

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 SAM BRANNAN, SVP & CAO	4 Telephone No. of contact 813-316-4255	5 Email address of contact SBRANNAN@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 SEE LINE 15		9 Classification and description COMMON STOCK - CASH DISTRIBUTION	
10 CUSIP number 146280508	11 Serial number(s) N/A	12 Ticker symbol SILA	13 Account number(s) 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 ▶ **THE TAXPAYER MADE CASH DISTRIBUTIONS TO ITS COMMON STOCKHOLDERS FOR THE 2025 TAX YEAR. A PORTION OF THESE DISTRIBUTIONS IS IN EXCESS OF CURRENT AND ACCUMULATED EARNING AND PROFITS AND REPRESENTS A NONTAXABLE RETURN OF CAPITAL. THE DISTRIBUTIONS WERE MADE ON THE DATES SET FORTH IN LINE 15.**

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 ▶

	% DISTRIBUTION PAID TREATED AS REDUCTION IN BASIS
DIVIDEND DATE	AS REDUCTION IN BASIS
3/26/2025	26.15811%
6/4/2025	26.15811%
9/4/2025	26.15811%
12/4/2025	26.15811%

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 TAXPAYER'S EARNINGS AND PROFITS WERE CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY IRC SECTION 857(d) FOR A REAL ESTATE INVESTMENT TRUST AND THE REGULATIONS THEREUNDER.**

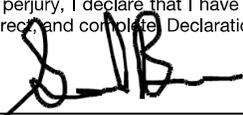
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(C)(2) PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF COMMON STOCK. TO THE EXTENT THE NON-DIVIDEND DISTRIBUTIONS EXCEED THE SHAREHOLDER'S TAX BASIS IN THE ISSUER'S COMMON SHARES, THE SHAREHOLDER SHOULD RECOGNIZE GAIN FROM THE SALE OR EXCHANGE OF SUCH SHARES.

18 Can any resulting loss be recognized? ▶ THE ORGANIZATION ACTION REPORTED HEREIN DOES NOT RESULT IN ANY LOSSES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THESE ACTIONS ARE EFFECTIVE ON THE DATES IDENTIFIED ABOVE. THE DIVIDEND AND NON-DIVIDEND PORTIONS OF THE DISTRIBUTIONS WERE REPORTED TO THE SHAREHOLDERS ON THEIR 2025 1099-DIV.

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 ▶ 02/06/2026
Print your name ▶ SAM BRANNAN Title ▶ SVP & CAO

Paid Preparer Use Only	Print/Type preparer's name <u>JILL CIRC</u>	Preparer's signature 	Date <u>02/04/2026</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>P02024342</u>
	Firm's name ▶ <u>RSM US LLP</u>	Firm's EIN ▶ <u>42-0714325</u>			
	Firm's address ▶ <u>30 S. WACKER DRIVE, SUITE 3300, CHICAGO, IL 60606</u>	Phone no. <u>312-634-3400</u>			