

Tax Status of Dividends and Distributions for 2025

The tax character of the dividends and distributions paid by Stellus Capital Investment Corporation (the "Company") during 2025 is set forth below. For tax purposes, the Company is a regulated investment company and is designating the tax character of dividends and distributions you received as a stockholder for fiscal year 2025 in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended.

Declaration Date	Record Date	Payable Date	Amount Per Share	Qualified Dividend Amount Per Share	Non-Qualified Dividend Amount Per Share	Long Term Capital Gains Amount Per Share	Return of Capital Amount Per Share	Qualified Net Interest Income	Qualified Capital Gains
2025									
01/09/25	01/31/25	02/14/25	\$ 0.1333	\$ 0.0438	\$ 0.0895	\$ -	\$ -	63.19%	0.00%
01/09/25	02/28/25	03/14/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
01/09/25	03/31/25	04/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
04/04/25	04/30/25	05/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
04/04/25	05/30/25	06/13/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
04/04/25	06/30/25	07/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
07/02/25	07/31/25	08/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
07/02/25	08/29/25	09/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
07/02/25	09/30/25	10/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
10/08/25	10/31/25	11/14/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
10/08/25	11/28/25	12/15/25	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.14%	0.00%
10/08/25	12/31/25	01/15/26	\$ 0.1333	\$ -	\$ 0.1333	\$ -	\$ -	94.31%	0.00%

We may generate qualified net interest income or capital gains that may be exempt from U.S. withholding tax on when distributed to foreign stockholders. Distributions of qualified net interest income and capital gains are exempt from U.S. withholding tax when paid to non-U.S. shareholders with proper documentation.

This notice is not intended to constitute tax, legal, investment or other professional advice. Stockholders should be aware that tax treatment is subject to change by law in the future or retroactively. This is general information and should not be relied upon without consulting your tax advisor.