SIGHTBRIDGE
CAPITAL PARTNERS

INSTITUTIONAL TAX-ADVANTAGED REAL ESTATE

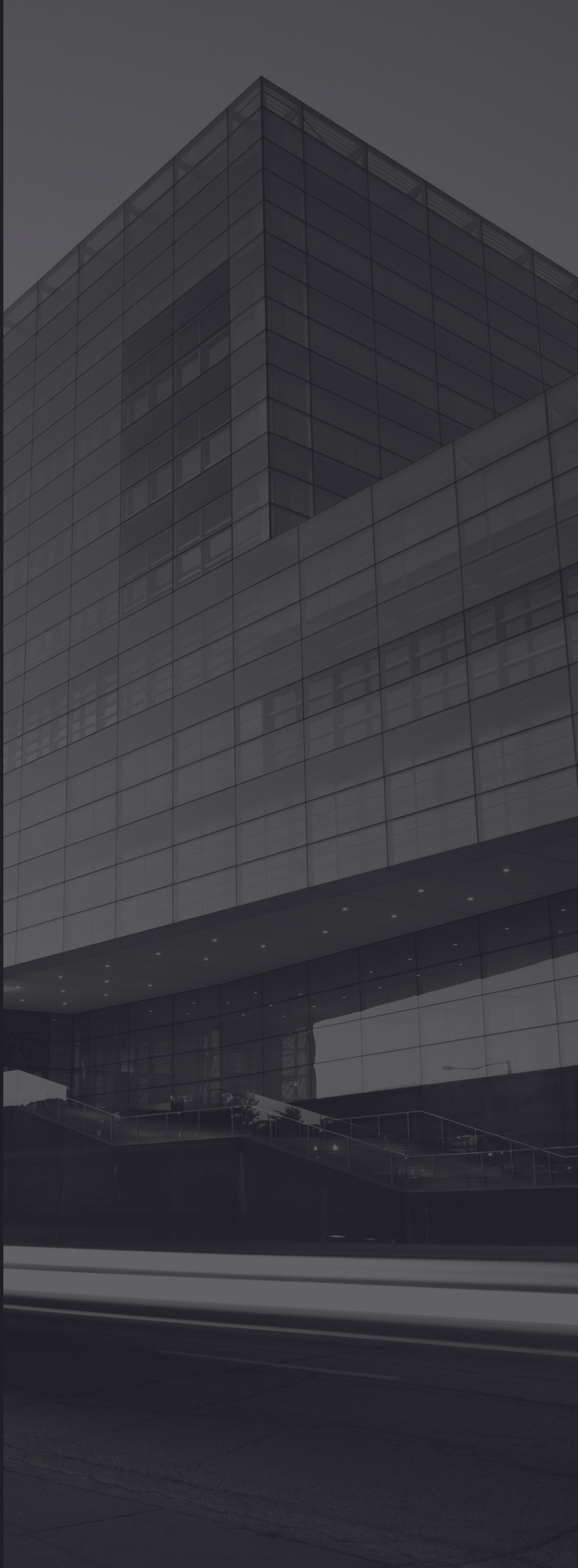
Building new bridges to tax-advantaged real estate.

Sightbridge leads high-net-worth investors to the assets institutions buy for themselves.

1031 EXCHANGES

721 UPREITs

QUALIFIED OPPORTUNITY FUNDS



An introduction to Sightbridge Capital Partners

www.sightbridge.com

WHO WE ARE

A bridge to better outcomes.

Individual investors cannot buy what institutions buy. Pension funds, endowments, and sovereign wealth funds offer a caliber of asset, economics, and service that rarely reaches individual investors, however substantial.

The gap shows up at the worst possible moment. When an individual sells an investment property, a business, or another appreciated asset, they face one of the largest tax events of their life with a thin set of options in front of them.

Sightbridge exists to close that gap.

We design tax-advantaged real estate programs with institutional real estate owner-operators and bring them to individual investors through the advisors, wealth managers, and family offices they already work with. The aim is a caliber of asset, economics, and service that institutions expect, in a structure built for individual ownership.

Where taxation and real estate intersect, the right structure matters as much as the right asset. We connect investors to that destination.

WHAT MAKES SIGHTBRIDGE DIFFERENT

Institutional standards.

Programs built to the quality, diligence, and reporting standards of the institutional market.

Aligned economics.

Transparent fees and structures designed to put investor interests first.

Experienced team.

Leadership drawn from institutional real estate, capital markets, operations, and private wealth distribution.

Built for the way you invest.

Operations and service infrastructure designed around investors and their advisors.

Comprehensive platform.

Access to complementary tax-advantaged solutions on a modern technology stack.

BUILT BY OPERATORS

95+
YEARS OF COMBINED INSTITUTIONAL EXPERIENCE

$40B+
IN PRIOR REAL ESTATE TRANSACTIONS

100+
PRIOR INVESTMENT PROGRAMS

Prior experience of Sightbridge principals

SIGHTBRIDGE CAPITAL PARTNERS

THE PLATFORM

Three tax-advantaged strategies. One platform.

Taxes are among the largest determinants of long-term investment outcomes. For investors selling appreciated real estate or realizing significant capital gains on the sale of virtually any asset, the tax code provides well-established tools for deferring, reducing, and managing the tax liability. Sightbridge builds programs around three of them, each designed to a high caliber.

- Asset quality
- Transparent terms
- Aligned fees
- Streamlined structures

A platform, asset quality, and service model purpose-built for the individual investor.

The three strategies

01

1031 Exchanges

Defer gains on investment real estate and stay invested, passively, in institutional-quality assets.

02

721 UPREITs

Certain DST programs are constructed with a potential contribution feature into a REIT operating partnership on a tax-deferred basis.

03

Qualified Opportunity Funds

Put capital gains from virtually any asset to work in a long-term, tax-advantaged growth structure.

1031 EXCHANGES

1031 Exchanges

Completing a 1031 exchange using a Delaware Statutory Trust

Section 1031 of the Internal Revenue Code has been part of the tax code since 1921. It allows investors to defer capital gains taxes on the sale of real estate held for investment purposes by reinvesting the proceeds into like-kind replacement property. A Delaware Statutory Trust, or DST, allows investors to complete that exchange passively: acquiring beneficial interests in institutional-quality real estate that is professionally managed with no landlord responsibilities and closing timelines suited to exchange deadlines.

Sightbridge DST programs link investors with institutional real estate owner-operators behind the assets.

The 1031 exchange timeline

45 days to identify. 180 days to close. Tax deferral continues indefinitely.

45-DAY IDENTIFICATION WINDOW

135 DAYS TO CLOSE

DAY 0

Sale closes. Proceeds are wired directly to a qualified intermediary.

DAY 45

Deadline to identify replacement property.

DAY 180

Deadline to close and complete the exchange.

INDEFINITE

Deferral continues until disposition, absent a subsequent 1031 or 721 exchange.

Continue to own professionally managed real estate

Step away from day-to-day management

Defer capital gains taxes

721 UPREITs

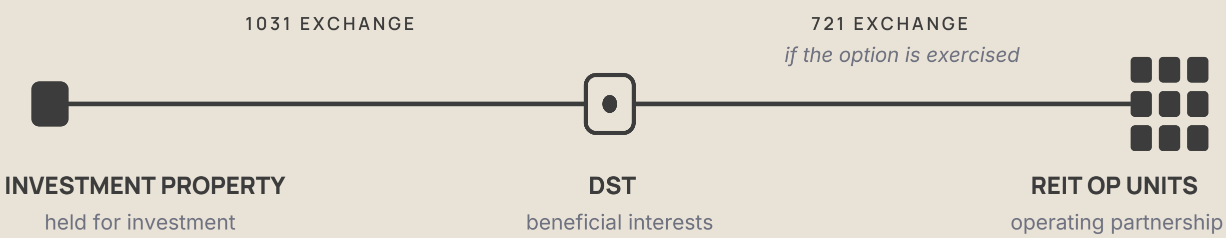
721 UPREITs

Completing a 721 exchange using a Delaware Statutory Trust

The destination matters as much as the deferral. Sightbridge constructs certain DST programs with a potential contribution feature under Section 721 of the Internal Revenue Code, a lesser-known provision that has been part of the code since 1954. First, an investor sells an investment property and completes a 1031 exchange, purchasing beneficial interests in a DST. A REIT maintains an option to acquire the beneficial interests in the DST in exchange for units of the REIT's operating partnership (OP Units). The exchange of DST beneficial interests for OP Units is structured to qualify as a 721 tax-deferred exchange.

From one property to a portfolio

Designed to keep the gain deferred at every step of the pathway.



Diversified | Institutionally managed | Potential liquidity | Long-term value creation

1031 exchange

An investor sells an investment property and completes a 1031 exchange, purchasing beneficial interests in a DST.

Interim hold

The property is managed by an institutional operator during the DST hold period.

Potential 721 exchange

If exercised by the REIT, the DST beneficial interests are exchanged for OP Units on a tax-deferred basis under IRC Section 721.

Long-term ownership

The investor owns REIT OP Units, potentially providing diversification, institutional management, regular distributions, liquidity, and long-term value creation.[1]

[1] Potential benefits are not guaranteed. Actual results depend on REIT performance, market conditions, and the terms of the applicable program.

QUALIFIED OPPORTUNITY FUNDS

The Qualified Opportunity Zone Program

Put capital gains to work in a tax-efficient, long-term growth structure.

The Qualified Opportunity Zone Program (QOZ Program), 1031 exchanges, and 721 exchanges pursue similar objectives: addressing the tax liability on the sale of an appreciated asset and maximizing the investor's after-tax return. While 1031 and 721 exchanges are only eligible for real estate held for investment purposes, the QOZ Program applies to capital gains, short- or long-term, realized on virtually any asset, including a home, a business, stocks, bonds, a private equity fund interest, or digital assets. By investing eligible gains in a Qualified Opportunity Fund (QOF), or a Qualified Rural Opportunity Fund (QROF), investors can pursue a combination of potentially significant tax benefits.

Potential tax benefits of the QOZ Program under the OBBBA

HOLD PERIOD

0

YEARS HELD

DEFER

Gains reinvested in a QOF within 180 days of recognition may be deferred, with the deferred gain recognized five years after the investment.

5

YEARS HELD

REDUCE

At the five-year recognition point, investors receive a 10% step-up in basis on the deferred gain. QROF investments receive a 30% step-up.

10+

YEARS HELD

ELIMINATE

Investments held at least 10 years receive a step-up in basis on the QOF investment itself upon a sale or 30 years after the original investment, eliminating federal capital gains tax and depreciation recapture.

The QOZ Program became permanent under the One Big Beautiful Bill Act of 2025 (OBBBA), with renewed program rules taking effect for investments made on or after January 1, 2027. Sightbridge is developing QOFs built to the same standard as our DST platform, designed with institutional real estate partners and a clear long-term plan and path to liquidity for each program.

> *Gains passed through on a Schedule K-1 from a partnership or other pass-through entity follow modified timing rules that may extend the reinvestment window.*

> *Most states either impose no state income tax or conform to the federal QOZ Program rules, so these benefits generally extend to state capital gains as well. A small number of states do not conform; state-level treatment depends on the investor's state of residence.*

Every program we design, every relationship we build, and every decision we make is measured against one question:

Is this better for the investor than the alternative?

Who It Serves

Sightbridge programs are designed for investors carrying a significant unrealized or realized gain and a long horizon: owners selling investment property, founders and shareholders exiting a business, and families holding concentrated low-basis positions. Investors come to these programs through a financial advisor. The advisor stays at the center of the relationship.

How We Work

One relationship covers all three strategies. Instead of a different sponsor for each structure, investors and their advisors work with a single firm across the platform, with specialist operating partners behind every program and one operational stack that runs from diligence through investor reporting.

Investors get a clear explanation of how each structure works, what it costs, and what it requires. The starting point is always the same conversation: which structure fits the gain in front of you.

For advisors: due diligence support and transparent program documentation · subscription, custody, and transfer coordination · 1031 timing and qualified intermediary coordination · consolidated investor reporting and tax documents · direct access to the people who built the program

START THE CONVERSATION

- → **Talk with your financial advisor about whether a Sightbridge strategy may be appropriate**
- → **Learn more at sightbridge.com**
- → **Reach us at info@sightbridge.com**

SIGHTBRIDGE
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INSTITUTIONAL TAX-ADVANTAGED REAL ESTATE

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Tax deferral under Sections 1031 and 721 and Opportunity Zone tax treatment depend on satisfying detailed requirements and on facts and law that may change. There is no guarantee that any structure will achieve its intended tax treatment. Forward-looking statements are subject to risks and uncertainties, and actual results may differ materially. Real estate and alternative investments involve risk, including possible loss of principal and illiquidity, and are not suitable for all investors. Suitability considerations apply. Diversification does not assure a profit or protect against loss.

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