

Oxford Square Capital Corp.

Tax Character of 2025 Distributions

Class: Common
CUSIP: 69181V107
TICKER: OXSQ

Information on distributions paid by Oxford Square Capital Corp. (NasdaqGS: OXSQ) for 2025

| Record Date | Payment Date | Per Share Distribution | % Ordinary Income | % Return of Capital ⁽¹⁾ | % Capital Gains ⁽²⁾ | % Interest Related Dividends ⁽³⁾ | % Non-Qualified | % Qualified ⁽⁴⁾ |
|--------------------|--------------------|------------------------|-------------------|------------------------------------|--------------------------------|---|-----------------|----------------------------|
| January 17, 2025 | January 31, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| February 14, 2025 | February 28, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| March 17, 2025 | March 31, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| April 16, 2025 | April 30, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| May 16, 2025 | May 30, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| June 16, 2025 | June 30, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| July 17, 2025 | July 31, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| August 15, 2025 | August 29, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| September 16, 2025 | September 30, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| October 17, 2025 | October 31, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| November 14, 2025 | November 28, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| December 17, 2025 | December 31, 2025 | \$0.0350 | 100.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |

(1) This percent represents distributions as a return of capital. Return of capital refers to amounts reported as non-taxable distributions. To the extent that the total amount of distributions exceed taxable earnings, the excess is considered a return of capital.

(2) This percent represents distributions as amounts eligible for treatment as capital gain dividends in accordance with IRC Sections 852(b)(3) and 854(a).

(3) This percent represents the portion of the ordinary income that is entitled to an exemption from U.S. nonresident withholding tax in accordance with IRC Section 871(k) and 881(e).

(4) This percent represents the portion of distributions as amounts eligible for treatment as qualified income in accordance with IRC Section 854(b) as well as eligible for the dividends received deduction available to certain U.S. domestic corporations.

This information is being provided to assist stockholders with tax reporting requirements regarding distributions by the Company. Stockholders should consult their tax advisors for tax guidance pertinent to specific facts and circumstances. This information is not intended to constitute tax, legal, investment, or other professional advice.