
PROHIBITED FOREIGN ENTITY COMPLIANCE CERTIFICATION

(Material Assistance Safe Harbor Certification)

Prepared By: Sollega, Inc.

Supplier EIN: 27-1509503

Manufacturing Facilities: California and Ohio, USA

Effective Date:

Governing Agreement / Purchase Order No:

Project Name / Number:

1. STATUTORY AUTHORITY & PURPOSE

This Certification is furnished by Sollega, Inc. ("Supplier") to support the taxpayer's Material Assistance Cost Ratio (MACR) calculation under Internal Revenue Code (IRC) §7701(a)(52) and IRS Notice 2026-15, §4.03. This Certification is intended to satisfy the Certification Safe Harbor requirements necessary to preserve eligibility for clean energy tax credits under Sections 45Y, 48E, or 45X, as applicable. [1, 2]

2. SCOPE OF PROPERTY & PART-LEVEL IDENTIFICATION

This Certification strictly covers the non-steel roof racking Manufactured Product Components (MPCs)—including aluminum rails, clamps, and structural fasteners—produced by Supplier. Per IRS Notice 2026-15, §3.01(7)(b), any steel or iron components are completely disregarded for the purposes of this MACR tracking and are outside the scope of this document. [1]

All items delivered under the referenced Purchase Order are explicitly mapped to their corresponding safe-harbor table classifications in Annex I attached hereto, which provides an exhaustive part-number-to-MPC SKU mapping. [1]

3. CHAIN OF PRODUCTION REPRESENTATIONS

Supplier hereby certifies that the property described herein, including any constituent elements, materials, or subcomponents, was not produced or manufactured by a Prohibited Foreign Entity (PFE). [1] Supplier further represents that it does not know, or have reason to know, that any prior supplier in the chain of production of that property is a PFE as defined under IRC §7701(a)(51). [1] The Supplier is not, and during the term of the Agreement will not become, a 'Prohibited Foreign Entity' as defined in Section 48(a)(5)(C)(iii) of the Internal Revenue Code, and any applicable IRS Notices, guidance, or regulations issued thereunder, including a specified foreign entity, a foreign-controlled entity, or a foreign-influenced entity.

4. RECORD RETENTION & AUDIT COVENANT

Pursuant to IRC §7701(a)(52)(D)(iii)(IV)(cc), Supplier introduces an express covenant to retain all internal control records, supply chain tracing data, and documentation backing this certificate for a period of not less than six (6) years from the date of issuance. Supplier covenants to provide such documentation directly to the U.S. Department of the Treasury or the Internal Revenue Service (IRS) immediately upon request.

5. RELYING PARTIES & CONTRACTUAL TIE-IN

This Certification is explicitly incorporated into, made a part of, and governed by the transaction's primary purchase agreement. The entities entitled to rely upon this Certification include the direct Buyer, the ultimate Project Owner, and each of their respective tax-equity investors, lenders, and successors-in-interest.

SIGNATURE UNDER PENALTIES OF PERJURY

I, the undersigned, am a duly authorized officer of Sollega, Inc. and have personal knowledge of the procurement, supply chain, and manufacturing operations of the products certified herein.

Under penalties of perjury (pursuant to 28 U.S.C. §1746), I declare that I have examined this certification, including accompanying documents, and to the best of my knowledge and belief, the facts and representations presented herein are true, correct, and complete.

SOLLEGA, INC.

Elie Rothschild
Founder / CEO
8/28/26

ANNEX 1

SKU	Component Description	Notice 2026-15 / Notice 2025-08 MPC Classification
FR510-10dg 304	FastRack Polymer Racking	Non-Steel Roof Racking; Other Components
FR510-5dg 304	FastRack Polymer Racking	Non-Steel Roof Racking; Other Components
FR510-6dg 304	FastRack Polymer Racking	Non-Steel Roof Racking; Other Components
FR-PC	Pull Clamp	Non-Steel Roof Racking; Structural Fasteners
FR-EC (30,31,32,33,35,38,40, 45,46,50mm sizes)	End Clamp	Non-Steel Roof Racking; Structural Fasteners
FR-SQW Vista	Square Washer	Non-Steel Roof Racking; Structural Fasteners
FR-MA – U2000,U2400,U2600, U2810	Mechanical Anchor	Non-Steel Roof Racking; Structural Fasteners