Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
NAVIOS MARITIME PARTNERS L.P.	75-3257362

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
ERIFYLI TSIRONI	+30-210-4595000	etsironi@navios.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
C/O 85 AKTI MIAOULI	PIREAS 18538, GREECE

8 Date of action	9 Classification and description
05/14/2025	COMMON UNITS

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2025. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON MAY 14, 2025. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THERE IS NO QUANTITATIVE EFFECT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ N/A

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **IRC §§ 301(c) and 316(a).**

18 Can any resulting loss be recognized? ▶ **NO.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
	Signature ▶		Date ▶ 8/19/2026		
	Print your name ▶ **ERIFYLI TSIRONI**		Title ▶ **CHIEF FINANCIAL OFFICER**		
Paid Preparer Use Only	Print/Type preparer's name **JAY SUSSMAN**	Preparer's signature Jay Sussman	Date 8/17/2026	Check ☐ if self-employed	PTIN **P01266552**
	Firm's name ▶ **CBIZ ADVISORS LLC**			Firm's EIN ▶	**87-3707167**
	Firm's address ▶ **685 THIRD AVENUE, NEW YORK, NY 10017**			Phone no.	**212-503-8800**

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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ERIFYLI TSIRONI	+30-210-4595000	etsironi@navios.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
C/O 85 AKTI MIAOULI	PIREAS 18538, GREECE

8 Date of action	9 Classification and description
08/14/2025	COMMON UNITS

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2025. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON AUGUST 14, 2025. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THERE IS NO QUANTITATIVE EFFECT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ N/A

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **IRC §§ 301(c) and 316(a).**

18 Can any resulting loss be recognized? ▶ **NO.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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	Signature ▶		Date ▶ 8/19/2026	
	Print your name ▶ ERIFYLI TSIRONI		Title ▶ CHIEF FINANCIAL OFFICER	
Paid Preparer Use Only	Print/Type preparer's name: JAY SUSSMAN	Preparer's signature: Jay Sussman	Date: 8/17/2026	Check ☐ if self-employed; PTIN: P01266552
	Firm's name ▶ CBIZ ADVISORS LLC			Firm's EIN ▶ 87-3707167
	Firm's address ▶ 685 THIRD AVENUE, NEW YORK, NY 10017			Phone no. 212-503-8800

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ERIFYLI TSIRONI	+30-210-4595000	etsironi@navios.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
C/O 85 AKTI MIAOULI	PIREAS 18538, GREECE

8 Date of action	9 Classification and description
11/14/2025	COMMON UNITS

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2025. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON NOVEMBER 14, 2025. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THERE IS NO QUANTITATIVE EFFECT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ N/A

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **IRC §§ 301(c) and 316(a).**

18 Can any resulting loss be recognized? ▶ **NO.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

THE ISSUER DETERMINES ITS EARNINGS AND PROFITS FOR EACH CALENDAR YEAR. A UNITHOLDER SHOULD RECOGNIZE DIVIDEND INCOME IF THEY RECEIVED THIS DISTRIBUTION. UNIT HOLDERS SHOULD CONSULT THEIR TAX ADVISORS TO DETERMINE THE TAX IMPACT WITH RESPECT TO THEIR INDIVIDUAL FACTS AND CIRCUMSTANCES.

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	Signature ▶		Date ▶ 8/19/2026		
	Print your name ▶ **ERIFYLI TSIRONI**		Title ▶ **CHIEF FINANCIAL OFFICER**		
Paid Preparer Use Only	Print/Type preparer's name **JAY SUSSMAN**	Preparer's signature Jay Sussman	Date 8/17/2026	Check ☐ if self-employed	PTIN **P01266552**
	Firm's name ▶ **CBIZ ADVISORS LLC**			Firm's EIN ▶	**87-3707167**
	Firm's address ▶ **685 THIRD AVENUE, NEW YORK, NY 10017**			Phone no.	**212-503-8800**

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C/O 85 AKTI MIAOULI	PIREAS 18538, GREECE

8 Date of action	9 Classification and description
2/12/2026	COMMON UNITS

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
Y62267102		NMM	

Part II **Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE ISSUER MADE QUARTERLY CASH DISTRIBUTIONS TO ITS COMMON UNITHOLDERS DURING THE CALENDAR YEAR ENDED DECEMBER 31, 2025. THIS FORM RELATES TO THE DISTRIBUTIONS MADE ON FEBRUARY 12, 2026. THIS DISTRIBUTION WAS MADE ENTIRELY OUT OF CURRENT YEAR EARNINGS AND PROFITS AND THUS WOULD NOT AFFECT THE BASIS OF THE UNITHOLDERS IN THE SECURITY. THIS FORM IS PROVIDED ON A PROTECTIVE BASIS ONLY.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THERE IS NO QUANTITATIVE EFFECT.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ N/A

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **IRC §§ 301(c) and 316(a).**

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	Signature ▶		Date ▶ 8/19/2026		
	Print your name ▶ **ERIFYLI TSIRONI**		Title ▶ **CHIEF FINANCIAL OFFICER**		
Paid Preparer Use Only	Print/Type preparer's name **JAY SUSSMAN**	Preparer's signature Jay Sussman	Date 8/17/2026	Check ☐ if self-employed	PTIN **P01266552**
	Firm's name ▶ **CBIZ ADVISORS LLC**			Firm's EIN ▶	**87-3707167**
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