
BRIGHTSPIRE CAPITAL, INC.
TAX REPORTING TREATMENT OF 2023 DISTRIBUTIONS

January 31, 2024

Dear Investors,

The attached schedule details your year-end federal income tax reporting information for distributions made by BrightSpire Capital, Inc. in 2023, on a per share basis, which will be reported on Form 1099-DIV. Please be aware that the Common Stock distribution declared on December 14, 2022, with a record date of December 31, 2022, is considered a 2023 distribution for federal income tax purposes. Common Stock distribution declared on December 14, 2023, with a record date of December 31, 2023, is considered a 2024 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.

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TAX REPORTING TREATMENT OF 2023 BRSP DISTRIBUTIONS

<u>Class of Stock</u>	<u>CUSIP</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Amount Distributed</u>	<u>Taxable Ordinary Dividends</u>	<u>Return of Capital</u>
Common	10949T 109	12/31/2022	1/17/2023	\$ 0.200000	\$ -	\$ 0.200000
Common	10949T 109	3/31/2023	4/17/2023	\$ 0.200000	\$ -	\$ 0.200000
Common	10949T 109	6/30/2023	7/14/2023	\$ 0.200000	\$ -	\$ 0.200000
Common	10949T 109	9/29/2023	10/13/2023	\$ 0.200000	\$ -	\$ 0.200000
				<u>\$ 0.800000</u>	<u>\$ -</u>	<u>\$ 0.800000</u>