

To All Concerned Parties

Real Estate Investment Trust Securities Issuer
 ESCON JAPAN REIT Investment Corporation
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 (Securities Code: 2971)

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Notice Concerning Debt Financing

ESCON JAPAN REIT Investment Corporation (hereinafter, “ESCON REIT”) announces today that it has decided to conduct debt financing (hereinafter, the “Borrowing”) as described below.

1. Details of the Borrowing

Type ^{*1}	Lender	Borrowing amount (million yen)	Interest rate ^{*2}	Scheduled borrowing date	Borrowing method	Repayment date ^{*4}	Repayment method ^{*5}	Remarks
Short-term borrowing	Mizuho Bank, Ltd.	4,600	Base rate +0.20% ^{*3}	February 27, 2026	Borrowing based on the individual loan agreements scheduled to be concluded on February 10, 2026 with the lender	July 31, 2026	Bullet repayment	Unsecured/ Unguaranteed
Total		4,600						

*1 “Short-term borrowing” refers to borrowing with a maturity of one year or less from the borrowing date. “Long-term borrowing” refers to borrowing with a maturity of more than one year from the borrowing date. The same shall apply hereafter.

*2 Loan fees and other charges to be paid to the above lender are not included.

*3 “Base rate” refers to the one-month Japanese yen Tokyo Interbank Offered Rate (TIBOR) published by the Japanese Bankers Association (JBA) TIBOR Administration. The first interest payment date shall be March 27, 2026, and subsequent interest payment dates shall be the 27th of each month thereafter, and the principal repayment date (if any of the interest payment date is not a business day, payment will be made on the next business day; if such payment day falls in the next month, payment will be made on the immediately preceding business day). The base rate applied to the calculation period of each interest payment date is determined two business days prior to the borrowing date for the first payment, and then two business days before the interest payment date immediately before the interest calculation period. For the one-month Japanese yen TIBOR published by the JBA TIBOR Administration, please refer to the administration’s website at <https://www.jbatibor.or.jp/>.

*4 If the repayment date is not a business day, repayment will be made on the next business day; if such repayment day falls in the next month, repayment will be made on the immediately preceding business day.

*5 If certain requirements, such as advance notification in writing by ESCON REIT, are met during the period between the borrowing date and the repayment date indicated above, ESCON REIT can repay the borrowed amounts either in whole or in part prior to the repayment date.

*6 The execution of the 4,600-million-yen borrowing is subject to conclusion of a loan agreement where the lender is reasonably satisfied with the terms and conditions and the fulfillment of all conditions precedent set forth separately.

2. Reason for the Borrowing

To fund the acquisition of a domestic real estate trust beneficial interest (anticipated acquisition price: 4,400 million yen) and related expenses, which were stated as “Asset to be Acquired” in the “Notice Concerning Acquisition, Transfer (Asset Replacement) and Leasing of Domestic Real Estate Trust Beneficial Interests” announced today. Furthermore, 2,300 million yen of the Borrowing is scheduled to be repaid early at the time of transfer of “Assets to be Transferred” described in the press release.

3. Amount, Use and Planned Disbursement Date of the Funds

(1) The Amount of the funds

4,600 million yen

(2) Specific use of the funds

The funds will be used to cover the payment for the acquisition and related expenses of the real estate trust beneficial interest described above.

(3) Disbursement date

February 27, 2026

4. Status of the Borrowings after the Borrowing

(million yen)

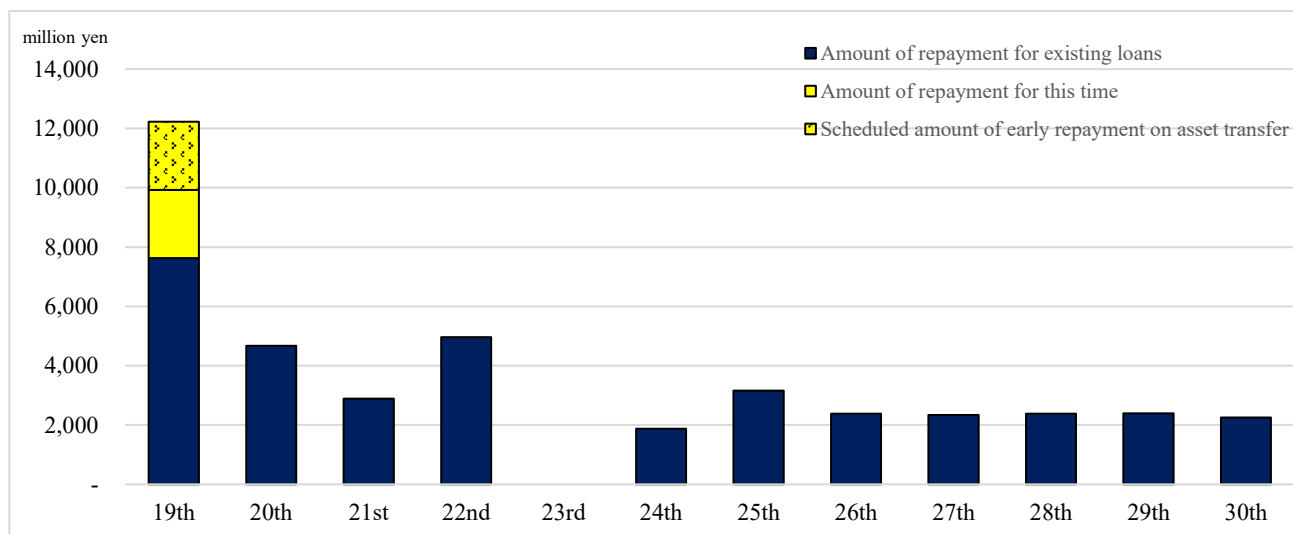
	Before borrowing as of today (A)	After borrowing as of February 27, 2026	After early repayment as of March 27, 2026 (B)	Variation (B) - (A)
Short-term borrowings	2,700	7,300	5,000	+2,300
Long-term borrowings*	34,251	34,251	34,251	—
Total borrowings	36,951	41,551	39,251	+2,300
Investment corporation bonds	—	—	—	—
Total borrowings and investment corporation bonds	36,951	41,551	39,251	+2,300
Other interest-bearing debt	—	—	—	—
Total interest-bearing debt	36,951	41,551	39,251	+2,300

*Long-term borrowings with a maturity of less than one year at each point in time are also included in long-term borrowings.

5. Other Matters Necessary for Investors to Properly Understand and Judge the Information Concerned

Concerning the risks associated with the borrowing, there is no change to the content of “Part I. Fund Information; Section 1. Status of Fund; 3. Investment Risks” of the securities report submitted on October 27, 2025.

(Reference) Diversification of Interest-Bearing Debt after the Borrowing



(million yen)

	19th	20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th
Amount of repayment for existing loans	7,628.7	4,672.0	2,887.0	4,965.0	-	1,876.6	3,158.0	2,386.0	2,340.0	2,382.0	2,398.7	2,257.0
Amount of repayment for this time	4,600.0	-	-	-	-	-	-	-	-	-	-	-
Total	12,228.7	4,672.0	2,887.0	4,965.0	-	1,876.6	3,158.0	2,386.0	2,340.0	2,382.0	2,398.7	2,257.0
Scheduled amount of early repayment on asset transfer	2,300.0	-	-	-	-	-	-	-	-	-	-	-
Total after the borrowing and early repayment	9,928.7	4,672.0	2,887.0	4,965.0	-	1,876.6	3,158.0	2,386.0	2,340.0	2,382.0	2,398.7	2,257.0

【URL of ESCON REIT : <https://www.escon-reit.jp/en/>】

[Reference]

Other press releases, etc. issued as of today

- “Notice Concerning Acquisition, Transfer (Asset Replacement) and Leasing of Domestic Real Estate Trust Beneficial Interests”
- “Supplementary Material for Asset Replacement”