Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| Pa | art I Reporting | Issuer | | | | | |
|-----|--|-------------------------|---|----------------------------|--|--|--|
| 1 | Issuer's name | | 2 Issuer's employer identification number (EIN) | | | | |
| рни | LIPS EDISON & COM | IDANV INC | | | 27-1106076 | | |
| _ | PHILLIPS EDISON & COMPANY INC 3 Name of contact for additional information 4 | | | ne No. of contact | 5 Email address of contact | | |
| JOS | SEPH C. HOFFMANN | | | 513-554-1110 | JHOFFMANN@PHILLIPSEDISON.COM | | |
| | | P.O. box if mail is not | delivered to | street address) of contact | | | |
| | • | | | | | | |
| | 1 NORTHLAKE DRIV | <u>E</u> | 10.01 | | CINCINNATI, OH 45249-1669 | | |
| 8 1 | Date of action | | 9 Clas | sification and description | | | |
| VAR | lous | | соммо | N STOCK | | | |
| 10 | CUSIP number | 11 Serial number(| s) | 12 Ticker symbol | 13 Account number(s) | | |
| | 71844V201 | N/A | | PECO | N/A | | |
| Pa | | | h additiona | | See back of form for additional questions. | | |
| 14 | | | | | date against which shareholders' ownership is measured for | | |
| | the action ► SEE A | | | | | | |
| | SLL A | TACHWENT | | | | | |
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| 15 | Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis > SEE ATTACHMENT | | | | | | |
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| 16 | Describe the calculat valuation dates ► <u>SE</u> | | asis and the | data that supports the cal | culation, such as the market values of securities and the | | |
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| Pa | rt II | | Organiza | tional Action (cor | ntinued) | | | |
|-------------|-------|-------|---------------|-------------------------------------|--|---------------------------------|--------|-------------------------------|
| 17 | List | | | | section(s) and subsection(s) upo | on which the tax treatment is b | ased ▶ | IRC SECTION 301(C)(2) |
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| 18 | Car | n any | resulting lo | oss be recognized? ▶ | N/A | | | |
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| 19 | Pro | vide | any other in | nformation necessary | o implement the adjustment, suc | ch as the reportable tax year ▶ | N/A | |
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| | | | | | nave examined this return, including a aration of preparer (other than officer) | | | |
| Sigi Her | · | Signa | ture • | Descret | Mmann | Date ▶ | 1101 | 2024 |
| | | | (| | | | | |
| | | Print | | JOSEPH C. HOFFMA preparer's name | Preparer's signature | Title ► SEI | | E PRESIDENT OF TAX |
| Pai | | | , into type p | Apparer 3 Harrie | | | | heck if FIIII elf-employed |
| Pre Use | | | Firm's name | • ▶ | | | Fi | irm's EIN ▶ |
| | | | Firm's addr | | ements) to: Department of the Tre | easury Internal Revenue Sendo | | hone no. |

Phillips Edison & Company Inc. EIN: 27-1446076

CUSIP Number: 71844V201
Attachment to Form 8937

Form 8937, Part II, Box 14:

During 2023, Phillips Edison & Company Inc ("the Company") paid cash distributions to its common shareholders on the dates indicated below. The Company determined that a portion of each of these distributions represents a nondividend distribution to the shareholders. Consequently, each common shareholder who received a cash distribution on these dates would be affected by this organizational action.

| | | | | | | R | leturn of | |
|------------|-----------|--------------|------------|----|--------------|-------------|---------------|--|
| | Total | | | То | tal Capital | Capital | | |
| Record | Payable | Distribution | Ordinary | | Gain | (Nontaxable | | |
| Date | Date | per Share | Dividends | Di | Distribution | | Distribution) | |
| 12/15/2022 | 1/3/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 1/17/2023 | 2/1/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 2/21/2023 | 3/1/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 3/15/2023 | 4/3/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 4/17/2023 | 5/1/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 5/19/2023 | 6/1/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 6/15/2023 | 7/3/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 7/17/2023 | 8/1/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 8/18/2023 | 9/1/2023 | \$ 0.093300 | \$0.070782 | \$ | 0.000067 | \$ | 0.022451 | |
| 9/15/2023 | 10/2/2023 | \$ 0.097500 | \$0.073968 | \$ | 0.000070 | \$ | 0.023462 | |
| 10/16/2023 | 11/1/2023 | \$ 0.097500 | \$0.073968 | \$ | 0.000070 | \$ | 0.023462 | |
| 11/17/2023 | 12/1/2023 | \$ 0.097500 | \$0.073968 | \$ | 0.000070 | \$ | 0.023462 | |

Form 8937, Part II, Box 15:

For each cash distribution paid to common shareholders by the Company during 2023, 24.06% of the distribution represents a nondividend distribution. Accordingly, each common shareholder should treat 24.06% of the distributions as a reduction to the tax basis of the stock.

Form 8937, Part II, Box 16:

The distributions paid on each date above was determined to comprise of 24.06% return of capital, 0.07% capital gain, and 75.87% taxable dividend.