## Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

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) 316-4284	VNEEL VOCIL AREAL TYTRUCT COM		
6 Number and street (or P.O. box if mail is no	ot delivered to		7 City, town, or post office, state, and ZIP code of contact		
		,	s only, term, or poor officer, date, and an obde of contact		
1001 WATER STREET, SUITE 800			TAMPA, FL 33602		
8 Date of action 9 Classification and description			,		
MAY 1, 2024	REVERS	SE STOCK SPLIT - CLASS A	A OF COMMON STOCK		
10 CUSIP number 11 Serial number		12 Ticker symbol	13 Account number(s)		
OLD/NEW					
146280102/146280508 N/A		N/A	VARIOUS		
Part II Organizational Action Atta	ıch additiona	I statements if needed. Se	ee back of form for additional questions.		
14 Describe the organizational action and, if	applicable, the	e date of the action or the da	ate against which shareholders' ownership is measured for		
the action ► <b>EFFECTIVE MAY 1, 2024,</b>	THE ISSUER	AFFECTED A 1 FOR 4 REV	ERSE STOCK SPLIT OF EACH ISSUED AND		
<b>OUTSTANDING SHARE OF ITS CLASS A CO</b>	MMON STOC	K ("COMMON STOCK") AS	OF THE EFFECTIVE DATE.		
	· · · · · · · · · · · · · · · · · · ·				
15 Describe the quantitative effect of the org	anizational act	tion on the basis of the secur	rity in the hands of a U.S. taxpayer as an adjustment per		
share or as a percentage of old basis ▶ Ţ	HE REVERSE	STOCK SPLIT WAS A NO	N-TAXABLE TRANSACTION. UPON THE 1 FOR 4		
REVERSE STOCK SPLIT, EACH SHAREHOLI	DER OF THE I	SSUER RECEIVED 1 COMM	MON SHARE IN EXCHANGE FOR 4 COMMON SHARES		
			EQUIRED TO ALLOCATE THE AGGREGATE TAX		
			TOCK SPLIT AMONG THE SHARES OF COMMON		
STOCK HELD IMMEDIATELY AFTER THE TR					
OTOGRA TIELE MINIEDIATEET AT TER THE TR	ANSACTION	(INCLUDING FRACTIONAL	SHARES DEEMED RECEIVED).		
×					
16 Describe the calculation of the change in	basis and the	data that supports the calcul	lation, such as the market values of securities and the		
valuation dates ► WHILE THE BASIS "PI	ER SHARE" IS	S IMPACTED BY THE REVE	RSE STOCK SPLIT, THE BASIS OF THE		
SHAREHOLDER'S TOTAL INVESTMENT REM			THE BASIS OF THE		
STATE TO LOTAL INVESTMENT REM	IAINS UNCITA	MIGED.			

Form 893	(12-2017)	Page 2
Part I	Organizational Action (continued)	
<b>17</b> Lis	the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	
	TIONS 368(a)(1)(E), 354(a)(1), and 358(a)(1)	
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	n any resulting loss be recognized?  THE REVERSE STOCK SPLIT IS NON-TAXABLE AND THEREFORE NO GAIN OR LOSS	SIS
RECOG	IZED AS A RESULT OF THE TRANSACTION.	
		-
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<b>19</b> Pr	vide any other information necessary to implement the adjustment, such as the reportable tax year ▶	
THE RE	ORTABLE YEAR IN WHICH THE REVERSE STOCK SPLIT OCCURRED IS 2024.	
THE INF	DRMATION SET FORTH IN THIS FORM 8937 DOES NOT CONSTITUTE TAX ADVICE, DOES NOT TAKE INTO ACCOUNT ANY	•
SHARE	OLDER'S SPECIFIC FACTS AND CIRCUMSTANCES, AND DOES NOT PURPORT TO BE A COMPLETE SUMMARY OF THE T	'AX
CONSE	UENCES OF THE REVERSE STOCK SPLIT TO A SHAREHOLDER. EACH SHAREHOLDER SHOULD CONSULT SUCH	
	OLDER'S OWN TAX ADVISOR WITH RESPECT TO THE TAX CONSEQUENCES OF THE REVERSE STOCK SPLIT.	
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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 kn	owledge and
	pelief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	owioago ana
Sign		
Here	Signature La May 30, 2024	
	Date Date	
	Print YOUR DAME KAY C. Neely	
	AUTHORIZED SIGNATORY	
Paid	May 20, 2024 Check if	
Prepa	er	024342
Use O		714325
C		34-3400
Send For	n 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054	

# Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting I	ssuer				:		
1 Issuer's name					2 Issuer's employer identification number (EIN)		
SILA REALTY TRUST, INC.					46-1854011		
3 Name of contact for add	litional information	4 Telephon	e No. of contact		5 Email address of contact		
KAY C. NEELY			(010) 010 4004		KAISELVOOLI ABS AL EVERLIOT AGAI		
6 Number and street (or P	O, box if mail is not	delivered to s	(813) 316-4284		<b>KNEELY@SILAREALTYTRUST.COM 7</b> City, town, or post office, state, and ZIP code of contact		
(31)		40,170,04 10 1	aroot address, or contact		Forty, town, or post office, state, and zir code of contact		
1001 WATER STREET, SUI	TE 800				TAMPA, FL 33602		
8 Date of action		9 Class	ification and description				
MAY 1, 2024			E STOCK SPLIT - CLASS	SIOFCO	MMON STOCK		
10 CUSIP number	11 Serial number(s	3)	12 Ticker symbol		13 Account number(s)		
OLD/NEW <b>146280300/146280607</b>	N/A		NI/A		VARIOUS		
		h additional	N/A statements if needed	See hac	VARIOUS ck of form for additional questions.		
					nst which shareholders' ownership is measured for		
					STOCK SPLIT OF EACH ISSUED AND		
OUTSTANDING SHARE OF	ITS CLASS I COM	MON STOCK	("COMMON STOCK") AS	S OF THE	EFFECTIVE DATE.		
15 Describe the quantitati	ve effect of the organ	nizational acti	ion on the basis of the sec	curity in th	ne hands of a U.S. taxpayer as an adjustment per		
share or as a percentage	ge of old basis ► TH	IF REVERSE	STOCK SPLIT WAS A N	NON-TAY	ABLE TRANSACTION. UPON THE 1 FOR 4		
					HARE IN EXCHANGE FOR 4 COMMON SHARES		
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					SPLIT AMONG THE SHARES OF COMMON		
STOCK HELD IMMEDIATEL							
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16 Describe the calculation	n of the change in h	! 41		and a constant			
					such as the market values of securities and the		
SHAREHOLDER'S TOTAL I	NVECTMENT DEMA	H SHARE" IS	MOED BY THE REV	VERSE S	TOCK SPLIT, THE BASIS OF THE		
SHAREHOLDER'S TOTAL I	HVESTWENT REWA	MINS UNCHA	NGED.				

Part		Organizational Action (continu	ed)		
			/		
17 Li	ist the	applicable Internal Revenue Code sec	tion(s) and subsection(s) upon which the tax	treatment is based I	
		NS 368(a)(1)(E), 354(a)(1), and 358(a)(		treatment is based i	
IIIO JL	01101	15 500(a)(1)(L), 554(a)(1), and 556(a)(	I)		
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7)				***************************************	
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18 C	an an	resulting loss be recognized? ► THE	REVERSE STOCK SPLIT IS NON-TAXAB	LE AND THEREFO	RE NO GAIN OR LOSS IS
		D AS A RESULT OF THE TRANSACT			
## State of the st					
<b>19</b> Pr	ovide	any other information necessary to im-	plement the adjustment, such as the reportal	bla tay year b	
			SE STOCK SPLIT OCCURRED IS 2024.	ble tax year -	
			37 DOES NOT CONSTITUTE TAX ADVICE		
			MSTANCES, AND DOES NOT PURPORT TO		
			IT TO A SHAREHOLDER. EACH SHAREHOLDER.		
SHARE	HOLD	ER'S OWN TAX ADVISOR WITH RES	PECT TO THE TAX CONSEQUENCES OF	THE REVERSE ST	OCK SPLIT.
	Unde	penalties of perjury, I declare that I have e	xamined this return, including accompanying scho	edules and statements	, and to the best of my knowledge and
	bellel	, it is true, correct, and complete. Declaration	of preparer (other than officer) is based on all info	ormation of which prepare	arer has any knowledge.
Sign		V- 0:0	0		
Here	Signa	ture > Key Chec		Date ► May 30	, 2024
		0	<u>a</u>		
	Print	your name ► Kay C. Neely		Title ► AUTHOR	IZED SIGNATORY
Paid		Print/Type preparer's name	Preparer's signature	Date	PTIN
	V0"	JILL CIRC	bell Circ	May 30, 2024	Check If
Prepa		Firm's name ► RSM US LLP	4000		100004042
Use O	nıy		VE, SUITE 3300, CHICAGO, IL 60606		Firm's EIN ► 42-0714325
Send Fo	rm 20			avenue C	Phone no. 312-634-3400
JUNE 1 0	09	or pholoding accompanying statement	s) to: Department of the Treasury, Internal R	evenue Service, Ogo	uen, UT 842UT-0054

# Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

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4004 11/4 7770 0770 777					
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10 CUSIP number	11 Serial number		12 Ticker symbol	3 1 01 0	13 Account number(s)
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146280201/146280706			N/A		VARIOUS
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SHAREHOLDER'S TOTA	L INVESTMENT REM	AINS UNCHA	NGED.		
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Part	Ш	Organizational Action (cont	tinued)		
49 11					
			section(s) and subsection(s) upon whi	ich the tax treatment is based I	
IRC SE	CHO	NS 368(a)(1)(E), 354(a)(1), and 358	3(a)(1)		
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		y resulting loss be recognized?	THE REVERSE STOCK SPLIT IS NO	N-TAXABLE AND THEREFO	RE NO GAIN OR LOSS IS
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			ERSE STOCK SPLIT OCCURRED IS		
			M 8937 DOES NOT CONSTITUTE TA		INTO ACCOUNT ANY
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	belief	, it is true, correct, and complete. Declar	ration of preparer (other than officer) is base	ed on all information of which prep	arer has any knowledge.
Sign		y al	0		
Here	Signa	iture Day 1		Date ► May 30,	2024
		7 0	0		
	Print	your name ► Kay C. Neely	T <sub>-</sub>		IZED SIGNATORY
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa		JILL CIRC	fill luc	May 30, 2024	self-employed P02024342
Use C	Only	Firm's name ► RSM US LLP			Firm's EIN ▶ 42-0714325
Co			DRIVE, SUITE 3300, CHICAGO, IL 6		Phone no. 312-634-3400
Dend Fo	irm xc	is / uncluding accompanying states	nenter to: Henartment of the Treasury	Internal Devenue Corvine Oc	don LIT 04201 0054