

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)
KBS Growth & Income REIT, Inc.	47-2778257
3 Name of contact for additional information	4 Telephone No. of contact
Stacie Yamane	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, Ste 700	
7 City, town, or post office, state, and ZIP code of contact	
Newport Beach, CA 92660	
8 Date of action	9 Classification and description
various see 14. below	Common Stock - A-shares
10 CUSIP number	11 Serial number(s)
48244M106	
	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 2, 2020 (record date December 30, 2019); February 3, 2020 (record date January 23, 2020); March 2, 2020 (February 20, 2020); April 1, 2020 (record date March 20, 2020); May 1, 2020 (record date April 20, 2020); June 1, 2020 (record date May 26, 2020); July 1, 2020 (record date June 25, 2020) and November 17, 2020 (record date November 13, 2020).

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 2, 2020: Distribution per share \$0.046000; Return of Capital per share \$0.023026**
February 3, 2020: Distribution per share \$0.021075; Return of Capital per share \$0.010549
March 2, 2020: Distribution per share \$0.021075; Return of Capital per share \$0.010549
April 1, 2020: Distribution per share \$0.021075; Return of Capital per share \$0.010549
May 1, 2020: Distribution per share \$0.021075; Return of Capital per share \$0.010549
June 1, 2020: Distribution per share \$0.021075; Return of Capital per share \$0.010549
July 1, 2020: Distribution per share \$0.021075; Return of Capital per share \$0.010549 and
November 17, 2020: Distribution per share of \$0.042150; Return of Capital per share \$0.021099

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.**

