

Elme Communities

NYSE Ticker Symbol: ELME

CUSIP #939653101

Common Share Dividends*



Record Date	Payable Date	Gross Distribution Per Share	Ordinary Taxable Income Per Share (Excluding Qualified Dividend) / 199A	Qualified Dividends (Not Included in Ordinary Taxable Income Column)	(Return of Capital) Non-Taxable Distribution Per Share	Capital Gain Per Share (Excluding Sec. 1250 Gain)	Unrecaptured Sec. 1250 Gain Per Share (Not Included in Capital Gain Column)	Section 897 Dividends
12/21/23	1/4/2024	\$ 0.18000	\$ 0.01911	\$ -	\$ 0.14191	\$ 0.01898	\$ -	\$ -
03/20/24	4/3/2024	0.18000	0.01911	-	0.14191	0.01898	-	-
06/20/24	7/3/2024	0.18000	0.01911	-	0.14191	0.01898	-	-
09/19/24	10/3/2024	0.18000	0.01911	-	0.14191	0.01898	-	-
	2024 TOTAL	<u>\$ 0.72000</u>	<u>\$ 0.07644</u>	<u>\$ -</u>	<u>\$ 0.56764</u>	<u>\$ 0.07592</u>	<u>\$ -</u>	<u>\$ -</u>
			10.616%	0.000%	78.837%	10.547%	0.000%	0.000%
12/22/22	1/5/2023	\$ 0.17000	\$ 0.05660	\$ -	\$ 0.11340	\$ -	\$ -	\$ -
03/22/23	4/5/2023	0.18000	0.05992	-	0.12008	-	-	-
06/22/23	7/6/2023	0.18000	0.05992	-	0.12008	-	-	-
09/20/23	10/4/2023	0.18000	0.05992	-	0.12008	-	-	-
	2023 TOTAL	<u>\$ 0.71000</u>	<u>\$ 0.23636</u>	<u>\$ -</u>	<u>\$ 0.47364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
			33.290%	0.000%	66.710%	0.000%	0.000%	0.000%
12/22/21	1/5/2022	\$ 0.17000	\$ 0.03409	\$ -	\$ 0.13591	\$ -	\$ -	\$ -
03/23/22	4/5/2022	0.17000	0.03409	-	0.13591	-	-	-
06/22/22	7/6/2022	0.17000	0.03409	-	0.13591	-	-	-
09/21/22	10/5/2022	0.17000	0.03409	-	0.13591	-	-	-
	2022 TOTAL	<u>\$ 0.68000</u>	<u>\$ 0.13636</u>	<u>\$ -</u>	<u>\$ 0.54364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
			20.050%	0.000%	79.950%	0.000%	0.000%	0.000%
12/23/2020	1/6/2021	\$ 0.30000	\$ -	\$ -	\$ 0.30000	\$ -	\$ -	\$ -
3/22/2021	4/5/2021	0.30000	-	-	0.30000	-	-	-
6/23/2021	7/6/2021	0.30000	-	-	0.30000	-	-	-
9/22/2021	10/5/2021	0.17000	-	-	0.17000	-	-	-
	2021 TOTAL	<u>\$ 1.07000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1.07000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
			0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
12/23/19	1/6/2020	\$ 0.30000	\$ 0.10727	\$ -	\$ 0.19273	\$ -	\$ -	\$ -
03/17/20	3/31/2020	0.30000	0.10727	-	0.19273	-	-	-
06/22/20	7/6/2020	0.30000	0.10727	-	0.19273	-	-	-
09/21/20	10/5/2020	0.30000	0.10727	-	0.19273	-	-	-
	2020 TOTAL	<u>\$ 1.20000</u>	<u>\$ 0.42908</u>	<u>\$ -</u>	<u>\$ 0.77092</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
			35.757%	0.000%	64.243%	0.000%	0.000%	

*Shareholders are encouraged to consult with their personal tax advisors as to their specific tax treatment of Elme Communities dividend distributions. Beginning in 2018, Ordinary Taxable Income Per Share is equal to the 199A dividend that was created by the 2017 Tax Cuts and Jobs Act.