DCBC: THE WAY TO 50%

UNIRAC®
BETTER SOLAR STARTS HERE

Unirac's domestic racking products are a critical piece in achieving the new DCBC thresholds through 2026. We've mapped out pathways to meet the new thresholds in conjunction with inverter and manufacturing partners. Each solution is designed to make compliance straightforward and help you stay ahead of industry changes with confidence.

The Formula Explained*:

15.0% **RAIL:**
Unirac interprets rail to be the racking rail.

3.5% **STRUCTURAL FASTENERS**
Structural Fasteners are component(s) that connects the rails, modules, and MLPE (if applicable) to one another.

1.1% **RACKING PRODUCTION**
Unirac interprets the racking production percentage to be available if the rails and structural fasteners are domestic.

24.8% **FULLY-DOMESTIC INVERTER**
Manufacturers of several fully-domestic inverters have indicated their systems contribute 24.8% of the required 50% domestic content.*

+ >5.6% **DOMESTIC CONTENT MODULES**
Some module manufacturers have modules containing domestic parts that can contribute at least 5.6% of domestic content, just enough to get over the threshold when combined with Unirac domestic content solutions and certain domestic content inverters

= >50%

A "fully-domestic" inverter is an inverter which the manufacture claims has domestic content of 24.8%. Unirac makes no representation or warranty about claims made by inverter or module manufacturers regarding domestic content. Customers must consult with their tax advisors and inverter and module manufacturers and about qualification for domestic content

OPTION 1 WITH FULLY-DESTIC INVERTER (19.6% + 24.8% + >5.6% = 50%)*

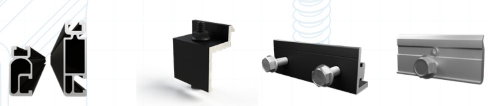
PART 1 - SELECT A DOMESTIC RACKING SYSTEM FROM UNIRAC 19.6%

RAIL — MODULE CLAMPS** — SPLICE — MLPE MOUNT

NXT UMOUNT®

RAIL — MODULE CLAMPS** — SPLICE — MLPE MOUNT

SOLARMOUNT®



PICK FROM NXT UMOUNT® - OR - SOLARMOUNT®

PART 2 - SELECT A FULLY-DOMESTIC INVERTER 24.8%

PART 3 - SELECT A MODULE CONTAINING DOMESTIC CONTENT >5.6%

** The content provided in this bulletin is specific to rooftop MLPE systems with non-domestic c-Si PV cells under IRS Notice 2025-08 and is for informational purposes only; it is not tax advice. Unirac cannot provide, and is not providing, tax advice regarding eligibility for tax credits, including the DCBC adder, as eligibility depends on several factors including a tax payer's risk profile. Unirac is not a tax professional. The information provided here is Unirac's good faith interpretation of these terms as of the publishing date of this bulletin, and that interpretation shall not be relied on for claiming the DCBC. Unirac's interpretation and use of "rails" and "structural fasteners" in this bulletin is informative, non-limiting guidance only and is not intended to impede a tax payer's interpretation of such terms. Unirac makes no representation or warranty that any customer or taxpayer will be able to claim a tax credit—including the DCBC—if it purchases Unirac domestic components. Not all parties can claim the domestic content bonus. Customers must consult their own tax advisors to determine eligibility.*

Subject to inclusion on a TPO domestic content AVL and/or customer's independent validation through its tax advisors.* ***Unirac makes no representation or warranty regarding eligibility or classification of Manufactured Products or Manufactured Product Components.

FOR QUESTIONS OR CUSTOMER SERVICE CONTACT:
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DCBC: **THE WAY TO 50%**

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BETTER SOLAR STARTS HERE

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The Formula Explained*:

15.0% **RAIL:**
Unirac interprets rail to be the racking rail.

3.5% **STRUCTURAL FASTENERS**
Structural Fasteners are component(s) that connects the rails, modules, and MLPE (if applicable) to one another.

1.1% **RACKING PRODUCTION**
Unirac interprets the racking system production percentage as an adder ***IF*** the full racking system (rails and structural fasteners) consists of 100% U.S. COMPONENTS.

19.6% **SEMI-DOMESTIC INVERTER**
Manufacturers of several fully-domestic inverters have indicated their systems contribute **24.8%** to meeting the relevant domestic content threshold.*

+ 10.8% **DOMESTIC CONTENT MODULES**
Modules manufactured with domestically produced parts can contribute more than 10.8% of the required domestic content, just enough to get over the new threshold.

=>50%

A "semi-domestic" inverter is an inverter which the manufacture claims has domestic content of 19.6%. Unirac makes no representation or warranty about claims made by inverter or module manufacturers regarding domestic content. Customers must consult with their tax advisors and inverter and module manufacturers and about qualification for domestic content.

OPTION 2 WITH SEMI-DOMESTIC INVERTER (19.6% + 19.6% + 10.8% = 50%)

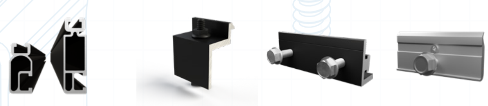
PART 1 - SELECT A FULLY-DOMESTIC RACKING SYSTEM FROM UNIRAC 19.6%

NXT UMOUNT®

RAIL — MODULE CLAMPS** — SPLICE — MLPE MOUNT

SOLARMOUNT®

RAIL — MODULE CLAMPS** — SPLICE — MLPE MOUNT



PICK FROM NXT UMOUNT® - OR - SOLARMOUNT®

PART 2 - SELECT A SEMI-DOMESTIC INVERTER 19.6%

PART 3 - SELECT A MODULE CONTAINING DOMESTIC CONTENT 10.8%

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