Section 19(a) Notification of Source of Distributions

WhiteHorse Finance, Inc. Distributes its Special 2026 Dividend

WhiteHorse Finance, Inc. (the "Company") has declared a special 2026 dividend in the amount of $0.170 per share to stockholders of record on October 30, 2026. For tax purposes, the Company is a regulated investment company under Subchapter M of the Internal Revenue Code of 1986, as amended ("IRC").

The amounts shown in the table below represent the ***estimated*** accounting of the Company's 2026 distribution declared in the third quarter. The distribution for the special distribution of 2026 was classified as follows:

Record Date	Payment Date	Distribution Per Share	Ordinary Dividends [1]	Long Term Capital Gains	Non-dividend Distributions	Interest-Related Dividends [2]	Taxable in 2026
October 30, 2026	December 10, 2026	$0.170	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%

[1] The Company hereby notes that no portion of its dividend represents amounts eligible for treatment as qualified dividend income in accordance with IRC Section 854(b), nor is any portion of the dividend eligible for the dividends received deduction available to certain U.S. domestic corporations.

[2] The Company hereby designates the above percentages of each of the total dividends by payment date as Interest-Related dividends in accordance with IRC Section 871(k).

Dividends and distributions that were reinvested through the Company's Dividend Reinvestment Plan are treated, for tax purposes, as if they had been paid in cash. Therefore, stockholders who participate in the Dividend Reinvestment Plan should also refer to the above table.

The amount and source of distributions reported in this notice are estimates only and are not being provided for tax reporting purposes. This notice is not intended to constitute tax, legal, investment or other professional advice. Stockholders should be aware that the tax treatment of the above is subject to change by law in the future or retroactively. The final determination of the amount and source of 2026 distributions will be made after the end of the Company's fiscal year and will be reported to stockholders on Form 1099-DIV. This information is only being provided to satisfy the notification requirements of Section 19(a) of the Investment Company Act of 1940, as amended.

If you have any questions regarding the above, please contact Equiniti Trust Company at 800-937-5449. You may also contact the Company's Investor Relations Department directly at 305-381-6999.