

Management Certification

The undersigned, on behalf of CIMG Inc. ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company is current in its disclosure obligations pursuant to the following reporting standard:

SEC Reporting Obligations

- ☒ The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act
- ☐ The Company has a reporting obligation under Regulation A (Tier 2)
- ☐ The Company has a reporting obligation under Regulation Crowdfunding (CF)
- ☐ Other (please describe)

Other Reporting Obligations

- ☐ The Company is a U.S. bank, bank holding company, or similar financial institution exempt from SEC registration, has a reporting obligation to a U.S. Bank Regulator and follows OTC Markets' Bank Reporting requirements.
- ☐ The Company is exempt from SEC registration and is reporting under the Alternative Reporting Standard

2. Indicate below whether the Company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

Yes: ☐ No: ☒

3. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.

Yes: ☐ No: ☒

4. The Company has a Verified Company Profile on OTCMarkets.com.
5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.
6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.
7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.
8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.¹

Transfer Agent: Vstock Transfer, LLC
 Address: 18 Lafayette Pl, Woodmere, NY 11598

¹ OTCQX, OTCQB, and OTCID companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program. OTCID companies that act as their own transfer agent may submit data directly to OTC Markets.

9. The Company's most recent Annual Report was prepared by:

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company's primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

McCarter & English, LLP – Huan Lou, Esq.; Blessing Adeyeye, Esq., Victor Yan, Esq.

10. The Company's Officers, Directors and 5% Beneficial Owners are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company's knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer's equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or "NOBOs." SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): March 16, 2026

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Jianshuang Wang	CEO, Director and Chairman	Hong Kong	-	-	-
Xiaocheng Hao	COO	Hong Kong	-	-	-
Wenlong Tong	President	Hong Kong	-	-	-
Feng Tian	CFO	Hong Kong	-	-	-
Yanli Hou	Director	Hong Kong	-	-	-
Changzheng Ye	Director	Hong Kong	-	-	-
Zongmei Huang	Director	Hong Kong	-	-	-
Jinmei Guo Hellstroem	Director	Hong Kong	-	-	-
Dundas Technology Limited, Jian Liu	>5% beneficial owner	Hong Kong	37,243,948	Common Stock	41.40%
Kellyview Investment, Yubin Wang	>5% beneficial owner	Hong Kong	37,243,948	Common Stock	41.40%

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

11. The Company has Convertible Debt as detailed below:

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

☐ Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$) (include accrued interest)	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion ²	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)
August 20, 2024	\$1,300,000	-	August 20, 2025	The Notes bear interest at an annual rate of 7% and have a maturity date of one year from the issuance date. The holder may convert the Notes into a number of shares of Common Stock equal to (i) the outstanding principal amount of the Notes, plus any accrued but unpaid interest, divided by (ii) \$0.94, the conversion price.	1,396,813	-	1. DYT INFO PTE. LTD. 2. Metaverse Intelligence Tech Ltd. 3. VMADE CO., LIMITED 4. Dada Business Trading Co., Limited 5. Min Li 6. Xiang Zhang 7. Xiangrong Dai	Loan
December 12, 2024	\$10,000,000	-	December 12, 2025	The December 2024 Notes bear interest at an annual rate of 7% and have a maturity date of one year from the issuance date, and are convertible at a conversion price	19,457,618	-	1.DYT Info PTE. Ltd 2. Metaverse Intelligence Tech Ltd 3. YY Tech Inc 4. Joyer Tech And Information Opc 5.Dada Business Trading Co., Ltd.	Loan

² The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

				of \$0.52 per share.				
August 21, 2025	\$4,000,000	\$4,000,000	August 31, 2026	The August 2025 Notes bear interest at an annual rate of 7% and have a maturity date of August 31, 2026, and are convertible into shares of Common Stock at a conversion price of \$0.24 per share.	16,666,666	-	1. Metaverse Intelligence Tech Ltd 2. YY Tech Inc.	Loan
February 13, 2026	\$1,600,000	\$1,600,000	August 12, 2027	The Notes are in the aggregate principal amount of \$1,600,000. The Notes bear interest at an annual rate of 7% and have a maturity date of August 12, 2027.	-	16,000,000	1. Xiangrong Dai 2. Yanqin Chen 3. Metaverse Intelligence Tech Ltd 4. YY Tech Inc.	Loan
Total Outstanding Balance:		5,600,000	Total Shares:		37,521,097	16,000,000		

Any additional material details, including footnotes to the table are below :

Key issuance and conversion events

(1) **August 20, 2024** – The Company issued convertible notes with an aggregate principal amount of \$1,300,000, of which \$1,000,000 was subscribed by non-related parties and \$300,000 by a related party. As of September 30, 2024, the Company recorded a fair value adjustment of \$82,844 related to these notes. **October 31, 2024** – All holders of the August 2024 convertible notes elected to convert their notes into an aggregate of 1,396,813 shares of common stock. The shares were registered pursuant to the Company's Form S-1 filed on November 29, 2024.

(2) **December 12, 2024** – The Company issued convertible notes with an aggregate principal amount of \$10,000,000, of which \$8,145,000 was subscribed by non-related parties and \$1,855,000 by a related party. **February 10, 2025** – The Company obtained shareholder approval for the issuance of shares underlying the notes and warrants. **March 18, 2025** – the investors submitted their respective conversion notices, upon which the Company issued 19,457,618 shares of common stock to the investors.

(3) **August 21, 2025** – The Company entered into a convertible bond purchase agreement with certain non-U.S. investors to issue convertible notes with an aggregate principal amount of \$4,000,000, at a conversion price of \$0.24 per shares, subject to adjustment in accordance with the Notes. During the year ended September 30, 2025, the non-related parties notes with a carrying value of \$1,999,962 were converted into 8,333,333 shares of common stock. **October 30, 2025** – The remaining related party notes of 8,333,333 shares were issued subsequent to year-end and are disclosed as a subsequent event.

Signature:

Name of Principal Executive Officer or Principal Financial Officer: Jianshuang Wang

Title: Chief Executive Officer

Date: March 27, 2026

Signature: /s/ Jianshuang Wang

(Digital Signatures should appear as "/s/ [OFFICER NAME]")