

[Provisional Translation Only]

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May 1, 2026

Issuer

Ichigo Office REIT Investment Corporation (“Ichigo Office,” 8975)

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Asset Management Company

Ichigo Investment Advisors Co., Ltd.

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Change in Specified Related Corporations

There has been a change in Ichigo Office’s specified related corporations as follows.

1. Reason for Change

During the three-year period ending April 30, 2026 (November 1, 2025 to April 30, 2026), the total amount paid by Ichigo Office to Ichigo Estate (a wholly-owned subsidiary of Ichigo, Ichigo Investment Advisor’s (“IIA”) parent company, and a related party of IIA) to acquire *juekiken*, trust beneficiary interest in real estate (including real estate, real estate leasehold rights, and superficies rights), has exceeded 20% of all acquisitions and sales of *juekiken* paid by and to Ichigo Office for the same period. As such, Ichigo Estate has become a specified related corporation, a corporation engaging in transactions stipulated under Article 29-3, Clause 3, Item 2 of the Order for Enforcement of the Financial Instruments and Exchange Act, on May 1, 2026.

2. Date of Change

May 1, 2026

3. Specified Related Corporation Overview

(1) Name	Ichigo Estate
(2) Address	2-6-1 Marunouchi, Chiyoda-ku, Tokyo
(3) Representative	Yasuhide Hosono, President & Representative Director
(4) Business	Preserving and improving existing real estate via value-add
(5) Paid-In Capital	JPY 500 million
(6) Establishment Date	November 10, 2005
(7) Net Assets	JPY 31,625 million (as of February 28, 2025)
(8) Total Assets	JPY 154,496 million (as of February 28, 2025)
(9) Major Shareholder	Ichigo (100% as of February 28, 2026)

(10) Relationship to Ichigo Office or IIA

Capital Relationship	There is no material capital relationship between Ichigo Office and Ichigo Estate. Ichigo Estate is a wholly-owned subsidiary of Ichigo, IIA's parent company, and is a related party of IIA as defined in Article 201, Clause 1 of the Investment Trust and Investment Corporation Law.
Personnel Relationship	Although there is no material personnel relationship between Ichigo Estate and Ichigo Office, there is a personnel relationship between Ichigo Estate's parent company, Ichigo, and IIA.
Transactional Relationship	Ichigo Office acquired the <i>juekiken</i> of the Ichigo Funabashi Building from Ichigo Estate on February 18, 2026.
Related Party Applicability	Ichigo Estate is a related party of IIA as defined in Article 201, Clause 1 of the Investment Trust and Investment Corporation Law.

4. Earnings Impact

Although the change in Ichigo Office's specified related corporations occurred on May 1, 2026, it has no impact on the April 2026 and October 2026 fiscal period earnings forecasts.

Ichigo Office will submit the necessary documents for the change in line with the Financial Instruments and Exchange Act, Real Estate Brokerage Act, and other relevant laws and regulations.