

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SILA REALTY TRUST, INC.		2 Issuer's employer identification number (EIN) 46-1854011	
3 Name of contact for additional information KAY C. NEELY	4 Telephone No. of contact (813) 287-0101	5 Email address of contact IR@SILAREALTYTRUST.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1001 WATER STREET, SUITE 800		7 City, town, or post office, state, and ZIP code of contact TAMPA, FL 33602	
8 Date of action June 13, 2024	9 Classification and description CONVERSION OF CLASS I COMMON STOCK TO CLASS A COMMON STOCK		
10 CUSIP number SEE ATTACHMENT	11 Serial number(s) N/A	12 Ticker symbol SILA	13 Account number(s) N/A

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 ▶ **Effective June 13, 2024, Sila Realty Trust, Inc.'s ("Sila") outstanding shares of Class I common stock were automatically converted into Class A common stock on a one-for-one basis. The conversion has no effect on the economic rights of holders of outstanding shares of Class I common stock. No fractional shares were issued in connection with the conversion. Instead, Computershare, Sila's transfer agent, aggregated fractional shares into whole shares, sold the whole shares on the open market at prevailing market prices and distributed the aggregate cash proceeds of the sales prorata to each holder who would have been entitled to receive a fractional 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 ▶ **Sila stockholders must allocate their aggregate tax basis in their shares of Class I common stock held immediately prior to the conversion (including any fractional shares deemed received and exchanged for cash) to their shares of Class A common stock held immediately after the conversion. A stockholder who received cash in lieu of a fractional share will be treated as having received the fractional share pursuant to the conversion and then as having sold that fractional share for cash. As a result, such stockholder will recognize gain or loss equal to the difference between the amount of cash received for such fractional share and the tax basis allocated to that fractional share.**

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 response to line 15.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
The applicable Code sections upon which the tax treatment is based are Sections 354, 358, 368, 1001 and 1223.

18 Can any resulting loss be recognized? ▶ **Loss may be recognized in respect of cash received in lieu of fractional shares to the extent that the portion of a stockholder's basis allocated to a fractional share is greater than the amount of cash received in lieu of that fractional share.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
Sila completed the conversion on June 13, 2024. Consequently, the reportable tax year is 2024 with respect to calendar year taxpayers. The information set forth in this Form 8937 does not constitute tax advice, does not take into account any stockholder's specific facts and circumstances, and does not purport to be a complete summary of the tax consequences to each stockholder. Each stockholder should consult their own tax advisor.

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 ▶	<i>Kay C Neely</i>	Date ▶	<i>7/22/24</i>	
Paid Preparer Use Only	Print your name ▶	<i>Kay C Neely</i>	Title ▶	AUTHORIZED SIGNATORY	
	Print/Type preparer's name	JILL CIRC	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	RSM US LLP	<i>Jill C. Circ</i>	07/22/2024	P02024342
	Firm's address ▶	30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606		Firm's EIN ▶	42-0714325
				Phone no.	312-634-3400

Sila Realty Trust, Inc.
EIN: 46-1854011
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

Part I, Box 10: CUSIP Number

Class I – 146280607

Class A – 146280508

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3 Name of contact for additional information KAY C. NEELY	4 Telephone No. of contact (813) 287-0101	5 Email address of contact IR@SILAREALTYTRUST.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1001 WATER STREET, SUITE 800		7 City, town, or post office, state, and ZIP code of contact TAMPA, FL 33602	
8 Date of action June 13, 2024	9 Classification and description CONVERSION OF CLASS T COMMON STOCK TO CLASS A COMMON STOCK		
10 CUSIP number SEE ATTACHMENT	11 Serial number(s) N/A	12 Ticker symbol SILA	13 Account number(s) N/A

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 ▶ Effective June 13, 2024, Sila Realty Trust, Inc.'s ("Sila") outstanding shares of Class T common stock were automatically converted into Class A common stock on a one-for-one basis. The conversion has no effect on the economic rights of holders of outstanding shares of Class T common stock. No fractional shares were issued in connection with the conversion. Instead, Computershare, Sila's transfer agent, aggregated fractional shares into whole shares, sold the whole shares on the open market at prevailing market prices and distributed the aggregate cash proceeds of the sales prorata to each holder who would have been entitled to receive a fractional 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 ▶ Sila stockholders must allocate their aggregate tax basis in their shares of Class T common stock held immediately prior to the conversion (including any fractional shares deemed received and exchanged for cash) to their shares of Class A common stock held immediately after the conversion. A stockholder who received cash in lieu of a fractional share will be treated as having received the fractional share pursuant to the conversion and then as having sold that fractional share for cash. As a result, such stockholder will recognize gain or loss equal to the difference between the amount of cash received for such fractional share and the tax basis allocated to that fractional share.

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 response to line 15.

Part II Organizational Action (continued)

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

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

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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 ▶ *Kay C Neely* Date ▶ *7/22/24*
Print your name ▶ *Kay C Neely* Title ▶ **AUTHORIZED SIGNATORY**

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JILL CIRC	<i>Jill C. Circ</i>	07/22/2024		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	

Sila Realty Trust, Inc.
EIN: 46-1854011
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Part I, Box 10: CUSIP Number

Class T – 146280706

Class A – 146280508