

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

|                                                                                                                                       |                                                   |                                                                                                |                      |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|
| 1 Issuer's name<br><b>KODIAK GAS SERVICES, INC.</b>                                                                                   |                                                   | 2 Issuer's employer identification number (EIN)<br><b>83-3013440</b>                           |                      |
| 3 Name of contact for additional information<br><b>KODIAK INVESTOR RELATIONS</b>                                                      | 4 Telephone No. of contact<br><b>936-539-3300</b> | 5 Email address of contact<br><b>IR@KODIAKGAS.COM</b>                                          |                      |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact<br><b>9950 WOODLOCH FOREST DR. SUITE 1900</b> |                                                   | 7 City, town, or post office, state, and ZIP code of contact<br><b>THE WOODLANDS, TX 77380</b> |                      |
| 8 Date of action<br><b>AUGUST 14 2025</b>                                                                                             |                                                   | 9 Classification and description<br><b>CASH DISTRIBUTION ON COMMON STOCK</b>                   |                      |
| 10 CUSIP number<br><b>50012A108</b>                                                                                                   | 11 Serial number(s)                               | 12 Ticker symbol<br><b>KGS</b>                                                                 | 13 Account number(s) |

## 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 August 14 2025 (\$0.45 per share). Kodiak Gas Services, Inc. expects that its earnings and profits will be insufficient to characterize all of its 2025 distributions as qualified dividends. A portion of Kodiak Gas Services, Inc.'s dividends paid in 2025 are expected to be return of capital for U.S. tax purposes. All of the dividend portion of the distributions are 100% taxable dividends 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, a portion of the 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).**

| Cash Distribution |              |           |           | ROC Basis Adj.     |       |           |
|-------------------|--------------|-----------|-----------|--------------------|-------|-----------|
| Record Date       | Payment Date | Per Share | Taxable % | Qualified Dividend | ROC % | Per Share |
| 02/14/2025        | 02/21/2025   | \$0.41    | 63%       | \$0.26             | 37%   | \$0.15    |
| 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    |

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 2025 distributions support an estimate that 85% of distributions are non-taxable return of capital to the extent of the shareholder's adjusted basis in the stock with the remainder being qualified taxable dividends.**

**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)**

**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.**

**Sign  
Here**

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.

Signature ► **Signature on File** Date ► **10/01/2025**

Print your name ► **EWAN HAMILTON** Title ► **CHIEF ACCOUNTING OFFICER**

|                                       |                            |                      |      |                                                 |      |
|---------------------------------------|----------------------------|----------------------|------|-------------------------------------------------|------|
| <b>Paid<br/>Preparer<br/>Use Only</b> | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
|                                       | Firm's name ►              | Firm's EIN ►         |      |                                                 |      |
|                                       | Firm's address ►           | Phone no.            |      |                                                 |      |

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054