

February 10, 2026

HPS Corporate Lending Fund  
40 West 57th Street  
33rd Floor  
New York, NY 10019

## HPS CORPORATE LENDING FUND

### TAX STATUS OF DISTRIBUTIONS

Certain information concerning dividends paid by HPS Corporate Lending Fund (“HLEND”) in 2025 is set forth below. For U.S. federal income tax purposes, HLEND is a regulated investment company and reports the types of distributions you received as a stockholder in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended (“IRC”), in the manner specified below.

### DETAILS OF DISTRIBUTIONS

The table below shows U.S. federal income tax classification of the distributions made by HLEND for the calendar year ended December 31, 2025.

Calendar Year Ended	% Ordinary Dividends per Share	% Short-Term Capital Gains per Share	% Long-Term Capital Gains per Share <sup>1</sup>	% Interest-Related Dividends per Share <sup>2</sup>
Dec. 31, 2025	18.57%	0%	0%	81.43%

- (1) HLEND reported the above percentages of total dividends paid per share in 2025 as amounts eligible for treatment as capital gain dividends in accordance with IRC Sections 852(b)(3) and 854(a).
- (2) HLEND reported the above percentages of total Ordinary Dividends paid per share in 2025 as Interest-Related Dividends in accordance with IRC Section 871(k).

Distributions that were reinvested through HLEND’s distribution reinvestment plan (“DRIP”) are treated, for U.S. federal income tax purposes, as if they had been paid in cash. Therefore, stockholders who participated in the distribution reinvestment plan should also refer to the table above for appropriate U.S. federal income tax treatment of dividends.

This tax status letter is not intended to constitute tax, legal, investment, or other professional advice. Shareholders should consult their tax advisor for tax guidance pertinent to their facts and circumstances.

Please contact HLEND’s tax team with any questions at [BDC-tax@hpspartners.com](mailto:BDC-tax@hpspartners.com).