	<p>The AIFM considers principal adverse impacts on sustainability factors via the Investment Adviser’s investment due diligence process which is based on a materiality assessment. A statement on principal adverse impacts on sustainability factors in respect of the Company will be made available in its annual reports.</p>

3. INFORMATION TO BE PROVIDED UNDER TAXONOMY REGULATION

DISCLOSURE REQUIREMENT	DISCLOSURE OR LOCATION OF RELEVANT DISCLOSURE
<p>Consideration of EU criteria for environmentally sustainable economic activities.</p>	<p>The investments underlying this financial product do not take into account the EU criteria for environmentally sustainable economic activities.</p>