

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I	Reporting Issuer
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1 Issuer's name

2 Issuer's employer identification number (EIN)

KBS Real Estate Investment Trust III, Inc.

27-1627696

3 Name of contact for additional information

4 Telephone No. of contact

5 Email address of contact

Stacie Yamane

949-417-6500

syamane@kbs.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

800 Newport Center Drive, Ste 700

Newport Beach, CA 92660

8 Date of action

9 Classification and description

see 14. below

Common Stock

10 CUSIP number

11 Serial number(s)

12 Ticker symbol

13	Account number(s)
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48668L105

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 ▶ **Not applicable - no distributions in excess of earnings and profits were made in 2025**

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 ► **Not applicable - no distributions were paid in 2025**

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 ► **Not applicable - no distributions were paid in 2025**

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **Not applicable**

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

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

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 ►

1/16/2026

Print your name ► **Stacie K. Yamane**

Title ► **Chief Accounting Officer**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.