

PHILLIPS EDISON & COMPANY, INC.

POLICIES AND PROCEDURES FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING MATTERS

Amended and Restated August 5, 2025¹

I. INTRODUCTION

Phillips Edison & Company, Inc., a Maryland corporation and its subsidiaries (the “**Corporation**”), is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Corporation wishes to encourage associates, independent contractors, third-party vendors, customers and business partners to make the Corporation aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records. The following policies and procedures (this “**Policy**”) have been adopted by the Audit Committee (the “**Audit Committee**”) of the Board of Directors of the Corporation to govern the receipt, retention and treatment of complaints regarding the Corporation’s accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of associate concerns regarding questionable accounting or auditing matters.

All associates and third parties making reports are asked to provide as much detail and supporting information as possible about their concerns in order to assist the investigative process. It is the policy of the Corporation to treat complaints about accounting, internal accounting controls, auditing matters or questionable financial practices (the “**Accounting Complaints**”) seriously and expeditiously.

Associates will be made aware of the procedures contained herein and will be given the opportunity to submit for review by the Corporation confidential and anonymous Accounting Complaints regarding the following matters. The following is not an exhaustive list, and Accounting Complaints regarding matters not listed here may be submitted as well.

- Fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the U.S. Securities and Exchange Commission (the “**SEC**”) or the investing public.
- Violations of SEC rules and regulations or any other laws applicable to the Corporation’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits.
- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Corporation.

¹ This Policy amends, restates, and replaces, in its entirety, the Corporation’s Policies and Procedures for Complaints Regarding Accounting, Internal Accounting Controls, Fraud or Auditing Matters, as amended and restated June 14, 2021.

- Significant deficiencies in or intentional noncompliance with the Corporation's internal accounting controls.
- Misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of the Corporation.
- Deviation from the full and fair reporting of the Corporation's financial condition.

If requested by the associate, the Corporation will protect the confidentiality and anonymity of the associate to the fullest extent possible, consistent with the need to conduct an adequate review. Independent contractors, vendors, customers, business partners and other parties external to the Corporation will also be given the opportunity to submit Accounting Complaints; however, the Corporation is not obligated to keep Accounting Complaints from non-associates confidential or to maintain the anonymity of non-associates.

Accounting Complaints will be reviewed under Audit Committee direction and oversight by the Corporation's Chief Compliance Officer and Chief Legal & Administrative Officer (each of whom shall be referred to herein as a "**Compliance Officer**"), or such other persons as the Audit Committee determines to be appropriate.

In the event that the Corporation contracts with a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

II. PROCEDURES

The Corporation urges any person desiring to make an Accounting Complaint to contact a Compliance Officer directly. For persons who wish to make an Accounting Complaint but do not wish to contact a Compliance Officer directly, the Corporation has established alternative procedures to report an Accounting Complaint anonymously.

A. Receipt of Accounting Complaints

The Corporation has established an Ethics Hotline, which is available 24 hours a day, 7 days a week. Any person with an Accounting Complaint can contact the Corporation's Ethics Hotline to submit his or her Accounting Complaint, by telephone at (844) 240-0620, or on the internet by accessing the Ethics Hotline website at www.phillipsedison.ethicspoint.com. Associates who contact the Ethics Hotline need not leave their name or other personal information and reasonable efforts will be used to conduct the investigation that follows in a manner that protects the confidentiality and anonymity of the associate. The intake phone call may be received by a third-party contractor specifically engaged to provide the hotline services or an internal person specifically designated to receive hotline calls. Among other things, the following information may be requested by the person receiving the call:

- if the caller is an associate, the business function in which the caller works and, if the caller is a non-associate, where such person is employed or such person's relationship to the Corporation;
- any relevant information concerning the allegations; and

- name of the caller (unless an associate decides to remain anonymous).

The information from the call will be documented in a format acceptable to the Corporation and shall include at a minimum a written description of the information received concerning the Accounting Complaint allegations and shall be provided to the Compliance Officers.

B. Treatment of Accounting Complaints

1. An Accounting Complaint made under these procedures shall be directed to the Compliance Officers according to the procedures set forth above, and in the event of the Compliance Officers' extended absence, the chairperson of the Audit Committee, who shall report directly to the Audit Committee on such matters.
2. The Compliance Officers or the Audit Committee, as applicable, shall review the Accounting Complaint, and may investigate it himself or herself or themselves or may assign another associate, outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the Accounting Complaint. Individuals involved in the alleged misconduct will be excluded from participating in the investigation process. The Compliance Officers or the Audit Committee, as applicable, may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the Corporation's legal department, legal counsel or any other attorney in the course of the investigation.
3. Unless otherwise directed by the Compliance Officers or the Audit Committee, as applicable, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report his or her findings or recommendations to the Compliance Officers or the Audit Committee, as applicable. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.
4. If determined to be necessary by the Compliance Officers or the Audit Committee, as applicable, the Corporation shall provide for appropriate funding, as determined by the Compliance Officers or the Audit Committee, as applicable, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.
5. At least once per each calendar quarter and whenever else as deemed necessary, the Chief Compliance Officer shall submit a report to the Audit Committee and any member of Corporation management that the Audit Committee directs to receive such report, which summarizes each Accounting Complaint made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report

will so indicate), (b) a description of the substance of the Accounting Complaint, (c) the status of the investigation, (d) any conclusions reached by the investigator and (e) findings and recommendations.

6. At any time with regard to any Accounting Complaint received by the Compliance Officers or the Audit Committee, as applicable, the Compliance Officers may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting Complaint concerns pending litigation, in which case it must be reported to the members of the Audit Committee.

C. Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Compliance Officers or any person assigned to investigate the complaint on their behalf, members of the Audit Committee, the Corporation's legal department, and associates of the Corporation or outside counsel involved in investigating an Accounting Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

D. Retention of Records

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least seven (7) years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

E. Compliance with Law

This Policy is intended to meet the requirements of Rule 10A-3(b)(3) under the U.S. Securities Exchange Act of 1934, as amended.

F. Review

This Policy will be subject to the periodic review of the Audit Committee. Any proposed changes to this Policy will be, upon recommendation of the Audit Committee, reviewed and approved by the Board of Directors of the Corporation.

III. NO RETALIATION

The Corporation will not discipline, discriminate against or retaliate against any person who reports or who assists in the investigation of an Accounting Complaint in good faith and will

not tolerate any such action. The Corporation will abide by all applicable laws that prohibit retaliation against those who lawfully submit complaints under this Policy.