

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
KODIAK GAS SERVICES, INC.		83-3013440	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
KODIAK INVESTOR RELATIONS	936-539-3300	IR@KODIAKGAS.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
9950 WOODLOCH FOREST DR. SUITE 1900		THE WOODLANDS, TX 77380	
<b>8</b> Date of action		<b>9</b> Classification and description	
FEBRUARY 20, 2026		CASH DISTRIBUTION ON COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
50012A108		KGS	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ Kodiak Gas Services, Inc. distributed cash to holders of its common stock on February 20 2026 (\$0.49 per share). Kodiak Gas Services, Inc. expects that its earnings and profits will be insufficient to characterize its 2026 distributions as qualified dividends. It is expected that all distributions paid in 2026 to be return of capital for U.S. tax purposes.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ Based on information available at the time of this posting, distributions made during 2026 are expected to be a non-dividend distribution and treated as a return of capital. A return of capital will be applied against the shareholder's basis under Internal Revenue Code 301(c)(2).

Cash Distribution				ROC Basis Adj.		
Record Date	Payment Date	Per Share	Taxable %	Qualified Dividend	ROC %	Per Share
02/13/2026	02/20/2026	\$0.49	0%	\$0.00	100%	\$0.49

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The quarterly distribution of cash is characterized as a taxable dividend to the extent it comes out of the corporation's earnings and profits generated during the current year or accumulated from prior years as computed for U.S. federal income tax purposes. The part of the distribution that exceeds current and accumulated earnings and profits is treated as a non-taxable return of capital which reduces the shareholder's adjusted basis in the stock. If the distribution exceeds the stock basis, the excess is treated as capital gain.

Kodiak Gas Services, Inc's estimated current and accumulated earnings and profits applicable to 2026 distributions support an estimate that 100% of the distributions are a non-taxable return of capital to the extent of the shareholder's adjusted basis in the stock.

Estimated information relating to the current tax year may change, at which time Kodiak Gas Services, Inc. will file a corrected Form for impacted distributions pursuant to applicable Treasury Regulations.

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
Internal Revenue Code Sections 301(c) and 316(a)

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**18** Can any resulting loss be recognized? ▶ N/A

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
Distributions described within this Form are for the tax year ending December 31, 2026.

Shareholders should consult their own tax advisor to determine the income tax consequences of their specific situation. Kodiak Gas Services, Inc. is providing this Form for informational purposes only and should not be considered legal or tax advice.

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**  
Signature ▶ Signature on File Date ▶ 02/20/2026

<b>Paid Preparer Use Only</b>	Print your name ▶ <u>EWAN HAMILTON</u>	Preparer's signature	Title ▶ <u>CHIEF ACCOUNTING OFFICER</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	