
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 OR 15(d) of the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): April 30, 2026

OFFICE PROPERTIES INCOME TRUST
(Exact name of registrant as specified in its charter)

Maryland
(State or other jurisdiction of
incorporation)

001-34364
(Commission File
Number)

26-4273474
(IRS Employer
Identification No.)

Two Newton Place, 255 Washington Street, Suite 300
Newton, Massachusetts
(Address of principal executive offices)

02458-1634
(Zip Code)

(617) 219-1440
(Registrant's telephone number, including area code)
N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
N/A	N/A	N/A

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

In this Current Report on Form 8-K (this “**Current Report**”), the terms the “Company,” “we,” “us,” and “our” refer to Office Properties Income Trust.

Item 7.01. Regulation FD Disclosure.

As previously reported, on October 30, 2025, the Company and its debtor affiliates (collectively, the “**Debtors**”) each commenced with the United States Bankruptcy Court for the Southern District of Texas (the “**Bankruptcy Court**”) a voluntary case (collectively, the “**Chapter 11 Cases**”) under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Chapter 11 Cases are jointly administered under the caption *In re Office Properties Income Trust, et al.*, Case No. 25-90530.

Monthly Operating Reports

On April 30, 2026, the Debtors filed their Monthly Operating Reports (the “**MORs**”) with the Bankruptcy Court. The MORs provide financial and operational information regarding the Company’s performance during the period of March 1, 2026 through March 30, 2026. The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under the jurisdiction of the Bankruptcy Court and in accordance with the applicable provisions of the Bankruptcy Code and orders of the Bankruptcy Court.

The Company’s MOR is attached as Exhibit 99.1. Copies of the MORs and other filings with the Bankruptcy Court related to the Chapter 11 Cases are available for review and download, free of charge, on the website of the Debtors’ claims, noticing, and solicitation agent at <https://restructuring.ra.kroll.com/OPI> or through the Bankruptcy Court’s website, for a fee, at <https://ecf.txsb.uscourts.gov>. The information contained on, or that may be accessed through, the websites referenced in this Current Report on Form 8-K in each case is not incorporated by reference into, and is not a part of, this Current Report on Form 8-K.

Cautionary Statement Regarding the MORs

The Company cautions investors and potential investors not to place undue reliance upon the information contained in the MORs, which were not prepared for the purpose of providing the basis for an investment decision relating to any of the securities of the Company. The MORs are limited in scope, cover a limited time period, and have been prepared solely for the purpose of complying with the reporting requirements of the Bankruptcy Court. The MORs were not audited or reviewed by independent accountants, were not prepared in accordance with generally accepted accounting principles, are in a format prescribed by applicable bankruptcy rules and guidelines and are subject to future adjustment and reconciliation. There can be no assurance that, from the perspective of an investor or potential investor in the Company’s securities, the MORs are complete. The MORs also contain information for periods which are shorter or otherwise different from those required in the Company’s reports pursuant to the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and such information might not be indicative of the Company’s financial condition or operating results for the periods that would be reflected in the Company’s financial statements or in its reports pursuant to the Exchange Act. Results and projections set forth in the MORs should not be viewed as indicative of future results.

Item 8.01. Other Events.

Pursuant to the *Final Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code and Rules 2002, 4001, 6004, and 9014 of the Federal Rules of Bankruptcy Procedure (I) Authorizing the Debtors to Use Cash Collateral and Obtain Secured Postpetition Financing; (II) Granting Liens and Superpriority Administrative Claims; (III) Providing Adequate Protection; (IV) Granting Related Relief* [Docket No. 785] (the “**Final DIP Order**”), on February 5, 2026, the Company entered into an amended and restated secured debtor-in-possession term loan credit agreement with lenders party thereto from time to time and Acquiom Agency Services LLC, as administrative agent and collateral agent, which provides for a multiple draw secured debtor-in-possession term loan facility in an aggregate principal amount of up to \$125.0 million (the “**DIP Facility**”).

The DIP Facility was initially scheduled to mature on May 4, 2026, and provides that such date could be further extended with the consent of certain holders of the Company’s 9.000% Senior Secured Notes due September 2029 (the “**Consenting September 2029 Noteholders**”). On May 4, 2026, the Consenting September 2029 Noteholders agreed to extend the maturity date of the DIP Facility to May 31, 2026.

Cautionary Note Concerning Forward Looking Statements

This Current Report contains statements that constitute forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 and other securities laws. Also, whenever we use words such as “believe,” “expect,” “anticipate,” “intend,” “plan,” “estimate,” “will,” “may,” and negatives or derivatives of these or similar expressions, we are making forward-looking statements. These forward-looking statements are based upon our present intent, beliefs, or expectations, but forward-looking statements are not guaranteed to occur and may not occur. Actual results may differ materially from those contained in or implied by our forward-looking statements as a result of various factors. These forward-looking statements include, among others, statements about the *Fourth Amended Joint Chapter 11 Plan of Reorganization of Office Properties Income Trust and Its Debtor Affiliates* (as may be amended, modified, or supplemented in accordance with its terms, the “**Plan**”), the process and potential outcomes of the Chapter 11 Cases, and the consummation of the transactions contemplated by the Plan. Forward-looking statements are based on the Company’s current expectations, assumptions, and estimates and are subject to risk, uncertainties, and other important factors that are difficult to predict and that could cause actual results to differ materially and adversely from those expressed or implied. These risks include, among others, those related to: the Company’s ability to consummate the Plan; the duration and outcome of the Chapter 11 Cases; the Company suffering from a long and protracted restructuring; the impact of the Chapter 11 Cases on the Company’s operations, reputation, and relationships with tenants, lenders, and vendors; the Company having insufficient liquidity; the availability of financing; the ability to satisfy the conditions precedent to the restructuring support agreement entered into in connection with the Chapter 11 Cases; the effectiveness of the overall restructuring activities pursuant to the Chapter 11 Cases and any additional strategies that the Company may employ to address its liquidity and capital resources and achieve its stated goals; and the Company’s historical financial information not being indicative of its future performance as a result of the Chapter 11 Cases.

The information contained in the Company’s filings with the Securities and Exchange Commission (the “**SEC**”), including under the caption “Risk Factors” in the Company’s Annual Report on Form 10-K for the year ended December 31, 2024 and subsequent filings with the SEC, or incorporated herein or therein, identifies other important factors that could cause differences from our forward-looking statements. The Company’s filings with the SEC are available on the SEC’s website at www.sec.gov.

You should not place undue reliance upon the Company’s forward-looking statements.

Except as required by law, we do not intend to update or change any forward-looking statements as a result of new information, future events or otherwise.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
99.1 104	Office Properties Income Trust Monthly Operating Report for the period of March 1, 2026 through March 31, 2026. Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

OFFICE PROPERTIES INCOME TRUST

By: /s/ Brian E. Donley
Name: Brian E. Donley
Title: Chief Financial Officer and Treasurer

Dated: May 6, 2026

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

Case Name: Office Properties Income Trust, *et al.*¹
Case Number: 25-90530 (CML)

Petition Date: October 30, 2025

**GLOBAL NOTES AND STATEMENTS OF LIMITATIONS, METHODOLOGY, AND
DISCLAIMERS REGARDING DEBTORS' MONTHLY OPERATING REPORT**

The accompanying Monthly Operating Report (the "**MOR**") has been prepared by Office Properties Income Trust and its debtor affiliates, as debtors and debtors in possession (collectively, the "**Debtors**") in the above-captioned chapter 11 cases (the "**Chapter 11 Cases**"). On October 30, 2025 (the "**Petition Date**"), the Debtors commenced these Chapter 11 Cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**") with the United States Bankruptcy Court for the Southern District of Texas (the "**Bankruptcy Court**"). These Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered under Case No. 25-90530 (CML). The Debtors are authorized to operate their business as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

The following notes, statements, and limitations should be referred to, and referenced in connection with, any review of the MOR accompanying these global notes (the "**Global Notes**").

1. **General Methodology.** The Debtors are filing this MOR solely for the purpose of complying with the monthly reporting requirements of the Office of the United States Trustee for Region 7 (the "**U.S. Trustee**") and applicable bankruptcy reporting guidelines. The financial and supplemental information contained in these Global Notes is unaudited, limited in scope, and is not prepared in accordance with accounting principles generally accepted in the United States of America ("**U.S. GAAP**") nor in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder, nor is it intended to fully reconcile to the consolidated financial statements prepared by the Debtors. These Global Notes contain information that is applicable to each MOR filed in the Chapter 11 Cases contemporaneously herewith. Accordingly, the financial information presented in the MORs is subject to further review, adjustment, and reclassification as additional information becomes available. This MOR should not be relied upon for valuation, investment, or any other purpose other than compliance with the applicable reporting guidelines noted above.
2. **Basis of Presentation.** In preparing this MOR, the Debtors relied on financial data available from the books and records available to them at the time of such preparation, but

¹ A complete list of the Debtors in the Chapter 11 Cases may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/OPI>. The Debtors' mailing address is Two Newton Place, 255 Washington Street, Suite 300, Newton, Massachusetts 02458-1634.

this MOR and financial data do not reflect in all circumstances presentation for U.S. GAAP. Asset values reflected in this MOR are book values and not based upon any contemporaneous valuation. Although the Debtors made commercially reasonable efforts to ensure the accuracy and completeness of this MOR, inadvertent errors or omissions may exist. The results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year and may not necessarily reflect the results of operations, financial position and cash flows of the Debtors in the future. Each signatory to this MOR has necessarily relied upon the efforts, statements, advice and representations of personnel of the Debtors and the Debtors' advisors and professionals. Each signatory has not (and could not have) personally verified the accuracy of each such statement, representation, and answer contained in this MOR.

3. **Reporting Period.** Unless otherwise noted herein, this MOR generally reflects the Debtors' books and records and financial activity occurring during the applicable reporting period. Except as otherwise noted, no adjustments have been made for activity occurring after the close of the reporting period. For purposes of this MOR for the reporting period ending March 31, 2026, the Debtors have included cash receipts and disbursements processed from April 1, 2026 through April 3, 2026. The reason for including these first three days of April 2026 is because the Debtors track and report cash activity on a week-end basis, and these first three days of April fell on Wednesday through Friday of the week. Excluding these final three days of the week would be highly burdensome relative to the limited additional precision that would be achieved by such separation. Accordingly, all cash activity through the week ended April 3, 2026 has been included in this MOR, and such activity, when duplicative, will be excluded from the Debtors' subsequent reporting period..
4. **Accuracy.** The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors are not liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Debtors based on this financial information or any other information.
5. **Payment of Prepetition Claims Pursuant to First Day Orders.** Pursuant to various "first day" orders and any supplements or amendments to such orders entered by the Bankruptcy Court (each, a "**First Day Order**," and collectively, the "**First Day Orders**"), the Debtors and their estates are authorized or expect to be authorized to pay certain prepetition claims, including, without limitation:
 - a. Essential Claims, as defined in the *Final Order (I) Authorizing the Debtors to Pay Certain Prepetition Claims of (A) Health, Safety, and Environmental Providers, (B) Lien Claimants, and (C) 503(b)(9) Claimants; (II) Confirming Administrative Expense Priority of Outstanding Prepetition Orders; (III) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers; and (IV) Granting Related Relief* [Docket No. 440];

- b. Tenant Obligations, as defined in the *Order (I) Authorizing the Debtors to Pay Tenant Obligations and (II) Granting Related Relief* [Docket No. 92];
- c. Insurance Obligations, as defined in the *Order (I) Authorizing Debtors to (A) Continue Insurance Programs, and (B) Pay All Obligations with Respect Thereto; and (II) Granting Related Relief* [Docket No. 95];
- d. Taxes and Fees, as defined in the *Order (I) Authorizing Debtors to Pay Certain Prepetition Taxes and Fees; and (II) Granting Related Relief* [Docket No. 96];
- e. Adequate Assurance Deposits and Administrative Fees, as defined in the *Order (I) Approving Debtors' Proposed Form of Adequate Assurance of Payment to Utility Providers; (II) Establishing Procedures For Resolving Objections by Utility Providers; (III) Prohibiting Utility Providers From Altering, Refusing, or Discontinuing Service; and (IV) Granting Related Relief* [Docket No. 97]; and
- f. Account Fees, as defined in the *Final Order (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Maintain Existing Business Forms and Intercompany Arrangements, and (C) Continue Intercompany Transactions; and (II) Granting Related Relief* [Docket No. 438] (the "**Final Cash Management Order**").

If any payments were made following the commencement of the Chapter 11 Cases pursuant to the authority granted to the Debtors by the Bankruptcy Court under the First Day Orders, such payments have been included in this MOR unless otherwise noted.

- 6. **Liabilities Subject to Compromise.** The amounts currently classified as liabilities subject to compromise reflect the accounting impact of ASC 852, Reorganizations, effective from the Petition Date. Following adoption of this accounting standard, certain prepetition liabilities have been reclassified and collated as a liability subject to compromise. The amounts currently classified as subject to compromise do not reflect the claimant value but reflects the best estimate as at the reporting date. When claims are received and reconciled, adjustments will be made prospectively.
- 7. **Reservation of Rights.** The Debtors hereby reserve all rights to dispute the validity, status, enforceability, or executory nature of any claim amount, representation, or other statement in the MORs. The Debtors reserve all rights to amend or supplement the MORs in all respects, as may be necessary or appropriate, but shall be under no obligation to do so. Nothing contained in the MORs shall constitute a waiver of any of the Debtors' rights or an admission with respect to their Chapter 11 Cases.
- 8. **Insiders and Affiliates.** In the circumstances where the MORs require information regarding "insiders" or "affiliates," the Debtors may include information with respect to the individuals and entities whom the Debtors believe may be argued to fall within the definition of "insider" set forth in section 101(31) of the Bankruptcy Code or "affiliate" set forth in section 101(2) of the Bankruptcy Code, as applicable, during the relevant time periods. The listing or omission of a party as an "insider" or "affiliate" for the purposes of

the MOR is for informational purposes and is not intended to be nor should be construed as an admission that those parties are insiders or affiliates for purposes of section 101(31) or 101(2), as applicable, of the Bankruptcy Code. Information regarding the individuals or entities listed as insiders or affiliates in the MORs may not be used for: (a) the purposes of determining (i) control of the Debtors; (ii) the extent to which any individual or entity exercised management responsibilities or functions; (iii) corporate decision-making authority over the Debtors; or (iv) whether such individual or entity (or the Debtors) could successfully argue that they are not an insider or affiliate under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability or (b) any other purpose. Furthermore, certain of the individuals or entities identified as insiders or affiliates may not have been insiders or affiliates for the entirety of the twelve-month period before the Petition Date, but the Debtors have included them herein out of an abundance of caution. The Debtors reserve all rights with respect thereto. For the avoidance of doubt, the Debtors do not employ any employees.

9. Specific MOR Disclosures.

Notes to Part 1: Cash Receipts and Disbursements

- The Debtors use a consolidated cash management system through which the Debtors pay substantially all liabilities and expenses. A more complete description of the Debtors' Cash Management System is set forth in the *Emergency Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Maintain Existing Business Forms and Intercompany Arrangements, and (C) Continue Intercompany Transactions; and (II) Granting Related Relief* [Docket No. 21] (the "**Cash Management Motion**") filed on October 31, 2025.
- Receipts primarily consist of rental income collections, supplemented by cash inflows from asset sales and from proceeds from financing activity reflected on the MOR of Debtor Office Properties Income Trust.
- The Debtors have endeavored to allocate receipts and disbursements to the appropriate legal entity based on the underlying transaction, even if the associated cash flow occurred through a different Debtor's bank account.
 - Rent and other receipts are attributed to the appropriate Debtor entity receiving the rent and other receipts, regardless of the receiving bank account.
 - Similarly, disbursements are attributed to the invoiced entity, irrespective of the entity making the payment.
- Receipts and disbursements processed through Sonesta-controlled bank accounts, as described in the Cash Management Motion, are included in the cash receipts and disbursements calculations. However, because these bank accounts are not controlled by Debtor 20 Mass Ave TRS Inc., the related ending cash balances are excluded to reconcile to the Debtor's book ending cash balance.
- Disbursements related to professional fees that are transferred into the professional fee reserve account are included in cash disbursements at the time the amounts are transferred to such account. Notwithstanding the foregoing, such amounts remain

- included in the ending cash balance until ultimately disbursed from the professional fee reserve account.
- Receipts and disbursements from non-Debtor entities have been excluded, even if such transactions pass through Debtor bank accounts, as they are not attributable to the Debtors. However, receipts and disbursements related to the Non-Debtor Mortgages, as defined in the *Declaration of John R. Castellano in Support of Chapter 11 Petitions and First Day Relief* [Docket No. 26] (the “**First Day Declaration**”), are included in the Cash and Cash Equivalents of Office Properties Income Trust.
 - Based on guidance received from the Office of the United States Trustee, reported cash receipts and disbursements should exclude intercompany transactions. Therefore, for those Debtors with net intercompany cash outflows or inflows during the reporting period, the ending cash balances reported on Form 11 MOR Part 1 may not equal the ending cash balances per the Debtors’ bank statements or the Debtors’ books and records.

Notes to Part 2: Asset and Liability Status

- The amounts identified in Part 2 of this MOR are derived from the Debtors’ unaudited and estimated balance sheets. Please refer to the notes above for information regarding presentation and limitations that may exist in this MOR.
- The Debtors report cash on their balance sheets in Cash and cash equivalents and in Restricted cash. Restricted cash includes cash subject to legal or contractual restrictions, such as property level reserves, professional fee escrows, utility deposits, DIP Facility-related balances, and other escrowed amounts.
- The funded secured and unsecured debt amounts identified in Part 2 of the MOR are derived from the Debtors’ unaudited and estimated balance sheets. Such amounts do not reflect the Debtors’ view as to the amount of any claim and the Debtors reserve all rights with respect to any asserted claim amounts. Accordingly, there may be differences between such amounts asserted in the MORs and any corresponding amounts stated in the Debtors’ statements of financial affairs and schedules of assets and liabilities.
- While receipts and disbursements processed through Sonesta-controlled bank accounts are included in the cash activity for Debtor 20 Mass Ave TRS Inc., the balance sheet only includes the cumulative net income from the tenant hotel business once excess cash from the Sonesta-controlled bank accounts is transferred to Debtor 20 Mass Ave TRS Inc. as described in the Cash Management Motion pursuant to the Sonesta Management Agreement as defined in the *First Day Declaration*.
- Amounts reported in “Liabilities Subject to Compromise” include intercompany balances. Intercompany balances have not been eliminated between Debtors for MOR reporting purposes.

Notes to Part 4: Income Statement (Statement of Operations)

- The income statement included in this MOR reflects month-to-date results. This clarification is provided for the avoidance of doubt.

- While receipts and disbursements processed through Sonesta-controlled bank accounts are included in the cash activity for Debtor 20 Mass Ave TRS Inc., the income statement only includes the net gain/loss from the tenant hotel business once excess cash from the Sonesta-controlled bank accounts is transferred to Debtor 20 Mass Ave TRS Inc. as further described in the Cash Management Motion and the First Day Declaration.
- Please refer to the notes above for information about presentation and limitations that may exist in the MOR.

Notes to Part 5: Professional Fees

- Debtor professional fees are recorded at the paying Debtor – Office Properties Income Trust - and are not further allocated to individual legal entities.

Notes to Part 6: Postpetition Taxes

- In the ordinary course of business, the Debtors are obligated to pay, among other taxes, sales and use, property, and income taxes, and various other governmental charges, fees, and assessments (collectively, the “*Taxes and Fees*”).
- The Debtors believe that they are current with respect to any postpetition Taxes and Fees that have come due.

Notes to Part 7: Questionnaire

- **7a – Payments on Prepetition Debt:** As further described above, all payments made by the Debtors during the period were authorized under First Day Orders or the Final DIP Order (as defined below) granted by the Bankruptcy Court.
- **7c – Payments to Insiders:** The personnel and various services the Company requires to operate its business and properties are provided by The RMR Group LLC (“*RMR*”) pursuant to two agreements: a business management agreement (“*RMR Management Agreement*”) and a property management agreement (“*RMR Property Management Agreement*”) and together, collectively, the “*RMR Management Agreements*”).

As described in more detail in the First Day Declaration, the Debtors pay RMR for business management fees, property management fees, construction management fees, payroll reimbursement and accounts payable funding, regionwide expenses, and certain operating reimbursements. As discussed above, the Debtors reserve all rights with respect to the determination or status of RMR, and any other individual or entity listed herein, as an “insider” as defined in section 101(13) of the Bankruptcy Code or an affiliate as defined in section 101(2) of the Bankruptcy Code. To the extent RMR is listed in the Payments to Insiders attachment, such inclusion is for informational purposes only and is not intended to be nor should be construed as an admission that

RMR is an Insider for purposes of section 101(31) or 101(2), as applicable, of the Bankruptcy Code.

Additionally, as described in the First Day Declaration, the Debtors pay certain fees and reimbursements to Sonesta pursuant to the Sonesta Management Agreement. Accordingly, to the extent Sonesta is listed in the Payments to Insiders attachment, such inclusion is for informational purposes only and is not intended to be nor should be construed as an admission that Sonesta is an Insider for purposes of section 101(31) or 101(2), as applicable, of the Bankruptcy Code.

- **7g – Postpetition Borrowing:** On November 5, 2025, the Bankruptcy Court entered the *Interim Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code and Rules 2002, 4001, 6004, and 9014 of the Federal Rules of Bankruptcy Procedure (I) Authorizing the Debtors to Use Cash Collateral and Obtain Secured Postpetition Financing; (II) Granting Liens and Superpriority Administrative Claims; (III) Providing Adequate Protection; (IV) Scheduling a Final Hearing; and (V) Granting Related Relief* [Docket No. 150] (the “**Interim DIP Order**”) authorizing the Debtors to enter into the DIP Documents (as defined in the Interim DIP Order) and obtain post-petition borrowing thereunder. On November 6, 2025, in accordance with the Interim DIP Order, the Debtors drew \$10 million under the DIP Facility, net any fees payable to the DIP Agent and the DIP Lenders (each as defined in the Interim DIP Order). The Debtors received \$9.7 million on November 6, 2025 into their Segregated Account (as defined in the Interim DIP Order). The Bankruptcy Court held the Final Hearing (as defined in the Final DIP Order) on January 28, 2026 and January 29, 2026, and on February 4, 2026, entered the *Final Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code and Rules 2002, 4001, 6004, and 9014 of the Federal Rules of Bankruptcy Procedure (I) Authorizing the Debtors to Use Cash Collateral and Obtain Secured Postpetition Financing; (II) Granting Liens and Superpriority Administrative Claims; (III) Providing Adequate Protection; and (IV) Granting Related Relief* (the “**Final DIP Order**”). By February 6, 2026, in accordance with the terms of the Final DIP Order, the Debtors drew \$75 million under the DIP Facility. The Debtors received \$64.3 million on February 6, 2026 into their Segregated Account, net any fees payable to the DIP Agent and the DIP Lenders and the amount of the Tranche A2 Term Loan (as defined in the Final DIP Order). The remaining \$10.7 million amount of the Tranche A2 Term Loan was syndicated to eligible participants of the DIP Facility. The syndication process terminated on February 26, 2026, at 5:00 p.m. (prevailing Eastern Time), and the Debtors received the \$10.7 million Tranche A2 Term Loan on March 13, 2026.

UNITED STATES BANKRUPTCY COURT

Southern DISTRICT OF Texas

Houston

In Re. Office Properties Income Trust

§
§
§
§

Case No. 25-90530

Debtor(s)

Lead Case No. 25-90530

Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 03/31/2026

Petition Date: 10/30/2025

Months Pending: 5

Industry Classification: 5 3 1 1

Reporting Method: Accrual Basis

Cash Basis

Debtor's Full-Time Employees (current):

0

Debtor's Full-Time Employees (as of date of order for relief):

0

Supporting Documentation (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- Statement of cash receipts and disbursements
- Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- Statement of operations (profit or loss statement)
- Accounts receivable aging
- Postpetition liabilities aging
- Statement of capital assets
- Schedule of payments to professionals
- Schedule of payments to insiders
- All bank statements and bank reconciliations for the reporting period
- Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Timothy A. ("Tad") Davidson II

Signature of Responsible Party

04/30/2026

Date

Timothy A. ("Tad") Davidson II

Printed Name of Responsible Party

600 Travis Street, Suite 4200, Houston, TX 77002

Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

Debtor's Name Office Properties Income Trust

Case No. 25-90530

Part 1: Cash Receipts and Disbursements	Current Month	Cumulative
a. Cash balance beginning of month	\$83,285,161	
b. Total receipts (net of transfers between accounts)	\$10,796,013	\$85,387,194
c. Total disbursements (net of transfers between accounts)	\$5,137,807	\$23,628,638
d. Cash balance end of month (a+b-c)	\$88,943,367	
e. Disbursements made by third party for the benefit of the estate	\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)	\$5,137,807	\$23,628,638

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)	Current Month
a. Accounts receivable (total net of allowance)	\$0
b. Accounts receivable over 90 days outstanding (net of allowance)	\$0
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$0
d. Total current assets	\$32,875,812
e. Total assets	\$3,602,915,320
f. Postpetition payables (excluding taxes)	\$150,917,040
g. Postpetition payables past due (excluding taxes)	\$2,750
h. Postpetition taxes payable	\$103,085
i. Postpetition taxes past due	\$0
j. Total postpetition debt (f+h)	\$151,020,125
k. Prepetition secured debt	\$1,309,358,645
l. Prepetition priority debt	\$0
m. Prepetition unsecured debt	\$2,768,535,132
n. Total liabilities (debt) (j+k+l+m)	\$4,228,913,902
o. Ending equity/net worth (e-n)	\$-625,998,582

Part 3: Assets Sold or Transferred	Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business	\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business	\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)	\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)	Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)	\$0	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$0	
c. Gross profit (a-b)	\$0	
d. Selling expenses	\$0	
e. General and administrative expenses	\$537,387	
f. Other expenses	\$0	
g. Depreciation and/or amortization (not included in 4b)	\$0	
h. Interest	\$893,707	
i. Taxes (local, state, and federal)	\$-146,254	
j. Reorganization items	\$1,752,188	
k. Profit (loss)	\$-3,037,028	\$-50,522,438

Debtor's Name Office Properties Income Trust

Case No. 25-90530

Part 5: Professional Fees and Expenses

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$9,716,005	\$16,771,385	\$9,716,005	\$16,771,385	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	i	Latham & Watkins LLP	Lead Counsel	\$4,436,750	\$8,878,343	\$4,436,750	\$8,878,343
	ii	Hunton Andrews Kurth LLP	Local Counsel	\$562,512	\$1,100,560	\$562,512	\$1,100,560
	iii	AP Services, LLC	Financial Professional	\$3,443,039	\$5,105,461	\$3,443,039	\$5,105,461
	iv	Quinn Emanuel Urquhart & Su	Special Counsel	\$569,130	\$789,755	\$569,130	\$789,755
	v	Moelis & Company LLC	Financial Professional	\$388,338	\$581,030	\$388,338	\$581,030
	vi	Sullivan & Worcester LLP	Special Counsel	\$316,236	\$316,236	\$316,236	\$316,236
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Debtor's Name Office Properties Income Trust

Case No. 25-90530

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Debtor's Name Office Properties Income Trust

Case No. 25-90530

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			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>		\$33,107	\$246,759	\$33,107	\$246,759	
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
	i	Benesch Friedlander Coplan & Associates	Special Counsel	\$0	\$463	\$0	\$463
	ii	Broadspire Services Inc	Other	\$84	\$168	\$84	\$168
	iii	Cox, Castle & Nicholson LLP	Special Counsel	\$5,102	\$11,612	\$5,102	\$11,612
	iv	Deloitte & Touche LLP	Other	\$0	\$195,468	\$0	\$195,468
	v	Fairfield and Woods PC	Special Counsel	\$0	\$345	\$0	\$345
	vi	Goulston & Storrs PC	Special Counsel	\$0	\$556	\$0	\$556
	vii	Klehr Harrison Harvey Branzburg	Special Counsel	\$3,191	\$11,811	\$3,191	\$11,811
	viii	Ryan, LLC	Other	\$2,288	\$3,894	\$2,288	\$3,894
	ix	Deloitte Tax LLP	Other	\$8,942	\$8,942	\$8,942	\$8,942
	x	Meridian Insights	Other	\$13,500	\$13,500	\$13,500	\$13,500
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Debtor's Name Office Properties Income Trust

Case No. 25-90530

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Debtor's Name Office Properties Income Trust

Case No. 25-90530

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c.	All professional fees and expenses (debtor & committees)		\$16,536,932	\$23,805,962	\$16,536,932	\$23,805,962

Part 6: Postpetition Taxes		Current Month	Cumulative
a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$0	\$0
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:		
a.	Were any payments made on prepetition debt? (if yes, see Instructions)	Yes <input type="radio"/> No <input checked="" type="radio"/>
b.	Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions)	Yes <input type="radio"/> No <input checked="" type="radio"/>
c.	Were any payments made to or on behalf of insiders?	Yes <input checked="" type="radio"/> No <input type="radio"/>
d.	Are you current on postpetition tax return filings?	Yes <input checked="" type="radio"/> No <input type="radio"/>
e.	Are you current on postpetition estimated tax payments?	Yes <input checked="" type="radio"/> No <input type="radio"/>
f.	Were all trust fund taxes remitted on a current basis?	Yes <input checked="" type="radio"/> No <input type="radio"/>
g.	Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions)	Yes <input checked="" type="radio"/> No <input type="radio"/>
h.	Were all payments made to or on behalf of professionals approved by the court?	Yes <input checked="" type="radio"/> No <input type="radio"/> N/A <input type="radio"/>
i.	Do you have: Worker's compensation insurance?	Yes <input type="radio"/> No <input checked="" type="radio"/>
	If yes, are your premiums current?	Yes <input type="radio"/> No <input type="radio"/> N/A <input checked="" type="radio"/> (if no, see Instructions)
	Casualty/property insurance?	Yes <input checked="" type="radio"/> No <input type="radio"/>
	If yes, are your premiums current?	Yes <input checked="" type="radio"/> No <input type="radio"/> N/A <input type="radio"/> (if no, see Instructions)
	General liability insurance?	Yes <input checked="" type="radio"/> No <input type="radio"/>
	If yes, are your premiums current?	Yes <input checked="" type="radio"/> No <input type="radio"/> N/A <input type="radio"/> (if no, see Instructions)
j.	Has a plan of reorganization been filed with the court?	Yes <input checked="" type="radio"/> No <input type="radio"/>
k.	Has a disclosure statement been filed with the court?	Yes <input checked="" type="radio"/> No <input type="radio"/>
l.	Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930?	Yes <input checked="" type="radio"/> No <input type="radio"/>

Debtor's Name Office Properties Income Trust

Case No. 25-90530

Part 8: Individual Chapter 11 Debtors (Only)

- | | |
|--|---|
| a. Gross income (receipts) from salary and wages | \$0 |
| b. Gross income (receipts) from self-employment | \$0 |
| c. Gross income from all other sources | \$0 |
| d. Total income in the reporting period (a+b+c) | \$0 |
| e. Payroll deductions | \$0 |
| f. Self-employment related expenses | \$0 |
| g. Living expenses | \$0 |
| h. All other expenses | \$0 |
| i. Total expenses in the reporting period (e+f+g+h) | \$0 |
| j. Difference between total income and total expenses (d-i) | \$0 |
| k. List the total amount of all postpetition debts that are past due | \$0 |
| l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? | Yes <input type="radio"/> No <input checked="" type="radio"/> |
| m. If yes, have you made all Domestic Support Obligation payments? | Yes <input type="radio"/> No <input type="radio"/> N/A <input checked="" type="radio"/> |

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/ee/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ John R. Castellano

 Signature of Responsible Party
 Chief Restructuring Officer

 Title

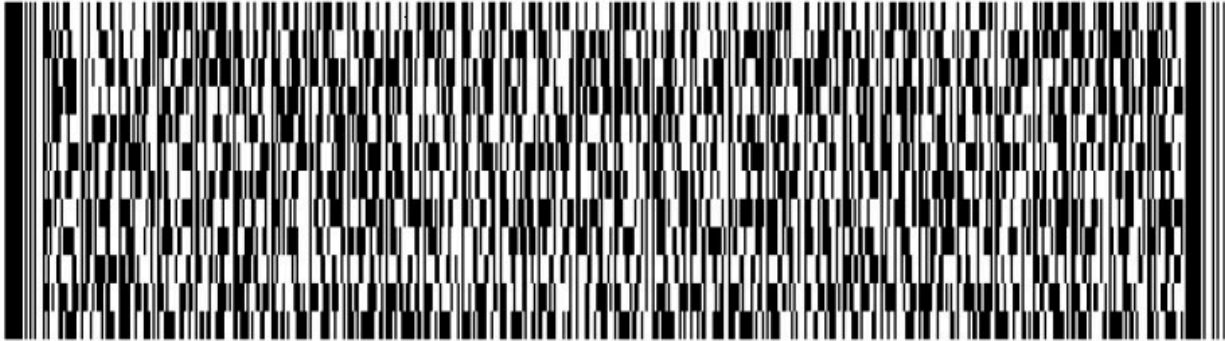
John R. Castellano

 Printed Name of Responsible Party
 04/30/2026

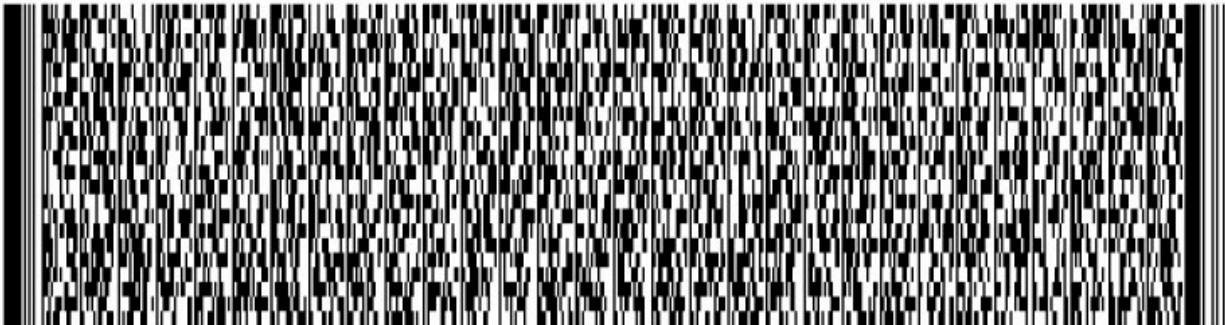
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Debtor's Name Office Properties Income Trust

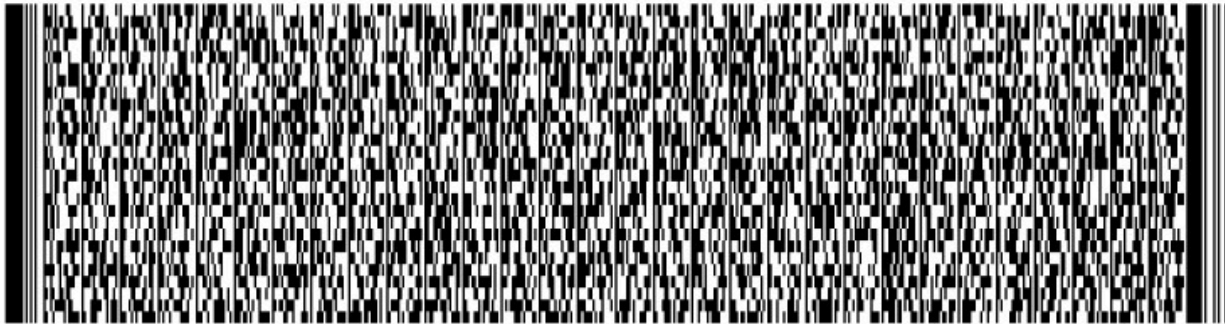
Case No. 25-90530



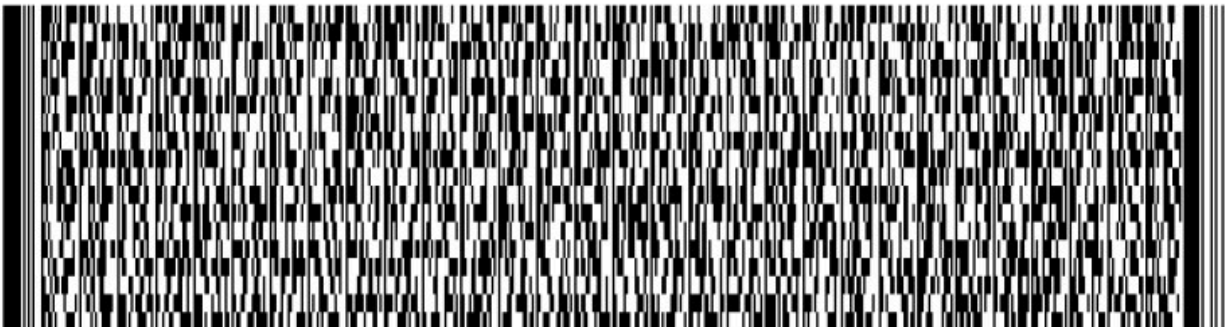
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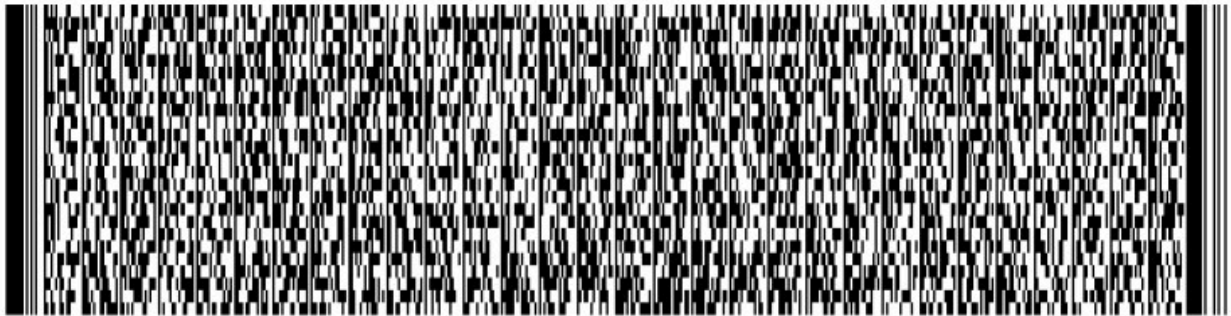
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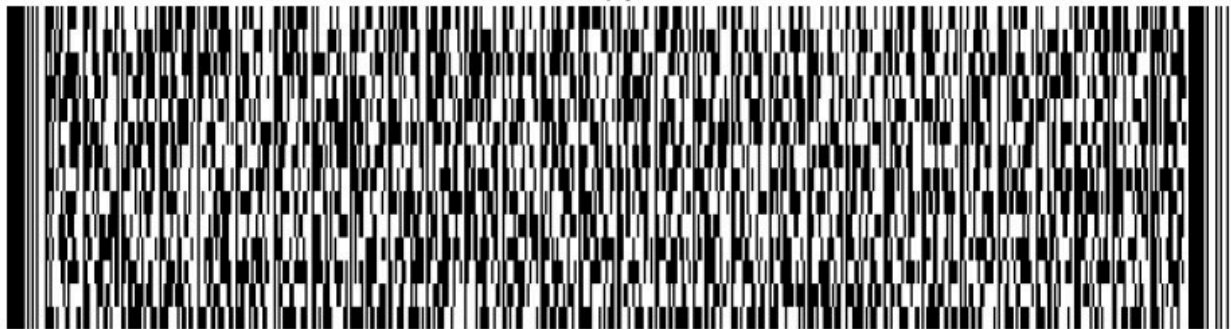
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Debtor's Name Office Properties Income Trust

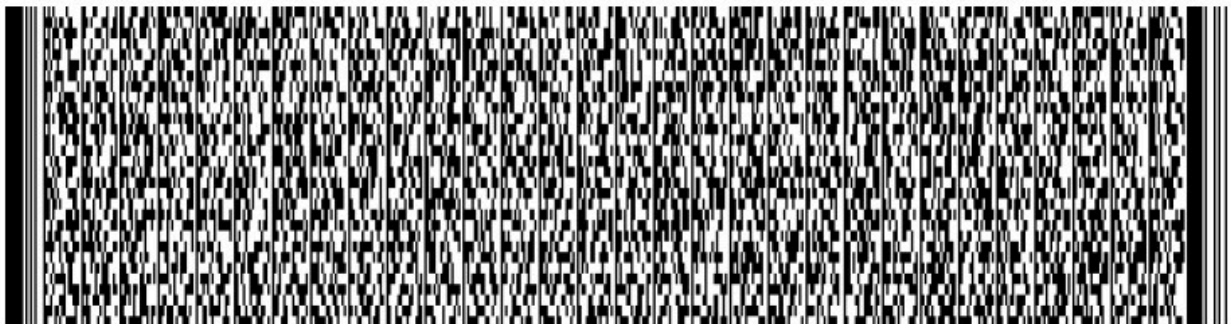
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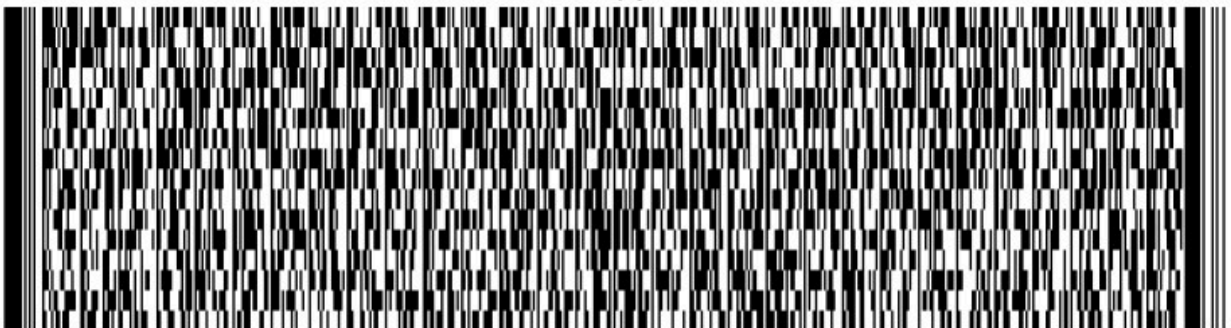
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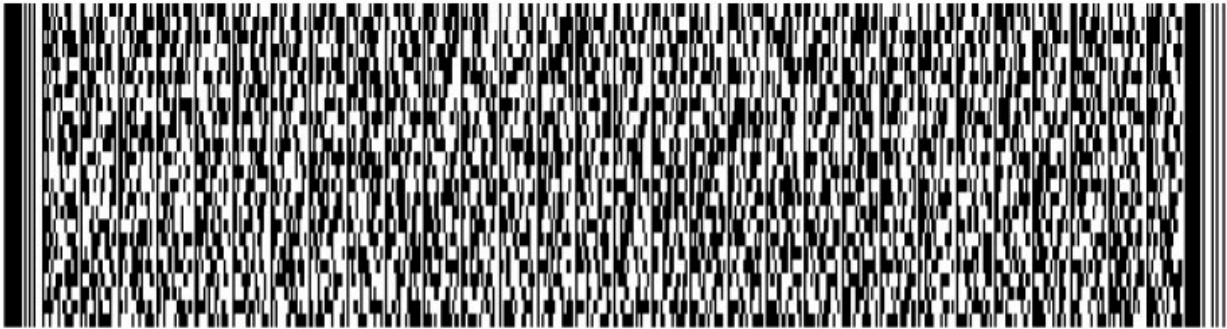
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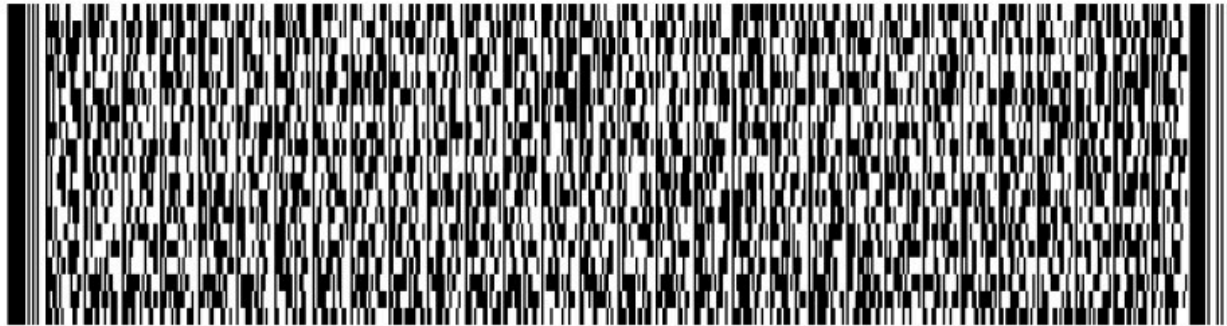
NonBankruptcy51to100

Debtor's Name Office Properties Income Trust

Case No. 25-90530



Page Three



Page four

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 1
Cash Receipts and Disbursements by Legal Entity
For the period 3/1/2026 through 3/31/2026
(See Global Notes for Additional Details)

	Office Properties Income Trust	Government Properties Income Trust LLC	112 Ave Miami LLC	20 Mass Ave TRS Inc.	3400 Plano TX LLC	440 First Street LLC	ACP East LLC	Bayside Pkwy Fremont 2 LLC	Burt Street Omaha LLC	Clay Holdco LLC
	Case No. 25-90530	Case No. 25-90536	Case No. 25-90551	Case No. 25-90565	Case No. 25-90555	Case No. 25-90570	Case No. 25-90573	Case No. 25-90532	Case No. 25-90556	Case No. 25-90576
Rent and Other Receipts	120,996	496,617	575,306	3,089,106	273,386	908,737	61,239	38,077	322,646	-
Operating Disbursements										
Payroll & Benefits	-	(22,415)	(10,371)	-	(5,022)	(41,111)	(6,569)	(7,389)	(4,781)	-
Property and Other Taxes	-	(1,167,981)	76,396	-	-	-	-	(121,181)	-	-
Property Management Fees	-	(13,735)	(8,286)	-	(4,101)	(19,470)	(1,580)	(1,303)	(5,869)	-
Business Management Fee	-	(60,310)	(5,660)	-	(6,229)	(17,458)	(1,722)	(2,897)	(3,592)	-
Insurance	-	386	17	-	19	\$4	\$	9	11	-
Utilities	-	(39,340)	(35,806)	-	-	(48,536)	(5,959)	-	-	-
Maintenance & Other Expenses	13,484	(192,541)	(22,381)	-	(6)	(47,856)	(13,371)	(2,266)	(9,646)	-
Corporate G&A	8,410	13,895	(1,754)	-	(1,930)	(5,409)	(534)	(898)	(1,113)	-
Total Operating Disbursements	21,893	(1,482,241)	(7,846)	-	(17,269)	(179,787)	(29,729)	(135,923)	(24,990)	-
Total Capex	-	(50,000)	-	-	-	(158,771)	-	-	-	-
Total Hotel Disbursements	-	-	-	(3,337,207)	-	-	-	-	-	-
Net Cash Flow From Operations	142,889	(1,035,624)	567,460	(248,100)	256,117	570,179	31,509	(97,846)	297,656	-
Non-Operating Disbursements										
Debt Service	(1,602,463)	-	-	-	-	-	-	-	-	-
Professional Fees	(3,557,238)	-	-	-	-	-	-	-	-	-
Utility Deposits	-	-	-	-	-	-	-	-	-	-
First Day Motions - Taxes	-	(224,349)	(2)	-	(2)	(5)	(1)	(1)	(1)	-
First Day Motions - Vendors	-	(186)	(17)	-	(19)	(570)	(5)	(9)	(11)	-
First Day Motions - Return of Tenant Deposits	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Disbursements	(5,159,701)	(224,535)	(19)	-	(21)	(575)	(6)	(10)	(12)	-
Asset Sales	-	-	-	-	-	-	-	-	-	-
Net Cash Flow	(5,016,812)	(1,260,160)	567,441	(248,100)	256,095	569,604	31,503	(97,856)	297,644	-
DIP Proceeds	10,675,017	-	-	-	-	-	-	-	-	-
Net Cash Flow After Financing	5,658,205	(1,260,160)	567,441	(248,100)	256,095	569,604	31,503	(97,856)	297,644	-
Reg. Cash Balance	83,285,161	8,614,316	-	954,761	-	2,703,335	-	-	-	-
(+/-) Net Cash Flow After Financing	5,658,205	(1,260,160)	567,441	(248,100)	256,095	569,604	31,503	(97,856)	297,644	-
MOR Part 1 d. Cash Balance	\$ 88,943,366	\$ 7,354,156	\$ 567,441	\$ 706,660	\$ 256,095	\$ 3,272,939	\$ 31,503	\$ (97,856)	\$ 297,644	\$ -
(+/-) Net Cash Flow from/to CMBS	1,495,767	-	-	-	-	-	-	-	-	-
(+/-) Sonesta Controlled Accounts Net Activity	-	-	-	249,235	-	-	-	-	-	-
(+/-) Professional Fee Reserve Net Activity	(9,545,872)	-	-	-	-	-	-	-	-	-
(+/-) Utility Disbursement Reserve Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Intercompany Transactions, net and Cash In Transit	(48,017,449)	4,538,134	(567,441)	-	(256,095)	(222,504)	(31,503)	97,856	(297,644)	-
Cash Balance End of Period, Book	\$ 32,875,812	\$ 11,892,290	\$ -	\$ 955,896	\$ -	\$ 3,050,435	\$ -	\$ -	\$ -	\$ -

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 1
Cash Receipts and Disbursements by Legal Entity
For the period 3/1/2026 through 3/31/2026
(See Global Notes for Additional Details)

	GOV NEW OPPTY LP REIT	GOV NEW OPPTY REIT	GPT Properties LLC	GPT Properties Trust	Grand Oak Circle Tampa LLC	Jan Davis Huntsville LLC	OPI 25 Exchange LLC	OPI AL Properties LLC	OPI BND Holdings Trust	OPI BND Properties LLC
	Case No. 25-90562	Case No. 25-90567	Case No. 25-90538	Case No. 25-90541	Case No. 25-90544	Case No. 25-90552	Case No. 25-90547	Case No. 25-90569	Case No. 25-90572	Case No. 25-90574
Rent and Other Receipts	-	-	60,875	1,982,902	349,319	252,464	1,219,491	575,644	-	4,685,304
Operating Disbursements	-	-	(7,484)	(107,420)	(11,205)	(4,393)	(48,209)	(17,968)	-	(166,399)
Payroll & Benefits	-	-	-	(481,166)	-	-	-	-	-	(660,391)
Property and Other Taxes	-	-	(833)	(43,209)	(12,000)	(3,020)	(20,210)	(8,354)	-	(132,870)
Property Management Fees	-	-	(2,191)	(33,796)	(2,879)	(1,898)	(19,045)	(5,350)	-	(73,241)
Business Management Fee	-	-	7	473	9	6	59	17	-	236
Insurance	-	-	(2,432)	(140,909)	(9,312)	-	(38,251)	(26,631)	-	(150,399)
Utilities	-	-	(8,773)	(183,969)	(43,881)	(4)	(154,360)	(53,343)	-	(364,169)
Maintenance & Other Expenses	-	-	(679)	(10,472)	(892)	(588)	(31,371)	(1,658)	-	(29,106)
Corporate G&A	-	-	-	-	-	-	-	-	-	-
Total Operating Disbursements	-	-	(22,384)	(1,000,467)	(80,161)	(9,899)	(311,388)	(113,288)	-	(1,576,350)
Total Capex	-	-	(2,600)	(13,500)	-	-	-	-	-	(484,166)
Total Hotel Disbursements	-	-	-	-	-	-	-	-	-	-
Net Cash Flow From Operations	-	-	35,891	968,935	269,158	242,565	908,103	462,356	-	2,624,787
Non-Operating Disbursements	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	(3,396,201)	-	-	(11,250,000)
Professional Fees	-	-	-	-	-	-	(7,175,707)	-	-	(1,715,082)
Utility Deposits	-	-	-	-	-	-	-	-	-	-
First Day Motions - Taxes	-	-	(1)	(92,244)	(1)	(1)	(6)	(2)	-	(22)
First Day Motions - Vendors	-	-	(7)	(104)	(9)	(6)	(417)	(17)	-	(371)
First Day Motions - Return of Tenant Deposits	-	-	-	-	-	-	-	-	-	-
Total Non-Operating Disbursements	-	-	(7)	(92,349)	(10)	(6)	(10,572,332)	(18)	-	(12,965,475)
Asset Sales	-	-	-	-	-	-	-	-	-	-
Net Cash Flow	-	-	35,884	876,586	269,149	242,558	(9,664,229)	462,338	-	(10,340,688)
DIP Proceeds	-	-	-	-	-	-	-	-	-	-
Net Cash Flow After Financing	-	-	35,884	876,586	269,149	242,558	(9,664,229)	462,338	-	(10,340,688)
Reg. Cash Balance	-	-	-	-	-	-	12,709	-	-	7,857,863
(+/-) Net Cash Flow After Financing	-	-	35,884	876,586	269,149	242,558	(9,664,229)	462,338	-	(10,340,688)
MOR Part 1 d. Cash Balance	\$	\$	\$ 35,884	\$ 876,586	\$ 269,149	\$ 242,558	\$ (9,651,519)	\$ 462,338	\$	\$ (2,482,825)
(+/-) Net Cash Flow from/to CMBS	-	-	-	-	-	-	-	-	-	-
(+/-) Sonesta Controlled Accounts Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Professional Fee Reserve Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Utility Disbursement Reserve Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Intercompany Transactions, net and Cash In Transit	-	-	(35,884)	(876,586)	(269,149)	(242,558)	9,673,695	(462,338)	-	11,521,730
Cash Balance End of Period, Book	\$	\$	\$ -	\$ -	\$ -	\$ -	\$ 22,176	\$ -	\$ -	\$ 9,038,905

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 1
Cash Receipts and Disbursements by Legal Entity
For the period 3/1/2026 through 3/31/2026
(See Global Notes for Additional Details)

	OPI Notex Holdings Trust	OPI Notex Properties LLC	OPI TRS Inc.	OPI WF Borrower LLC	OPI WF Holding LLC	OPI WF Owner LLC	Primerica Holdco LLC	Santa Clara (Walsh) LLC	SC Merger Sub LLC	Schrock Road Columbus LLC
	Case No. 25-90554	Case No. 25-90550	Case No. 25-90529	Case No. 25-90577	Case No. 25-90580	Case No. 25-90583	Case No. 25-90586	Case No. 25-90589	Case No. 25-90591	Case No. 25-90553
Rent and Other Receipts	-	4,830,162	-	-	-	11,384,453	-	228,803	-	41,286
Operating Disbursements	-	(194,784)	-	-	-	(426,021)	-	(6,171)	-	(5,304)
Payroll & Benefits	-	(168,708)	-	-	-	(387,419)	-	(178,830)	-	-
Property and Other Taxes	-	(135,781)	-	-	-	(266,480)	-	(6,626)	-	(1,245)
Business Management Fee	-	(92,187)	-	-	-	(200,252)	-	(5,615)	-	(1,304)
Insurance	-	285	-	-	-	577	-	17	-	4
Utilities	-	(415,379)	-	-	-	(524,732)	-	-	-	-
Maintenance & Other Expenses	-	(560,155)	-	-	-	(1,280,596)	-	(1,762)	-	(256)
Corporate G&A	-	(72,750)	-	-	-	(62,049)	-	(1,740)	-	(404)
Total Operating Disbursements	-	(1,639,459)	-	-	-	(3,146,972)	-	(200,726)	-	(8,508)
Total Capex	-	(1,831,641)	-	-	-	(197,132)	-	-	-	-
Total Hotel Disbursements	-	-	-	-	-	-	-	-	-	-
Net Cash Flow From Operations	-	1,359,063	-	-	-	8,040,349	-	28,077	-	32,778
Non-Operating Disbursements	-	(22,687,463)	-	-	-	(7,551,027)	-	-	-	-
Debt Service	-	(5,323,485)	-	-	-	(1,627,993)	-	-	-	-
Professional Fees	-	-	-	-	-	-	-	-	-	-
Utility Deposits	-	(28)	-	-	-	(4,389,427)	-	(2)	-	(0)
First Day Motions - Taxes	-	(980,312)	-	-	-	(3,159)	-	(17)	-	(4)
First Day Motions - Vendors	-	-	-	-	-	-	-	-	-	-
First Day Motions - Return of Tenant Deposits	-	(28,991,288)	-	-	-	(13,571,607)	-	(19)	-	(4)
Total Non-Operating Disbursements	-	(22,687,463)	-	-	-	(7,551,027)	-	-	-	-
Asset Sales	-	-	-	-	-	-	-	-	-	-
Net Cash Flow	-	(27,632,225)	-	-	-	(5,531,258)	-	28,058	-	32,774
DIP Proceeds	-	-	-	-	-	-	-	-	-	-
Net Cash Flow After Financing	-	(27,632,225)	-	-	-	(5,531,258)	-	28,058	-	32,774
Beg. Cash Balance	-	72	-	-	-	12,788,006	-	-	-	-
(+/-) Net Cash Flow After Financing	-	(27,632,225)	-	-	-	(5,531,258)	-	28,058	-	32,774
MOR Part 1 d. Cash Balance	\$	\$ (27,632,153)	\$	\$ -	\$ -	\$ 7,256,749	\$ -	\$ 28,058	\$ -	\$ 32,774
(+/-) Net Cash Flow from/to CMBS	-	-	-	-	-	-	-	-	-	-
(+/-) Sonesta Controlled Accounts Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Professional Fee Reserve Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Utility Disbursement Reserve Net Activity	-	-	-	-	-	-	-	-	-	-
(+/-) Intercompany Transactions, net and Cash In Transit	-	27,757,876	-	-	-	472,610	-	(28,058)	-	(32,774)
Cash Balance End of Period, Book	\$	\$ 125,723	\$	\$ -	\$ -	\$ 7,729,359	\$ -	\$ -	\$ -	\$ -

United States Bankruptcy Court
Southern District of Texas Houston Division

In re: **Office Properties Income Trust, et al.** Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026
Debtors

Support Documentation to MOR - 1
Cash Receipts and Disbursements by Legal Entity
For the period 3/1/2026 through 3/31/2026
(See Global Notes for Additional Details)

	SIR Westford LLC	Twelve24 Atlanta LLC	West Java Sunnyvale LLC
	Case No. 25-90597	Case No. 25-90600	Case No. 25-90601
Rent and Other Receipts	-	2,811,544	399,435
Operating Disbursements			
Payroll & Benefits	-	(29,229)	(3,899)
Property and Other Taxes	-	-	(204,781)
Property Management Fees	-	(45,354)	(11,174)
Business Management Fee	-	(35,593)	(5,822)
Insurance	-	210	(3,205)
Utilities	-	(68,262)	(634)
Maintenance & Other Expenses	-	(228,926)	(6,706)
Corporate G&A	-	(11,029)	(1,804)
Total Operating Disbursements	-	(418,284)	(238,025)
Total Capex	-	-	-
Total Hotel Disbursements	-	-	-
Net Cash Flow From Operations	-	2,393,260	161,410
Non-Operating Disbursements			
Debt Service	-	-	-
Professional Fees	-	-	-
Utility Deposits	-	-	-
First Day Motions - Taxes	-	(11)	(2)
First Day Motions - Vendors	-	(110)	(18)
First Day Motions - Return of Tenant Deposits	-	-	-
Total Non-Operating Disbursements	-	(121)	(20)
Asset Sales	-	-	-
Net Cash Flow	-	2,393,139	161,391
DIP Proceeds	-	-	-
Net Cash Flow After Financing	-	2,393,139	161,391
Reg. Cash Balance	-	-	-
(+/-) Net Cash Flow After Financing	-	2,393,139	161,391
MOR Part 1 d. Cash Balance	\$ -	\$ 2,393,139	\$ 161,391
(+/-) Net Cash Flow from/to CMBS	-	-	-
(+/-) Sonesta Controlled Accounts Net Activity	-	-	-
(+/-) Professional Fee Reserve Net Activity	-	-	-
(+/-) Utility Disbursement Reserve Net Activity	-	-	-
(+/-) Intercompany Transactions, net and Cash In Transit	-	(2,393,139)	(161,391)
Cash Balance End of Period, Book	\$ -	\$ -	\$ -

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
for the period ended 3/31/2026

	Office Properties Income Trust	Government Properties Income Trust LLC	112 Ave Miami LLC	20 Mass Ave TRS Inc.	3400 Plano TX LLC	440 First Street LLC	ACP East LLC	Bayside Pkwy Fremont 2 LLC	Burt Street Omaha LLC	Clay Holdco LLC
	Case No. 25-90530	Case No. 25-90536	Case No. 25-90551	Case No. 25-90565	Case No. 25-90555	Case No. 25-90570	Case No. 25-90573	Case No. 25-90532	Case No. 25-90556	Case No. 25-90576
Cash and cash equivalents	2,263,832	11,865,226	-	955,896	-	-	-	-	-	-
Restricted cash	30,611,981	27,064	-	-	-	3,050,435	-	-	-	-
Rents receivable	-	1,453,351	887,413	317,490	291,049	3,772,160	113,942	2,876,007	1,903,023	-
Total Current Assets	32,875,812	13,345,641	887,413	1,273,386	291,049	6,822,595	113,942	2,876,007	1,903,023	-
Land	-	14,589,447	4,798,130	-	4,543,015	27,903,162	2,477,233	10,783,527	2,819,172	-
Buildings and improvements	-	291,561,030	5,170,147	-	16,285,485	42,581,277	5,037,689	2,125,461	10,897,668	-
Accumulated depreciation	-	(86,963,629)	(1,431,173)	-	(3,317,922)	(9,163,181)	(1,479,093)	(249,333)	(1,781,905)	-
Real estate properties (net)	-	221,186,848	8,537,104	-	17,510,577	61,321,258	6,035,829	12,559,655	11,934,935	-
Due from related parties	84,563,887	609,964,110	11,826,143	872,698	8,808,210	27,576,864	261,018	7,984,983	512,431	-
Deferred leasing costs (net)	-	-	-	-	891,996	3,828,790	110,815	2,320,056	1,317,593	-
Acquired real estate leases - net	-	-	130,264	-	1,824,103	2,452,800	-	1,153,382	-	-
Other assets (net)	3,485,475,621	(139,318,905)	(16,776,883)	548,000	(25,291,970)	(88,442,273)	(8,153,539)	(16,168,017)	4,170	-
Total Assets	3,602,915,320	705,177,694	4,604,041	2,694,084	4,033,965	13,560,034	(1,631,936)	10,726,066	15,672,151	-
Accounts payable and other liabilities	64,107,625	1,255,649	157,403	4,527,971	3,816	3,661,874	50,800	873,690	369,512	-
Due to related parties	-	7,931,242	-	-	-	129,409	-	54,662	-	-
Assumed real estate lease obligations (net)	-	-	-	-	940,664	-	-	-	-	-
Secured debt (net)	368,278,145	-	-	-	-	-	-	-	-	-
Liabilities subject to compromise	3,796,528,132	27,470	4,322	-	139	135,263	2,456	3,462	13,264,007	-
Total Liabilities	4,228,913,901	9,214,362	161,725	4,527,971	944,620	3,926,546	53,256	931,814	13,633,519	-
Common shares of beneficial interest	739,411	-	-	-	-	-	-	-	-	-
Additional paid in capital	2,658,636,481	-	-	-	-	-	-	-	-	-
Cumulative net income	(1,815,458,676)	695,863,332	4,442,316	(1,833,887)	3,089,345	9,633,488	(1,685,192)	9,794,253	2,038,632	-
Cumulative common distributions	(1,469,915,797)	100,000	-	-	-	-	-	-	-	-
Total Shareholders' Equity	(625,998,581)	695,963,332	4,442,316	(1,833,887)	3,089,345	9,633,488	(1,685,192)	9,794,253	2,038,632	-
Total Liabilities and Shareholders' Equity	3,602,915,320	705,177,694	4,604,041	2,694,084	4,033,965	13,560,034	(1,631,936)	10,726,066	15,672,151	-

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (GM)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
for the period ended 3/31/2026

	Clay Road Houston LLC Case No. 25-90557	CRI SIR LLC Case No. 25-90578	Elliott Ave Seattle LLC Case No. 25-90558	Ewing Holdco LLC Case No. 25-90581	First Potomac DC Holdings, LLC Case No. 25-90584	FP 11 Dupont Circle, LLC Case No. 25-90534	FP 1211 Connecticut Avenue, LLC Case No. 25-90590	FP 1401 K, LLC Case No. 25-90540	FP 1775 Wiehle Avenue, LLC Case No. 25-90593	FP 540 Galther, LLC Case No. 25-90537
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Rents receivable	652,944	-	4,195,313	-	-	6,418,861	1,924,954	2,560,203	786,693	(98,980)
Total Current Assets	652,944	-	4,195,313	-	-	6,418,861	1,924,954	2,560,203	786,693	(98,980)
Land	5,494,791	-	26,639,923	-	-	28,254,691	30,387,895	29,215,662	4,137,884	10,740,463
Buildings and improvements	12,686,047	-	204,925,914	-	-	69,276,691	28,254,580	42,876,580	31,820,139	20,789,373
Accumulated depreciation	(3,327,816)	-	(28,578,507)	-	-	(20,014,420)	(7,823,671)	(13,086,040)	(8,115,811)	(4,942,308)
Real estate properties (net)	14,853,022	-	202,987,330	-	-	77,516,963	50,818,805	59,006,202	27,842,212	26,587,528
Due from related parties	11,770,265	-	1,874,038	-	-	1,555,363	-	952,166	6,924,702	4,272,641
Deferred leasing costs (net)	248,439	-	1,630,749	-	-	3,068,458	704,012	798,899	761,351	414,184
Acquired real estate leases - net	-	-	-	-	-	775,973	498,968	833,177	575,345	275,805
Other assets (net)	(20,952,210)	-	(27,667,850)	-	-	(19,170,279)	(37,386,698)	(40,762,509)	(36,306,348)	(30,841,541)
Total Assets	6,572,458	-	183,019,580	-	-	70,165,338	16,560,040	23,388,138	583,954	609,637
Accounts payable and other liabilities	2,823	-	674,315	-	-	1,262,677	723,706	978,815	871,325	325,069
Due to related parties	-	-	-	-	-	-	145,937	-	-	-
Assumed real estate lease obligations (net)	-	-	-	-	-	-	-	400	-	-
Secured debt (net)	-	-	-	-	-	-	-	-	-	-
Liabilities subject to compromise	51	-	207,148,216	-	5,734,868	79,763,059	25,442,645	35,763,338	16,363	35,448
Total Liabilities	2,874	-	207,822,531	-	5,734,868	81,025,736	26,312,288	36,742,553	887,688	360,517
Common shares of beneficial interest	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
Cumulative net income	6,569,585	-	(24,802,951)	-	(5,734,868)	(10,860,399)	(9,752,248)	(13,354,415)	(303,734)	249,119
Cumulative common distributions	-	-	-	-	-	-	-	-	-	-
Total Shareholders' Equity	6,569,585	-	(24,802,951)	-	(5,734,868)	(10,860,399)	(9,752,248)	(13,354,415)	(303,734)	249,119
Total Liabilities and Shareholders' Equity	6,572,458	-	183,019,580	-	-	70,165,338	16,560,040	23,388,138	583,954	609,637

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (GMJ)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
For the period ended 3/31/2026

	FP 6310 Hillside Center, LLC Case No. 25-90594	FP 6315 Hillside Center, LLC Case No. 25-90543	FP 840 First Street, LLC Case No. 25-90587	FP Atlantic Corporate Park, LLC Case No. 25-90531	FP Patuxent Parkway, LLC Case No. 25-90546	FP Redland Technology Center LLC Case No. 25-90533	FP Sterling Park Land, LLC Case No. 25-90596	GOV Lake Fairfax Inc. Case No. 25-90599	GOV Lakewood Properties Trust Case No. 25-90560	GOV NEW OPPTY LP Case No. 25-90564
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Rents receivable	494,766	39,440	1,756,726	1,663,066	615,039	4,501,470	-	-	-	-
Total Current Assets	494,766	39,440	1,756,726	1,663,066	615,039	4,501,470	-	-	-	-
Land	1,423,645	2,012,902	42,726,334	5,750,957	3,125,956	12,714,223	1,267,184	5,033,407	584,662	-
Buildings and improvements	2,533,910	2,676,630	76,172,621	34,037,609	21,522,358	69,908,198	-	56,865,904	3,622,154	-
Accumulated depreciation	(775,389)	(808,789)	(17,144,700)	(7,957,918)	(5,201,295)	(15,434,768)	-	(17,199,823)	(228,061)	-
Real estate properties (net)	3,181,566	3,878,744	101,754,256	31,830,648	19,447,019	67,187,654	1,267,184	44,699,488	3,978,755	-
Due from related parties	4,473,664	2,576,658	8,976,670	21,588,483	5,165,588	39,752,389	-	-	26,371,503	7,897,414
Deferred leasing costs (net)	25,818	11,538	726,102	1,826,943	338,338	4,049,195	-	-	-	-
Acquired real estate leases - net	626,902	-	-	-	212,802	659,998	-	-	-	-
Other assets (net)	(5,155,645)	(5,424,846)	(111,232,679)	(49,154,963)	(26,315,412)	(97,972,122)	4,750	(75,616,876)	(18,769,216)	(7,752,402)
Total Assets	3,647,072	1,081,534	1,981,075	7,754,178	(536,627)	18,178,583	1,271,934	(30,917,388)	11,581,041	145,012
Accounts payable and other liabilities	79,458	31,735	722,380	967,227	418,910	2,713,333	4,008	87,579	221,314	-
Due to related parties	-	36,980	53,247	-	-	-	1,429	494,497	242,829	-
Assumed real estate lease obligations (net)	217,929	-	-	-	-	-	-	-	-	-
Secured debt (net)	-	-	-	-	-	-	-	-	-	-
Liabilities subject to compromise	8,661	3,305	188,821	43,564	30,561	17,734	1,504,525	41,223,419	422,144	-
Total Liabilities	306,048	72,019	964,447	1,010,791	449,471	2,731,067	1,509,962	41,805,495	886,287	-
Common shares of beneficial interest	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
Cumulative net income	3,341,024	1,009,514	1,016,629	6,743,387	(986,099)	15,447,516	(238,028)	(72,722,882)	10,694,754	145,012
Cumulative common distributions	-	-	-	-	-	-	-	-	-	-
Total Shareholders' Equity	3,341,024	1,009,514	1,016,629	6,743,387	(986,099)	15,447,516	(238,028)	(72,722,882)	10,694,754	145,012
Total Liabilities and Shareholders' Equity	3,647,072	1,081,534	1,981,075	7,754,178	(536,627)	18,178,583	1,271,934	(30,917,388)	11,581,041	145,012

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (GMJ)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
For the period ended 3/31/2026

	GOV NEW OPPTY LP REIT	GOV NEW OPPTY REIT	GPT Properties LLC	GPT Properties Trust	Grand Oak Circle Tampa LLC	Jan Davis Huntsville LLC	OPI 25 Exchange LLC	OPI AL Properties LLC	OPI BND Holdings Trust	OPI BND Properties LLC
	Case No. 25-90562	Case No. 25-90567	Case No. 25-90538	Case No. 25-90541	Case No. 25-90544	Case No. 25-90552	Case No. 25-90547	Case No. 25-90569	Case No. 25-90572	Case No. 25-90574
Cash and cash equivalents	-	-	-	-	-	-	22,176	-	-	9,038,905
Restricted cash	-	-	-	-	-	-	-	-	-	-
Rents receivable	-	-	28,861	6,089,537	664,498	408,154	4,037,422	64,981	-	21,369,329
Total Current Assets	-	-	28,861	6,089,537	664,498	408,154	4,059,598	64,981	-	30,408,233
Land	-	-	2,618,281	41,704,569	1,100,000	1,501,255	26,025,942	2,293,870	-	41,059,701
Buildings and improvements	-	-	9,246,016	125,287,985	13,592,998	1,491,443	45,639,870	21,883,584	-	277,726,218
Accumulated depreciation	-	-	(1,412,586)	(29,057,500)	(5,202,624)	(287,753)	(15,172,233)	(7,460,782)	-	(85,216,742)
Real estate properties (net)	-	-	10,451,711	127,935,055	9,490,374	2,704,946	58,493,579	16,716,672	-	233,571,178
Due from related parties	-	-	491,283	163,211,576	590,498	5,998,729	38,680,033	27,578,676	-	133,182,203
Deferred leasing costs (net)	-	-	-	2,081,151	188,486	-	1,841,640	-	-	14,136,808
Acquired real estate leases - net	-	-	-	4,150,201	-	1,629,293	659,806	752,051	-	3,610,947
Other assets (net)	-	-	(11,792,366)	(120,184,291)	(3,983,263)	(6,864,659)	(73,191,147)	(27,593,058)	-	(283,729,269)
Total Assets	-	-	(820,510)	183,283,228	6,950,592	3,876,463	30,543,509	17,519,321	-	131,180,101
Accounts payable and other liabilities	-	-	71,902	1,171,844	203,129	51,246	1,077,477	98,845	-	7,227,764
Due to related parties	-	-	-	-	-	-	30,687,431	-	-	21,544,009
Assumed real estate lease obligations (net)	-	-	-	-	-	-	-	156,031	-	-
Secured debt (net)	-	-	-	-	-	-	-	-	-	1,433,412
Liabilities subject to compromise	-	-	224	175,659	16,857	7,789	129,706	32,924	-	409,609
Total Liabilities	-	-	72,126	1,347,504	219,985	59,034	31,894,614	287,800	-	30,614,795
Common shares of beneficial interest	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
Cumulative net income	-	-	(892,637)	181,935,724	6,730,607	3,817,429	(1,351,105)	17,231,522	-	100,565,306
Cumulative common distributions	-	-	-	-	-	-	-	-	-	-
Total Shareholders' Equity	-	-	(892,637)	181,935,724	6,730,607	3,817,429	(1,351,105)	17,231,522	-	100,565,306
Total Liabilities and Shareholders' Equity	-	-	(820,510)	183,283,228	6,950,592	3,876,463	30,543,509	17,519,321	-	131,180,101

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (GMJ)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
for the period ended 3/31/2026

	OPI Notex Holdings Trust	OPI Notex Properties LLC	OPI TRS Inc.	OPI WF Borrower LLC	OPI WF Holding LLC	OPI WF Owner LLC	Primerica Holdco LLC	Santa Clara (Walsh) LLC	SC Merger Sub LLC	Schrock Road Columbus LLC
	Case No. 25-90554	Case No. 25-90550	Case No. 25-90529	Case No. 25-90577	Case No. 25-90580	Case No. 25-90583	Case No. 25-90586	Case No. 25-90589	Case No. 25-90591	Case No. 25-90553
Cash and cash equivalents	-	125,723	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	7,729,359	-	-	-	-
Rents receivable	-	27,953,323	-	-	-	38,754,359	-	1,421,712	-	170,442
Total Current Assets	-	28,079,045	-	-	-	46,483,718	-	1,421,712	-	170,442
Land	-	36,462,190	-	-	-	98,527,272	-	6,686,964	-	716,285
Buildings and improvements	-	217,183,619	-	-	-	638,730,894	-	11,815,914	-	794,543
Accumulated depreciation	-	(55,379,039)	-	-	-	(164,147,965)	-	(2,055,320)	-	(310,823)
Real estate properties (net)	-	198,266,769	-	-	-	573,110,191	-	16,447,558	-	1,200,005
Due from related parties	-	120,445,440	-	-	-	709,183,604	-	29,213,638	-	1,828,222
Deferred leasing costs (net)	-	19,731,539	-	-	-	13,872,162	-	1,591,740	-	348,712
Acquired real estate leases - net	-	11,648,491	-	-	-	51,087,860	-	759,292	-	-
Other assets (net)	-	(302,861,433)	-	-	-	(788,993,396)	-	(38,616,450)	-	(2,775,425)
Total Assets	-	75,309,852	-	-	-	604,744,138	-	10,817,490	-	771,956
Accounts payable and other liabilities	-	8,250,916	-	-	-	18,270,385	-	337,375	-	69,019
Due to related parties	-	46,140,075	22,327	-	-	3,860,725	-	-	-	-
Assumed real estate lease obligations (net)	-	113,302	-	-	-	6,113,789	-	-	-	-
Secured debt (net)	-	-	-	-	-	424,328,196	-	-	-	-
Liabilities subject to compromise	-	1,108,301	271,415	-	-	3,079,831	-	762	-	133
Total Liabilities	-	55,612,595	293,742	-	-	455,662,927	-	338,137	-	69,152
Common shares of beneficial interest	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
Cumulative net income	-	19,697,257	(293,742)	-	-	149,091,211	-	10,479,352	-	702,804
Cumulative common distributions	-	-	-	-	-	-	-	-	-	-
Total Shareholders' Equity	-	19,697,257	(293,742)	-	-	149,091,211	-	10,479,352	-	702,804
Total Liabilities and Shareholders' Equity	-	75,309,852	-	-	-	604,744,138	-	10,817,490	-	771,956

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (GMJ)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
For the period ended 3/31/2026

	SIR Campbell Place Inc. Case No. 25-90535	SIR Centennial LLC Case No. 25-90595	SIR Colorado Springs LLC Case No. 25-90598	SIR Fort Mill LLC Case No. 25-90559	SIR GP Redwood City LLC Case No. 25-90561	SIR Holdings Corporation Case No. 25-90563	SIR Irving (Freeport) LLC Case No. 25-90539	SIR Johnston LLC Case No. 25-90566	SIR Omaha LLC Case No. 25-90568	SIR Operating Partnership LP Case No. 25-90571
Cash and cash equivalents	-	-	1,560,809	-	-	-	-	-	-	-
Restricted cash	-	-	10,812,588	-	-	-	-	-	-	-
Rents receivable	753,402	692,314	-	90,396	-	-	-	60,594	770,752	-
Total Current Assets	753,402	692,314	12,373,397	90,396	-	-	-	60,594	770,752	-
Land	2,687,482	6,682,058	-	834,031	-	-	12,970,268	2,649,274	4,157,250	-
Buildings and improvements	3,409,718	10,863,437	-	2,034,769	-	-	32,412,689	7,596,883	8,686,400	-
Accumulated depreciation	(1,202,407)	(2,214,452)	-	(638,754)	-	-	(6,343,341)	(1,607,022)	(2,342,519)	-
Real estate properties (net)	4,894,793	15,331,043	-	3,230,045	-	-	39,044,616	9,039,126	11,501,131	-
Due from related parties	2,182,856	-	12,005,500	4,682,700	-	-	36,884,894	22,448,907	27,056,105	-
Deferred leasing costs (net)	397,157	1,086,212	-	122,739	-	-	-	-	708,280	-
Acquired real estate leases - net	-	-	-	-	-	-	-	-	1,545,865	-
Other assets (net)	(5,476,458)	(20,241,138)	(10,065,676)	(6,225,803)	-	-	(62,627,299)	(26,360,575)	(30,658,699)	-
Total Assets	2,751,751	(3,131,570)	14,313,220	1,900,077	-	-	13,302,211	6,733,918	9,377,569	-
Accounts payable and other liabilities	247,625	889,320	-	103,211	-	-	478,506	284,028	208,961	-
Due to related parties	-	719,576	1,126,806	-	-	-	1,148,170	-	935,906	-
Assumed real estate lease obligations (net)	-	-	-	-	-	-	-	-	-	-
Secured debt (net)	-	-	-	-	-	-	-	-	-	-
Liabilities subject to compromise	5,257	894,121	109,881	96,316	-	-	88,509	111	101,568	-
Total Liabilities	252,882	2,503,017	1,236,686	199,527	-	-	1,715,185	284,139	1,246,435	-
Common shares of beneficial interest	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
Cumulative net income	2,498,869	(5,634,587)	13,076,534	1,700,550	-	-	11,587,027	6,449,779	8,131,134	-
Cumulative common distributions	-	-	-	-	-	-	-	-	-	-
Total Shareholders' Equity	2,498,869	(5,634,587)	13,076,534	1,700,550	-	-	11,587,027	6,449,779	8,131,134	-
Total Liabilities and Shareholders' Equity	2,751,751	(3,131,570)	14,313,220	1,900,077	-	-	13,302,211	6,733,918	9,377,569	-

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (GMJ)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
For the period ended 3/31/2026

	SIR Parsippany (Jefferson) LLC	SIR Philadelphia LLC	SIR Properties REIT LLC	SIR Properties Trust	SIR Redwood City LP	SIR REIT New Braunfels LLC	SIR REIT Plano LLC	SIR Rocklin (Office) LLC	SIR San Jose LLC	SIR Santa Clara LP
	Case No. 25-90542	Case No. 25-90549	Case No. 25-90575	Case No. 25-90579	Case No. 25-90582	Case No. 25-90545	Case No. 25-90585	Case No. 25-90588	Case No. 25-90548	Case No. 25-90592
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Rents receivable	-	-	2,829,490	416,407	154,455	144,986	1,175,678	-	(171,693)	17,968
Total Current Assets	-	-	2,829,490	416,407	154,455	144,986	1,175,678	-	(171,693)	17,968
Land	4,543,015	5,573,288	9,318,246	14,038,798	14,453,262	4,964,936	6,819,428	-	12,304,407	-
Buildings and improvements	4,600,531	29,818,264	61,003,484	17,384,695	7,723,270	2,375,284	13,120,412	-	5,448,273	-
Accumulated depreciation	(1,103,860)	(5,726,301)	(15,954,107)	(6,684,545)	(1,551,821)	(295,764)	(2,893,997)	-	(2,169,375)	-
Real estate properties (net)	8,039,685	29,665,251	54,367,623	26,718,948	20,624,711	7,044,456	18,045,842	-	16,583,304	-
Due from related parties	8,314,251	-	77,662,222	55,627,409	17,519,127	5,121,927	6,726,469	917,628	17,725,669	24,960,496
Deferred leasing costs (net)	-	-	756,487	-	150,186	-	389,724	-	1,297,695	-
Acquired real estate leases - net	-	-	3,359,971	1,367,547	-	-	-	-	736,193	-
Other assets (net)	(17,811,910)	(6,817,929)	(95,369,171)	(43,623,737)	(27,397,883)	(9,031,305)	(20,897,080)	-	(23,002,924)	-
Total Assets	(1,457,973)	22,847,322	43,606,623	40,506,574	11,050,595	3,669,788	8,687,248	917,628	13,168,245	24,978,464
Accounts payable and other liabilities	61,572	175,054	1,477,406	789,864	356,872	266,720	398,151	-	866,051	-
Due to related parties	354,488	1,186,773	-	-	473,964	-	5,280,411	-	365,868	-
Assumed real estate lease obligations (net)	-	-	163,999	-	-	-	-	-	-	-
Secured debt (net)	-	-	-	-	-	-	-	-	-	-
Liabilities subject to compromise	13,184	19,037,331	704,590	18,542	353	562	401	-	3,538	-
Total Liabilities	429,245	20,399,159	2,345,995	808,406	831,189	267,283	5,678,963	-	1,235,457	-
Common shares of beneficial interest	-	-	-	-	-	-	-	-	-	-
Additional paid in capital	-	-	-	-	-	-	-	-	-	-
Cumulative net income	(1,887,218)	2,448,164	41,260,628	39,698,169	10,219,406	3,402,506	3,008,285	917,628	11,932,788	24,978,464
Cumulative common distributions	-	-	-	-	-	-	-	-	-	-
Total Shareholders' Equity	(1,887,218)	2,448,164	41,260,628	39,698,169	10,219,406	3,402,506	3,008,285	917,628	11,932,788	24,978,464
Total Liabilities and Shareholders' Equity	(1,457,973)	22,847,322	43,606,623	40,506,574	11,050,595	3,669,788	8,687,248	917,628	13,168,245	24,978,464

United States Bankruptcy Court
Southern District of Texas Houston Division

In re: **Office Properties Income Trust, et al.** Case No. 25-90530 (CML)
Debtors Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 2
Balance Sheet by Legal Entity
For the period ended 3/31/2026

	SIR Westford LLC Case No. 25-90597	Twelve24 Atlanta LLC Case No. 25-90600	West Java Sunnysvale LLC Case No. 25-90601
Cash and cash equivalents	-	-	-
Restricted cash	-	-	-
Rents receivable	-	5,376,059	3,269,009
Total Current Assets	-	5,376,059	3,269,009
<i>Land</i>	-	13,040,272	24,608,813
<i>Buildings and improvements</i>	-	145,947,638	3,757,541
<i>Accumulated depreciation</i>	-	(21,211,209)	(841,577)
Real estate properties (net)	-	137,776,700	27,524,777
Due from related parties	17,137,960	39,229,442	13,554,738
Deferred leasing costs (net)	-	122,182	1,897,264
Acquired real estate leases - net	-	21,187,470	802,142
Other assets (net)	-	(179,890,748)	(28,838,101)
Total Assets	17,137,960	23,801,107	18,219,828
Accounts payable and other liabilities	-	1,232,231	388,347
Due to related parties	-	-	-
Assumed real estate lease obligations (net)	-	-	-
Secured debt (net)	-	-	-
Liabilities subject to compromise	-	66,812	1,399
Total Liabilities	-	1,299,043	389,746
Common shares of beneficial interest	-	-	-
Additional paid in capital	-	-	-
Cumulative net income	17,137,960	22,502,064	17,830,082
Cumulative common distributions	-	-	-
Total Shareholders' Equity	17,137,960	22,502,064	17,830,082
Total Liabilities and Shareholders' Equity	17,137,960	23,801,107	18,219,828

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	Office Properties	Government	112 Ave Miami LLC	20 Mass Ave TRS Inc.	3400 Plano TX LLC	440 First Street LLC	ACP East LLC	Bayside Pkwy	Burt Street Omaha	Clay Holdco LLC
	Income Trust	Properties Income Trust LLC	Case No. 25-90536	Case No. 25-90551	Case No. 25-90565	Case No. 25-90555	Case No. 25-90570	Case No. 25-90573	Case No. 25-90532	Case No. 25-90556
Rental Income	-	808,856	305,398	3,756,647	158,030	690,922	60,916	241,342	226,739	-
Real estate taxes	-	(107,873)	(40,302)	-	-	(108,221)	(6,189)	(20,197)	(22,926)	-
Utility expenses	-	(25,267)	(14,573)	-	-	(48,188)	(9,577)	-	-	-
Other operating expenses	-	(169,576)	(4,477)	(3,058,636)	(9,614)	(155,828)	(12,920)	(21,535)	(17,801)	-
Depreciation and amortization	-	(1,138,704)	(42,195)	-	(82,948)	(199,682)	(25,355)	(33,195)	(62,960)	-
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	(537,387)	(76,088)	(7,094)	(545)	(7,807)	(21,881)	(2,158)	(3,631)	(4,502)	-
Total Expenses	(537,387)	(1,517,508)	(108,641)	(3,059,182)	(100,369)	(533,799)	(56,199)	(78,558)	(108,188)	-
Operating Income	(537,387)	(708,652)	196,758	697,466	57,661	157,122	4,717	162,785	118,551	-
Gain/loss on sale of real estate	-	-	-	-	-	-	-	-	-	-
Interest and other income	78,211	17,627	-	1,277	-	4,451	-	-	-	-
Interest expense	(971,919)	-	-	-	-	-	-	-	-	-
Reorganization items, net	(1,752,188)	(3,027)	(284)	-	(313)	(876)	(86)	(145)	(180)	-
Income tax (expense) benefit	146,254	(18)	(2)	-	(2)	(5)	(1)	(1)	(1)	-
Equity in net losses of investees	-	-	-	-	-	-	-	-	-	-
Net income (loss) available for common shareholders	(3,037,028)	(694,071)	196,472	698,743	57,346	160,692	4,630	162,638	118,370	-

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	Clay Road Houston LLC Case No. 25-90557	CRI SIR LLC Case No. 25-90578	Elliott Ave Seattle LLC Case No. 25-90558	Ewing Holdco LLC Case No. 25-90581	First Potomac DC Holdings, LLC Case No. 25-90584	FP 11 Dupont Circle, LLC Case No. 25-90534	FP 1211 Connecticut Avenue, LLC Case No. 25-90590	FP 1401 K, LLC Case No. 25-90540	FP 1775 Wiehle Avenue, LLC Case No. 25-90593	FP 540 Gaither, LLC Case No. 25-90537
Rental Income	192,703	-	661,740	-	-	826,218	226,170	396,249	262,029	212,849
Real estate taxes	-	-	(141,428)	-	-	(76,407)	(61,023)	(72,157)	(24,283)	(36,121)
Utility expenses	-	-	5,007	-	-	(174,627)	(9,632)	(50,984)	(33,869)	(115,340)
Other operating expenses	(10,901)	-	(166,836)	-	-	(176,444)	(114,468)	(119,772)	(73,354)	(59,171)
Depreciation and amortization	(62,968)	-	(866,615)	-	-	(948,491)	(104,174)	(196,115)	(175,914)	(87,806)
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	(7,726)	-	(70,670)	-	-	(25,695)	(16,264)	(19,807)	(9,931)	(9,250)
Total Expenses	(81,595)	-	(1,240,541)	-	-	(802,664)	(305,561)	(458,835)	(317,351)	(307,688)
Operating Income	111,108	-	(578,801)	-	-	23,554	(79,391)	(62,586)	(55,322)	(94,840)
Gain/loss on sale of real estate	-	-	-	-	-	-	-	-	-	-
Interest and other income	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Reorganization items, net	(309)	-	(2,830)	-	-	(1,029)	(651)	(793)	(398)	(370)
Income tax (expense) benefit	(2)	-	(17)	-	-	(6)	(4)	(5)	(2)	(2)
Equity in net losses of investees	-	-	-	-	-	-	-	-	-	-
Net income (loss) available for common shareholders	110,797	-	(581,648)	-	-	22,518	(80,047)	(63,384)	(55,722)	(95,212)

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	FP 6310 Hillside Center, LLC Case No. 25-90594	FP 6315 Hillside Center, LLC Case No. 25-90543	FP 840 First Street, LLC Case No. 25-90587	FP Atlantic Corporate Park, LLC Case No. 25-90531	FP Patuxent Parkway, LLC Case No. 25-90546	FP Redland Technology Center LLC Case No. 25-90533	FP Sterling Park Land, LLC Case No. 25-90596	GOV Lake Fairfax Inc. Case No. 25-90599	GOV Lakewood Properties Trust Case No. 25-90560	GOV NEW OPPPTY LP Case No. 25-90564
Rental Income	121,860	19,686	181,946	1,204,570	224,250	1,123,128	-	-	-	-
Real estate taxes	(7,964)	(5,923)	(102,819)	(25,674)	(20,489)	(117,161)	(1,341)	(13,763)	(97,445)	-
Utility expenses	(21,693)	(11,021)	(185,825)	(46,573)	(41,693)	(413,203)	-	(39,330)	(3,938)	-
Other operating expenses	(21,059)	(22,616)	(97,808)	(134,510)	(94,104)	(184,966)	-	(24,509)	(15,341)	-
Depreciation and amortization	(23,589)	(9,293)	(185,225)	(115,741)	(83,081)	(493,558)	-	(134,417)	(12,647)	-
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	(1,310)	(1,401)	(34,577)	(12,710)	(7,624)	(25,261)	(293)	(18,745)	(7,040)	-
Total Expenses	(75,621)	(50,253)	(606,314)	(335,209)	(246,991)	(1,180,149)	(1,634)	(230,763)	(136,410)	-
Operating Income	46,239	(30,567)	(424,368)	969,361	(22,742)	(57,021)	(1,634)	(230,763)	(136,410)	-
Gain/loss on sale of real estate	-	-	-	-	-	-	-	-	-	-
Interest and other income	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Reorganization items, net	(53)	(56)	(1,385)	(509)	(305)	(1,012)	(12)	(751)	(282)	-
Income tax (expense) benefit	(0)	(0)	(8)	(3)	(2)	(6)	(0)	(5)	(2)	-
Equity in net losses of investees	-	-	-	-	-	-	-	-	-	-
Net income (loss) available for common shareholders	46,186	(30,623)	(425,761)	968,849	(23,049)	(58,039)	(1,646)	(231,518)	(136,694)	-

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	GOV NEW OPPTY LP REIT	GOV NEW OPPTY REIT	GPT Properties LLC	GPT Properties Trust	Grand Oak Circle Tampa LLC	Jan Davis Huntsville LLC	OPI 25 Exchange LLC	OPI AL Properties LLC	OPI BND Holdings Trust	OPI BND Properties LLC
	Case No. 25-90562	Case No. 25-90567	Case No. 25-90538	Case No. 25-90541	Case No. 25-90544	Case No. 25-90552	Case No. 25-90547	Case No. 25-90569	Case No. 25-90572	Case No. 25-90574
Rental Income	-	-	32,950	1,609,893	171,595	86,719	1,115,867	286,465	-	3,398,940
Real estate taxes	-	-	(5,947)	(230,305)	(18,734)	(15,391)	(86,921)	(11,067)	-	(379,326)
Utility expenses	-	-	(1,901)	(233,759)	(26,134)	-	(426,377)	(18,723)	-	(116,471)
Other operating expenses	-	-	(21,619)	(355,524)	(58,039)	(10,112)	(203,535)	(72,352)	-	(687,803)
Depreciation and amortization	-	-	(19,263)	(471,964)	(40,323)	(28,794)	(261,795)	(72,770)	-	(1,248,142)
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	-	-	(2,746)	(42,357)	(3,608)	(2,379)	(23,869)	(6,706)	-	(91,795)
Total Expenses	-	-	(51,476)	(1,333,910)	(146,838)	(56,677)	(1,002,499)	(181,618)	-	(2,523,537)
Operating Income	-	-	(18,526)	275,982	24,756	30,042	113,368	104,847	-	875,403
Gain/loss on sale of real estate	-	-	-	260	-	-	-	-	-	-
Interest and other income	-	-	-	-	-	-	2	-	-	14,873
Interest expense	-	-	-	-	-	-	(1,132,067)	-	-	(2,727,804)
Reorganization items, net	-	-	-	-	-	-	(5,041,043)	-	-	(2,506,879)
Income tax (expense) benefit	-	-	(110)	(1,696)	(145)	(95)	(6)	(269)	-	(2,506,879)
Equity in net losses of investees	-	-	(1)	(10)	(11)	(1)	(6)	(2)	-	(22)
Net income (loss) available for common shareholders	-	-	(18,637)	274,536	24,611	29,946	(6,059,745)	104,577	-	(4,344,429)

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	OPI Notex Holdings Trust	OPI Notex Properties LLC	OPI TRS inc.	OPI WF Borrower LLC	OPI WF Holding LLC	OPI WF Owner LLC	Primerica Holdco LLC	Santa Clara (Walsh) LLC	SC Merger Sub LLC	Schrock Road Columbus LLC
	Case No. 25-90554	Case No. 25-90550	Case No. 25-90529	Case No. 25-90577	Case No. 25-90580	Case No. 25-90583	Case No. 25-90586	Case No. 25-90589	Case No. 25-90591	Case No. 25-90553
Rental Income	-	4,284,690	-	-	-	8,456,756	-	216,799	-	42,512
Real estate taxes	-	(395,606)	-	-	-	(1,092,009)	-	(29,805)	-	-
Utility expenses	-	(481,468)	-	-	-	(456,945)	-	-	-	-
Other operating expenses	-	(942,079)	14,598	-	-	(1,926,743)	-	(19,139)	-	(7,462)
Depreciation and amortization	-	(1,331,209)	-	-	-	(3,679,060)	-	(64,413)	-	(10,072)
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	-	(115,541)	-	-	-	(250,980)	-	(7,037)	-	(1,634)
Total Expenses	-	(3,265,902)	14,598	-	-	(7,405,737)	-	(120,394)	-	(19,167)
Operating Income	-	1,018,787	14,598	-	-	1,051,019	-	96,405	-	23,345
Gain/loss on sale of real estate	-	-	-	-	-	-	-	-	-	-
Interest and other income	-	10	-	-	-	16,427	-	-	-	-
Interest expense	-	(4,234,993)	-	-	-	(4,346,692)	-	-	-	-
Reorganization items, net	-	(5,251,654)	-	-	-	(2,497,117)	-	(282)	-	(65)
Income tax (expense) benefit	-	(28)	-	-	-	(60)	-	(2)	-	(0)
Equity in net losses of investees	-	-	-	-	-	-	-	-	-	-
Net income (loss) available for common shareholders	-	(8,467,877)	14,598	-	-	(5,716,404)	-	96,122	-	23,280

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	SIR Campbell Place Inc. Case No. 25-90535	SIR Centennial LLC Case No. 25-90595	SIR Colorado Springs LLC Case No. 25-90598	SIR Fort Mill LLC Case No. 25-90559	SIR GP Redwood City LLC Case No. 25-90561	SIR Holdings Corporation Case No. 25-90563	SIR Irving (Freeport) LLC Case No. 25-90539	SIR Johnston LLC Case No. 25-90566	SIR Omaha LLC Case No. 25-90568	SIR Operating Partnership LP Case No. 25-90571
Rental Income	110,320	162,268	73	64,323	-	-	-	238,058	102,718	-
Real estate taxes	(15,263)	(76,356)	-	-	-	-	(73,929)	-	(24,993)	-
Utility expenses	(6,614)	(16,586)	-	-	-	-	(86,607)	-	(10,115)	-
Other operating expenses	(25,729)	(60,774)	-	(10,735)	-	-	(65,570)	(13,969)	(60,101)	-
Depreciation and amortization	(22,928)	(52,877)	-	(11,824)	-	-	(72,912)	(151,559)	(36,822)	-
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	(4,953)	(10,148)	-	(2,458)	-	-	(23,773)	(10,296)	(11,154)	-
Total Expenses	(75,487)	(216,742)	-	(25,016)	-	-	(322,792)	(175,823)	(143,184)	-
Operating Income	34,833	(54,474)	73	39,307	-	-	(322,792)	62,235	(40,467)	-
Gain/loss on sale of real estate	-	-	-	-	-	-	-	-	-	-
Interest and other income	-	-	33,033	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Reorganization items, net	(198)	(406)	-	(98)	-	-	(952)	(412)	(447)	-
Income tax (expense) benefit	(1)	(2)	-	(1)	-	-	(6)	(2)	(3)	-
Equity in net losses of investees	-	-	-	-	-	-	-	-	-	-
Net income (loss) available for common shareholders	34,633	(54,882)	33,106	39,208	-	-	(323,749)	61,820	(40,916)	-

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	SIR Parsippany (Jefferson) LLC	SIR Philadelphia LLC	SIR Properties REIT LLC	SIR Properties Trust	SIR Redwood City LP	SIR REIT New Braunfels LLC	SIR REIT Plano LLC	SIR Rocklin (Office) LLC	SIR San Jose LLC	SIR Santa Clara LP
	Case No. 25-90542	Case No. 25-90549	Case No. 25-90575	Case No. 25-90579	Case No. 25-90582	Case No. 25-90545	Case No. 25-90585	Case No. 25-90588	Case No. 25-90548	Case No. 25-90592
Rental Income	-	-	846,164	476,465	(37,057)	211,588	398,454	-	245,048	-
Real estate taxes	(25,650)	(84,864)	(85,452)	(52,230)	(42,627)	(25,288)	(27,500)	-	(44,016)	-
Utility expenses	(14,381)	(80,080)	(46,597)	(27,000)	60,127	(22,814)	-	-	574	-
Other operating expenses	(40,781)	(58,989)	(222,308)	(68,404)	(39,555)	(52,885)	(123,772)	-	(35,841)	(69)
Depreciation and amortization	(14,124)	(76,616)	(391,574)	(131,026)	(22,147)	(19,687)	(82,239)	-	(37,156)	-
Transaction related costs	-	-	-	-	-	-	-	-	-	-
General and administrative	(9,316)	(21,096)	(23,482)	(15,480)	(9,348)	(4,138)	(6,626)	-	(9,265)	-
Total Expenses	(104,252)	(321,645)	(769,412)	(294,141)	(53,549)	(124,811)	(240,137)	-	(125,704)	(69)
Operating Income	(104,252)	(321,645)	76,752	182,324	(90,607)	86,778	158,318	-	119,344	(69)
Gain/loss on sale of real estate	-	-	-	-	-	-	-	-	-	-
Interest and other income	-	-	8	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Reorganization items, net	(373)	(845)	(940)	(620)	(374)	(166)	(355)	-	(371)	-
Income tax (expense) benefit	(2)	(5)	(6)	(4)	(2)	(1)	(2)	-	(2)	-
Equity in net losses of investees	-	-	-	-	-	-	-	-	-	-
Net income (loss) available for common shareholders	(104,628)	(322,495)	75,813	181,701	(90,983)	86,611	158,051	-	118,971	(69)

United States Bankruptcy Court
Southern District of Texas Houston Division

In re: **Office Properties Income Trust, et al.** Case No. 25-90530 (CML)
Debtors Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 3
Income Statement by Legal Entity
For the period 3/1/2026 through 3/31/2026

	SIR Westford LLC	Twelve24 Atlanta LLC	West Java Sunnyvale LLC
	Case No. 25-90597	Case No. 25-90600	Case No. 25-90601
Rental Income	-	1,809,309	370,317
Real estate taxes	-	(74,519)	(34,130)
Utility expenses	-	(48,625)	(341)
Other operating expenses	-	(261,384)	(36,816)
Depreciation and amortisation	-	(577,054)	(60,073)
Transaction related costs	-	-	-
General and administrative	-	(44,610)	(7,297)
Total Expenses	-	(1,006,792)	(138,658)
Operating Income	-	802,517	231,659
Gain/loss on sale of real estate	-	-	-
Interest and other income	-	-	-
Interest expense	-	-	-
Reorganization items, net	-	(1,787)	(292)
Income tax (expense) benefit	-	(11)	(2)
Equity in net losses of investees	-	-	-
Net income (loss) available for common shareholders	-	800,720	231,365

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 4
Schedule of Prepetition Payments
For the period 3/1/2026 through 3/31/2026

The Debtors hereby submit this attestation regarding prepetition payments payments during the period of March 1, 2026 through March 31, 2026.

All payments made by the Debtors on account of prepetition claims during the period of March 1, 2026 through March 31, 2026 were authorized under First Day Orders granted by the Bankruptcy Court.

/s/ John R. Castellano
Signature of Authorized Individual

April 30, 2026
Date

John R. Castellano
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 5
Schedule of Payments to Insiders
For the period 3/1/2026 through 3/31/2026

The Debtors hereby submit this attestation regarding insider payments payments during the period of March 1, 2026 through March 31, 2026. For additional information regarding the applicable reporting period and insider payment details, please refer to the Global Notes.

Legal Entity	Party Name	Description	Date	Sum of Amount
112 Ave Miami LLC	The RMR Group LLC	Business Management Fee	3/27/2026	5,660
112 Ave Miami LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	10,371
112 Ave Miami LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	8,286
20 Mass Ave TRS Inc.	Sonesta International	Hotel Management Fee	3/31/2026	2,182,519
3400 Plano TX LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	2
3400 Plano TX LLC	The RMR Group LLC	Business Management Fee	3/27/2026	6,229
3400 Plano TX LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	5,022
3400 Plano TX LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	4,101
440 First Street LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	32
440 First Street LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	513
440 First Street LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2
440 First Street LLC	The RMR Group LLC	Business Management Fee	3/27/2026	17,458
440 First Street LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	96
440 First Street LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	41,111
440 First Street LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	19,470
440 First Street LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	200
ACP East LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	40
ACP East LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	490
ACP East LLC	The RMR Group LLC	Business Management Fee	3/27/2026	1,722
ACP East LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
ACP East LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	6,569
ACP East LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	1,580
ACP East LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	83
Bayside Pkwy Fremont 2 LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	73
Bayside Pkwy Fremont 2 LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
Bayside Pkwy Fremont 2 LLC	The RMR Group LLC	Business Management Fee	3/27/2026	2,897
Bayside Pkwy Fremont 2 LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	203
Bayside Pkwy Fremont 2 LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	7,389
Bayside Pkwy Fremont 2 LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	1,303
Burt Street Omaha LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	276
Burt Street Omaha LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
Burt Street Omaha LLC	The RMR Group LLC	Business Management Fee	3/27/2026	3,592
Burt Street Omaha LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	4,781
Burt Street Omaha LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	5,869
Clay Road Houston LLC	The RMR Group LLC	Business Management Fee	3/27/2026	6,164
Clay Road Houston LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	3,522
Clay Road Houston LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	6,142
Elliott Ave Seattle LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	380
Elliott Ave Seattle LLC	The RMR Group LLC	Business Management Fee	3/27/2026	56,386
Elliott Ave Seattle LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	44,167
Elliott Ave Seattle LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	21,307
Elliott Ave Seattle LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	81
FP 11 Dupont Circle, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	32
FP 11 Dupont Circle, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	334
FP 11 Dupont Circle, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	20,501
FP 11 Dupont Circle, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	15
FP 11 Dupont Circle, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	28,472
FP 11 Dupont Circle, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	16,681
FP 11 Dupont Circle, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	200
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	32
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	374
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	12,977
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	21
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	37,292
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	3,477
FP 1211 Connecticut Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	239
FP 1401 K, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	32
FP 1401 K, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	355
FP 1401 K, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2
FP 1401 K, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	15,803
FP 1401 K, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	21

Legal Entity	Party Name	Description	Date	Sum of Amount
FP 1401 K, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	42,809
FP 1401 K, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	10,554
FP 1401 K, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	764
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	187
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	7,924
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	18,329
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	8,413
FP 1775 Wiehle Avenue, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	12
FP 540 Gaither, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	186
FP 540 Gaither, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	429
FP 540 Gaither, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	7,381
FP 540 Gaither, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
FP 540 Gaither, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	17,925
FP 540 Gaither, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	8,364
FP 540 Gaither, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	83
FP 6310 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	40
FP 6310 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	490
FP 6310 Hillside Center, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	1,050
FP 6310 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
FP 6310 Hillside Center, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	8,781
FP 6310 Hillside Center, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	4,533
FP 6310 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	83
FP 6315 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	40
FP 6315 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	490
FP 6315 Hillside Center, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	1,118
FP 6315 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
FP 6315 Hillside Center, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	6,462
FP 6315 Hillside Center, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	630
FP 6315 Hillside Center, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	83
FP 840 First Street, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	32
FP 840 First Street, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	335
FP 840 First Street, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2
FP 840 First Street, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	27,589
FP 840 First Street, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	21
FP 840 First Street, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	37,494
FP 840 First Street, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	5,632
FP 840 First Street, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	200
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	229
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	4
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	10,141
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	12
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	36,234
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	12,571
FP Atlantic Corporate Park, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	24
FP Patuxent Parkway, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	1,178
FP Patuxent Parkway, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	700
FP Patuxent Parkway, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	6,083
FP Patuxent Parkway, LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
FP Patuxent Parkway, LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	24,418
FP Patuxent Parkway, LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	5,811
FP Patuxent Parkway, LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	83
FP Redland Technology Center LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	484
FP Redland Technology Center LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	738
FP Redland Technology Center LLC	The RMR Group LLC	Business Management Fee	3/27/2026	20,155
FP Redland Technology Center LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	18
FP Redland Technology Center LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	38,378
FP Redland Technology Center LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	34,702
FP Redland Technology Center LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	248
FP Sterling Park Land, LLC	The RMR Group LLC	Business Management Fee	3/27/2026	234
GOV Lake Fairfax Inc.	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	0
GOV Lake Fairfax Inc.	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2
GOV Lake Fairfax Inc.	The RMR Group LLC	Business Management Fee	3/27/2026	14,956
GOV Lake Fairfax Inc.	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	6
GOV Lake Fairfax Inc.	The RMR Group LLC	Payroll & Benefits	3/27/2026	10,107
GOV Lakewood Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	19
GOV Lakewood Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
GOV Lakewood Properties Trust	The RMR Group LLC	Business Management Fee	3/27/2026	5,617
GOV Lakewood Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	58
GOV Lakewood Properties Trust	The RMR Group LLC	Payroll & Benefits	3/27/2026	12,754
Government Properties Income Trust LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	84
Government Properties Income Trust LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	816
Government Properties Income Trust LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	79
Government Properties Income Trust LLC	The RMR Group LLC	Business Management Fee	3/27/2026	60,310
Government Properties Income Trust LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	346
Government Properties Income Trust LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	22,415
Government Properties Income Trust LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	13,735
Government Properties Income Trust LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	282

Legal Entity	Party Name	Description	Date	Sum of Amount
GPT Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	327
GPT Properties LLC	The RMR Group LLC	Business Management Fee	3/27/2026	2,191
GPT Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	488
GPT Properties LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	7,484
GPT Properties LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	833
GPT Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	1,041
GPT Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	32
GPT Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	463
GPT Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	590
GPT Properties Trust	The RMR Group LLC	Business Management Fee	3/27/2026	33,796
GPT Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	116
GPT Properties Trust	The RMR Group LLC	Payroll & Benefits	3/27/2026	77,503
GPT Properties Trust	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	43,209
GPT Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	620
Grand Oak Circle Tampa LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	0
Grand Oak Circle Tampa LLC	The RMR Group LLC	Business Management Fee	3/27/2026	2,879
Grand Oak Circle Tampa LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	599
Grand Oak Circle Tampa LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	11,205
Grand Oak Circle Tampa LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	12,000
Jan Davis Huntsville LLC	The RMR Group LLC	Business Management Fee	3/27/2026	1,898
Jan Davis Huntsville LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	4,393
Jan Davis Huntsville LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	3,020
Office Properties Income Trust	Redan Advisors LLC	Independent Director Fees	3/6/2026	7,659
Office Properties Income Trust	TRP Advisors LLC	Independent Director Fees	3/6/2026	10,942
Office Properties Income Trust	Wildrose Partners LLC	Independent Director Fees	3/27/2026	7,659
OPI 25 Exchange LLC	Redan Advisors LLC	Independent Director Fees	3/6/2026	6,519
OPI 25 Exchange LLC	TRP Advisors LLC	Independent Director Fees	3/6/2026	9,313
OPI 25 Exchange LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	883
OPI 25 Exchange LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	1,040
OPI 25 Exchange LLC	The RMR Group LLC	Business Management Fee	3/27/2026	19,045
OPI 25 Exchange LLC	Wildrose Partners LLC	Independent Director Fees	3/27/2026	6,519
OPI 25 Exchange LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	2,070
OPI 25 Exchange LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	48,209
OPI 25 Exchange LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	20,210
OPI 25 Exchange LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	495
OPI AL Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	7,065
OPI AL Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	1,167
OPI AL Properties LLC	The RMR Group LLC	Business Management Fee	3/27/2026	5,350
OPI AL Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	489
OPI AL Properties LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	17,968
OPI AL Properties LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	8,354
OPI BND Properties LLC	Redan Advisors LLC	Independent Director Fees	3/6/2026	4,679
OPI BND Properties LLC	TRP Advisors LLC	Independent Director Fees	3/6/2026	6,684
OPI BND Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	342
OPI BND Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	1,241
OPI BND Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	2,990
OPI BND Properties LLC	The RMR Group LLC	Business Management Fee	3/27/2026	73,241
OPI BND Properties LLC	Wildrose Partners LLC	Independent Director Fees	3/27/2026	4,679
OPI BND Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	3,118
OPI BND Properties LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	138,883
OPI BND Properties LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	132,870
OPI BND Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	438
OPI Notex Properties LLC	Redan Advisors LLC	Independent Director Fees	3/6/2026	9,514
OPI Notex Properties LLC	TRP Advisors LLC	Independent Director Fees	3/6/2026	13,591
OPI Notex Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	1,016
OPI Notex Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	6,957
OPI Notex Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	450
OPI Notex Properties LLC	The RMR Group LLC	Business Management Fee	3/27/2026	92,187
OPI Notex Properties LLC	Wildrose Partners LLC	Independent Director Fees	3/27/2026	9,514
OPI Notex Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	1,172
OPI Notex Properties LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	194,784
OPI Notex Properties LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	135,781
OPI Notex Properties LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	577
OPI WF Owner LLC	Redan Advisors LLC	Independent Director Fees	3/6/2026	6,629
OPI WF Owner LLC	TRP Advisors LLC	Independent Director Fees	3/6/2026	9,469
OPI WF Owner LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	35,850
OPI WF Owner LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	2,129
OPI WF Owner LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	3,925
OPI WF Owner LLC	The RMR Group LLC	Business Management Fee	3/27/2026	200,252
OPI WF Owner LLC	Wildrose Partners LLC	Independent Director Fees	3/27/2026	6,629
OPI WF Owner LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	1,608
OPI WF Owner LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	250,168
OPI WF Owner LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	266,480
OPI WF Owner LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	5,926
Santa Clara (Walsh) LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	73
Santa Clara (Walsh) LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
Santa Clara (Walsh) LLC	The RMR Group LLC	Business Management Fee	3/27/2026	5,615
Santa Clara (Walsh) LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	146
Santa Clara (Walsh) LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	6,171

Legal Entity	Party Name	Description	Date	Sum of Amount
Santa Clara (Walsh) LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	6,626
Schrock Road Columbus LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	6
Schrock Road Columbus LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	6
Schrock Road Columbus LLC	The RMR Group LLC	Business Management Fee	3/27/2026	1,304
Schrock Road Columbus LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	32
Schrock Road Columbus LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	5,304
Schrock Road Columbus LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	1,245
SIR Campbell Place Inc.	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	73
SIR Campbell Place Inc.	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	287
SIR Campbell Place Inc.	The RMR Group LLC	Business Management Fee	3/27/2026	3,952
SIR Campbell Place Inc.	The RMR Group LLC	Payroll & Benefits	3/27/2026	8,680
SIR Campbell Place Inc.	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	3,117
SIR Centennial LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	19
SIR Centennial LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	45
SIR Centennial LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
SIR Centennial LLC	The RMR Group LLC	Business Management Fee	3/27/2026	8,097
SIR Centennial LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	328
SIR Centennial LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	16,358
SIR Centennial LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	2,116
SIR Centennial LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	151
SIR Fort Mill LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	0
SIR Fort Mill LLC	The RMR Group LLC	Business Management Fee	3/27/2026	1,961
SIR Fort Mill LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	4,834
SIR Fort Mill LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	2,086
SIR Irving (Freeport) LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	4,920
SIR Irving (Freeport) LLC	The RMR Group LLC	Business Management Fee	3/27/2026	18,968
SIR Irving (Freeport) LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	4,396
SIR Johnston LLC	The RMR Group LLC	Business Management Fee	3/27/2026	8,215
SIR Johnston LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	29
SIR Johnston LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	5,043
SIR Johnston LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	8,408
SIR Omaha LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	276
SIR Omaha LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
SIR Omaha LLC	The RMR Group LLC	Business Management Fee	3/27/2026	8,899
SIR Omaha LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	7,685
SIR Omaha LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	1,230
SIR Parsippany (Jefferson) LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	90
SIR Parsippany (Jefferson) LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	144
SIR Parsippany (Jefferson) LLC	The RMR Group LLC	Business Management Fee	3/27/2026	7,433
SIR Parsippany (Jefferson) LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	12,622
SIR Parsippany (Jefferson) LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	313
SIR Philadelphia LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	108
SIR Philadelphia LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	144
SIR Philadelphia LLC	The RMR Group LLC	Business Management Fee	3/27/2026	16,832
SIR Philadelphia LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	3,846
SIR Philadelphia LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	319
SIR Properties REIT LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	4,298
SIR Properties REIT LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	1,041
SIR Properties REIT LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	1,874
SIR Properties REIT LLC	The RMR Group LLC	Business Management Fee	3/27/2026	18,736
SIR Properties REIT LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	2,312
SIR Properties REIT LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	71,264
SIR Properties REIT LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	45,650
SIR Properties REIT LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	606
SIR Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	19
SIR Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	77
SIR Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	1,002
SIR Properties Trust	The RMR Group LLC	Business Management Fee	3/27/2026	12,351
SIR Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	1,655
SIR Properties Trust	The RMR Group LLC	Payroll & Benefits	3/27/2026	22,577
SIR Properties Trust	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	14,425
SIR Properties Trust	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	386
SIR Redwood City LP	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	73
SIR Redwood City LP	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
SIR Redwood City LP	The RMR Group LLC	Business Management Fee	3/27/2026	7,458
SIR Redwood City LP	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	641
SIR Redwood City LP	The RMR Group LLC	Payroll & Benefits	3/27/2026	6,171
SIR Redwood City LP	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	355
SIR REIT New Braunfels LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	420
SIR REIT New Braunfels LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	487
SIR REIT New Braunfels LLC	The RMR Group LLC	Business Management Fee	3/27/2026	3,302
SIR REIT New Braunfels LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	10,640
SIR REIT New Braunfels LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	4,796
SIR REIT New Braunfels LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	65
SIR REIT Plano LLC	The RMR Group LLC	Maintenance & Other Expenses	3/6/2026	100
SIR REIT Plano LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	51
SIR REIT Plano LLC	The RMR Group LLC	Business Management Fee	3/27/2026	5,286
SIR REIT Plano LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	17,122
SIR REIT Plano LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	10,431

Legal Entity	Party Name	Description	Date	Sum of Amount
SIR REIT Plano LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	942
SIR San Jose LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	73
SIR San Jose LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
SIR San Jose LLC	The RMR Group LLC	Business Management Fee	3/27/2026	7,393
SIR San Jose LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	146
SIR San Jose LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	4,451
SIR San Jose LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	10,053
Twelve24 Atlanta LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	1,896
Twelve24 Atlanta LLC	The RMR Group LLC	Business Management Fee	3/27/2026	35,593
Twelve24 Atlanta LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	29,229
Twelve24 Atlanta LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	45,354
Twelve24 Atlanta LLC	The RMR Group LLC	Maintenance & Other Expenses	4/3/2026	2,344
West Java Sunnyvale LLC	The RMR Group LLC	Maintenance & Other Expenses	3/13/2026	73
West Java Sunnyvale LLC	The RMR Group LLC	Maintenance & Other Expenses	3/20/2026	19
West Java Sunnyvale LLC	The RMR Group LLC	Business Management Fee	3/27/2026	5,822
West Java Sunnyvale LLC	The RMR Group LLC	Maintenance & Other Expenses	3/27/2026	146
West Java Sunnyvale LLC	The RMR Group LLC	Payroll & Benefits	3/27/2026	3,899
West Java Sunnyvale LLC	The RMR Group LLC	Property Management & Construction Fees	3/27/2026	11,174

/s/ John R. Castellano
Signature of Authorized Individual

April 30, 2026
Date

John R. Castellano
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 6
Schedule of Post-Petition Tax Payments
For the period 3/1/2026 through 3/31/2026



The Debtors hereby submit this attestation regarding postpetition tax payments during the period of March 1, 2026 through March 31, 2026.

The Debtors believe that they are current with respect to any postpetition Taxes and Fees that have come due.

/s/ John R. Castellano
Signature of Authorized Individual

April 30, 2026
Date

John R. Castellano
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual



United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 7
Schedule of Post-Petition Borrowing
For the period 3/1/2026 through 3/31/2026

The Debtors hereby submit this attestation regarding postpetition borrowing during the period of March 1, 2026 through March 31, 2026.

On November 5, 2025, the Bankruptcy Court entered the Interim Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code and Rules 2002, 4001, 6004, and 9014 of the Federal Rules of Bankruptcy Procedure (I) Authorizing the Debtors to Use Cash Collateral and Obtain Secured Postpetition Financing; (II) Granting Liens and Superpriority Administrative Claims; (III) Providing Adequate Protection; (IV) Scheduling a Final Hearing; and (V) Granting Related Relief [Docket No. 150] (the "Interim DIP Order") authorizing the Debtors to enter into the DIP Documents (as defined in the Interim DIP Order) and obtain post-petition borrowing thereunder.

On November 6, 2025, in accordance with the Interim DIP Order, the Debtors drew \$10 million under the DIP Facility, net any fees payable to the DIP Agent and the DIP Lenders (each as defined in the Interim DIP Order). The Debtors received \$9.7 million on November 6, 2025 into their Segregated Account (as defined in the Interim DIP Order).

The Bankruptcy Court held the Final Hearing (as defined in the Final DIP Order) on January 28, 2026 and January 29, 2026, and on February 4, 2026, entered the Final Order Pursuant to Sections 105, 361, 362, 363, and 364 of the Bankruptcy Code and Rules 2002, 4001, 6004, and 9014 of the Federal Rules of Bankruptcy Procedure (I) Authorizing the Debtors to Use Cash Collateral and Obtain Secured Postpetition Financing; (II) Granting Liens and Superpriority Administrative Claims; (III) Providing Adequate Protection; and (IV) Granting Related Relief (the "Final DIP Order"). By February 6, 2026, in accordance with the terms of the Final DIP Order, the Debtors drew \$75 million under the DIP Facility. The Debtors received \$64.3 million on February 6, 2026 into their Segregated Account, net any fees payable to the DIP Agent and the DIP Lenders and the amount of the Tranche A2 Term Loan (as defined in the Final DIP Order). The remaining \$10.7 million amount of the Tranche A2 Term Loan was syndicated to eligible participants of the DIP Facility. The syndication process terminated on February 26, 2026, at 5:00 p.m. (prevailing Eastern Time), and the Debtors received the \$10.7 million Tranche A2 Term Loan on March 13, 2026.

/s/ John R. Castellano
Signature of Authorized Individual

April 30, 2026
Date

John R. Castellano
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual

United States Bankruptcy Court
Southern District of Texas Houston Division

In re:
Office Properties Income Trust, et al.
Debtors

Case No. 25-90530 (CML)
Reporting Period: March 1, 2026 through March 31, 2026

Support Documentation to MOR - 8
Bank Statements and Bank Reconciliations
For the period 3/1/2026 through 3/31/2026



The Debtors hereby submit this attestation regarding bank account reconciliations in lieu of providing copies of bank reconciliations and journal entries.

The Debtors' standard practice is to ensure that bank reconciliations are completed as part of the month end close each reporting period. I attest that each of the Debtors' bank accounts has been reconciled in accordance with their standard practices.

The Debtors have separately submitted bank statements for the Debtors' bank accounts covering the periods of March 1, 2026 through March 31, 2026 to the US Trustee.

/s/ John R. Castellano
Signature of Authorized Individual

April 30, 2026
Date

John R. Castellano
Printed Name of Authorized Individual

Chief Restructuring Officer
Title of Authorized Individual

