

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
IRC SEC. 301 (c) (2)

18 Can any resulting loss be recognized? ▶ _____
NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THIS ACTION IS EFFECTIVE ON THE DATE OF THE DISTRIBUTION IDENTIFIED ABOVE. FORM 1099-DIV WILL BE FILED AND DISTRIBUTED TO TAXPAYER'S SHAREHOLDERS TO REPORT THIS DISTRIBUTION.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ **1/28/2026**

Paid Preparer Use Only	Print your name ▶ Neil Bloom	Preparer's signature	Title ▶ Vice President	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name				Firm's EIN ▶	
	Firm's name ▶				Phone no.	
	Firm's address ▶					

COHEN AND STEERS INCOME OPPORTUNITIES REIT, INC.
 FORM 8937 ATTACHMENT A
 FOR THE TAX YEAR ENDED 12/31/25

88-3609651

<u>Share Class</u>	<u>Record Date</u>	<u>Total Distributions</u>	<u>Return of Capital</u>
CNSREIT - F-I	1/31/2025	0.0435	0.0317
CNSREIT - I	1/31/2025	0.0435	0.0317
CNSREIT - P	1/31/2025	0.0435	0.0317
CNSREIT - F-I	2/28/2025	0.0435	0.0435
CNSREIT - I	2/28/2025	0.0435	0.0435
CNSREIT - P	2/28/2025	0.0435	0.0435
CNSREIT - F-I	3/31/2025	0.0435	0.0435
CNSREIT - I	3/31/2025	0.0435	0.0435
CNSREIT - P	3/31/2025	0.0435	0.0435
CNSREIT - F-I	4/30/2025	0.0435	0.0435
CNSREIT - I	4/30/2025	0.0435	0.0435
CNSREIT - P	4/30/2025	0.0435	0.0435
CNSREIT - F-I	5/31/2025	0.0435	0.0435
CNSREIT - I	5/31/2025	0.0435	0.0435
CNSREIT - P	5/31/2025	0.0435	0.0435
CNSREIT - F-I	6/30/2025	0.0435	0.0435
CNSREIT - I	6/30/2025	0.0435	0.0435
CNSREIT - P	6/30/2025	0.0435	0.0435
CNSREIT - F-I	7/30/2025	0.0435	0.0435
CNSREIT - I	7/30/2025	0.0435	0.0435
CNSREIT - P	7/30/2025	0.0435	0.0435
CNSREIT - F-I	8/31/2025	0.0435	0.0435
CNSREIT - I	8/31/2025	0.0435	0.0435
CNSREIT - P	8/31/2025	0.0435	0.0435
CNSREIT - F-I	9/30/2025	0.0435	0.0435
CNSREIT - I	9/30/2025	0.0435	0.0435
CNSREIT - P	9/30/2025	0.0435	0.0435
CNSREIT - F-I	10/31/2025	0.0435	0.0435
CNSREIT - I	10/31/2025	0.0435	0.0435
CNSREIT - P	10/31/2025	0.0435	0.0435
CNSREIT - F-I	11/30/2025	0.0435	0.0435
CNSREIT - I	11/30/2025	0.0435	0.0435
CNSREIT - P	11/30/2025	0.0435	0.0435