Service Properties Trust (04-3262075)
Attachment to IRS Form 8937
for July 6, 2026 1-5 Reverse Split of Common Shares

Line 14. Description of the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action

Effective after the close of trading on July 6, 2026, Service Properties Trust (the "Reporting Issuer") completed a 1-for-5 reverse split of its common shares. As a result, every five issued and outstanding common shares of beneficial interest (old CUSIP number 81761L 102) were converted into one common share of beneficial interest (new CUSIP number 81761L 201). Shareholders that would have received a fractional share as a result of the reverse share split received cash in lieu thereof and were deemed for U.S. federal income tax purposes to have received and then immediately sold the fractional share for cash.

Line 15. Description of the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis

After the completion of the 1-for-5 reverse common share split, each shareholder of the Reporting Issuer received one common share in exchange for five common shares held. As a result, shareholders are required to allocate the aggregate tax basis in their common shares held immediately prior to the reverse share split among those common shares held immediately after the transaction (including any fractional share treated as received and sold for U.S. federal income tax purposes).

Shareholders that have acquired different blocks of common shares at different times or at different prices are urged to consult their tax advisors regarding the allocation of their aggregate basis among, and the holding period of, the common shares received.

Line 16. Description of the calculation of the change in basis and the data that support the calculation, such as the market values of securities and the valuation dates

A shareholder's aggregate basis in the common shares actually received in the 1-for-5 reverse share split is equal to its aggregate basis in the common shares it held immediately before the transaction, reduced by any basis allocable to a fractional share treated as received and sold for U.S. federal income tax purposes. Assuming a holder's shares are held with a uniform basis and holding period, its basis in each newly acquired share of the Reporting Issuer's common shares is five times its basis in each common share held immediately before the transaction.

Shareholders that have acquired different blocks of common shares at different times or at different prices are urged to consult their tax advisors regarding the allocation of their aggregate basis among, and the holding period of, the common shares received.

Line 18. Can any resulting loss be recognized?

The reverse share split is intended to be a recapitalization under Internal Revenue Code Section 368(a)(1)(E) for U.S. federal income tax purposes. Therefore, no gain or loss is recognized as a result of the transaction, except in respect of cash received in lieu of a fractional share (equal to the difference between the amount of cash received in lieu of the fractional share and the basis allocable to the fractional share).