1. Independent Service Auditor's Report

To the management of Accufy Analytics, LLC:

Scope

We have examined Accufy Analytics, LLC's (Accufy Analytics or the Company) accompanying description of its tax equity pricing system titled "Accufy Analytics, LLC's Description of its Tax Equity Pricing System" throughout the period December 1, 2025, to September 30, 2026 (description) based on the criteria for a description of a service organization's system in DC section 200, *2018 Description Criteria for a Description of a Service Organization's System in a SOC 2® Report (With Revised Implementation Guidance – 2022)*, in AICPA, *Description Criteria*, (description criteria) and the suitability of the design and operating effectiveness of controls stated in the description throughout the period December 1, 2025, to September 30, 2026, to provide reasonable assurance that Accufy Analytics' service commitments and system requirements were achieved based on the trust services criteria relevant to security (applicable trust services criteria) set forth in TSP section 100, *2017 Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy (With Revised Points of Focus – 2022)*, in AICPA, *Trust Services Criteria*.

Accufy Analytics uses a subservice organization for infrastructure hosting services. The description indicates that complementary subservice organization controls that are suitably designed and operating effectively are necessary, along with controls at Accufy Analytics, to achieve Accufy Analytics' service commitments and system requirements based on the applicable trust services criteria. The description presents Accufy Analytics' controls, the applicable trust services criteria, and the types of complementary subservice organization controls assumed in the design of Accufy Analytics' controls. The description does not disclose the actual controls at the subservice organization. Our examination did not include the services provided by the subservice organization, and we have not evaluated the suitability of the design or operating effectiveness of such complementary subservice organization controls.

Service Organization's Responsibilities

Accufy Analytics is responsible for its service commitments and system requirements and for designing, implementing, and operating effective controls within the system to provide reasonable assurance that Accufy Analytics' service commitments and system requirements were achieved. Accufy Analytics has provided the accompanying assertion titled "Assertion of Accufy Analytics, LLC's Management" (assertion) about the description and the suitability of design and operating effectiveness of controls stated therein. Accufy Analytics is also responsible for preparing the description and assertion, including the completeness, accuracy, and method of presentation of the description and assertion; providing the services covered by the description; selecting the applicable trust services criteria and stating the related controls in the description; and identifying the risks that threaten the achievement of the service organization's service commitments and system requirements.

Service Auditor's Responsibilities

Our responsibility is to express an opinion on the description and on the suitability of design and operating effectiveness of controls stated in the description based on our examination. Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform our examination to obtain reasonable assurance about whether, in all material respects, the description is presented in accordance with the description criteria and the controls stated therein were suitably designed and operated effectively to provide reasonable assurance that the service organization's service commitments and system requirements were achieved based on the applicable trust services criteria. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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An examination of the description of a service organization's system and the suitability of the design and operating effectiveness of controls involves the following:

- Obtaining an understanding of the system and the service organization's service commitments and system requirements
- Assessing the risks that the description is not presented in accordance with the description criteria and that controls were not suitably designed or did not operate effectively
- Performing procedures to obtain evidence about whether the description is presented in accordance with the description criteria
- Performing procedures to obtain evidence about whether controls stated in the description were suitably designed to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria
- Testing the operating effectiveness of controls stated in the description to provide reasonable assurance that the service organization achieved its service commitments and system requirements based on the applicable trust services criteria
- Evaluating the overall presentation of the description

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination also included performing such other procedures as we considered necessary in the circumstances.

Inherent Limitations

The description is prepared to meet the common needs of a broad range of report users and may not, therefore, include every aspect of the system that individual users may consider important to meet their informational needs.

There are inherent limitations in the effectiveness of any system of internal control, including the possibility of human error and the circumvention of controls.

Because of their nature, controls may not always operate effectively to provide reasonable assurance that the service organization's service commitments and system requirements are achieved based on the applicable trust services criteria. Also, the projection to the future of any conclusions about the suitability of the design and operating effectiveness of controls is subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Description of Tests of Controls

The specific controls we tested and the nature, timing, and results of those tests are listed in Section 4 of this report.

Opinion

In our opinion, in all material respects,

a. The description presents Accufy Analytics' tax equity pricing system that was designed and implemented throughout the period December 1, 2025, to September 30, 2026, in accordance with the description criteria.

b. The controls stated in the description were suitably designed throughout the period December 1, 2025, to September 30, 2026, to provide reasonable assurance that Accufy Analytics' service commitments and system requirements would be achieved based on the applicable trust services criteria, if the controls operated effectively throughout that period and if the subservice organization applied the complementary controls assumed in the design of Accufy Analytics' controls throughout that period.

c. The controls stated in the description operated effectively throughout the period December 1, 2025, to September 30, 2026, to provide reasonable assurance that Accufy Analytics' service commitments and system requirements were achieved based on the applicable trust services criteria, if complementary subservice organization controls assumed in the design of Accufy Analytics' controls operated effectively throughout that period.

Restricted Use

This report, including the description of tests of controls and results thereof in Section 4, is intended solely for the information and use of Accufy Analytics, user entities of Accufy Analytics' tax equity pricing system during some or all of the period December 1, 2025, to September 30, 2026, business partners of Accufy Analytics subject to risks arising from interactions with Accufy Analytics' tax equity pricing system, practitioners providing services to such user entities and business partners, prospective user entities and business partners, and regulators who have sufficient knowledge and understanding of the following:

- The nature of the service provided by the service organization
- How the service organization's system interacts with user entities, business partners, subservice organizations, and other parties
- Internal control and its limitations
- Complementary subservice organization controls and how these controls interact with the controls at the service organization to achieve the service organization's service commitments and system requirements
- User entity responsibilities and how they may affect the user entities' ability to effectively use the service organization's services
- The applicable trust services criteria
- The risks that may threaten the achievement of the service organization's service commitments and system requirements and how controls address those risks

This report is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Irvine, California
October 26, 2026