

**Qualified Notice for Distribution 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

Distribution Date : February 13, 2026

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 all of the distribution below is non-U.S. source distribution.

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 the 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 of the Internal Revenue Code of the United States.

The distribution consists of the following components per treasury regulations §§ 1.1446-4(f)(3):

| Distribution: Type of Income | Amount per unit (JPY) |
|---|------------------------------|
| Effectively Connected Income ("ECI")¹ | - |
| Non-ECI² US source dividend/portfolio interest/interest other | - |
| Amounts in excess of cumulative net income ("ECNI")³ | - |
| Non-US Source | 1,920 |
| Total Distribution (Per Unit) | 1,920 |

¹ Amounts of effectively connected income ("ECI") subject to Code Sec. 1446(a) withholding

² Amounts attributable to income described in Code Sec. 1441 or Code Sec. 1442 that are not ECI, regardless of whether these amounts are subject to withholding because of an exemption (e.g., treaty or statutory)

³ Amounts subject to 10% Code Sec. 1446(f) withholding (i.e., an amount realized) under treasury regulations §§ 1.1446(f)-4(c)(2)(iii)