Office Properties Income Trust (the "Company")
8.375% Senior Secured Limited OPI Guaranteed Notes due December 31, 2029
(the "2029 Notes")
Statement of Issue Price and Initial Original Issue Discount ("OID") Disclosures

On June 17, 2026, the Company issued $385,000,000 face amount of 2029 Notes. For purposes of Sections 1273 and 1275 of the Internal Revenue Code, the 2029 Notes are contingent payment debt instruments and will accrue OID at the Company's "comparable yield" for United States federal income tax purposes in accordance with Section 1.1275-4(b) of the United States Treasury Regulations (the "CPDI regulations"). Each beneficial holder of the 2029 Notes has been deemed to have agreed, for United States federal income tax purposes, (i) to treat the 2029 Notes as indebtedness that is subject to the CPDI regulations and (ii) to be bound by the Company's determination of the "comparable yield" and "projected payment schedule," within the meaning of the CPDI regulations, with respect to the 2029 Notes, and to accrue OID at the comparable yield as determined by the Company.

None of the 2029 Notes were issued for money, so Treasury Regulation Section 1.1273-2(a) does not apply to set the issue price of the 2029 Notes. A substantial amount of the 2029 Notes were traded on an established market during the period of June 17 to July 2, 2026 (the date of issuance and fifteen days following), so the trading price, as determined by the Company, is the issue price per Treasury Regulation Section 1.1273-2(b). The Company has determined that the most representative trading price during that period was $932.50 per $1,000 face amount of the 2029 Notes, so it has designated $932.50 per $1,000 face amount as the issue price of the 2029 Notes.

The comparable yield of the 2029 Notes is based on a projected payment schedule that contains assumptions about principal prepayments. The actual dates and amounts of principal prepayments may differ from the Company's assumptions. Any such differences would require the Company to adjust the remaining payment schedule, the yield of the 2029 Notes, and the OID accruals.

Upon a written request, the Company will make available to any holder of a 2029 Note the following information, which will be current as of the date of the response to the request but subject to subsequent adjustments: (1) the amount of accrued OID on the 2029 Notes, and (2) the comparable yield and projected payment schedule of the 2029 Notes. Holders making such a written request should contact the Company's Investor Relations at Two Newton Place, 255 Washington Street, Suite 300, Newton, MA 02458-1634.