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For Immediate Release

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Notice Concerning Investment Unit Split and Revision of the Forecast of Cash Distribution per Unit

Comforia Residential REIT, Inc (“CRR”) announces that it has decided at the board of directors meeting held today to implement a split of its investment units (hereinafter referred to as the “Unit Split”).

Additionally, in accordance with the Unit Split, CRR has also decided to revise the forecast of cash distribution per unit for the fiscal period ending July 2026 (February 1, 2026 ~ July 31, 2026), which was previously announced in the “Financial Results for the Fiscal Period Ended July 31, 2025” (hereinafter referred to as the “Financial Results”) dated September 16, 2025. Details are as follows.

1. Purpose of the Unit Split

Taking into account the launch of the new tax-exempt small investment scheme “New NISA” in January 2024, CRR will implement the Unit Split with the aim of lowering the investment unit prices, thereby creating a more accessible investment environment for investors, expanding CRR’s investor base, improving the liquidity of CRR’s investment units, and mitigating excessive fluctuations in investment unit prices.

2. Overview of the Unit Split

(1) Method of the Unit Split

CRR will implement a three-for-one split of its investment units held by unitholders stated or recorded in the final unitholders’ register as of January 31, 2026 (Note), as the record date.

Note: Since the record date falls on a non-business day for the unitholder registry administrator, the effective date will be January 30, 2026.

Moreover, the ratio of the Unit Split was determined after comprehensive consideration of factors such as the current composition of unitholders, the expected unit price after the Unit Split, the desirable investment unit price level indicated by the Tokyo Stock Exchange and the results of its survey regarding the level sought by individual investors.

(2) Increase in Investment Units Following the Unit Split

(a) Total number of investment units outstanding before the Unit Split	777,265 units
(b) Increase in investment units following the Unit Split	1,554,530 units
(c) Total number of investment units outstanding after the Unit Split	2,331,795 units
(d) Total number of authorized investment units after the Unit Split (Note)	8,000,000 units

Note: The total number of authorized investment units stipulated in the Articles of Incorporation will remain unchanged.

(3) Schedule of the Unit Split

(a) Publication Date of the Record Date	January 13, 2026 (scheduled)
(b) Record date	January 31, 2026
(c) Effective Date	February 1, 2026

3. Revision of the Forecast of Cash Distribution per Unit Following the Unit Split

As announced in the “Notice Concerning Determination of Matters Regarding Cancellation of Own Investment Units” dated November 21, 2025, all repurchased investment units (3,077 units) have been canceled on December 19, 2025, based on the resolution of CRR’s board of directors meeting. As a result, the total number of investment units outstanding is now 777,265 units.

The forecasts of cash distribution per unit for the fiscal periods ending January 2026 (August 1, 2025 ~ January 31, 2026) and July 2026 (February 1, 2026 ~ July 31, 2026), which were announced in the “Financial Results”, assumed that the total number of investment units outstanding at the end of each period would be 777,366 units after the repurchase and cancellation of own investment units. However, the difference between this assumption and the actual total number of investment units outstanding would only have a minor impact, and therefore no revision to the forecasts of cash distribution per unit will be made.

Based on the above and in accordance with the Unit Split, the forecast of cash distribution per unit for the fiscal period ending July 2026 (February 1, 2026 ~ July 31, 2026) will be revised from 6,166 yen to 2,056 yen according to the split ratio -an effective increase due to rounding up of fractional amounts. The expenses associated with the Unit Split are minimal, and there is no change to the assumptions regarding operating conditions.

In addition, the forecast of cash distribution per unit for the fiscal period ending January 2026 (from August 1, 2025 to January 31, 2026) will remain unchanged, as the effective date of the Unit Split is scheduled for February 1, 2026.

Revision of the Forecast of Cash Distribution per Unit for Fiscal Period Ending July 2026 (February 1, 2026 ~ July 31, 2026)

	Cash Distribution per Unit (excluding Cash Distribution in Excess of Profit) (yen)	Cash Distribution in Excess of Profit Per Unit (yen)	Total Number of Investment Units Outstanding at Period-End (Units) (Note)
Prior Forecast	6,166	—	777,265
Revised Forecast	2,056	—	2,331,795
(Reference) Forecast for Fiscal Period Ending January 2026	6,105	—	777,265

Note: The Prior Forecast and the Forecast for Fiscal Period Ending January 2026 reflect the confirmed total number of investment units outstanding after the completion of the repurchase and cancellation of own investment units.

*Website of CRR: <https://www.comforia-reit.co.jp/en/>