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BRIGHTSPIRE CAPITAL, INC.  
TAX REPORTING TREATMENT OF 2025 DISTRIBUTIONS

January 30, 2026

Dear Investors,

The attached schedule details your year-end federal income tax reporting information for distributions made by BrightSpire Capital, Inc. in 2025, on a per share basis, which will be reported on Form 1099-DIV. Please be aware that the Common Stock distribution declared on December 16, 2024, with a record date of December 31, 2024, is considered a 2025 distribution for federal income tax purposes. Common Stock distribution declared on December 15, 2025, with a record date of December 31, 2025, is considered a 2026 distribution for federal income tax purposes.

The tax information provided herein should not be construed as tax advice and is not a substitute for careful tax planning and analysis. Investors are encouraged to consult with their own tax advisors regarding the specific federal, state, local, foreign and other tax consequences of ownership of BrightSpire Capital, Inc. stock and the specific tax treatment of BrightSpire Capital, Inc. distributions.

For more information about BrightSpire Capital, Inc. please visit [www.brightspire.com](http://www.brightspire.com).

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## TAX REPORTING TREATMENT OF 2025 BRSP DISTRIBUTIONS

<u>Class of Stock</u>	<u>CUSIP</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Amount Distributed</u>	<u>Return of Capital</u>
Common	10949T 109	12/31/2024	1/15/2025	\$ 0.160000	\$ 0.160000
Common	10949T 109	3/31/2025	4/15/2025	\$ 0.160000	\$ 0.160000
Common	10949T 109	6/30/2025	7/14/2025	\$ 0.160000	\$ 0.160000
Common	10949T 109	9/30/2025	10/15/2025	\$ 0.160000	\$ 0.160000
				<u>\$ 0.640000</u>	<u>\$ 0.640000</u>