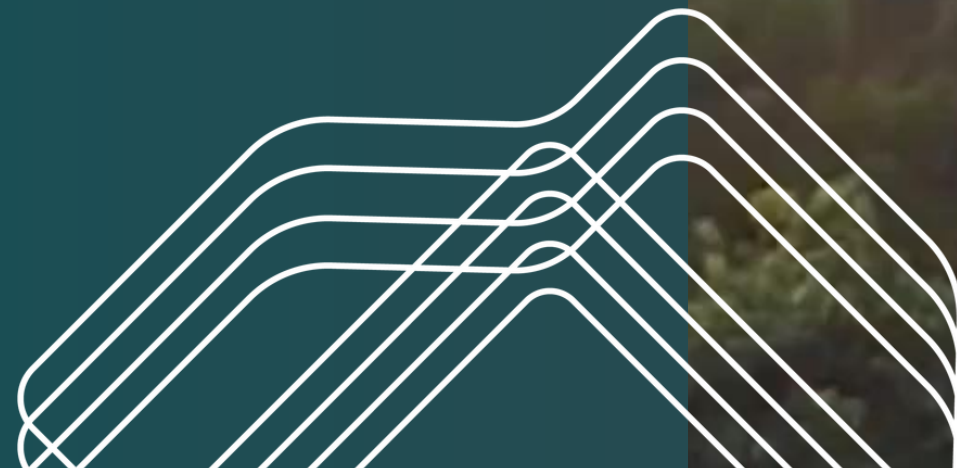




DISRUPTION THAT LASTS

Chris Lettman
Director of Business Development
and Partnerships
June 2026





I'M CHRIS LETTMAN

DIRECTOR OF BUSINESS DEVELOPMENT & PARTNERSHIPS, IMPERIAL STAR SOLAR

- 17+ years leading Commercial and Utility scale solar projects nationwide
- U.S. Marine veteran
- Proud Eagles fan
- Dog lover and Perpetual Disruptor



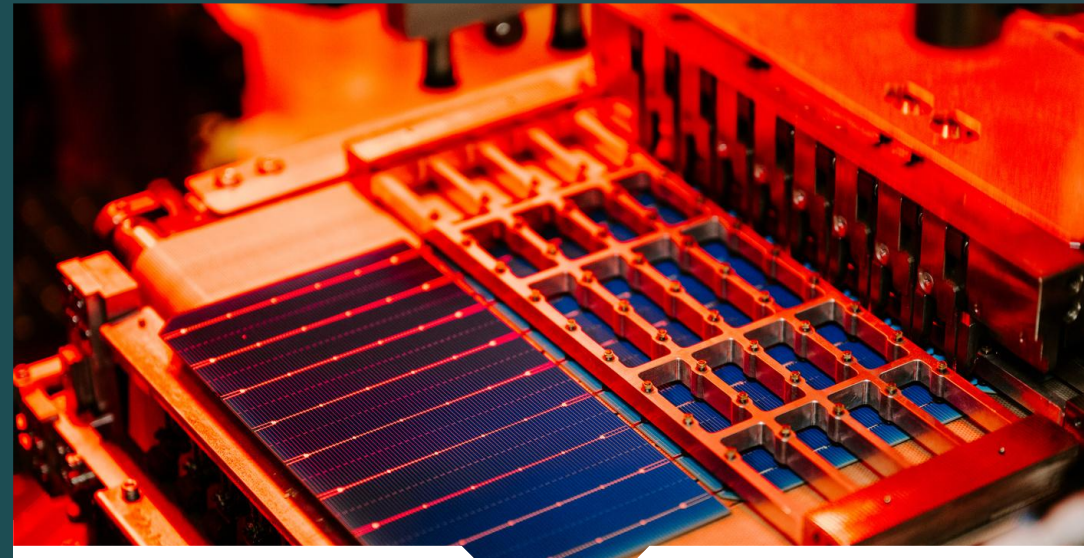


WE BUILD THE MODULES. YOU BUILD THE FUTURE.



**12+ YEARS TIER 1
EXPERIENCE**

800+ Employees in TX



**TRANSPARENT &
FULLY INTEGRATED
SUPPLY CHAIN**

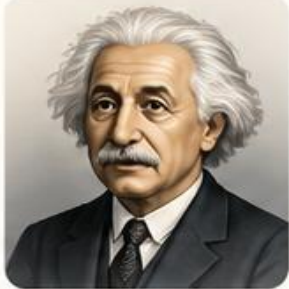
Wafers. Cells. Modules.



**4GW BUILT
IN TEXAS**

FEOC Compliant

SOLAR – VOTED MOST LIKELY TO BE DISRUPTIVE . “BY THESE GUYS”

Photovoltaic Effect	Early Solar Powered Engine	First Selenium Solar Cell Array	Photoelectric Effect Theory	Large -Scale Irrigation Plan	First Solar Heated House	Practical Solar Cell	Solar Cost Slasher
1  EDMOND BECQUEREL (1839)	2  AUGUSTIN MOUCHOT (1860s-1870s)	3  CHARLES FRITTS (1883)	4  ALBERT EINSTEIN (1905)	5  FRANK SHUMAN (1910)	6  MARIA TELKES (1940s-1950s)	7  BELL LABS SCIENTISTS (1954)	8  DR. ELLIOT BERMAN (1970s)

THEIR WORK MADE SOLAR POSSIBLE. OURS IS MAKING IT BUILDABLE.



GRIT GETS IT DONE

For our customers – the people building the future under real pressure.

- **95%** automated production
- **50+** AI quality checkpoints
- **7,000** modules per day
- **13**-second production cycle
- **A+** rated 3rd Party Audit Firm
- **RETC** 2026 Overall Highest Achiever



But our job just harder.
The paperwork got a promotion.

MORE COMPLEXITY. MORE RISK. MORE DELAY.

Industry Pressure Points

- **OBBBA:** 1 year old.
- **Guidance:** Still opaque.
- **Upstream manufacturing:** Slowed where it matters most.
- **Projects:** Delayed or cancelled.
- **Uncertainty:** Still present.



FEOC COMPLIANCE IS NOW A PROJECT RISK



THE STAKES

Lose the credit
Lose insurability
Lose buyers



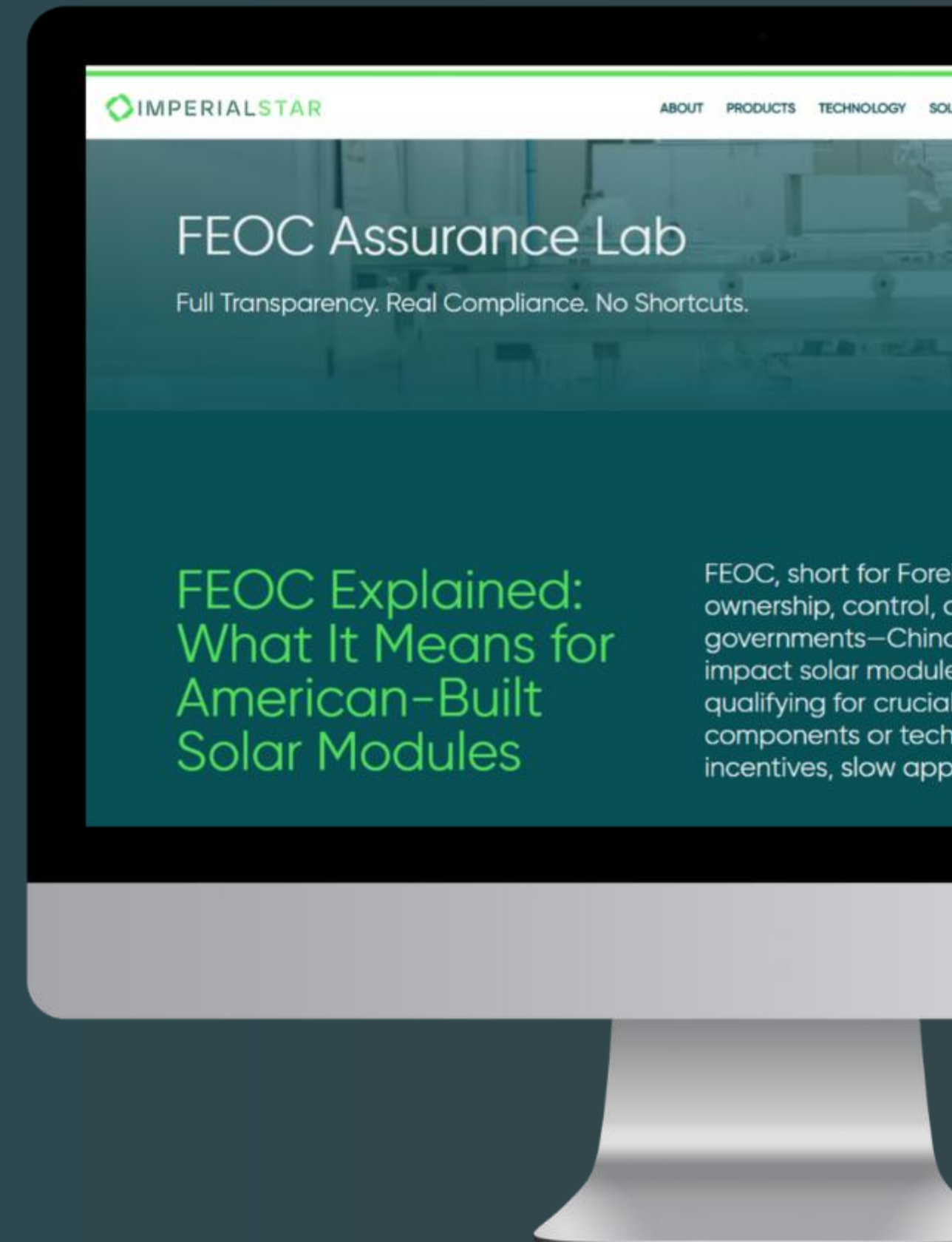
THE 3 TESTS

- Ownership
- Effective control
- Material assistance



HOW WE HELP

- FEOC Assurance Lab
- Legal-first diligence package
- Third-party-backed documentation
- DomesticIQ

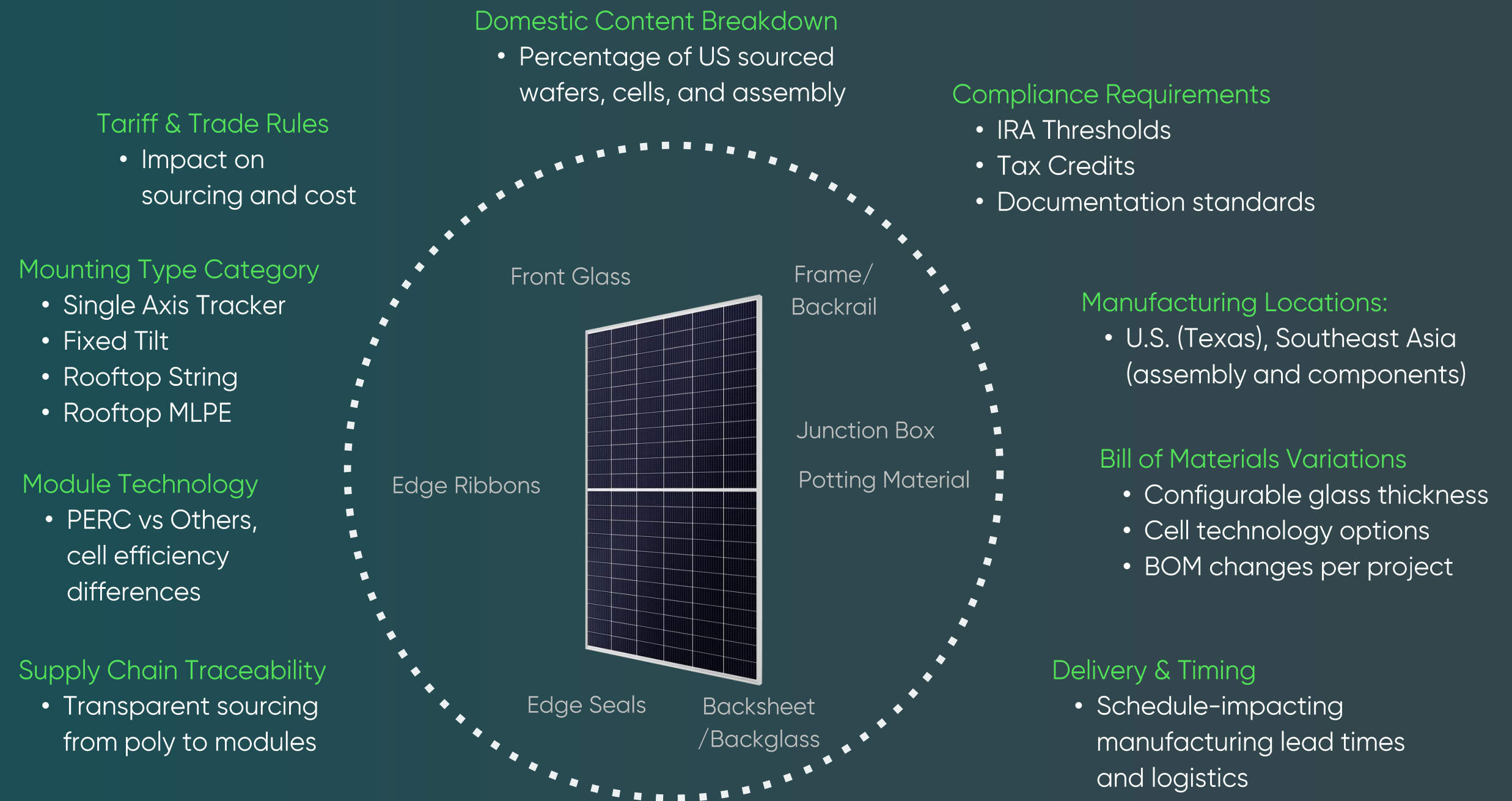


FEOC
ASSURANCE
LAB



WHY DOMESTIC CONTENT GETS COMPLICATED FAST

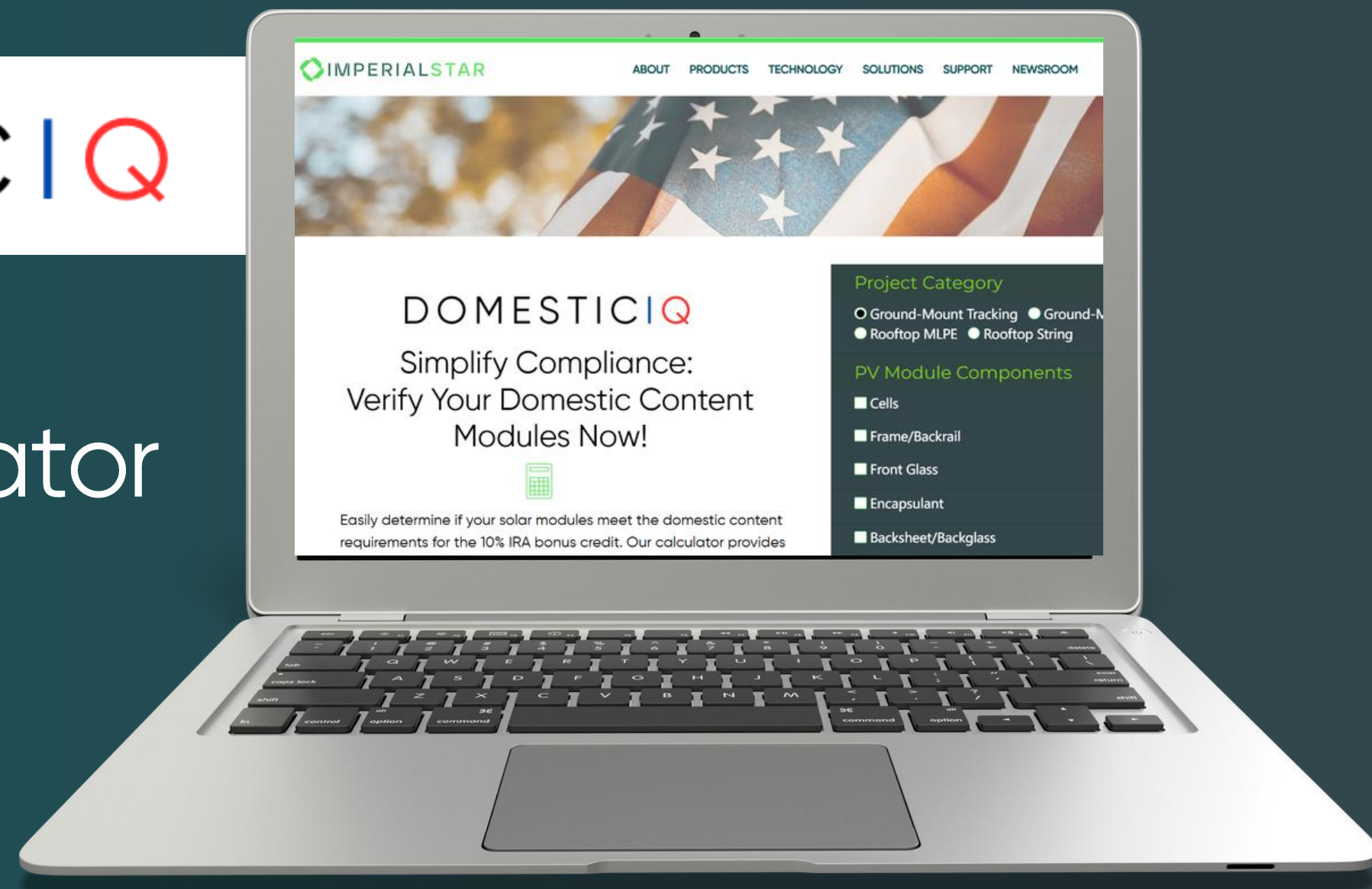
The variables builders have to sort through before they can qualify with confidence.



To give clarity to the process we created.....

DOMESTICIQ

Solar Domestic Content Calculator



Disclaimer:

Our Domestic Content Module Calculator provides estimates based on the data entered and should not be considered as professional advice or a guarantee of compliance with specific regulations. For precise assessments and compliance verification, please contact our experts for a comprehensive evaluation of your solar project.

Domestic Content Calculator

Configure project architecture and components to determine safe-harbor qualification percentages under IRS Notice 2025-08.

PROJECT PARAMETERS

CONSTRUCTION START YEAR

2026 — 50% Threshold

US WAFER INTENT

☐ No US Wafer

MOUNTING ARCHITECTURE

Ground: Tracking

MODULE BLENDING

100%0%
DOMESTICIMPORTED

IMPORT FOCUSDOMESTIC FOCUS

DOMESTIC \$/WIMPORT \$/WPROJECT MW

PV MODULE

0.0% earned of 65.8% possible

PRIMARY COMPONENT

Assembly / Production only counts if all other module MPCs are US-manufactured. Production row is dimmed when this condition is not met.

COMPONENT (MPC)	SAFE HARBOR	US-MADE	EARNED
Cells	38.0%	☐	—
Frame / Backrail	6.0%	☐	—
Front Glass	6.0%	☐	—
Encapsulant	3.8%	☐	—
Backsheet / Backglass	3.8%	☐	—
Junction Box	1.0%	☐	—
Edge Seals	0.3%	☐	—
Pottants	0.3%	☐	—

0.0%

BELOW THRESHOLD

PROJECT YEAR 2026THRESHOLD: 50%
50.0% BELOW THRESHOLD

CONTENT BREAKDOWN	
SOLAR MODULES	0.0%
INVERTERS	0.0%
TRACKERS	0.0%
MAX AVAILABLE	100.0%

OPTIMIZE FOR US CONTENT

RESET CONFIGURATION



PROJECT DETAIL

Chris' Online Demo

DOMESTICIQ

CLIENT
You LLC

PROJECT SIZE
100 MW

PROJECT TYPE
Ground: Tracking

ISSUED DATE
June 8, 2026

DOMESTIC CONTENT

55.3% ✓ PASS

Threshold: 55% (Project Year 2027) — +0.3% above



BONUS CREDIT

10% Qualified

Meets Safe Harbor requirements for domestic manufacturing bonus.

COMPONENT MANUFACTURING BREAKDOWN

PV Module	38.0%	Inverter	0.0%	Tracker	28.7%
Cells	38.0% ✓	PCB Assemblies (DC-DC)	2.4% ○	Torque Tube	11.0% ✓
Frame / Backrail	6.0% ○	PCB Assemblies (DC-AC)	0.8% ○	Structural Fasteners	0.4% ✓
Front Glass	6.0% ○	Thermal Management	0.5% ○	Drive System	1.9% ✓
Encapsulant	3.8% ○	Enclosure & Skids	0.6% ○	Dampers	0.5% ✓
Backsheet / Backglass	3.8% ○	Assembly / Production	1.2% ○	Actuator	2.8% ✓
Junction Box	1.0% ○			Controller	0.7% ✓
Edge Seals	0.3% ○			Rails	2.0% ✓
Pottants	0.3% ○			Assembly / Production	9.4% ✓
Adhesives	— ○				
Bus Ribbons	1.5% ○				
Bypass Diodes	0.4% ○				
Assembly / Production	4.7% ○				

PROJECT FINANCIAL SUMMARY

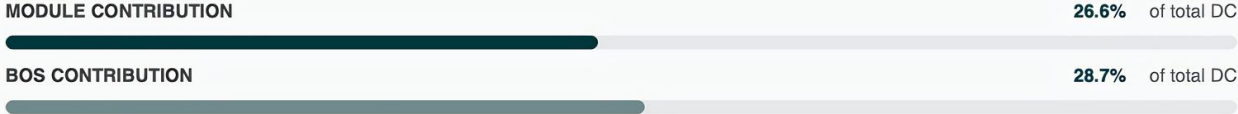
DOMESTIC MIX
70%

IMPORT MIX
30%

WEIGHTED PRICE
\$0.00/W

EST. TOTAL COST
—

CONTRIBUTION WEIGHT ANALYSIS



This report is for informational purposes only and does not constitute tax advice. Consult a qualified tax professional for guidance on ITC/PTC domestic content bonus credit eligibility. Imperial Star is a module manufacturer, not a tax advisory firm. Based on IRS Notice 2025-08 safe harbor values.

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DOMESTICIQ



WHAT BUILDERS ACTUALLY NEED

1



- Cleaner procurement
- Faster diligence
- More buildable projects

2



- U.S.-made modules
- Manufacturing discipline
- Support that understands the job



We build the modules.
We help clear the path.
You keep the project moving.



TOGETHER, WE BUILD FOR IMPACT



- Every module we make pushes energy independence forward in the U.S.
- That impact extends globally, helping bring clean water to communities that need it most

Solar has always
been disruptive.
Our job is to make
that disruption last.



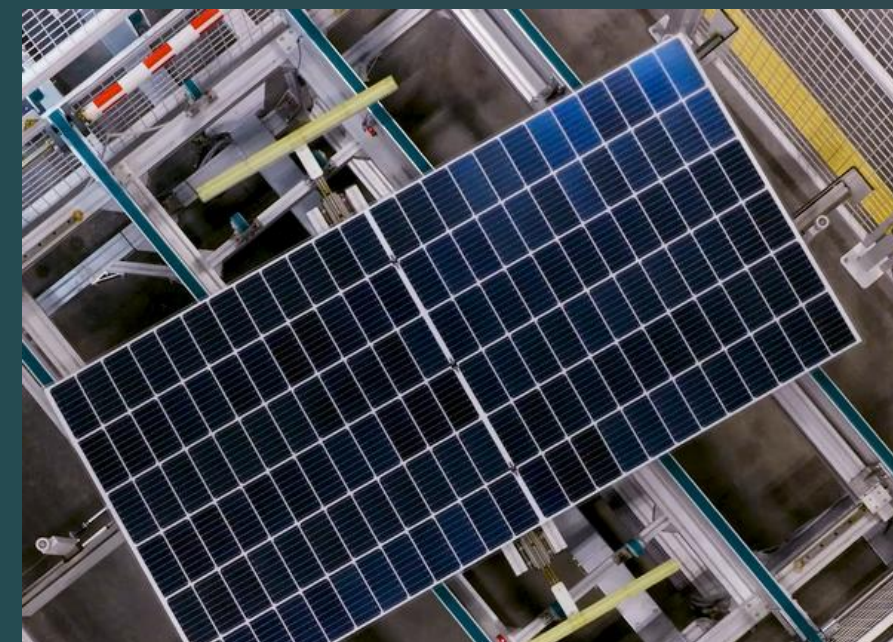
Thank You

Imperial Star exists to help builders move through complexity with better tools, better clarity, and better support.

We build the modules.
You build the future.

LinkedIn®

Careers



**GRIT AND
RESPECT
FOR THE
INDEPENDENT
MINDED**

