

CHIRON REAL ESTATE INC.

OPEN DOOR POLICY FOR REPORTING COMPLAINTS REGARDING ACCOUNTING AND AUDITING MATTERS

Statement of Policy

Chiron Real Estate Inc. (the “Company”) is committed to open discussion of our business practices and is committed to complying with the laws and regulations to which we are subject. Accordingly, the Company will not tolerate conduct that is in violation of such laws and regulations. The Company’s employees, officers and directors, including those of the Company’s subsidiaries are encouraged to promptly report a good faith complaint regarding accounting or auditing matters in accordance with the provisions of this policy. Any other third party, such as vendors, consumers, stockholders or competitors also may report, under the procedures provided in this policy, a good faith complaint regarding accounting or auditing matters. To facilitate the reporting of complaints regarding accounting or auditing matters, the Audit Committee of our Board of Directors (the “Audit Committee”) has established procedures for (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”) and (ii) the confidential, anonymous submission by the Company’s officers and directors of concerns regarding questionable accounting or auditing matters. This policy is a supplement to the Company’s Code of Business Conduct and Ethics (the “Code”) and should be read in conjunction with the Code.

Scope of Accounting Matters Covered by Policy

This policy covers complaints relating to Accounting Matters, including, without limitation, the following types of conduct:

- fraud, deliberate error or gross negligence or recklessness in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud, deliberate error or gross negligence or recklessness in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company’s internal accounting controls;
- misrepresentation or false statement to management, regulators, the outside auditors or others or by a senior officer, accountant or other employee regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company’s results or financial condition.

Policy of Non-Retaliation

It is the Company's policy to comply with all applicable laws that protect its employees, officers and directors against unlawful discrimination or retaliation by us or our agents as a result of their lawfully reporting information regarding, or their participation in, investigations involving Accounting Matters. If any employee believes he or she has been subjected to any harassment, threat, demotion, discharge, discrimination or retaliation by the Company or its agents for reporting complaints regarding Accounting Matters in accordance with this policy, he or she may file a complaint with our Policy Administrator (as defined below). If it is determined that an employee has experienced any improper employment action in violation of this policy, we endeavor to promptly take appropriate corrective action. Notwithstanding the foregoing, a reporting employee remains subject to disciplinary action if it is determined that such reporting employee was materially involved in improper activity related to Accounting Matters; however, information provided by such a reporting employee may be viewed as a mitigating factor in determining any appropriate disciplinary action.

Policy Administrator

The General Counsel of the Company, and in his or her absence the Chief Operating Officer of the Company, is responsible for administering this policy (the "Policy Administrator"). The Audit Committee has the authority to retain or designate a new Policy Administrator. The Policy Administrator is responsible for receiving and reviewing and then investigating (under the direction and oversight of the Audit Committee) complaints under this policy. If an employee has a complaint regarding an Accounting Matter, he or she should report such matter to the Policy Administrator. If the suspected violation involves the Policy Administrator, the employee should instead report the suspected violation to any member of the Audit Committee.

Anonymous Reporting of Complaints

We have also established a procedure under which complaints regarding Accounting Matters may be reported anonymously. Employees may anonymously report these concerns via our toll-free compliance hotline at 866-861-1239 or by e-mail via our compliance website at <https://gmre.ethicaladvocate.com>, both of which are maintained by a third-party vendor, Ethical Advocate, or by delivering the complaint via regular mail to 2 Bethesda Metro Center, Suite 440, Bethesda, MD 20814, Attention: General Counsel. Employees should make every effort to report their concerns using one or more of the methods specified above. The complaint procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy. Anonymous reports should be factual, instead of speculative or conclusory, and should contain as much specific information as possible to allow the Policy Administrator and other persons investigating the report to adequately assess the nature, extent and urgency of the investigation.

Policy for Receiving and Investigating Complaints

Upon receipt of a complaint, the Policy Administrator will determine whether the information alleged in the complaint pertains to an Accounting Matter. The Audit Committee

shall be notified promptly of all complaints determined to pertain to an Accounting Matter and shall determine the planned course of action with respect to the complaint, including determining that an adequate basis exists for commencing an investigation. The Policy Administrator will then appoint one or more internal and/or external investigators to promptly and fully investigate each viable claim under the direction and oversight of the Audit Committee or such other persons as the Audit Committee determines to be appropriate under the circumstances. The Policy Administrator will confidentially inform the reporting person (if his or her identity is known) that the complaint has been received and provide him or her with the name of, and contact information for, the investigator assigned to the claim. The Policy Administrator shall notify the Audit Committee of any pending complaints at each Audit Committee meeting or, if no complaints are pending or have been made since the last report, then the Policy Administrator will so inform the Audit Committee.

Confidentiality of the employee submitting the complaint will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation. In the course of any investigation, the Company may find it necessary to share information with others on a “need to know” basis. If the investigation confirms that a violation has occurred, the Company will promptly take appropriate corrective action with respect to the persons involved, including discipline up to and including termination, and, in appropriate circumstances, referral to governmental authorities, and will also take appropriate steps to correct and remedy any violation.

Retention of Complaints

The Policy Administrator will maintain a log of all complaints, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for each member of the Audit Committee. Each member of the Audit Committee and, at the discretion of the Policy Administrator, other personnel involved in the investigation of complaints, shall have access to the log. Copies of the log and all documents obtained or created in connection with any investigation will be maintained in accordance with our document retention policy.