Office Properties Income Trust (the "Company")
10.000% Senior Secured Notes due June 17, 2031 ("2031 Notes")
Disclosure to Holders Pursuant to U.S. Treasury Regulations
Sections 1.1273-2(f)(9) and 1.1275-2(e)

On June 17, 2026, the Company issued $420,000,000 face amount of the 2031 Notes. The Company has determined that the 2031 Notes are traded on an established market within the meaning of United States Treasury Regulations Section 1.1273-2(b)(1). Because of that, the fair market value of the 2031 Notes, as determined by the Company, is presumed to be their issue price for purposes of calculating original issue discount ("OID") that accrues on the 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 discloses below the fair market value and other relevant information for holders of the 2031 Notes.

The fair market value of the 2031 Notes, and therefore their issue price on the issue date for purposes of the OID rules, is $980.00 per $1,000.00 face amount of the 2031 Notes. That amount is equal to one of the first trading prices of the 2031 Notes on June 29, 2026, which is the item of trading data closest in time to the issuance of the 2031 Notes and the best evidence of the value of the 2031 Notes on their issue date.

Based on the above issue price, the Company has determined for federal income tax purposes that holders of the 2031 Notes will have daily portions of OID accrual per $1,000.00 face amount of 2031 Notes as set out in the table below. The amounts are determined on the basis of a 360-day year of equal 30-day months, consistent with interest accrual on the 2031 Notes per its indenture.

Accrual Period Starting Date	Accrual Period Ending Date	Daily Portion of OID
June 17, 2026	September 30, 2026	$0.008713
October 1, 2026	March 31, 2027	$0.008975
April 1, 2027	September 30, 2027	$0.009447
October 1, 2027	March 31, 2028	$0.009944
April 1, 2028	September 30, 2028	$0.010467
October 1, 2028	March 31, 2029	$0.011018
April 1, 2029	September 30, 2029	$0.011598
October 1, 2029	March 31, 2030	$0.012208
April 1, 2030	September 30, 2030	$0.012851
October 1, 2030	March 31, 2031	$0.013527
April 1, 2031	June 17, 2031	$0.014237

The foregoing determinations by the Company are binding on a holder of 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 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 2031 Notes to consult its own tax advisor regarding the implications of this disclosure on the determination of the holder's tax liabilities.