



Partnership: NGL Energy Partners LP

Unit Class: Common

CUSIP #: 62913M107

RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4 and 1.1446(f)-4

This notice relates to withholding on the Common Units owned by non-U.S. investors of NGL Energy Partners LP (the "Partnership"). If you are not a non-U.S. investor and you do not act as custodian for a non-U.S. investor, you may ignore this notice.

NGL Energy Partners LP is a Publicly Traded Partnership pursuant to Internal Revenue Code Section 7704(b) and is taxed as a partnership for U.S. tax purposes.

The Partnership states that the 10% exception **DOES NOT** apply, as determined under 1.1446(f)-4(b)(3)(ii). PTP Posted Date: 1/1/2026 on which 10% exception was tested.

Section I – Distribution Withholding:

This notice is intended to serve as qualified notice under Treasury Regulation Section 1.1446-4(b). Brokers and nominees should treat one hundred percent (100%) of the Partnership's distributions to non-U.S. investors as being attributable to income that is effectively connected with a United States trade or business. Accordingly, the Partnership's distributions to non-U.S. investors are subject to federal income tax withholding at the highest applicable effective tax rate.

Section II – Withholding on Distributions in Excess of Cumulative Net Income:

For purposes of Treasury Regulation Section 1.1446(f)-4(c)(2)(iii), brokers and nominees should treat one hundred percent (100%) of the distribution as being in excess of cumulative net income for purposes of determining the amount to withhold.

Section III – Withholding on Transfers of Units:

For the purposes of withholding on sales transactions under Treasury Regulation Section 1.1446(f)-4(a)(2), brokers should treat one hundred percent (100%) of the proceeds attributable to the sale of Partnership units as being attributable to a U.S. trade or business.

A copy of this notice will also be available on the Partnership's website (currently available at www.nglenergypartners.com) for ten years from the date of the issuance of this notice.