

CIM GROUP, INC.

WHISTLEBLOWER POLICY

Amended: August 12, 2026

The audit committee (the “**Audit Committee**”) of the board of directors (the “**Board**”) of CIM Group, Inc. (the “**Company**”), has adopted this Policy on reporting concerns about the Company regarding accounting, internal controls, auditing and other matters. The Policy is intended to create an environment where individuals can act without fear of reprisal or retaliation and provide a channel of communications for reporting concerns relating to accounting, internal controls, auditing and other matters that may be violations of law (“**Reportable Concerns**”). Reportable Concerns may be communicated confidentially and on a named or anonymous basis with respect to:

- Federal criminal law involving securities fraud, mail fraud, bank fraud, or wire, radio and television fraud;
- SEC rules or regulations;
- Accounting irregularities;
- Federal law relating to fraud against shareholders; or
- Other suspected wrongdoing which may affect the Company or its assets.

Any (i) director of the Company (“**Director**”), (ii) person who is an officer of the Company (“**Section 16 Officer**”) for purposes of Section 16 of the U.S. Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), (iii) any employee of the Company or its subsidiaries (collectively, with the Company, “**CIM**”), (iv) any other person performing services for the Company who is subject to CIM’s supervision and control, which may include consultants, advisors, temporary employees and such other persons designated by the Company and (v) any other interested party, including stockholders, who believe, in good faith, that a Reportable Concern has occurred, may make a report as set forth below. The Company will not retaliate against you for notifying it of a Reportable Concern and will not permit any officer, director, manager or supervisor of the Company to do so. You may submit your notification by doing any or all of the following:

- contacting your immediate supervisor (if applicable)
- contacting the Chief Legal Officer or Chief Compliance Officer
- contacting the Chair of the Audit Committee

CIM Group, Inc.
2398 E. Camelback Rd, 4th Floor
Phoenix, Arizona 85016
Attn: Audit Committee Chair

- contacting the Company’s third-party hosted “whistleblower” hotline at 855-832-5588 or website at <http://cimgroup.ethicspoint.com>.

Complaints submitted in this way are handled by our outside whistleblower provider in order to assure confidentiality and anonymity.

Reportable Concerns that relate to accounting, internal controls, auditing matters, or which otherwise fall within the purview of the oversight of the Audit Committee shall be reported to the Audit Committee Chair, regardless of the method of submission. Otherwise, the information in the report will be reported to the Company's CEO or CFO, or the Chief Legal Officer or the Chief Compliance Officer of CIM, as circumstances dictate, and will be addressed in accordance with the applicable policies and procedures of the Company and/or CIM for remediating such reports. Your notification should contain as much detail as possible for the Company to appropriately address the matter (for example, the name(s) of the individual(s) involved and a description of the Reportable Concern).

The Company will not retaliate, or allow retaliation, toward anyone who reports an actual or suspected violation by any means, including with a government or regulatory authority. Complaints of retaliation will be investigated promptly, and those who are found to have retaliated because of the report of an actual or suspected violation will be subject to appropriate disciplinary action, up to and including termination. None of the Company's policies should be interpreted as preventing you from reporting an actual or suspected violation by any means to a governmental or regulatory authority, or law enforcement agency. However, notwithstanding the above, when disclosing actual or suspected violations, you are not permitted to disclose any attorney-client communication and/or trade secret information of the Company unless otherwise required by law.

This Policy operates in conjunction with any applicable CIM policies relating to the subject matter hereof.