

Part II Organizational Action (continued)

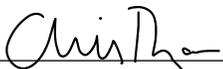
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTIONS 301(c)(2); 312; 316(a); 317(a)

18 Can any resulting loss be recognized? ▶ NO

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

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.

Sign Here

Signature ▶  Date ▶ 3/11/26

Print your name ▶ SCOTT RYAN Title ▶ Assistant Treasurer - Tax Matters

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

STATEMENT 1

CIM REAL ESTATE FINANCE TRUST, INC.

FEIN: 27-3148022

FOR THE TAXABLE PERIOD ENDED 12/31/2025

COMMON STOCK

ATTACHMENT TO FORM 8937

Line 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 ►

DURING 2025, CIM REAL ESTATE FINANCE TRUST, INC. DECLARED THE FOLLOWING DIVIDENDS:
ORGANIZATIONAL ACTION #01: A) RECORD DATE: 01/29/2025; B) PAYMENT DATE: 02/03/2025
ORGANIZATIONAL ACTION #02: A) RECORD DATE: 02/26/2025; B) PAYMENT DATE: 03/03/2025
ORGANIZATIONAL ACTION #03: A) RECORD DATE: 03/28/2025; B) PAYMENT DATE: 04/01/2025
ORGANIZATIONAL ACTION #04: A) RECORD DATE: 04/29/2025; B) PAYMENT DATE: 05/01/2025
ORGANIZATIONAL ACTION #05: A) RECORD DATE: 05/29/2025; B) PAYMENT DATE: 06/02/2025
ORGANIZATIONAL ACTION #06: A) RECORD DATE: 06/27/2025; B) PAYMENT DATE: 07/01/2025
ORGANIZATIONAL ACTION #07: A) RECORD DATE: 07/30/2025; B) PAYMENT DATE: 08/01/2025
ORGANIZATIONAL ACTION #08: A) RECORD DATE: 08/27/2025; B) PAYMENT DATE: 09/02/2025
ORGANIZATIONAL ACTION #09: A) RECORD DATE: 09/26/2025; B) PAYMENT DATE: 10/01/2025
ORGANIZATIONAL ACTION #10: A) RECORD DATE: 10/30/2025; B) PAYMENT DATE: 11/03/2025
ORGANIZATIONAL ACTION #11: A) RECORD DATE: 11/26/2025; B) PAYMENT DATE: 12/01/2025