BLUEROCK Value Exchange™

TARGETING 1031s WITH VALUE CREATION

FOR ACCREDITED INVESTOR USE ONLY

Q2 2026

A national provider of 1031 exchange programs since 2005 with a focus on high conviction real estate sectors that seek to deliver stable cash flows and potential for value creation.

- **$3.2+ billion** in total property value
- **17 million** square feet of property

Track Record Summary (2005 – Current)

55 current and prior sponsored 1031 exchange programs

21 Full Cycle DST Events

- ✓ **$770 million** in total returns, inclusive of distributions on
- ✓ **$470 million** of original equity for a
- ✓ **11.5%** IRR | **13.2%** AAR, and a
- ✓ **5.8-year** average hold period.

Past performance is not indicative of future results.

Bluerock's 1031 programs (DST) offer many potential benefits, including:

- Monthly distributions with potential for tax deferral
- Passive ownership
- Efficient and timely tax reporting (1099)
- Professional asset management services
- Comprehensive investor communication and reporting
- Long-term appreciation potential
- Exit strategies include 721 exchange (UPREIT) and subsequent 1031 exchange optionality

PREMIER EXCHANGE PROPERTIES™



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There is no assurance investors will receive distributions or the return of their capital. There can be no assurance that any investment strategy will achieve its objectives, generate profits or avoid losses. The properties pictured in this brochure are owned by the represented 1031-exchange programs listed herein and are included as examples of the type of properties intended to be sponsored by Bluerock programs in the future.



BR Diversified Industrial Portfolio 6



District at Parkview| Atlanta Metro, GA

The information contained herein is neither an offer to sell nor a solicitation of an offer to buy securities. It is strongly recommended that investors seek competent, independent tax and legal counsel prior to initiating, and while performing, transactions involving Internal Revenue Code Section §1031

For investors, a 1031 Exchange may provide an effective tax strategy for tax deferral as part of succession and estate planning. Internal Revenue Code Section 1031 provides that "No gain or loss shall be recognized on the exchange of real property held for productive use in a trade or business or for investment if such real property is exchanged solely for real property of like kind which is to be held either for productive use in a trade or business or for investment".

1031 exchanges are highly complex and failure to comply with the stringent requirements may result in a complete loss of the desired tax deferral. Investors should carefully consult with independent tax and legal counsel prior to initiating, and while performing, a tax-deferred exchange. There are numerous section 1031 rules and requirements including, but not limited to: seller cannot receive or control the net sales proceeds, replacement property must be like-kind to the relinquished property, the replacement property must be identified within 45 days from the sale of the property, the replacement property must be acquired within 180 days from the sale of the original property, and the debt placed or assumed on the property must be equal or greater than the cash received from the sale of the relinquished property.

Section 721 of the Internal Revenue Code provides an alternative strategy to a Section 1031 exchange for property owners who are interested in selling their real estate assets but who no longer wish to find replacement property as part of a 1031 exchange without paying any tax at the time of the initial Section 721 transaction ("721 Exchange"). A 721 Exchange allows an investor to contribute ownership in real property directly to the operating partnership of a real estate investment trust ("REIT") – the entity through which the REIT acquires and owns its properties – in exchange for the option to receive cash or operating partnership units ("OP Units"). This transaction is commonly referred to either as a 721 Exchange or an "UPREIT transaction".

This is neither an offer to sell nor a solicitation of an offer to buy any securities, which can be made only by a Confidential Private Placement Memorandum (Memorandum). Prospective investors should review the Memorandum to fully understand all of the implications and risks of the offering of securities to which it relates. A copy of the Memorandum must be made available to you in connection with any offering. Prospective investors should carefully read the Memorandum and review any additional information they desire prior to making an investment and should be able to bear the complete loss of their investment.

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For more information, please contact your financial advisor or Bluerock Capital Markets, LLC at **877.826.BLUE (2583)**
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