

Cafeteria Plan Summary of Material Modifications Describing the Amendment to Liberty Energy Services, LLC Cafeteria Implementing Dependent Care FSA changes related to the One Big Beautiful Bill Act

Liberty Energy Services, LLC Cafeteria Plan

Summary of Material Modifications

This summary of material modifications supplements the summary plan description (SPD) of the Liberty Energy Services, LLC Cafeteria Plan (the Plan). Please attach this document to your SPD for future reference.

Effective January 1, 2026 your plan is amended as follows:

Dependent Care Flexible Spending Account Changes

The law places limits on the amount of money that can be paid to you in a calendar year from your Dependent Care Flexible Spending Account. Generally, your reimbursements may not exceed the statutory limit. The statutory limit for 2026 is \$7,500 (if you are married filing a joint return or you are head of a household) or \$3,750 (if you are married filing separate returns).

If you have questions, please contact Alisa Otten at alisa.otten@libertyenergy.com.

ERISA Information

Plan Sponsor: Liberty Energy Services, LLC

Plan Name: Liberty Energy Services, LLC Cafeteria Plan