

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name KBS Growth & Income REIT, Inc.		2 Issuer's employer identification number (EIN) 47-2778257	
3 Name of contact for additional information Stacie Yamane	4 Telephone No. of contact 949-417-6500	5 Email address of contact syamane@kbs.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 800 Newport Center Drive, Suite 700		7 City, town, or post office, state, and Zip code of contact Newport Beach, CA 92660	
8 Date of action various see 14. below		9 Classification and description Common Stock - A-shares	
10 CUSIP number 48244M106	11 Serial number(s)	12 Ticker symbol	13 Account number(s)

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 ▶ **Distributions in excess of earnings and profits were made on the following dates:**
January 4, 2016; February 1, 2016; March 1, 2016; April 1, 2016; May 3, 2016; June 1, 2016; July 1, 2016; August 2, 2016; September 1, 2016;
October 3, 2016; November 1, 2016 and December 1, 2016.

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 ▶ January 4, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466
February 1, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466
March 1, 2016: Distribution per share \$0.038356; Return of Capital per share \$0.038356
April 1, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466
May 3, 2016: Distribution per share \$0.041096; Return of Capital per share \$0.041096
June 1, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466
July 1, 2016: Distribution per share \$0.041096; Return of Capital per share \$0.041096
August 2, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466
September 1, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466; October 3, 2016: Distribution per share
\$0.041096; Return of Capital per share \$0.041096; November 1, 2016: Distribution per share \$0.042466; Return of Capital per share \$0.042466
December 1, 2016: Distribution per share \$0.041096; Return of Capital per share \$0.041096

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 ▶ Distributions in excess of earnings and profits are applied against and reduce the adjusted basis of stock.

