



March 19, 2026

CION Investment Corporation
100 Park Avenue, 25th Floor
New York, NY 10017

RE: Qualified Interest Income

For CION Investment Corporation (“CION”):

The percentage of taxable ordinary income distributions that are designated as interest related dividends under Internal Revenue Section 871(k)(1)(C) for the calendar year ended December 31, 2025 was as follows:

Qualified Interest Income: 73.75%

This tax status letter is not intended to constitute accounting, tax, legal, investment, or other professional advice. The information provided herein is for informational purposes only. Shareholders should consult their tax advisor to obtain independent tax advice based on their particular facts and circumstances.