



ELME COMMUNITIES ANNOUNCES INCOME TAX TREATMENT OF ITS 2025 DIVIDEND DISTRIBUTION

Bethesda, MD, January 21, 2026 – Elme Communities (NYSE:ELME) announced the income tax treatment of its 2025 dividend distributions. This information represents final income allocations. 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.

Dividend Paid Date	Gross Distribution Per Share	Ordinary Taxable Income Per Share	Section 199A Dividends Per Share	Non-Dividend Distribution Per Share
1/6/2025	\$0.18000	\$0.03688	\$0.03688	\$0.14312
4/3/2025	\$0.18000	\$0.03688	\$0.03688	\$0.14312
7/3/2025	\$0.18000	\$0.03688	\$0.03688	\$0.14312
10/3/2025	\$0.18000	\$0.03688	\$0.03688	\$0.14312
TOTALS:	\$0.72000	\$0.14752	\$0.14752	\$0.57248
	100.00%	20.488%	20.488%	79.512%

About Elme Communities

Elme Communities is a multifamily real estate investment trust that owns and operates apartment homes in the Washington, DC metro and the Atlanta metro.