

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  KBS Growth & Income REIT, Inc.		<b>2</b> Issuer's employer identification number (EIN)  47-2778257	
<b>3</b> Name of contact for additional information  Stacie Yamane	<b>4</b> Telephone No. of contact  949-417-6500	<b>5</b> Email address of contact  syamane@kbs.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  800 Newport Center Drive, Ste 700		<b>7</b> City, town, or post office, state, and ZIP code of contact  Newport Beach, CA 92660	
<b>8</b> Date of action  various see 14. below		<b>9</b> Classification and description  Common Stock - A-shares	
<b>10</b> CUSIP number  48244M106	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> 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:  
March 17, 2021 (record date March 15, 2021); May 27, 2021 (record date May 17, 2021); September 10, 2021 (record date September 3, 2021);  
December 10, 2021 (record date December 3, 2021)

**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 ▶ March 17, 2021: Distribution per share \$0.042875; Return of Capital per share \$0.042875  
May 27, 2021: Distribution per share \$0.042875; Return of Capital per share \$0.042875  
September 10, 2021: Distribution per share \$0.042875; Return of Capital per share \$0.042875  
December 10, 2021: Distribution per share \$0.042875; Return of Capital per share \$0.042875

**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.

**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **Section 301**

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ **Not applicable**

Multiple horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Not applicable**

Multiple horizontal lines for providing other necessary information for the adjustment.

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 ▶ 1/18/22

Print your name ▶ **Stacie K Yamane** Title ▶ **Chief Accounting Officer**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.