

Part II Organizational Action (continued)


17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
IRC SECTION 307(a), 368(a)(1)(E), and 1036(a).

18 Can any resulting loss be recognized? ►
NO GAIN OR LOSS MAY BE RECOGNIZED AS A RESULT OF THE REVERSE SHARE SPLIT

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ►
THE REPORTABLE TAX YEAR IN WHICH THE REVERSE SHARE SPLIT 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	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JASON LIN		1/25/2024		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 Reverse Share Split (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 Reverse Share Split 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 March 10, 2023, the issuer effected a 1-for-9 Reverse Share Split of its shares of common share (“Reverse Share Split”). In connection with the Reverse Share Split, every 9 shares of common shares issued and outstanding on the effective date were automatically converted to 1 share of common share. Fractional shares that were created as a result of this Reverse Share Split remained outstanding.

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 Reverse Share Split, every 9 shares of common share of the issuer were converted into 1 share of common share of the issuer. In accordance with IRC Section 358(a), a shareholder’s aggregate tax basis in its common stock held immediately prior to the Reverse Share Split should equal its aggregate tax basis in the shares of common shares held immediately after the Reverse Share Split, including the fractional shares deemed received.

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 aggregate tax basis of the issuer's common shares held by a shareholder immediately after the Reverse Share Split should equal the aggregate tax basis immediately prior to the Reverse Share Split.