

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► INTERNAL REVENUE CODE SECTION 301, 316, AND 852.

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► _____
THE ATTACHED SCHEDULE SHOWS THE PER SHARE AMOUNTS AND DATES OF THE DISTRIBUTIONS IMPACTED BY THIS ORGANIZATIONAL ACTION. THE INFORMATION PROVIDED ABOVE WAS PROVIDED ON THE SHAREHOLDER'S 2025 1099-DIV.

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 ► A SIGNED COPY OF THE FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER Date ► _____

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

CIM REAL ASSETS & CREDIT FUND
 IRS FORM 8937 ATTACHMENT
 83-3579026

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS A	17181H305	ARACX	1/6/2025	\$ 0.051213	\$ 0.113816
CLASS A	17181H305	ARACX	2/5/2025	\$ 0.047791	\$ 0.106209
CLASS A	17181H305	ARACX	3/5/2025	\$ 0.047791	\$ 0.106209
CLASS A	17181H305	ARACX	4/3/2025	\$ 0.047791	\$ 0.106209
CLASS A	17181H305	ARACX	5/5/2025	\$ 0.046239	\$ 0.102761
CLASS A	17181H305	ARACX	6/4/2025	\$ 0.046239	\$ 0.102761
CLASS A	17181H305	ARACX	7/3/2025	\$ 0.046239	\$ 0.102761
CLASS A	17181H305	ARACX	8/5/2025	\$ 0.045308	\$ 0.100692
CLASS A	17181H305	ARACX	9/4/2025	\$ 0.045308	\$ 0.100692

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS C	17181H206	RACRX	1/6/2025	\$ 0.048722	\$ 0.108278
CLASS C	17181H206	RACRX	2/5/2025	\$ 0.046239	\$ 0.102761
CLASS C	17181H206	RACRX	3/5/2025	\$ 0.046246	\$ 0.102776
CLASS C	17181H206	RACRX	4/3/2025	\$ 0.046239	\$ 0.102761
CLASS C	17181H206	RACRX	5/5/2025	\$ 0.044438	\$ 0.098757
CLASS C	17181H206	RACRX	6/4/2025	\$ 0.044493	\$ 0.098882
CLASS C	17181H206	RACRX	7/3/2025	\$ 0.044377	\$ 0.098623
CLASS C	17181H206	RACRX	8/5/2025	\$ 0.043446	\$ 0.096554
CLASS C	17181H206	RACRX	9/4/2025	\$ 0.043453	\$ 0.096570

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS I	17181H107	IRACX	1/6/2025	\$ 0.050894	\$ 0.113106
CLASS I	17181H107	IRACX	2/5/2025	\$ 0.048420	\$ 0.107608
CLASS I	17181H107	IRACX	3/5/2025	\$ 0.048411	\$ 0.107589
CLASS I	17181H107	IRACX	4/3/2025	\$ 0.048426	\$ 0.107620
CLASS I	17181H107	IRACX	5/5/2025	\$ 0.046615	\$ 0.103597
CLASS I	17181H107	IRACX	6/4/2025	\$ 0.046551	\$ 0.103453
CLASS I	17181H107	IRACX	7/3/2025	\$ 0.046554	\$ 0.103460
CLASS I	17181H107	IRACX	8/5/2025	\$ 0.045933	\$ 0.102080
CLASS I	17181H107	IRACX	9/4/2025	\$ 0.045931	\$ 0.102075

CLASS	CUSIP	TICKER	PAYABLE DATE	TOTAL DISTRIBUTION PER SHARE	NON-DIVIDEND DISTRIBUTION (RETURN OF CAPITAL) PER SHARE
CLASS L	17181H404	LRACX	1/6/2025	\$ 0.049653	\$ 0.110347
CLASS L	17181H404	LRACX	2/5/2025	\$ 0.047170	\$ 0.104830
CLASS L	17181H404	LRACX	3/5/2025	\$ 0.047170	\$ 0.104830
CLASS L	17181H404	LRACX	4/3/2025	\$ 0.047170	\$ 0.104830
CLASS L	17181H404	LRACX	5/5/2025	\$ 0.045618	\$ 0.101382
CLASS L	17181H404	LRACX	6/4/2025	\$ 0.045618	\$ 0.101382
CLASS L	17181H404	LRACX	7/3/2025	\$ 0.045618	\$ 0.101382
CLASS L	17181H404	LRACX	8/5/2025	\$ 0.044687	\$ 0.099313
CLASS L	17181H404	LRACX	9/4/2025	\$ 0.044687	\$ 0.099313