

February 14, 2026

**Qualified Notice in Relation to
Regulation Stipulated by the U.S. Treasury Regulations
§§ 1.1446-4(b)(4) and 1.1446(f)-4(b)(3)**

**Nippon Prologis REIT, Inc.
EIN: 98-1086220**

In connection with the U.S. treasury regulations §§ 1.1446-4(b)(4) and 1.1446(f)-4(b)(3), Nippon Prologis REIT, Inc. (NPR) certifies that the exception to the 10 percent withholding under Section 1446(f)(1) applies because NPR was not engaged in a trade or business within the United States at any time during the 2025 and 2026 taxable year of the partnership through the designated date of February 14, 2026.

Note:

NPR is a Japanese investment corporation formed under the legislation stipulated by the Act on Investment Trusts and Investment Corporations of Japan. As outlined by the investment guidelines of Prologis REIT Management K.K., NPR's asset manager, the geographical scope of NPR's business is purely limited within the domicile of Japan, and therefore, NPR has NEVER been, and does NOT intend to be, engaged in a trade or business within the United States. Since its inception in 2012 and subsequent listing on Tokyo Stock Exchange in 2013, NPR has been classified as a partnership and treated as a publicly traded partnership for United States federal income tax purposes, which requires NPR to be compliant with the requirements stipulated by Section 1446(f) of the Internal Revenue Code of the United States.