

MIRARTH Real Estate Investment Corporation

February 24, 2026

For Immediate Release

REIT Issuer:
MIRARTH Real Estate Investment Corporation
Representative: Tetsuo Saida, Executive Director
(Securities Code: 3492)

Asset Manager:
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Notice Concerning Determination of Price, Etc. Pertaining to Issuance of New Investment Units and Secondary Offering of Investment Units

MIRARTH Real Estate Investment Corporation (the “Investment Corporation”) announces that, concerning the issuance of new investment units and secondary distribution of investment units for which resolution was made at the Board of Directors meeting of Investment Corporation held on February 13, 2026, the Investment Corporation determined the issue price and distribution price, etc., at the Board of Directors meeting of Investment Corporation held today.

1. Issuance of New Investment Units through Public Offering (the “Primary Offering”)

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| (1) Number of Investment Units to be offered: | 97,541 units |
| (2) Amount to be paid (issue amount): | 84,780 yen per unit |
| (3) Total amount to be paid (total issue amount): | 8,269,525,980 yen |
| (4) Issue price (offer price): | 87,750 yen per unit |
| (5) Total amount of issue price (total offer price): | 8,559,222,750yen |
| (6) Application period: | February 25, 2026 (Wednesday) |
| (7) Deposit period of application margin | From February 25, 2026 (Wednesday) to February 26, 2026 (Thursday) |
| (8) Payment date: | March 2, 2026 (Monday) |
| (9) Delivery date: | March 3, 2026 (Tuesday) |

Note: The underwriters shall purchase and underwrite at the amount to be paid in (issue amount) and offer at the issue price (offer price).

2. Secondary Offering of Investment Units (“Secondary Offering through Over-Allotment”)

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| (1) Number of units in the Secondary Offering through Over-Allotment: | 4,877 units |
| (2) Distribution price: | 87,750 yen per unit |
| (3) Total amount of distribution price: | 427,956,750 yen |
| (4) Application period: | February 25, 2026 (Wednesday) |
| (5) Deposit period of application margin | From February 25, 2026 (Wednesday) to February 26, 2026 (Thursday) |
| (6) Delivery date: | March 3, 2026 (Tuesday) |

Note: This press release is a document for publication to the public regarding the determination of price, pertaining to issuance of new investment units and secondary offering of investment units by the Investment Corporation and is not prepared for the purpose of soliciting investment. When making an investment, investors are urged to make an investment at their own discretion after reviewing the prospectus for the issuance of new investment units and the notification of sale of investment units prepared by the Investment Corporation, and the revisions thereof (if any).

MIRARTH Real Estate Investment Corporation

3. Issuance of New Investment Units to be Offered by Way of Third-Party Allotment

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|---|--------------------------|
| (1) Amount to be paid (issue amount): | 84,780 yen per unit |
| (2) Total amount to be paid (total issue amount) (maximum): | 413,472,060 yen |
| (3) Subscription period (Subscription date): | March 30, 2026 (Monday) |
| (4) Payment date: | March 31, 2026 (Tuesday) |

Note: If there are no subscriptions for all or a part of the investment units until the Subscription period (Subscription date) described in (3) above, the issuance of such investment units shall be cancelled.

[Reference]

1. Calculation of issue price and distribution price

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|------------------------------------|--|
| (1) Date of calculation and price: | February 24, 2026 (Tuesday) 92,800 yen |
| (2) Discount rate: | 2.50% |

2. Syndicated Cover Transaction Period

From February 26, 2026 (Thursday) to March 27, 2026 (Friday)

3. Use of proceeds

The proceeds from the Primary Offering, 8,269,525,980 yen will be allocated partially to fund the acquisition on March 3, 2026 of anticipated properties of assets (as defined in Article 2, Paragraph 1 of the Act on Investment Trusts and Investment Corporations of Japan (Act No. 198 of 1951, including amendments thereto)) described in the “Notice Concerning Acquisition and Leasing of Trust Beneficiary Interests in Domestic Real Estate” announced as of February 13, 2026 and to pay a portion of ancillary expenses. The proceeds from the issuance of new investment units through the third-party allotment will be used as cash on hand and will be used to make deposits with financial institutions until disbursement and to partially fund the repayment of borrowings or the acquisition of certain assets in the future after April, 2026.

The Investment Corporation’s website : <https://mirarth-reit.com/en/index.html>

This notice is the partial English translation of the Japanese announcement on February 24, 2026. However, no assurance or warranties are given for the completeness or accuracy of this English translation. For further details, please refer to the Japanese announcement.

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