Office Properties Income Trust (the "Company")
8.75% Senior Secured Notes due October 1, 2031 ("October 2031 Notes")
Disclosure to Holders Pursuant to U.S. Treasury Regulations
Sections 1.1273-2(f)(9) and 1.1275-2(e)

On September 24, 2026, the Company issued $425,000,000 face amount of the October 2031 Notes. The Company issued the October 2031 Notes to the initial holders for money at a price of 98.521% of their face amount. Per Treasury Regulations Section 1.1273-2(a), that price is the issue price for purposes of calculating original issue discount ("OID") that accrues on the October 2031 Notes in addition to the stated interest paid. Per Treasury Regulations Sections 1.1273-2(f)(9) and 1.1275-2(e), the Company sets out in the table below the daily portions of OID accrual per $1,000.00 face amount of October 2031 Notes. The amounts are determined on the basis of a 360-day year of equal 30-day months, consistent with interest accrual on the October 2031 Notes per its Indenture.

Accrual Period Starting Date	Accrual Period Ending Date	Daily Portion of OID
September 24, 2026	April 1, 2027	$0.006638
April 2, 2027	October 1, 2027	$0.006950
October 2, 2027	April 1, 2028	$0.007268
April 2, 2028	October 1, 2028	$0.007599
October 2, 2028	April 1, 2029	$0.007946
April 2, 2029	October 1, 2029	$0.008308
October 2, 2029	April 1, 2030	$0.008687
April 2, 2030	October 1, 2030	$0.009083
October 2, 2030	April 1, 2031	$0.009498
April 2, 2031	October 1, 2031	$0.009931

The foregoing determinations by the Company are binding on a holder of October 2031 Notes unless the holder explicitly discloses a different determination on a timely filed income tax return for the taxable year that includes the date of the holder's acquisition of the October 2031 Notes. The Company cannot provide any assurance that the Internal Revenue Service will not take a different position from that of the Company or that any such position of the Company would be sustained. The Company advises each holder of October 2031 Notes to consult its own tax advisor regarding the implications of this disclosure on the determination of the holder's tax liabilities.