

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
SILA REALTY TRUST, INC.		46-1854011	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
SAMUEL BRANNAN, SVP & CAO	813-287-0101	SBRANNAN@SILAREALTYTRUST.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
1001 WATER STREET, SUITE 800		TAMPA, FL 33602	
8 Date of action	9 Classification and description		
SEE LINE 14	Common Stock - 331(a) Liquidating Distributions		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
146280508	N/A	N/A	VARIOUS

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► Sila Realty Trust, Inc. ("Company") entered into an Agreement and Plan of Merger on April 19, 2026. The merger was completed on July 1, 2026. Pursuant to the terms of the merger, all outstanding shares of the Company were redeemed in exchange for liquidating distributions(s), resulting in the liquidation and termination of the Company. In connection with the liquidation, the Company made the following liquidating distributions:

Distribution Date	Distribution Price
06/04/2026	\$0.40 per share
07/01/2026	\$30.38 per share

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 ► As a result of the above-described organizational action, each shareholder generally will recognize gain or loss on the disposition of the shares being redeemed. The shareholder's gain or loss will generally be measured as the difference between gross proceeds received in the liquidating distributions and the tax basis in these shares. After the transaction and the recognition event, the shareholder will no longer own any shares or have any tax basis in these shares. Shareholders should contact their tax advisors regarding the specific circumstances surrounding their shares subject to this organizational action.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► Amounts received by a shareholder in a distribution in complete liquidation of the Company is treated as full payment in exchange for the stock. This sale or exchange treatment results in the offsetting of a shareholder's basis against the liquidation distribution proceeds, resulting in recognized gain or loss. After this gain or loss recognition event, the shareholder will no longer own any shares or have any tax basis in the redeemed shares.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

I.R.C. Sections 331(a), 334(a), 346(a)

18 Can any resulting loss be recognized? ► Shareholders may, depending upon their circumstances, recognize a loss in the liquidation.
Please consult your tax advisor to determine the tax consequences of the shares redeemed in your account.

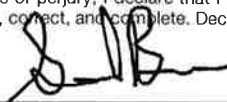
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

This organizational action is reportable with respect to calendar year 2026.

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ►



Date ► 07/28/2026

Print your name ► SAMUEL BRANNAN

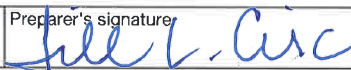
Title ► SVP & CAO

**Paid
Preparer
Use Only**

Print/Type preparer's name

JILL CIRC

Preparer's signature



Date

07/28/26

Check ☐ if
self-employed

PTIN

P02024342

Firm's name ► RSM US LLP

Firm's EIN ►

42-0714325

Firm's address ► 30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606

Phone no.

312-634-3400

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054