

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)	
SILA REALTY TRUST, INC.		46-1854011	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
KAY C. NEELY	(813) 287-0101	TAX@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	
JULY 19, 2024		PUBLIC TENDER OFFER TO PURCHASE UP TO \$50.0 MILLION OF COMMON STOCK	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
146280508	N/A	SILA	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 ▶ On June 13, 2024, Sila Realty Trust, Inc. announced its modified "Dutch Auction" tender offer to purchase up to \$50.0 million in value of shares of its common stock, or such lesser number of shares of its common stock as are properly tendered and not properly withdrawn, pursuant to terms described in Schedule TO filed with the US Securities and Exchange Commission on June 13, 2024 and amendments thereto. This tender offer concluded on July 19, 2024, and as a result, Sila Realty Trust, Inc. has accepted for purchase 2,212,389 shares of common stock at a purchase price of \$22.60 per share, for an aggregate cost of approximately \$50.0 million. The tender offer was oversubscribed and, pursuant to the terms of the tender offer, shares of common stock were accepted on a pro rata basis based on a proration factor of approximately 42 percent (other than "odd lot" holders, whose shares of common stock were purchased in full on a priority basis).

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 statement 1

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 statement 1

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Sections 301, 302, and 317 of the Internal Revenue Code

18 Can any resulting loss be recognized? ▶ Yes. The character and classification of the loss is dependent on a stockholder's particular circumstances and may be subject to limitation. Tendering stockholders should consult their own tax advisors.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
The tender offer concluded on July 19, 2024, and thus, the reportable tax year for the tender offer is the tax year of the stockholder that includes July 19, 2024.

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 ▶ 08/30/2024

Paid Preparer Use Only	Print your name ▶ <u>KAY C NEELY</u>	Title ▶ <u>AUTHORIZED SIGNATORY</u>		
	Print/Type preparer's name <u>JILL CIRC</u>	Preparer's signature <u><i>Jill C. Circ</i></u>	Date <u>08/30/2024</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>		

Sila Realty Trust, Inc.

Statement 1 – Form 8937

Question 15 – Describe the quantitative effect of the organizational action on the basis of the security in the hands of a US taxpayer as an adjustment per share or as a percentage of old basis.

Under Section 302 of the Internal Revenue Code, the sale of shares by a stockholder for cash pursuant to the tender offer will be treated as a “sale or exchange” of shares for US income tax purposes, rather than as a distribution with respect to the shares held by the tendering stockholder, if the sale (i) results in a “complete termination” of the stockholder’s equity interest in us under Section 302(b)(3) of the Internal Revenue Code; (ii) is a “substantially disproportionate” redemption with respect to the stockholder under Section 302(b)(2) of the Internal Revenue Code; or (iii) is “not essentially equivalent to a dividend” with respect to the stockholder under Section 302(b)(1) of the Internal Revenue Code (the “Section 302 Tests”).

If the sales proceeds received by the stockholder are treated as a “sale or exchange” of shares under the Section 302 tests, a stockholder will generally recognize gain or loss equal to the difference between the amount of cash it receives under the tender offer and the stockholder’s tax basis in such shares.

If the Section 302 Tests are not met and the tender offer proceeds received by the stockholder are treated as a distribution then the stockholder’s tax basis in shares surrendered in the tender offer generally will be added to that of any shares retained by the stockholder.

Section 302 and the related regulations and guidance are complex. Stockholders should consult their own tax advisors regarding the proper treatment of a disposition of shares pursuant to this tender offer since the determination is stockholder specific, based on each stockholder's own facts and circumstances.

Question 16 – Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of the securities and the valuation dates.

As discussed under Question 15, the calculation of the change in basis depends on the classification of the proceeds received in the tender offer under Section 302 of the Internal Revenue Code.

If the sales proceeds received by the stockholder are treated as a “sale or exchange” of shares under the Section 302 tests, a stockholder will generally recognize gain or loss equal to the difference between the amount of cash it receives under the tender offer and the stockholder’s tax basis in such shares.

If the Section 302 Tests are not met and the tender offer proceeds received by the stockholder are treated as a distribution then the stockholder’s tax basis in shares surrendered in the tender offer generally will be added to that of any shares retained by the stockholder.