



# Rexford Industrial Announces 2025 Tax Treatment of Dividend Distributions

LOS ANGELES, Jan. 22, 2026 /PRNewswire/ -- Rexford Industrial Realty, Inc. (the "Company" or "Rexford Industrial") (NYSE: REXR), a real estate investment trust focused on creating value by investing in and operating industrial properties throughout infill Southern California, today announced the 2025 tax treatment of the Company's common stock and preferred stock dividend distributions as described below. Shareholders are encouraged to consult with their personal tax advisors as to their specific tax treatment of the Company's dividend distributions.

## Common Stock - CUSIP Number 76169C100

| Record Date        | Payable Date | Distribution Per Share |                   | 2025 Tax Treatment       |                                    |                                  |                                               |                                               |                                       |
|--------------------|--------------|------------------------|-------------------|--------------------------|------------------------------------|----------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------|
|                    |              | Total                  | Dividends in 2025 | Total Ordinary Dividends | Qualified Dividends <sup>(1)</sup> | Total Capital Gain Distributions | Unrecaptured Section 1250 Gain <sup>(2)</sup> | Return of Capital (Nondividend Distributions) | Section 199A Dividends <sup>(3)</sup> |
|                    |              |                        |                   |                          |                                    |                                  |                                               |                                               |                                       |
| 12/31/2024         | 1/15/2025    | \$ 0.417500            | \$ 0.417500       | \$ 0.332824              | \$ 0.000000                        | \$ 0.084676                      | \$ 0.008798                                   | \$ 0.000000                                   | \$ 0.332824                           |
| 3/31/2025          | 4/15/2025    | \$ 0.430000            | \$ 0.430000       | \$ 0.342789              | \$ 0.000000                        | \$ 0.087211                      | \$ 0.009061                                   | \$ 0.000000                                   | \$ 0.342789                           |
| 6/30/2025          | 7/15/2025    | \$ 0.430000            | \$ 0.430000       | \$ 0.342789              | \$ 0.000000                        | \$ 0.087211                      | \$ 0.009061                                   | \$ 0.000000                                   | \$ 0.342789                           |
| 9/30/2025          | 10/15/2025   | \$ 0.430000            | \$ 0.430000       | \$ 0.342789              | \$ 0.000000                        | \$ 0.087211                      | \$ 0.009061                                   | \$ 0.000000                                   | \$ 0.342789                           |
| 12/31/2025         | 1/15/2026    | \$ 0.430000            | \$ 0.285022       | \$ 0.227215              | \$ 0.000000                        | \$ 0.057807                      | \$ 0.006006                                   | \$ 0.000000                                   | \$ 0.227215                           |
|                    | Totals:      | \$ 2.137500            | \$ 1.992522       | \$ 1.588406              | \$ 0.000000                        | \$ 0.404116                      | \$ 0.041987                                   | \$ 0.000000                                   | \$ 1.588406                           |
| Form 1099-DIV Box: |              |                        |                   | 1a                       | 1b                                 | 2a                               | 2b                                            | 3                                             | 5                                     |

(1) Qualified Dividends (Box 1b) are a subset of, and are included in, the Total Ordinary Dividends reported in Box 1a.

(2) Unrecaptured Section 1250 Gain (Box 2b) is a subset of, and is included in, the Total Capital Gain Distributions reported in box 2a.

(3) Section 199A Dividends (Box 5) are a subset of, and are included in, the Taxable Ordinary Dividends reported in Box 1a.

The common stock distribution of \$0.417500 per share payable on January 15, 2025, to shareholders of record as of December 31, 2024, was treated as a 2025 distribution for federal income tax purposes.

The common stock distribution of \$0.430000 per share payable on January 15, 2026, to shareholders of record as of December 31, 2025, was treated as paid in two tax years for income tax purposes, with approximately 66.28%, or \$0.285022 per share, allocable to 2025 for federal income tax purposes.

## Series B Preferred Stock – CUSIP Number 76169C308

| Record Date        | Payable Date | Distribution Per Share |                   | 2025 Tax Treatment       |                                    |                                  |                                               |                                               |                                       |
|--------------------|--------------|------------------------|-------------------|--------------------------|------------------------------------|----------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------|
|                    |              | Total                  | Dividends in 2025 | Total Ordinary Dividends | Qualified Dividends <sup>(1)</sup> | Total Capital Gain Distributions | Unrecaptured Section 1250 Gain <sup>(2)</sup> | Return of Capital (Nondividend Distributions) | Section 199A Dividends <sup>(3)</sup> |
|                    |              |                        |                   |                          |                                    |                                  |                                               |                                               |                                       |
| 3/17/2025          | 3/31/2025    | \$ 0.367188            | \$ 0.367188       | \$ 0.292716              | \$ 0.000000                        | \$ 0.074472                      | \$ 0.007737                                   | \$ 0.000000                                   | \$ 0.292716                           |
| 6/16/2025          | 6/30/2025    | \$ 0.367188            | \$ 0.367188       | \$ 0.292716              | \$ 0.000000                        | \$ 0.074472                      | \$ 0.007737                                   | \$ 0.000000                                   | \$ 0.292716                           |
| 9/15/2025          | 9/30/2025    | \$ 0.367188            | \$ 0.367188       | \$ 0.292716              | \$ 0.000000                        | \$ 0.074472                      | \$ 0.007737                                   | \$ 0.000000                                   | \$ 0.292716                           |
| 12/15/2025         | 12/31/2025   | \$ 0.367188            | \$ 0.367188       | \$ 0.292716              | \$ 0.000000                        | \$ 0.074472                      | \$ 0.007737                                   | \$ 0.000000                                   | \$ 0.292716                           |
|                    | Totals:      | \$ 1.468752            | \$ 1.468752       | \$ 1.170864              | \$ 0.000000                        | \$ 0.297888                      | \$ 0.030948                                   | \$ 0.000000                                   | \$ 1.170864                           |
| Form 1099-DIV Box: |              |                        |                   | 1a                       | 1b                                 | 2a                               | 2b                                            | 3                                             | 5                                     |

- (1) Qualified Dividends (Box 1b) are a subset of, and are included in, the Total Ordinary Dividends reported in Box 1a.
- (2) Unrecaptured Section 1250 Gain (Box 2b) is a subset of, and is included in, the Total Capital Gain Distributions reported in box 2a.
- (3) Section 199A Dividends (Box 5) are a subset of, and are included in, the Taxable Ordinary Dividends reported in Box 1a.

## Series C Preferred Stock - CUSIP Number 76169C407

| Distribution Per Share |              |                    |                    | 2025 Tax Treatment       |                                    |                                  |                                               |                                               |                                       |
|------------------------|--------------|--------------------|--------------------|--------------------------|------------------------------------|----------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------|
| Record Date            | Payable Date | Total              | Dividends in 2025  | Total Ordinary Dividends | Qualified Dividends <sup>(1)</sup> | Total Capital Gain Distributions | Unrecaptured Section 1250 Gain <sup>(2)</sup> | Return of Capital (Nondividend Distributions) | Section 199A Dividends <sup>(3)</sup> |
| 3/17/2025              | 3/31/2025    | \$ 0.351563        | \$ 0.351563        | \$ 0.280260              | \$ 0.000000                        | \$ 0.071303                      | \$ 0.007408                                   | \$ 0.000000                                   | \$ 0.280260                           |
| 6/16/2025              | 6/30/2025    | \$ 0.351563        | \$ 0.351563        | \$ 0.280260              | \$ 0.000000                        | \$ 0.071303                      | \$ 0.007408                                   | \$ 0.000000                                   | \$ 0.280260                           |
| 9/15/2025              | 9/30/2025    | \$ 0.351563        | \$ 0.351563        | \$ 0.280260              | \$ 0.000000                        | \$ 0.071303                      | \$ 0.007408                                   | \$ 0.000000                                   | \$ 0.280260                           |
| 12/15/2025             | 12/31/2025   | \$ 0.351563        | \$ 0.351563        | \$ 0.280260              | \$ 0.000000                        | \$ 0.071303                      | \$ 0.007408                                   | \$ 0.000000                                   | \$ 0.280260                           |
| Totals:                |              | <u>\$ 1.406252</u> | <u>\$ 1.406252</u> | <u>\$ 1.121040</u>       | <u>\$ 0.000000</u>                 | <u>\$ 0.285212</u>               | <u>\$ 0.029632</u>                            | <u>\$ 0.000000</u>                            | <u>\$ 1.121040</u>                    |
| Form 1099-DIV Box:     |              |                    |                    | 1a                       | 1b                                 | 2a                               | 2b                                            | 3                                             | 5                                     |

- (1) Qualified Dividends (Box 1b) are a subset of, and are included in, the Total Ordinary Dividends reported in Box 1a.
- (2) Unrecaptured Section 1250 Gain (Box 2b) is a subset of, and is included in, the Total Capital Gain Distributions reported in box 2a.
- (3) Section 199A Dividends (Box 5) are a subset of, and are included in, the Taxable Ordinary Dividends reported in Box 1a.

## Other notes applicable to Common Stock - CUSIP Number 76169C100; Series B Preferred Stock – CUSIP Number 76169C308; and Series C Preferred Stock - CUSIP Number 76169C407

Pursuant to Treasury Regulation §1.1061-6(c), the Company is disclosing additional information related to the capital gain dividends reported on Form 1099-DIV, Box 2a, Total Capital Gain Distributions for purposes of IRC Section 1061. IRC Section 1061 is generally applicable to direct and indirect holders of "applicable partnership interests." The "One Year Amounts" and "Three Year Amounts" required to be disclosed are both zero with respect to the 2025 distributions, since all capital gain distributions relate to IRC Section 1231 gains. Shareholders should consult with their tax advisors to determine whether IRC Section 1061 applies to their capital gain distributions.

100% of the capital gain distributions represent gain from dispositions of US real property interests pursuant to IRC Section 897 for foreign shareholders.

### About Rexford Industrial

Rexford Industrial creates value by investing in, operating and redeveloping industrial properties throughout infill Southern California, the world's fourth largest industrial market and consistently the highest-demand with lowest-supply major market in the nation over the long term. The Company's highly differentiated strategy enables internal and external growth opportunities through its proprietary value creation and asset management capabilities. As of September 30, 2025, Rexford Industrial's high-quality, irreplaceable portfolio comprised 420 properties with approximately 50.9 million rentable square feet occupied by a stable and diverse tenant base. Structured as a real estate investment trust (REIT) listed on the New York Stock Exchange under the ticker "REXR," Rexford Industrial is an S&P MidCap 400 Index member. For more information, please visit [refordindustrial.com](https://www.rexfordindustrial.com).

### Forward Looking Statements

This press release may contain forward-looking statements within the meaning of the federal securities laws, which are based on current expectations, forecasts and assumptions that involve risks and uncertainties that could cause actual outcomes and results to differ materially. Forward-looking statements relate to expectations, beliefs, projections, future plans and strategies, anticipated events or trends and similar expressions concerning matters that are not historical facts. In some cases, you can identify forward-looking statements by the use of forward-looking terminology such as "may," "will," "should," "expects," "intends," "plans," "anticipates," "believes," "estimates," "predicts," or "potential" or the negative of these words and phrases or similar words or phrases which are predictions of or indicate future events or trends and which do not relate solely to historical matters. While forward-looking statements reflect the Company's good faith

beliefs, assumptions and expectations, they are not guarantees of future performance. In addition, projections, assumptions and estimates of our future performance and the future performance of the industry in which we operate are necessarily subject to a high degree of uncertainty and risk due to a variety of factors, including those described above. These and other factors could cause results to differ materially from those expressed in our estimates and beliefs and in the estimates prepared by independent parties. For a further discussion of these and other factors that could cause the Company's future results to differ materially from any forward-looking statements, see the reports and other filings by the Company with the U.S. Securities and Exchange Commission, including the Company's Annual Report on Form 10-K for the year ended December 31, 2024, and other filings with the Securities and Exchange Commission. The Company disclaims any obligation to publicly update or revise any forward-looking statement to reflect changes in underlying assumptions or factors, of new information, data or methods, future events or other changes.

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