



SEG Solar Inc.

Foreign Entity of Concern (FEOC) Certification Statement

Date: 9/15/2025

SEG Solar Inc. ("SEG"), a corporation organized and existing under the laws of the State of Texas and headquartered in Houston, Texas, hereby certifies the following:

1. Ownership and Control

SEG is **100% owned by U.S. citizens**. SEG does not have any direct or indirect ownership by a Foreign Entity of Concern (FEOC) as defined under the Inflation Reduction Act (IRA) and related Treasury and Department of Energy guidance.

2. Corporate Governance

SEG has a **Board of Directors comprised entirely of U.S. citizens**. SEG does not have foreign nationals or representatives of foreign entities in any governance, oversight, or controlling capacity.

3. Intellectual Property and Licensing

SEG does **not license intellectual property (IP)** from any Foreign Entity of Concern. SEG owns and controls all intellectual property used in its manufacturing and operations.

4. Royalties and Payments

SEG does **not pay royalties, fees, or other recurring payments** to any Foreign Entity of Concern.

5. FEOC Determination

Based on the above facts, SEG certifies that it is **not a Foreign Entity of Concern**.

6. Reference to IRS Notice 2025-08 and Safe Harbor Table

Assuming the Safe Harbor Table provided in IRS Notice 2025-08 is the primary reference for determining FEOC material content, the following breakdown reflects material origins and FEOC determination for SEG manufactured photovoltaic modules:



Materials	Rate	origin	FEOC	% of materials cost
Cells		Indonesia	N	45.60%
Frame		US/Vietnam	N	19.80%
Front Glass		Vietnam/Maylasia	Y	7.50%
Encapsulant		US	N	8.30%
Back Glass		Vietnam/Maylasia	Y	7.90%
Junction Box		US	N	4.80%
Single-component Sealant		US	N	1.30%
Pottants		China	Y	0.09%
Bus Ribbons		Korea	N	4.50%
Bypass Diodes		China	Y	0.21%
Assembly		US or Indonesia	N	

SEG makes no representations, warranties, or certifications regarding the domestic content of the modules, the components used in their assembly, or any other products or components that form part of the products.

SEG is not a tax advisor and cannot provide tax advice. Please consult a tax professional with any questions, including those related to changes in the law, individual circumstances, and instructions on claiming any applicable tax credits. SEG is not responsible or liable for the inability or failure to receive any tax credits. This certification is not intended to constitute legal or tax advice.

This certificate is intended for the above-named recipient only and may not be relied upon by any third party without the express written consent of SEG.

Sincerely,

SEG Solar, Inc.
