NTT DC REIT Manager Pte. Ltd.

8 Kallang Avenue, #14-01/02, Aperia Tower 1 Singapore 339509 Tel: +65 6050 2288



Date: 14 July 2025

NTT DC REIT

SGX Symbol: NTDU ISIN: SGXC92727947

Posting date^[1]: 14 July 2025

Publicly Traded Partnership ("PTP") Transfer Qualified Notice Withholding Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)

This is intended to be a Qualified Notice under Treas. Reg. § 1.1446(f)-4(b)(3) to be used with respect to transfers of interests in NTT DC REIT

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in NTT DC REIT. The exception applies because NTT DC REIT satisfied the following requirement(s) on the "PTP designated date"[2]:

 Per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A)(2), NTT DC REIT was not engaged in a trade or business within the United States at any time during its taxable year through the "PTP designated date"².

¹¹ Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in NTT DC REIT that occur during a 92-day period effective as of the "Posting Date" of this Qualified Notice. It is also possible that NTT DC REIT issues a new Qualified Notice during this 92-day period, in which case, the most recently posted Qualified Notice will apply (subject to certain optional 10-day timing rules).

Example 2 For purposes of this Qualified Notice, the "PTP Designated Date" (per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(B)) is the "Posting Date" (above).