



KKR Real Estate Select Trust, Inc.

Statement Pursuant to Section 19(a) of the Investment Company Act of 1940

On December 31, 2023, the Fund paid the following per share distributions on its classes of common stock to shareholders of record during the month of December 2023.

Share Class	Distributions Per Share
Class I	\$0.1325
Class D	\$0.1267
Class U	\$0.1127
Class S	\$0.1127

The timing and character of distributions for federal income tax purposes are determined in accordance with income tax regulations, which differ from generally accepted accounting principles (“GAAP”). As such, all or a portion of this distribution may be reportable as a return of capital on your 2023 federal income tax return. The final tax character of distributions declared in 2023 will be determined in January 2024 and reported to you separately from this notice on IRS Form 1099-DIV.

For the purposes of satisfying Section 19(a) reporting obligations, the Fund estimates that 100% of the distribution for this current month is attributable to a return of capital when calculated using GAAP. These amounts, calculated in accordance with GAAP, are not intended as a disclosure of the treatment of distributions for federal tax purposes.

Please retain this document for your records.