SIR Royalty Income Fund Announces January 2026 Distribution and Increase to Distribution Amount

BURLINGTON, ONTARIO, January 7, 2026 – SIR Royalty Income Fund (TSX: SRV.UN) (“the Fund”) today declared a cash distribution of $0.105 per unit for the period December 1, 2025 to December 31, 2025. The distribution amount of $0.105 per unit represents an increase of 5% compared to the prior monthly distribution amount of $0.10 per unit. The distribution will be payable on January 30, 2026 to unitholders of record as at the close of business on January 16, 2026.

The Trustees of the Fund believe the increase is appropriate given the performance of the Royalty Pooled Restaurants.

About SIR Royalty Income Fund

The Fund is a trust governed by the laws of the province of Ontario that receives distribution income from its investment in the SIR Royalty Limited Partnership and interest income from the SIR Loan. The Fund intends to pay distributions to unitholders on a monthly basis.

About SIR Corp.

SIR Corp. ("SIR") is a privately held Canadian corporation that owns a portfolio of 54 restaurants in Canada. SIR's Concept brands include Jack Astor's Bar and Grill® with 36 locations and Scaddabush Italian Kitchen & Bar® with 14 locations. SIR also operates one-of-a-kind Signature brands including The Loose Moose®, Reds® Square One and Edna + Vita™. All trademarks related to the Concept and Signature brands noted above are used by SIR under a License and Royalty Agreement with SIR Royalty Limited Partnership. SIR also owns one Duke's Refresher® + Bar location, which is currently not part of the Royalty Pool. For more information on SIR or the SIR Royalty Income Fund, please visit www.sircorp.com.

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