



## ARES COMMERCIAL REAL ESTATE CORPORATION ANNOUNCES TAX REPORTING INFORMATION FOR CALENDAR YEAR 2024

NEW YORK—January 31, 2025—Ares Commercial Real Estate Corporation (NYSE: ACRE) (the “Company”) today announced the 2024 tax treatment for the Company’s common stock distributions (CUSIP # 04013V-10-8).

Form 1099 Reference:		Box 1a		Box 1b	Box 2a	Box 3	Box 5	
Record Date	Payment Date	Cash Distribution Per Share	Allocable to 2024	Total Ordinary Dividends	Qualified Dividends <sup>(1)</sup>	Total Capital Gain Distributions	Nondividend Distributions	Section 199A Dividends <sup>(1)</sup>
12/29/2023	1/17/2024	\$0.3300 <sup>(2)</sup>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
3/28/2024	4/16/2024	\$0.2500	\$0.2500	\$0.2242	\$0.0000	\$0.0000	\$0.0258	\$0.2242
6/28/2024	7/16/2024	\$0.2500	\$0.2500	\$0.2242	\$0.0000	\$0.0000	\$0.0258	\$0.2242
9/30/2024	10/15/2024	\$0.2500	\$0.2500	\$0.2242	\$0.0000	\$0.0000	\$0.0258	\$0.2242
12/31/2024	1/15/2025	\$0.2500 <sup>(3)</sup>	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
<b>Totals</b>			<b>\$0.7500</b>	<b>\$0.6726</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0774</b>	<b>\$0.6726</b>

(1) Boxes 1b and 5 are subsets of, and included in, Box 1a.

(2) The entire distribution of \$0.3300 per share was treated as taxable in 2023 pursuant to Section 857(b)(9) of the Internal Revenue Code.

(3) The entire distribution of \$0.2500 per share is allocable to 2025.

The amounts indicated above are not classified as excess inclusion income. Stockholders are encouraged to consult with their own tax advisors as to their specific tax treatment of the Company’s distributions.

### About Ares Commercial Real Estate Corporation

Ares Commercial Real Estate Corporation is a specialty finance company primarily engaged in originating and investing in commercial real estate loans and related investments. Through its national direct origination platform, the Company provides a broad offering of flexible and reliable financing solutions for commercial real estate owners and operators. The Company originates senior mortgage loans, as well as subordinate financings, mezzanine debt and preferred equity, with an emphasis on providing value added financing on a variety of properties located in liquid markets across the United States. Ares Commercial Real Estate Corporation elected and qualified

to be taxed as a real estate investment trust and is externally managed by a subsidiary of Ares Management Corporation. For more information, please visit [www.arescre.com](http://www.arescre.com). The contents of such website are not, and should not be deemed to be, incorporated by reference herein.

**Investor Relations:**

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