

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|-----------------------------------|---|-----------------------------|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | |
| KODIAK GAS SERVICES, INC. | | 83-3013440 | |
| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact | |
| KODIAK INVESTOR RELATIONS | 936-539-3300 | IR@KODIAKGAS.COM | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact | | 7 City, town, or post office, state, and ZIP code of contact | |
| 9950 WOODLOCH FOREST DR. SUITE 1900 | | THE WOODLANDS, TX 77380 | |
| 8 Date of action | | 9 Classification and description | |
| NOVEMBER 13 2025 | | CASH DISTRIBUTION ON COMMON STOCK | |
| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 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 November 13 2025 (\$0.49 per share), as well as August 14 2025 (\$0.45 per share), May 15 2025 (\$0.45 per share), and February 21 2025 (\$0.41 per share).
Kodiak Gas Services, Inc.'s earnings and profits are insufficient to characterize its 2025 distributions as qualified dividends.
All distributions paid in 2025 are 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 2025 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).

| Record Date | Cash Distribution | | | Qualified Dividend | ROC Basis Adj. | |
|-------------|-------------------|-----------|-----------|--------------------|----------------|-----------|
| | Payment Date | Per Share | Taxable % | | ROC % | Per Share |
| 02/14/2025 | 02/21/2025 | \$0.41 | 0% | \$0.00 | 100% | \$0.41 |
| 05/05/2025 | 05/15/2025 | \$0.45 | 0% | \$0.00 | 100% | \$0.45 |
| 08/04/2025 | 08/14/2025 | \$0.45 | 0% | \$0.00 | 100% | \$0.45 |
| 11/03/2025 | 11/13/2025 | \$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 ▶ 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 current and accumulated earnings and profits applicable to 2025 distributions support that 100% of the distributions are a non-taxable return of capital to the extent of the shareholder's adjusted basis in the stock.

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)

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

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, 2025.

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.

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 ▶ February 26, 2026

| | | | | | |
|-------------------------------|--|----------------------|---|---|------|
| Paid Preparer Use Only | 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. | |