

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
PEAKSTONE REALTY TRUST (FKA GRIFFIN REALTY TRUST, INC.)		46-4654479	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
JAVIER BITAR	310-606-3200	JBITAR@PKST.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	
1520 E GRAND AVENUE		EL SEGUNDO, CA 90245	
8 Date of action		9 Classification and description	
04/13/2023		COMMON SHARES	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
N/A		PKST	

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 ▶
 SEE ATTACHMENT

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

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 ▶
 SEE ATTACHMENT

Part II Organizational Action (continued)

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

SEE ATTACHMENT

18 Can any resulting loss be recognized? ▶ _____


SEE ATTACHMENT

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

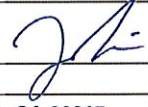
THE REPORTABLE TAX YEAR IN WHICH THE STOCK CONVERSION OCCURED IS 2023.

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.

Sign Here

Signature ▶  Date ▶ _____
Print your name ▶ **JAVIER BITAR** Title ▶ **CHIEF FINANCIAL OFFICER**

Paid Preparer Use Only

Print/Type preparer's name JASON LIN	Preparer's signature 	Date 1/25/2024	Check <input type="checkbox"/> if self-employed	PTIN P01427491
Firm's name ▶ ERNST & YOUNG U.S. LLP	Firm's EIN ▶ 34-6565596		Phone no. 213-977-3200	
Firm's address ▶ 725 S FIGUEROA STREET, LOS ANGELES, CA 90017				

Peakstone Realty Trust
FEIN: 46-4654479
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Stock Conversion (defined below) on a shareholder’s adjusted U.S. tax basis. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Shareholders should consult their own tax advisors regarding the particular tax consequences of the Stock Conversion to them, including the applicability and effect of all U.S. federal, state, and local and non-U.S. tax laws.

PART II:

Line 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.

Effective April 13, 2023, the issuer’s common shares other than Class E (“Existing Common Shares”), were converted into Class E common shares (“Stock Conversion”) and all Class E common shares became listed on the New York Stock Exchange as “common shares”. No fractional Class E common shares shall be issued upon conversion of Existing Common Shares and each holder of Existing Common Shares otherwise entitled to a fractional Class E common share shall be entitled to receive an amount of cash in lieu thereof.

Line 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 Stock Conversion, Existing Common Shares were converted into Class E common shares using conversion ratio listed below. A shareholder’s aggregate tax basis in the Existing Common Shares held immediately prior to the Stock Conversion would become the aggregate tax basis in the Class E common shares held immediately after the conversion, adjusted by an amount equal to the tax basis allocable to a fractional share, if any.

EXISTING COMMON SHARE CLASS	CONVERSION RATIO
Class T	1 for 1.012390
Class S	1 for 1.011760
Class D	1 for 1.010270
Class I	1 for 1.010630
Class A	1 for 0.990860
Class AA	1 for 0.991030
Class AAA	1 for 0.990660

Line 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.

The tax basis of each share of Class E common shares is calculated by using the tax basis of each share of each class of the Existing Common Shares multiplied by such class's conversion ratio listed below, adjusted by an amount equal to the tax basis allocable to a fractional share, if any.

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

IRC Section 354, 356(a)(2), 358, and 368(a)(1)(E)

Line 18. Can any result loss be recognized?

No gain or loss may be recognized as a result of the Stock Conversion, except that a shareholder who receives cash in lieu of a fractional share of Class E common shares in connection with the conversion of such shareholder's shares of common shares other than Class E may recognize gain or loss in an amount equal to the difference between the amount of cash received instead of the fractional shares and the shareholder's tax basis allocable to such fractional share.