

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Brandywine Realty Trust		<b>2</b> Issuer's employer identification number (EIN)  23-2413352	
<b>3</b> Name of contact for additional information  Daniel Palazzo	<b>4</b> Telephone No. of contact  610-832-7411	<b>5</b> Email address of contact  daniel.palazzo@bdnreit.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  2929 Arch Street, Suite 1800		<b>7</b> City, town, or post office, state, and ZIP code of contact  Philadelphia, PA 19104	
<b>8</b> Date of action  1/23/2025, 4/17/2025, 7/17/2025, 10/23/2025		<b>9</b> Classification and description  Common Stock	
<b>10</b> CUSIP number  105368203	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  BDN	<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 ▶ **BDN MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON SHAREHOLDERS DURING THE 2025 TAX YEAR A PORTION OF THESE DISTRIBUTIONS REPRESENTS NON-DIVIDEND DISTRIBUTIONS. THESE NON-DIVIDEND DISTRIBUTIONS WERE PAID ON JANUARY 23, 2025, APRIL 17, 2025, JULY 17, 2025, AND OCTOBER 23, 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 ▶ **THE BASIS OF THE SECURITY SHOULD BE REDUCED BY \$0.145762 PER COMMON STOCK ON JANUARY 23, 2025; BY \$0.145762 PER COMMON STOCK ON APRIL 17, 2025; BY \$0.145762 PER COMMON STOCK ON JULY 17, 2025; AND BY \$0.077740 PER COMMON STOCK ON OCTOBER 23, 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 ▶ **THE NON-DIVIDEND DISTRIBUTIONS REPRESENT DISTRIBUTIONS ASSOCIATED WITH THE 2025 TAX YEAR WHICH ARE IN EXCESS OF THE CURRENT YEAR AND ACCUMULATED EARNINGS AND PROFITS.**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C SECTION 301 (C)(2).

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18 Can any resulting loss be recognized? ▶ N/A

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2025.

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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 ▶ *Dan Palazzo* Date ▶ 1/28/26

Print your name ▶ Dan Palazzo Title ▶ SVP - 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
	<u>ILAN KHAYT</u>	<u><i>Ilan Khayt</i></u>	<u>01/28/26</u>		<u>P01781125</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's EIN ▶ <u>13-5565207</u>		Phone no. <u>267-256-7000</u>	
	Firm's address ▶ <u>1735 MARKET STREET PHILADELPHIA, PA 19103-2499</u>				