

Metal Roof Innovations, LTD

Domestic Content First Updated Elective Safe Harbor Letter
S-5! Solar Goods: Public Notice

This document is intended for informational assistance to qualified individuals who are familiar with IRS Notices 2023-38, 2024-41 and 2025-08

With regards to IRS Notice 2023-38 and the calculation of the Domestic Content Bonus Credit, Metal Roof Innovations provides the following guidance for its products.

In accordance with the provisions established for the Domestic Content Bonus Credit, we have utilized the First Updated Elective Safe Harbor Notice 2025-08 for the calculation to determine the domestic content percentage of our products. The Safe Harbor method involves the following key steps:

- **Assessment of Domestic Production:** We evaluate the percentage of our products' components that are manufactured domestically.
- **Verification of Domestic Sourcing:** We ensure that the components and materials meet the criteria for domestic sourcing as specified in the relevant regulations.
- **Documentation and Records:** Detailed records and supporting documentation are maintained to substantiate our domestic content calculations.

We rely on this methodology to accurately assess the domestic content percentages of our products as established on the Updated Table for PV Rooftop of the 2025-08 notice. The extract from the table below shows the portion as it relates to our products.

Updated Table for PV Rooftop						
APC	MPC	Rooftop (MLPE)	Rooftop (MLPE) with Domestic c-Si PV Cells and Domestic Wafers	Rooftop (String)	Rooftop (String) with Domestic c-Si PV Cells and Domestic Wafers	
Non-Steel Roof Racking	Structural Fasteners	3.5	2.9	4.4	3.4	S-5! PVKITs
	Rails	15.0	12.2	18.7	14.6	S-5! Clamps and Brackets*
	Production	1.1	0.9	1.4	1.1	S-5! US Manufacturing
Total	-	19.6	16.0	24.5	19.1	

*For systems utilizing components such as rails, L-feet and module clamps manufactured by others, but attached with S-5! clamps or brackets, consult with those suppliers to determine totals.

Books and Records

In compliance with applicable regulations, we maintain comprehensive books and records relating to the Domestic Content Bonus Credit calculation. These records include, but are not limited to, sourcing documentation, production records and supporting data for domestic content assessments.

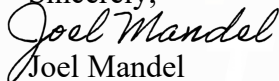
These records will be retained for a minimum of seven years from the date of the relevant credit claim, or such longer period as may be required by applicable laws or regulations. This retention period ensures that we can provide adequate documentation in the event of an audit or review.

Disclaimer

Please be advised, this letter is provided solely for informational purposes and should not be construed as legal or tax advice. While we strive to ensure the accuracy and completeness of our domestic content information and compliance measures, the ultimate responsibility for adhering to relevant regulations rests with the S-5! product user. For advice tailored to your specific circumstances, consult with your own legal or tax advisor.

If you have any questions or require further information, please do not hesitate to contact us.

Thank you for your attention to this matter.

Sincerely,

Joel Mandel

CFO/COO