TAX EQUITY PLATFORM — TERMS AND CONDITIONS

AULARIS STRATEGIES, LLC

Version 1.0 – Dated August 17, 2026

These Terms and Conditions (these "**Terms**") govern every engagement of **Aularis Strategies, LLC**, a Delaware limited liability company with its principal place of business at 2124 Parkwood Drive, Bedford, Texas 76021 ("**Aularis**"), for services relating to the Aularis Tax Equity Platform. They apply to, are incorporated into, and form part of each **Tax Equity Platform Engagement Agreement** (each, an "**Engagement Agreement**" and, together with these Terms and the Exhibits, the "**Agreement**") between Aularis and the client identified there ("**Client**").

Version control. These Terms are published at *www.aularisgroup.com/terms* and are attached to each Engagement Agreement as **Appendix 1**. **The version attached to, or identified by version number and date in, Client's executed Engagement Agreement governs that engagement.** A later change to the published Terms does not apply to an executed Engagement Agreement unless the Parties agree in a signed writing.

Order of precedence. If the Engagement Agreement conflicts with these Terms, **the Engagement Agreement controls as to commercial terms** (identity of the Transaction, fee amount, and schedule elections) **and these Terms control as to everything else**, including Articles II, III, IV, and XII, which control over all other provisions and all Exhibits (Section 14.3).

ARTICLE I — ENGAGEMENT AND SCOPE

1.1 Engagement

Client engages Aularis, and Aularis accepts the engagement, to provide the services described in **Section 1.2** (the "**Services**") solely with respect to Tax Equity Transactions, being the Tax Equity Transaction described on Exhibit A, in each case on the terms of this Agreement. Services with respect to any matter that is not a Tax Equity Transaction are outside this Agreement and are governed by **Section 1.6**.

1.2 Scope of Services

Subject to the exclusions in **Section 1.3**, the Services consist of the following, and only the following:

(a) Platform access. Providing Client access to the Platform, including Aularis's transaction infrastructure, form documentation, process management, and counterparty relationships.

(b) Transaction identification and presentation. Identifying and presenting to Client one or more acquisition opportunities that Aularis believes, based on its own commercial judgment and on information furnished by third parties, are of a type that may produce Tax Characteristics of a general description.

(c) Project illustrations. Preparing and presenting illustrations of a project's Tax Characteristics as a function of investment amount, derived solely from Transaction-level facts, including anticipated eligible basis, anticipated applicable credit rate, anticipated adder eligibility, and basis reduction under Section 50(c) (each, a "Project Illustration"), subject in all respects to Article III. A Project Illustration describes the project. It does not describe Client, and Aularis does not apply it to Client's tax situation, model Client's tax liability or benefit, or advise on the timing of any Transaction relative to Client's tax position. A Project Illustration may express a generalized result using an assumed tax rate under Section 3.2; that expression is arithmetic only and is not a determination of Client's benefit.

(d) Structuring coordination. Coordinating among Client, Client's Advisors, sellers, sponsors, project owners, lenders, insurers, engineers, appraisers, and other transaction participants, and facilitating the flow of diligence materials among them.

(e) Baseline transaction documentation and process management. Aularis conducts extensive due diligence and negotiation with sponsors, sellers, and counterparties to establish a set of baseline transaction documents capable of serving multiple clients on substantially uniform terms, and manages the assembly, circulation, execution, and closing of Transaction documentation. In connection with the baseline documents:

> ***(i) What the baseline is.*** *The baseline documents reflect terms Aularis has diligenced and negotiated at the platform level, so that Client is not negotiating an unexamined structure from a standing start. The negotiation that produced them was conducted by Aularis for Aularis's own purposes in establishing the Platform, not as Client's representative and not for Client's benefit.*
>
> ***(ii) The baseline is not required. Client is not required to accept the baseline documents.*** *Client and Client's counsel are free to review, question, negotiate, modify, or reject any provision, and to require changes as a condition of proceeding. Aularis's willingness to proceed on modified terms, and any counterparty's willingness to agree to them, are separate commercial questions. Nothing in the baseline is presented to Client as non-negotiable, standard, market, or fair.*
>
> ***(iii) Why familiarity matters.*** *Because the baseline is substantially uniform across Transactions, counsel already familiar with these documents can review them efficiently and identify what actually differs in Client's deal, which permits a* ***streamlined closing*** *and a more predictable cost of review. This is the reason* ***Section 6.2*** *recommends a Panel of counsel who have developed that familiarity —* ***not*** *a reason to review less. Familiarity shortens the review; it does not substitute for it.*
>
> ***(iv) What Aularis does not do.*** *Aularis does not draft, negotiate on Client's behalf, approve, or render any opinion regarding Transaction documentation for Client's benefit. That uniform documents exist is not a representation that they are appropriate for Client, and Client may not infer from their uniformity that they have been evaluated against Client's interests. That evaluation is what* ***Article VI*** *requires.*

(f) Post-closing administration. Providing the administrative, reporting, and information-collection services, if any, described on **Exhibit A**.

(g) Additional tax equity services. Such other non-advisory services relating to a Tax Equity Transaction as the Parties may agree in a writing signed by both Parties that expressly references this Section 1.2(g). This subsection may not be used to add services that are not incident to a Tax Equity Transaction; those are addressed in **Section 1.6**.

1.3 Express Exclusions from Scope

Without limiting **Article II**, the Services do not include, and Aularis will not provide:

(a) legal advice, legal opinions, legal representation, or any service constituting the practice of law;

(b) tax advice, tax opinions, "more likely than not" or other level-of-confidence determinations, written advice within the meaning of Circular 230, tax return preparation, tax return position selection, or advice as to whether any position may be taken, disclosed, or relied upon to avoid penalties;

(c) accounting services, audit, attest, review, compilation, bookkeeping, or financial statement preparation services;

(d) investment advice, securities recommendations, evaluation of the merits or suitability of any investment, portfolio or asset-allocation advice, or any service requiring registration as an investment adviser, broker, or dealer;

(e) appraisal, valuation, cost segregation, engineering, or fair-market-value determination services, or any certification thereof;

(f) insurance placement, tax insurance underwriting, or advice as to insurance adequacy;

(g) ERISA fiduciary services or advice with respect to any plan, IRA, or plan asset;

(h) any determination of the suitability, appropriateness, or advisability of any Transaction for Client; or

(i) custody or possession of Client funds or securities, except as expressly provided in a separate escrow or funds-flow arrangement executed by the Parties.

1.4 No Exclusivity; No Obligation to Proceed

This Agreement is non-exclusive as to both Parties. Nothing obligates Aularis to present any opportunity to Client, or Client to pursue any opportunity presented. Aularis may present the same or similar opportunities to other clients, may act with respect to other transactions of any nature, and owes Client no duty of exclusivity, opportunity allocation, priority, or first refusal.

1.5 Aularis Acts for Its Own Account

Client acknowledges that Aularis is engaged in the business of originating and administering Transactions for its own commercial account and for the account of multiple clients; that Aularis may have direct or indirect economic interests in, or receive compensation from, sellers, sponsors, project owners, service providers, or other Transaction participants; and that Aularis's interests may differ from or conflict with Client's interests. Aularis will disclose material economic interests of this nature on **Exhibit C** (Disclosure Statement), which will be updated in writing as necessary before the closing of any Transaction.

1.6 Limitation to Tax Equity; Other Engagements Are Separate

(a) This engagement is limited to the Tax Equity Platform. The Services are confined to Tax Equity Transactions. Nothing in this Agreement obligates Aularis to provide, or entitles Client to receive, any strategic planning, structuring design, modeling, advisory, or other service that is not incident to a Tax Equity Transaction, and no such service is included in the fees payable under **Exhibit A**.

(b) Other Aularis offerings are differentiated and separately papered. Client acknowledges that Aularis offers, or may in the future offer, engagements of a different character and a broader scope — including strategic planning engagements that go beyond providing access to the Platform. Any such engagement requires a separate written agreement, and Aularis expressly reserves the right to offer such engagements on materially different terms, including a different scope of services, a different fee methodology, different independent-review requirements, different representations, and a different allocation of risk and liability.

(c) No expansion by conduct. No course of dealing, no communication, no meeting, and no deliverable — whether or not it touches on Client's broader planning, structure, or objectives — expands the Services beyond Tax Equity Transactions or creates any engagement other than this one. Only a writing signed by both Parties that expressly identifies itself as an engagement beyond the Tax Equity Platform has that effect.

(d) Disclaimers unaffected. The disclaimers, acknowledgments, and waivers in **Articles II, III, and IV** apply to every communication between the Parties, including any communication that touches on matters outside the scope of the Services. They are not narrowed by the limitation in this Section 1.6.

(e) Aularis does not design Client's plan. Aularis designs a Client's tax, financial, estate, business, or ownership plan only under an express separate written engagement executed by both Parties for that purpose. Absent such an engagement:

> ***(i) Aularis has not designed, and does not design, Client's plan.*** *Client's plan is Client's own, developed by Client with Client's Advisors;*
>
> ***(ii)*** *Aularis's role is limited to making a Tax Equity Transaction available and administering it —* ***Client and Client's Advisors decide whether, and how, that Transaction fits into a plan Aularis did not create****; and*
>
> ***(iii)*** *no discussion, illustration, Project Illustration, meeting, or other communication constitutes plan design, and none may be characterized as such. A Project Illustration under* ***Article III*** *quantifies a Transaction against inputs Client supplies;* ***it is not a plan and does not become one.***

Client acknowledges that this allocation is a material term, that Aularis's fees reflect it, and that Client would be charged differently under a design engagement.

1.7 Nature of the Platform; Bespoke and Exclusive Offerings

(a) What Client is paying for. Client acknowledges that the Platform comprises offerings that Aularis has developed at its own expense and that are not generally available in the same form outside the Platform, including:

> ***(i)*** *access to transaction opportunities Aularis has sourced, structured, and made available through its own counterparty relationships;*
>
> ***(ii)*** *the baseline transaction documentation described in* ***Section 1.2(e)****, together with the diligence and negotiation that produced it;*
>
> ***(iii)*** *extensive due diligence conducted at the platform level on sponsors, counterparties, assets, and structures;*
>
> ***(iv)*** *compliance and process infrastructure, including closing checklists, documentation control, disclosure delivery, and settlement-statement preparation; and*
>
> ***(v)*** *transaction support and post-closing administration as described on* ***Exhibit A****.*

(b) Access requires acceptance. Access to the Platform requires acceptance by Aularis. Aularis may decline to make the Platform available to any person for any reason or no reason, and acceptance is not an entitlement to any particular Transaction (**Section 1.4**).

(c) Acceptance is an eligibility determination, not an evaluation of Client. Acceptance means only that Client meets Aularis's threshold eligibility criteria (**Section 7.1(b)**) and that Aularis is willing to do business with Client. Acceptance is not a determination that any Transaction is suitable, appropriate, or advisable for Client, is not an evaluation of Client's circumstances, objectives, or needs, and is not a recommendation (*see* **Sections 1.3(h), 2.4, and 4.4(a)**). Client may not infer any conclusion about the merits of a Transaction from the fact of acceptance.

(d) Consideration. The Parties agree that the offerings described in subsection (a) constitute substantial value and are material consideration for the fees payable under **Exhibit A**, without regard to any tax characteristic any Transaction may bear.

(e) Proprietary. The offerings described in subsection (a) are proprietary to Aularis and are subject to **Section 11.3**.

ARTICLE II — NATURE OF RELATIONSHIP; NON-FIDUCIARY STATUS

2.1 Arm's-Length, Commercial Relationship

The relationship created by this Agreement is a commercial, arm's-length relationship between independent contracting parties. Aularis is an independent contractor. Nothing in this Agreement or in the course of dealing between the Parties creates a partnership, joint venture, agency, employment, trust, or fiduciary relationship.

2.2 No Fiduciary Duty — Express Disclaimer and Waiver

Aularis does not act, and has not agreed to act, in a fiduciary capacity to Client in any respect. Aularis owes Client no duty of loyalty, no duty of care beyond the express contractual undertakings in this Agreement, no duty of best execution, no duty to act in Client's best interest, no duty to disclose beyond the express disclosure obligations of this Agreement, no duty of impartiality, and no duty to identify or resolve conflicts of interest beyond disclosure on **Exhibit C**. To the fullest extent permitted by applicable law, Client irrevocably waives any claim that Aularis owes or has assumed any fiduciary, quasi-fiduciary, confidential, or special relationship duty to Client. Client acknowledges that it has necessary sophistication to enable it to be capable of evaluating and bearing the risks of the Transaction and is not in a position of dependence, trust, or superior reliance with respect to Aularis.

2.3 No Reliance

Client acknowledges and agrees that:

(a) Client is not relying, and will not rely, on Aularis, any Aularis affiliate, or any Aularis personnel for legal, tax, accounting, investment, valuation, insurance, or regulatory advice, or for any determination as to the merits, suitability, legality, economics, or tax consequences of any Transaction;

(b) Client is relying, and will rely, exclusively on Client's Advisors, on Client's own independent investigation and judgment, and on the express written representations and warranties given to Client by the counterparties in the definitive Transaction documents; and

(c) no statement, model, projection, illustration, presentation, marketing material, oral remark, or other communication by Aularis constitutes advice, a recommendation, a guarantee, a warranty, or a representation as to any outcome, and none may be relied upon as such.

2.4 Not a Recommendation

Nothing Aularis provides constitutes a recommendation that Client enter into, refrain from entering into, hold, or dispose of any Transaction, interest, or position. Aularis expresses no view on whether any Transaction is suitable or appropriate for Client.

2.5 Survival of Article II

This Article II survives the expiration or termination of this Agreement, the closing of any Transaction, and the completion or abandonment of the Services.

ARTICLE III — PROJECT ILLUSTRATIONS AND TRANSACTION INFORMATION

3.1 Transaction Inputs Only

Project Illustrations are computed solely from Transaction-level facts furnished by developers, sponsors, sellers, appraisers, engineers, and other third parties (collectively, "Transaction Inputs"), together with the investment amount elected by Client.

3.2 No Client Tax Information

Aularis does not request, require, or rely upon information concerning Client's tax situation, including taxable income and character of income; marginal, effective, or alternative minimum tax rates; passive activity, at-risk, basis, or material participation posture; capital loss or credit carryforwards or carrybacks; filing status, residency, or state apportionment; prior-year positions; or Client's Advisors' conclusions regarding any of the foregoing. No Project Illustration is prepared with reference to any such information.

If Client or Client's Advisors furnish such information notwithstanding this Section, Aularis will not use it in preparing any Project Illustration, undertakes no obligation with respect to it, and its receipt does not expand the Services, create any duty of review, or give rise to any reliance by Client.

Illustrative tax rate assumption. Aularis makes available calculation tools that apply a stated assumed tax rate to illustrated depreciation in order to express a generalized arithmetic result. Any such rate is an assumption only. It is not derived from, and does not reflect, Client's actual tax rate, tax position, or circumstances, which Aularis does not request or evaluate. Client and Client's Advisors may substitute a different rate. Any figure produced by applying an assumed rate is arithmetic, not a determination, projection, or representation by Aularis of any amount Client will realize, and Client's Advisors must independently determine what tax rate, if any, is appropriate to Client and what benefit, if any, Client may obtain.

3.2A No Independent Verification. Aularis does not audit, verify, test, confirm, or independently investigate Transaction Inputs, and undertakes no duty to do so. Aularis is entitled to rely on Transaction Inputs without inquiry.

3.3 Nature of Project Illustrations

Each Project Illustration is an illustrative arithmetic projection of a project's characteristics, not advice, not an opinion, not a forecast, and not a representation of any expected or achievable result. Each Project Illustration:

(a) reflects hypothetical assumptions, any of which may prove incorrect;

(b) is prepared as of a stated date, applies law and administrative guidance in effect (or proposed) on that date, and is not updated for subsequent developments;

(c) does not reflect state, local, foreign, estate, gift, generation-skipping, employment, or excise tax consequences except as expressly stated;

(d) does not reflect the effect of audit, examination, controversy, penalty, interest, or the cost of defense; and

(e) must be independently reviewed, tested, and either adopted or rejected by Client's Advisors before Client acts on it.

(f) does not address whether, when, or in what amount Client may realize any Tax Characteristic, which depends on Client's own facts and is a determination solely for Client's Advisors; and

(g) reflects anticipated credit rates and adder eligibility that depend on facts not yet determined, including satisfaction of prevailing wage and apprenticeship requirements, domestic content thresholds, and energy community status, any of which may not be achieved.

3.4 Legend

Each Project Illustration will bear substantially the legend set forth on **Exhibit F**, and Client agrees not to circulate any Project Illustration without that legend intact.

3.5 No Guarantee of Tax or Economic Outcome

Aularis does not guarantee, warrant, promise, insure, or assure any tax result, tax credit, deduction, basis, allocation, characterization, return position, sustainability of any position on examination or in litigation, financial return, cash flow, distribution, liquidity event, or preservation of capital. Aularis's undertaking is to offer Client access to a renewable energy project acquisition transaction that, in general terms, is of a type that may bear specified Tax Characteristics. Whether Client in fact realizes any such characteristic, and whether any position is sustained, depends on facts, law, and determinations outside Aularis's control and outside the scope of this Agreement.

3.6 Risk Acknowledgment

Client acknowledges the risks set forth on **Exhibit G** (Risk Factors), including without limitation the risk of total loss of capital; illiquidity; the risk that claimed Tax Characteristics are reduced, disallowed, deferred, recaptured, or recharacterized; the risk of accuracy-related, valuation-misstatement, reportable-transaction, or other penalties and interest; the risk of examination and protracted controversy; the risk of retroactive or prospective changes in law, regulation, or administrative position; sponsor, counterparty, construction, supply-chain, and operating risk; the risk that Client's own tax attributes limit Client's ability to use credits generated by the Transaction; and the risk that the Transaction does not fit Client's situation.

3.7 Client Information

"Client Information" means the identity, entity classification, ownership chain, contact, authority, source-of-funds, and diligence information Client and Client's Advisors furnish to Aularis, including Client's responses to Aularis's know-your-customer, anti-money-laundering, sanctions, and information-reporting requests under Section 7.2(f). Client Information does not include, and Aularis does not request, information concerning Client's tax situation (Section 3.2). Aularis does not audit, verify, or independently investigate Client Information and is entitled to rely on it without inquiry.

ARTICLE IV — NO LEGAL, TAX, ACCOUNTING, OR INVESTMENT ADVICE

4.1 No Attorney-Client Relationship

No attorney-client relationship exists or will arise between Client and Aularis, between Client and any Aularis personnel, or between Client and the Firm by reason of this Agreement or the Services. No communication under this Agreement is made for the purpose of obtaining or providing legal advice. Client acknowledges that communications with Aularis are not protected by the attorney-client privilege, are not protected by the federal tax practitioner privilege of Section 7525 of the Internal Revenue Code, and may be discoverable or subject to compelled production. Client should consult Client's own counsel regarding the protection of privileged communications. *See also* **Exhibit K** (Principals, Affiliations, and Related-Party Disclosure).

4.2 No Tax Advice; Circular 230

Aularis provides no tax advice and is not engaged as a tax adviser, tax return preparer, or "tax return preparer" within the meaning of Section 7701(a)(36) of the Internal Revenue Code. No communication, document, model, or material provided by Aularis:

(a) constitutes written tax advice, a tax opinion, or advice at any stated or implied level of confidence;

(b) may be used or relied upon by Client or any other person for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code or any state equivalent;

(c) may be used or relied upon to establish reasonable cause, good faith, or reasonable basis, or to satisfy any reliance-on-professional-advice defense; or

(d) may be relied upon in preparing, signing, or supporting any tax return, disclosure statement, election, or filing.

Client must obtain any needed penalty-protection opinion or advice from Client's own qualified tax advisor.

4.3 No Accounting Advice

Aularis is not a certified public accounting firm, performs no audit, attest, review, or compilation services, and expresses no assurance of any kind on any financial information. Client is solely responsible, in consultation with Client's Advisors, for the financial statement and book-tax treatment of any Transaction, including any determination under ASC 740, ASC 810, ASC 606, or any other accounting standard.

4.4 No Investment Advice; Securities Matters

(a) No advisory or brokerage capacity. Aularis is not registered, and does not act, as an investment adviser under the Investment Advisers Act of 1940 or any state law, as a broker or dealer under the Securities Exchange Act of 1934, or as a commodity trading advisor, commodity pool operator, municipal advisor, or funding portal. Aularis provides no investment advice, makes no securities recommendation, and performs no suitability or best-interest analysis.

(b) Structural premise — business acquisition, not a passive investment. The Platform is designed so that Client acquires and operates a business, not a passive investment interest. Accordingly, each Transaction is structured so that Client:

> ***(i)*** *acquires managerial control of, or substantive management rights in, the acquired business or asset, including voting rights and rights of approval over material decisions;*
>
> ***(ii)*** *has the right and the practical ability to participate actively in the conduct of the business, including access to books, records, operating information, and management personnel;*
>
> ***(iii)*** *is expected to, and intends to, materially and actively participate in the business, and does not acquire the interest with the expectation of profits derived solely or primarily from the entrepreneurial or managerial efforts of others; and*
>
> ***(iv)*** *bears the corresponding entrepreneurial responsibility and risk of that business.*

(c) Aularis's position. Based on the structural features described in subsection (b) and on Client's representations in **Section 7.1(j)**, Aularis takes the position that the interests acquired in a Transaction are not "securities" within the meaning of the Securities Act of 1933, the Securities Exchange Act of 1934, or comparable state law, because the arrangement lacks the expectation of profits derived from the efforts of others that the definition requires.

(d) The position is a position, and Client must test it. Client acknowledges that:

(i) *the question is fact-dependent and determined by the substance of the arrangement and the parties' actual conduct, not by the label the documents apply to it;*

(ii) *Aularis's position is not legal advice, is not an opinion, and may not be relied upon by Client (see* ***Sections 2.3 and 4.1****);*

(iii) *a court, the Securities and Exchange Commission, or a state regulator could reach a different conclusion, particularly if Client does not in fact exercise the management rights and participation described in subsection (b); and*

(iv) *Client is solely responsible, in consultation with Client's own counsel under* ***Section 6.1(a)****, for independently evaluating that question and for compliance with any securities law that applies.*

(e) Client's conduct is what sustains the position. Client covenants that it will actually exercise the management rights it acquires and will actually participate in the business as contemplated by subsection (b). Client acknowledges that the position described in subsection (c) depends on that conduct and may not survive if Client treats the interest as a passive investment. Client further acknowledges that this same conduct is relevant to Client's own federal income tax posture, including material participation, and that the securities analysis and the tax analysis point in the same direction: both depend on Client genuinely running a business.

(f) No transaction-based compensation for securities activity. Aularis's compensation under this Agreement, as set forth on **Exhibit A**, is a consulting fee for the non-advisory Services described in **Section 1.2** and for the Platform offerings described in **Section 1.7**. It is not compensation for the offer or sale of securities, for effecting securities transactions, or for investment advice, and it is not a share of partnership profits, capital, or distributions.

(g) No offering document. Nothing provided by Aularis constitutes a prospectus, offering memorandum, private placement memorandum, or offer to sell or solicitation of an offer to buy any security in any jurisdiction. Any offering materials will be furnished by the applicable sponsor or issuer, and Aularis takes no responsibility for their content, accuracy, or completeness.

(h) No ERISA fiduciary status. Aularis is not a fiduciary under ERISA Section 3(21) or Section 3(38), or under Section 4975 of the Internal Revenue Code, with respect to Client or any plan, IRA, or plan asset, and provides no advice on which any plan fiduciary may rely.

4.5 Governing Effect

Where any statement, marketing material, model, presentation, or oral communication of Aularis conflicts with this Article IV, **this Article IV governs.**

ARTICLE V — RELATIONSHIP TO AFFILIATED PRACTICES; CONFLICTS SEPARATION

5.1 Separate Entities, Separate Engagements

Aularis, the Firm, EFS, and CAN are separate entities providing separate services under separate engagements. This Agreement engages Aularis only. Retention of Aularis does not retain the Firm, EFS, or CAN, and does not entitle Client to any legal, advisory, or brokerage service from any of them. Each Aularis principal's outside affiliation is disclosed in **Exhibit K** and, as to Mr. Evans's CAN affiliation, in Exhibit H; no principal's outside affiliation is imputed to any other principal or to Aularis.

5.2 Law Practice Separation

Client acknowledges and agrees that:

(a) the Services are not law-related services provided in circumstances that are not distinct from the Firm's provision of legal services, and Client understands that the protections of the client-lawyer relationship — including the attorney-client privilege, the duty of loyalty, the conflict-of-interest rules, and the professional liability insurance applicable to legal services — do not apply to the Services;

(b) if Client is a current or former client of the Firm, this Agreement is a business transaction with a person affiliated with the Firm, and Client has been advised in writing (in **Exhibit K**) of the desirability of seeking, and has had a reasonable opportunity to seek, the advice of independent legal counsel regarding this Agreement and the Transaction, and Client consents in writing to the terms and to Aularis's role after such advice or opportunity;

(c) Aularis will not represent Client, and no Aularis personnel will represent Client in a legal capacity, in connection with any Transaction; and

(d) The Firm's role in a Transaction. The Firm may, only upon a separate written engagement letter and a separate written conflict waiver, represent Client, any sponsor, seller, or other participant in connection with a Transaction.

5.3 Screening

Aularis will maintain reasonable operational separation between the Platform business and the Firm, including separate books and records, separate engagement documentation, separate billing, and separate personnel with respect to review of Transaction documentation.

5.4 Wealth Management Separation — EFS and CAN

(a) Mr. Evans's affiliation with EFS and with CAN is disclosed in **Exhibit K** and further described in the disclosure notice at Exhibit H. Aularis is not an investment adviser, and Mr. Evans does not act in an investment advisory capacity in connection with the Services. Any communication by Mr. Evans in connection with the Platform is made on behalf of Aularis in a non-advisory, educational and transactional capacity, and **not** through EFS or CAN or as part of any advisory business.

(b) If Client is or becomes an advisory or brokerage client of EFS or CAN, Client acknowledges that: this Agreement is separate from any EFS or CAN agreement; Aularis's fees are separate from and in addition to any EFS or CAN advisory fee, commission, or other compensation; no portion of Aularis's compensation is paid to EFS or CAN except as disclosed on **Exhibit C**; neither EFS nor CAN has made any recommendation regarding any Transaction unless separately documented by that firm under its own agreements and in its advisory capacity; and the Services are not, and will not be treated as, part of any EFS or CAN advisory account, program, or wrap fee.

(c) The same acknowledgments apply, and a corresponding disclosure will be delivered as an update to **Exhibit K (Section K-4)**, with respect to any other investment adviser whose personnel participate in the education, marketing, or client-relationship aspects of the Platform.

5.5 Conflicts Acknowledgment

Client acknowledges the conflicts of interest inherent in the arrangement described in this Article V — including that one Aularis principal is an attorney whose firm may have or seek separate legal engagements, that another Aularis principal is affiliated with wealth management and investment advisory businesses that may have or seek separate advisory engagements, and that Aularis is compensated by a success fee measured by capital deployed and may receive and make the payments described in **Sections 9.3 and 9.4** — and, having been advised of the desirability of independent counsel and having had a reasonable opportunity to obtain it, consents to Aularis's role on the terms of this Agreement.

5.6 Relationship to a Separate Legal Engagement with the Firm

If Client is or becomes a client of the Firm under a separate Legal Engagement:

(a) Two engagements, two documents. The Legal Engagement governs the Firm's legal services and is the only document under which legal advice is given. This Agreement governs Aularis's non-legal Services and is the only document under which the Services are given. Neither document expands the other. The Firm's engagement letter's disclaimers and the disclaimers in **Articles II, III, and IV** of this Agreement operate independently and cumulatively.

(b) No fee sharing. Except as disclosed on **Exhibit C**, no portion of Aularis's fee is paid to, shared with, or divided with the Firm, and no portion of any Firm fee is paid to, shared with, or divided with Aularis, in respect of Client.

(c) Sequencing. Client acknowledges that entering into this Agreement is not a condition of the Legal Engagement, that entering into the Legal Engagement is not a condition of this Agreement, and that Client may terminate either without affecting the other, subject to each document's own termination provisions.

(d) Privilege boundary. Communications with the Firm under the Legal Engagement may be privileged. Communications with Aularis under this Agreement are not (*see* **Section 4.1**). Client is responsible, with counsel, for managing that boundary, including in any joint meeting or shared correspondence involving both Aularis and the Firm.

ARTICLE VI — INDEPENDENT PROFESSIONAL REVIEW

6.1 Required Reviews

It is a material condition of the Services and of the closing of any Transaction that Client obtain, each of the following, with the cost of counsel's review borne as provided in Section 6.2. A Tax Equity Transaction is complex, and its treatment depends on Client's own facts, which Aularis does not know, does not evaluate, and does not advise on (*see* **Article IV**). These reviews are how Client — not Aularis — determines whether the Transaction works for Client and is properly reported in compliance with Internal Revenue Service requirements.

(a) Independent legal review. Review of the Transaction, the Transaction documents, and the Agreement by independent counsel — either a firm on the panel maintained by Aularis (the "**Panel**") or other counsel approved in advance by Aularis, such approval not to be unreasonably withheld if the qualifications on **Exhibit B** are met.

(b) Independent tax advisory review. Express advisory review, by a qualified tax professional (a CPA, enrolled agent, tax attorney, or other credentialed tax advisor independent of Aularis — who **need not be Client's return preparer**), of how the Transaction is expected to translate to Client's return in light of Client's own facts and all applicable limitations. Counsel engaged under (a) may also provide this review **if that firm elects to include tax counsel in its scope** — any law firm may so elect, and each firm's own engagement letter states its election.

(c) Advisor confirmation and integration. If a Transaction proposal was not presented to Client by or through Client's Referring Advisor (identified on **Exhibit C**), Client shall, before executing definitive Transaction documents, take the proposal back to that advisor (or to Client's principal financial or tax advisor) for confirmation and for integration with the other planning Client has done. This review is in addition to, and not a substitute for, (a) and (b).

6.2 Client's Professionals; Qualifications; Fees

Every professional engaged under **Section 6.1** is **Client's professional, not Aularis's**: engaged directly by Client under that professional's own engagement letter and answerable to Client alone, with counsel's fee funded from Client's Fee Deposit as provided below. Aularis does not select, direct, supervise, or evaluate them, is not a party to their engagements, and has no right to the substance of their advice. **Only basic qualifications are required**: licensure or credential in good standing, relevant transactional or tax experience, and independence from Aularis, as set forth on **Exhibit B**. Scope is set in the professional's own engagement letter.

Aularis publishes on **Exhibit B** a **prenegotiated fee structure** for Panel counsel, covering each of the two review engagement types — transaction counsel, and tax counsel — value-based, subject to a stated minimum, fixed in advance, and not varying with any tax outcome. Counsel's fee is paid by Client, from Client's own funds, through the escrow: at funding, a portion of the Fee Deposit equal to counsel's fee at the prenegotiated schedule on Exhibit B is earmarked on the custodian's ledger for Client's engaged counsel, and is disbursed directly from the escrow to counsel upon [delivery of the certificates described in Section 6.3(a) / the closing of the Transaction] — as Client's own payment of Client's own counsel, not a payment by Aularis. The Consulting Fee is inclusive of this amount, so the required review comes at no cost to Client beyond the fee stated on Exhibit A. The earmarked portion is not Aularis's money: it is not subject to Aularis's direction (Section 9.8(d)), is disbursed to Aularis in no part, and, if the Transaction does not close or the legal review is waived under Section 6.3(b), is returned to Client. Client remains free to engage any qualified counsel on any terms: if Client engages approved non-Panel counsel, the escrow disburses no more than the prenegotiated amount for the applicable engagement type, and any excess is Client's sole responsibility, billed by counsel to Client directly. **Aularis receives no portion of any fee, and has no referral or revenue-sharing arrangement regarding any fee, charged by any counsel or tax advisor to Client.** If Client engages counsel affiliated with an Aularis principal, then **Section 5.2(d)** and **Exhibit K** apply. If the Section 6.1(b) review is provided by a tax professional other than counsel, that professional's fee may be funded from the Fee Deposit on the same mechanics, up to the prenegotiated tax-counsel amount and any additional amount will be Client's sole responsibility.

6.3 Confirmation at Closing; Waiver; Non-Compliance

(a) Confirmation. As a closing deliverable, Client shall deliver certificates substantially in the forms of **Exhibit B-1** (legal review) and **Exhibit B-2** (tax advisory review; combinable where one firm performed both), and shall confirm the **Section 6.1(c)** advisor review on **Exhibit C** or the closing certificate. Each certificate confirms that the review occurred and that Client is proceeding on its professionals' advice — **Aularis is not entitled to, and shall not request, the substance of any advice**, and Client shall not disclose it to Aularis.

(b) Waiver. The legal review in **Section 6.1(a)** may be waived only by a written waiver in the form of **Exhibit B-3**, signed by Client and countersigned by Aularis, which may withhold its countersignature in its sole discretion. **The reviews in Sections 6.1(b) and 6.1(c) cannot be waived.** No waiver diminishes any disclaimer in **Articles II, III, or IV**.

(c) Non-compliance. If Client does not comply with this Article VI and no effective waiver is in place, Aularis may suspend or terminate the Services and decline to proceed with any Transaction, without liability and without refund of fees earned.

ARTICLE VII — CLIENT REPRESENTATIONS, WARRANTIES, AND COVENANTS

7.1 Representations and Warranties

Client represents and warrants to Aularis, as of the Effective Date and again as of the closing of each Transaction, that:

(a) Authority. Client has full power and authority to execute, deliver, and perform this Agreement, and the person signing on Client's behalf is duly authorized.

(b) Sophistication; eligibility threshold. Client has such knowledge and experience in financial, tax, and business matters as to be capable of evaluating the merits and risks of the Transaction, and is able to bear the complete loss of its investment. Client further represents that Client satisfies Aularis's eligibility threshold: Client had annual income exceeding $500,000 in each of the two most recent years and reasonably expects to exceed that amount in the current year or is an entity whose beneficial owners each satisfy the foregoing.

(c) Independent advisors. Client has engaged or will engage Client's Advisors, including counsel under **Section 6.1(a)** and a qualified independent tax advisor under **Section 6.1(b)** (which may be the same person where Client has elected an expanded scope under **Section 6.1(a)**), has had full opportunity to consult them, and is relying exclusively on them and on Client's own judgment.

(d) No reliance. Client has not relied and will not rely on any statement, representation, model, projection, or communication of Aularis in deciding to enter into this Agreement or any Transaction, other than the express representations of Aularis in **Section 8.1**.

(e) Accuracy of Client Information. All Client Information is, and will be when furnished, true, correct, and complete in all material respects, and are furnished with the knowledge that Aularis will rely on it without verification.

(f) Understanding of disclaimers. Client has read and understands **Articles II, III, IV, V, and VI** and each Exhibit, has had the opportunity to review them with counsel of Client's choosing, and understands that Aularis provides no legal, tax, accounting, or investment advice, acts in no fiduciary capacity, and guarantees no outcome.

(g) Lawful source of funds. Funds used by Client are derived from lawful sources; Client is not a person named on any list maintained by the U.S. Office of Foreign Assets Control or otherwise subject to sanctions; and Client is not acting for any such person.

(h) No governmental determination. Client understands that no federal or state agency has passed upon, approved, endorsed, or determined the merits, legality, or tax consequences of any Transaction.

(i) Litigation and status. Client is not subject to any proceeding, order, or examination that would materially impair Client's ability to perform.

(j) Managerial control and active participation. Client is acquiring the interest for the purpose of owning and operating a business, and not with a view to holding a passive investment. Client: (i) understands that it is acquiring managerial control or substantive management rights as described in **Section 4.4(b)**; (ii) intends to, and will, exercise those rights and participate actively and materially in the conduct of the business; (iii) does not expect profits to be derived solely or primarily from the entrepreneurial or managerial efforts of others; and (iv) has the capacity and intends to devote the time and attention that participation requires. Client acknowledges that Aularis is relying on this representation, that **Section 4.4(c)** rests on it, and that Client's own tax posture may depend on the conduct it describes.

7.2 Covenants

Client covenants that Client shall:

(a) comply with **Article VI**, including the advisor confirmation and integration obligation in **Section 6.1(c)**;

(b) furnish Client Information and diligence responses promptly and update them for material changes;

(c) make its own determination, through Client's Advisors, of all reporting, disclosure, and registration obligations arising from any Transaction, and timely satisfy them;

(d) not represent to any third party that Aularis has provided legal, tax, accounting, or investment advice, has rendered any opinion, or has guaranteed any result;

(e) not distribute any Project Illustration or Aularis material to any person other than Client's Advisors, and then only with all legends intact and subject to **Article XI**;

(f) provide such information as Aularis reasonably requests to satisfy Aularis's own know-your-customer, anti-money-laundering, sanctions, and information-reporting obligations; and

(g) promptly notify Aularis in writing of any examination, inquiry, information document request, summons, subpoena, or proceeding relating to a Transaction, subject to **Section 12.4**.

7.3 Reporting and Disclosure Cooperation

Client acknowledges that Aularis may have independent obligations under applicable law, including potential obligations relating to reportable transactions and material advisor list maintenance, and agrees to reasonably cooperate with, and furnish information necessary for, Aularis's compliance. Nothing in this Section 7.3 constitutes advice as to whether any Transaction is a reportable transaction, listed transaction, or transaction of interest; that determination rests with Client and Client's Advisors. Aularis's own compliance posture is not a representation about Client's obligations, and Client may not infer any conclusion from it.

7.4 No Confidentiality Restriction on Tax Treatment

Notwithstanding anything to the contrary in this Agreement, Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the U.S. federal and state income tax treatment and tax structure of any Transaction and all materials of any kind (including opinions or other tax analyses) that are provided to Client relating to such tax treatment and tax structure.

ARTICLE VIII — AULARIS REPRESENTATIONS AND DISCLAIMER OF WARRANTIES

8.1 Limited Representations

Aularis represents and warrants **only** that: (a) it is duly organized and validly existing under the laws of its state of formation; (b) it has authority to enter into and perform this Agreement; (c) this Agreement is its legal, valid, and binding obligation; and (d) it will perform the Services in a professional and workmanlike manner consistent with the standards of the business consulting industry.

8.2 Disclaimer of All Other Warranties

EXCEPT AS EXPRESSLY SET FORTH IN SECTION 8.1, THE SERVICES AND ALL PLATFORM MATERIALS, MODELS, SIZING ANALYSES, DATA, AND DELIVERABLES ARE

PROVIDED "AS IS" AND "AS AVAILABLE," AND AULARIS DISCLAIMS ALL OTHER REPRESENTATIONS, WARRANTIES, AND CONDITIONS, WHETHER EXPRESS, IMPLIED, STATUTORY, OR ARISING FROM COURSE OF DEALING OR USAGE OF TRADE, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, ACCURACY, COMPLETENESS, TITLE, OR NON-INFRINGEMENT, AND ANY WARRANTY THAT THE SERVICES WILL PRODUCE ANY PARTICULAR TAX, FINANCIAL, OR ECONOMIC RESULT.

8.3 Third-Party Information

Aularis may transmit to Client information, materials, models, appraisals, engineering reports, financial statements, and legal analyses prepared by third parties. Aularis does not verify, adopt, or warrant such materials, and Client's recourse in respect of them lies solely against their preparers.

ARTICLE IX — FEES AND EXPENSES

9.1 Fees

Client shall pay Aularis the fees set forth on **Exhibit A** (Fee Schedule and Methodology), which is incorporated by reference. Exhibit A sets forth the fee methodology, amounts or rates, timing, trigger events, minimum and maximum amounts, and any refundability or offset applicable to each engagement.

9.2 Fee Characterization

Regardless of the methodology selected on **Exhibit A**, the Parties agree that Aularis's fees are compensation for the non-advisory Services described in **Section 1.2** and:

(a) are computed by reference to projected Depreciation as set forth on Exhibit A, and are fixed in writing before Client becomes obligated to proceed. Once fixed, the Consulting Fee does not vary with the amount of any deduction actually claimed or allowed, does not depend on any position being sustained by the Internal Revenue Service or any other taxing authority, and does not change upon disallowance, reduction, deferral, or recapture of any tax attribute, or upon the outcome of any examination or proceeding. Aularis's fee is therefore not contingent on any tax outcome, and this is not a contingent fee arrangement — but Client should understand that the fee is nonetheless computed from a projected tax attribute, and Client is directed to **Exhibit A** for the full description;

(b) are not compensation for legal services, tax advice, accounting services, investment advice, or the offer or sale of securities (review counsel's prenegotiated fee being disbursed from the Fee Deposit directly to counsel as Client's own payment, received in no part by Aularis);

(c) are earned when the corresponding trigger event on Exhibit A occurs and, except as Exhibit A expressly provides, are non-refundable without regard to whether any Transaction closes, whether any Tax Characteristic is realized or sustained, or whether Client achieves any economic result; and

(d) are separate from and in addition to any fee, commission, or other compensation payable to the Firm, EFS, Client's Advisors, sponsors, or any third party.

9.3 Compensation Aularis May Receive from Third Parties

Aularis may receive compensation from promoters, developers, sponsors, sellers, project owners, and other Transaction participants in connection with a Transaction, in addition to the fees payable by Client under **Exhibit A**. Such compensation may take the form of development, structuring, arrangement, origination, placement, marketing, or administrative fees, and may be structured as a fixed amount, as a milestone fee, as a percentage of transaction size, or on a volume or tiered basis.

Aularis may be separately engaged by a developer. Client acknowledges that Aularis may have its own services agreement with the developer of a project in which Client acquires an interest — under which the developer, not Client, pays Aularis for development and financing services — and that Aularis may therefore be compensated by both Client and the developer in connection with the same project. Where that is so, it is disclosed on **Exhibit C**, together with any ownership or other interest held by any Aularis principal in the developer.

Disclosure. For each Transaction, the form, payor, and amount (or, where not then determinable, the range and basis) of such compensation will be disclosed to Client on **Exhibit C** and reflected on the Final Settlement Statement described in **Section 9.4(c)**.

No credit against Client's fee. Compensation Aularis receives from third parties is retained by Aularis and is not credited, offset, or applied against the Consulting Fee or any other amount payable by Client under Exhibit A. Client's fee obligation is determined solely under **Exhibit A** and is unaffected by what Aularis receives from any other person.

Client acknowledgment. Client acknowledges that: **(i)** Aularis may therefore be compensated twice in connection with a single Transaction — once by Client and once by one or more Transaction participants; **(ii)** this creates an economic interest on Aularis's part in Client proceeding with a Transaction, and with a particular counterparty rather than another; **(iii)** Aularis's interests may accordingly differ from Client's (*see* **Section 1.5**); **(iv)** the amount or range of such compensation is disclosed on **Exhibit C** and on the Final Settlement Statement precisely so that Client may weigh it; and **(v)** Client is relying on its own advisors under **Article VI**, and not on Aularis, in deciding whether to proceed.

9.4 Support Services; Referring Advisor

(a) Support providers. Out of its own Consulting Fee — not in addition to it, not out of partnership capital, and not billed to Client separately — **Aularis may compensate other parties who help facilitate and support education, marketing, compliance, and investor relations for Aularis.** Those parties are engaged by, and accountable to, Aularis under their own agreements. **Aularis does not pay Client's advisors and has no agreement with them.** An organization Aularis compensates may have its own arrangements with member or affiliated firms, which may include the firm of Client's advisor; whether and how any advisor participates in such arrangements, and any disclosure obligation regarding it, are the advisor's own. Questions about an advisor's compensation should be directed to the advisor.

(b) Referring Advisor identified. Client identifies on **Exhibit C** the professional advisor who referred Client to the Platform or with whom Client works (the "**Referring Advisor**"), including name and firm, and confirms that Client will review the strategy and any Transaction with that advisor as provided in **Section 6.1(c)**.

(c) Independent reviewers stay outside the flow. The professionals Client engages to satisfy **Article VI** remain independent of Aularis: counsel's fee is paid by Client from Client's own escrowed funds at the prenegotiated schedule, Aularis directs no part of counsel's work or fee, and Aularis has no access to any advice (*see* **Section 6.2**). The Section 6.1(a) and 6.1(b) reviews are performed under those professionals' own engagement letters with Client, with fees paid as provided in Section 6.2.

9.5 Expenses

Each of Client and Aularis will be responsible for their own out-of-pocket expenses incurred in connection with the Services, as detailed on **Exhibit A**.

9.6 Third-Party Costs Borne by Client

Client is solely responsible for the fees and expenses of Client's Advisors, review counsel (funded through the Fee Deposit as provided in Section 6.2), appraisers, engineers, insurers, lenders, escrow agents, and all other third parties, whether or not introduced by Aularis and whether or not a Transaction closes.

9.7 Taxes

Fees are exclusive of sales, use, gross receipts, VAT, and similar taxes, which are Client's responsibility other than taxes on Aularis's net income.

9.8 Funds Flow — Two Separate Deposits

(a) Two deposits, two purposes. Client funds two separate and distinct deposits, which are never commingled and never treated as the same funds:

> ***(i) the Purchase Deposit*** *— Client's capital, contributed to the acquisition and held for the benefit of the partnership, disbursed and returned solely under the partnership and subscription documents; and*
>
> ***(ii) the Fee Deposit*** *— Client's payment of the Consulting Fee, held and disbursed under this Agreement and* ***Exhibit L****.*

(b) No fee comes out of capital. One hundred percent (100%) of the Purchase Deposit is capital. No portion of the Consulting Fee, and no portion of any amount payable to any Aularis service provider, is taken out of the Purchase Deposit or out of partnership funds.

(c) Custody. Both deposits are held by the custodian identified on **Exhibit L**. There is no separate escrow agreement; custody, disbursement, and return mechanics for the Purchase Deposit live in the partnership and subscription documents, and those for the Fee Deposit live in this Agreement and **Exhibit L**. Client should read the partnership and subscription documents for the terms governing return of the Purchase Deposit, and should review them with counsel under **Section 6.1(a)**. **C**ustody and escrow charges on both deposits are paid by Aularis.

(d) Disbursement authority. The manager directs disbursement of the Purchase Deposit under the partnership and subscription documents. Aularis directs disbursement of the Fee Deposit to itself and its service providers — other than the portion earmarked for Client's engaged counsel, which is disbursed to counsel as provided in Section 6.2 and is not subject to Aularis's direction (**Sections 9.4 and A-4**). Neither directs the other.

(e) Client is the contracting party, not the partnership. Client — not the partnership, and not any entity in which Client acquires an interest — is the party engaging Aularis under this Agreement and the party obligated to pay the Consulting Fee. The partnership is not a party to this Agreement, owes Aularis nothing under it, and acquires no rights under it.

9.9 Wire Verification — Required Before Every Transfer

Wire fraud in transactions of this kind is common, and losses are usually unrecoverable. Accordingly:

(a) Before funding any amount, Client shall verify the wire instructions by telephone callback to a number Client independently knows to be correct — never a number appearing in the wire instructions themselves, in an email, or in any attachment.

(b) Client shall confirm the account name, account number, routing number, and amount on that call.

(c) Client shall verify at the time of funding, not only at signing. Instructions verified weeks earlier are not verified instructions.

(d) Wire instructions will not be changed by email. Any communication purporting to change wire instructions should be treated as fraudulent until verified by callback under subsection (a). Aularis will not send changed instructions by email and asks Client to disregard and report any message that appears to do so.

(e) The same protocol applies to every funding and receiving party on every rail, and is referenced in the other Transaction documents. Aularis is not responsible for any loss arising from Client's failure to follow this protocol.

Client initials confirming receipt of this protocol: ________

9.10 Late Payment; Suspension

Undisputed amounts not paid within 30 days bear interest at the lesser of 1.5% per month or the maximum lawful rate. Aularis may suspend the Services for non-payment upon 10 days' written notice.

ARTICLE X — TERM, TERMINATION, AND SURVIVAL

10.1 Term

This Agreement commences on the Effective Date and continues until terminated under the Transaction is closed.

10.2 Termination for Convenience

Either Party may terminate on 30 days' prior written notice. However, termination does not affect any Transaction for which definitive documents have been executed or for which a fee trigger has occurred, and Aularis's fees with respect to such Transactions remain payable in full.

10.3 Termination for Cause

Either Party may terminate immediately upon the other Party's material breach that remains uncured [10] days after written notice, or upon the other Party's insolvency, assignment for the benefit of creditors, or bankruptcy.

10.4 Aularis Termination Rights

Aularis may terminate immediately, without liability, if: (a) Client fails to comply with **Article VI** absent an effective waiver; (b) Aularis determines in good faith that any Client Information was materially inaccurate; (c) Aularis determines in good faith that continued performance would or may violate applicable law, professional responsibility rules, or Aularis's compliance policies; or (d) Client breaches **Section 7.2(d)**.

10.5 Effect of Termination

Upon termination, Aularis ceases the Services, Client pays all earned fees and incurred expenses, and each Party returns or destroys the other's Confidential Information (subject to **Section 11.4**).

10.6 Survival

Articles II, III, IV, V (Sections 5.1, 5.2, 5.5), VII (Sections 7.1, 7.2(d), 7.3, 7.4), VIII, IX (as to accrued amounts), X, XI, XII, and XIII survive termination or expiration indefinitely or for the longest period permitted by applicable law.

ARTICLE XI — CONFIDENTIALITY AND PLATFORM MATERIALS

11.1 Confidential Information

Each Party shall keep confidential the other's non-public information disclosed under this Agreement and use it only for purposes of this Agreement. Standard exceptions apply for information that is or becomes public without breach, was lawfully known before disclosure, is independently developed, or is lawfully received from a third party.

11.2 Permitted Disclosure

Either Party may disclose Confidential Information to its own professional advisors bound by confidentiality, and as required by law, regulation, subpoena, or court or agency order, in which case (to the extent legally permitted) the disclosing Party gives prompt notice so the other Party may seek protective relief. **Section 7.4** controls as to tax treatment and tax structure.

11.3 Platform Materials

The Platform, and all methodologies, models, templates, forms, checklists, process documentation, and know-how comprising it, are the exclusive property of Aularis. Client receives a limited, non-exclusive, non-transferable, revocable license to use Platform materials solely for evaluating and consummating a Transaction and for Client's internal purposes and use by Client's Advisors. Client shall not replicate, reverse-engineer, or use Platform materials to structure or market any transaction other than through Aularis. The restrictions in this Section 11.3 survive for five (5) years following the expiration or termination of this Agreement.

11.4 Retention

Each Party may retain copies required by law, regulation, or routine backup, subject to continuing confidentiality.

ARTICLE XII — LIMITATION OF LIABILITY AND INDEMNIFICATION

12.1 Cap on Liability

TO THE FULLEST EXTENT PERMITTED BY LAW, THE AGGREGATE LIABILITY OF AULARIS AND ITS AFFILIATES, MEMBERS, MANAGERS, OFFICERS, EMPLOYEES, AND AGENTS (COLLECTIVELY, "AULARIS PARTIES") ARISING OUT OF OR RELATING TO THIS AGREEMENT, THE SERVICES, THE PLATFORM, OR ANY TRANSACTION, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), STATUTE, OR OTHERWISE, SHALL NOT EXCEED THE AGGREGATE FEES ACTUALLY PAID BY CLIENT TO AULARIS UNDER THIS AGREEMENT IN THE TWELVE (12) MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM**.**

12.2 Excluded Damages

IN NO EVENT SHALL ANY AULARIS PARTY BE LIABLE FOR INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY, OR PUNITIVE DAMAGES, OR FOR LOST

PROFITS, LOST OPPORTUNITY, COST OF CAPITAL, OR DIMINUTION IN VALUE. WITHOUT LIMITING THE FOREGOING, NO AULARIS PARTY SHALL BE LIABLE FOR: (A) ANY TAX, INTEREST, PENALTY, OR ADDITION TO TAX ASSESSED AGAINST CLIENT; (B) THE DISALLOWANCE, REDUCTION, DEFERRAL, RECAPTURE, OR RECHARACTERIZATION OF ANY TAX CREDIT, DEDUCTION, OR OTHER TAX ATTRIBUTE; (C) THE COST OF DEFENDING ANY EXAMINATION, APPEAL, OR PROCEEDING; (D) ANY DIFFERENCE BETWEEN A SIZING ANALYSIS AND ACTUAL RESULTS; OR (E) ANY ACT, OMISSION, OR INSOLVENCY OF ANY THIRD PARTY, INCLUDING CLIENT'S ADVISORS, PANEL COUNSEL, SPONSORS, SELLERS, APPRAISERS, OR INSURERS.

12.3 Carve-Outs

The limitations in **Sections 12.1 and 12.2** do not apply to liability arising from an Aularis Party's fraud, willful misconduct, or gross negligence, or to any liability that cannot be limited under applicable law.

12.4 Indemnification by Client

Client shall indemnify, defend, and hold harmless the Aularis Parties from and against all claims, losses, liabilities, damages, penalties, and reasonable costs (including attorneys' fees) arising out of or relating to: (a) any inaccuracy in Client Information or in Client's representations; (b) Client's breach of this Agreement; (c) any position taken by Client on any tax return or in any proceeding; (d) any claim by Client's Advisors, beneficial owners, transferees, or successors premised on advice allegedly given by Aularis; and (e) Client's violation of applicable law, including securities and tax law. This Section does not require Client to indemnify an Aularis Party for matters carved out under **Section 12.3**.

12.5 Indemnification by Aularis — Mutual

Aularis shall indemnify, defend, and hold harmless Client from and against all claims, losses, liabilities, damages, and reasonable costs (including attorneys' fees) arising out of or relating to: (a) any inaccuracy in Aularis's representations in **Section 8.1**; (b) Aularis's breach of this Agreement; (c) Aularis's fraud, willful misconduct, or gross negligence; and (d) Aularis's violation of applicable law in connection with the Services. The obligations in this Section are subject to the cap in **Section 12.1** and the exclusions in **Section 12.2**, except as to matters carved out under **Section 12.3**. The indemnities in **Sections 12.4 and 12.5** are intended to be reciprocal in structure and scope, and the procedural provisions applicable to one apply equally to the other.

12.6 Limitation Period

Any claim arising out of this Agreement must be brought within one (1) year after the claimant first knew or reasonably should have known of the facts giving rise to it, and is otherwise permanently barred, to the fullest extent permitted by law.

12.7 Basis of the Bargain

Client acknowledges that the limitations in this Article XII are an essential basis of the bargain, that the fees on **Exhibit A** were set in reliance on them, and that they apply even if a limited remedy fails of its essential purpose.

ARTICLE XIII — DISPUTE RESOLUTION

13.1 Negotiation

The Parties shall first attempt to resolve any dispute by good-faith negotiation between senior representatives for 30 days after written notice of dispute.

13.2 Mediation

Failing negotiation, the Parties shall submit the dispute to non-binding mediation before a single mediator under the **AAA** mediation rules, in a mutually agreeable **Dallas/Fort Worth-metropolitan** location, with fees shared equally.

13.3 Binding Arbitration

Any dispute not resolved under **Sections 13.1 and 13.2** shall be finally resolved by confidential, binding arbitration administered under the Commercial Arbitration Rules of the American Arbitration Association (which rules may be applied by a mutually agreed arbitrator or entity not affiliated with the AAA, consistent with the Firm's house form), before one (1) arbitrator / three (3) arbitrators with substantial experience in federal income taxation and structured transactions, seated in a mutually agreeable **Dallas/Fort Worth - metropolitan** location. Venue for any proceeding permitted to be brought in court shall be **Dallas, Texas**. The Federal Arbitration Act governs. Judgment on the award may be entered in any court of competent jurisdiction. The arbitrator may not award damages excluded by **Article XII** and may not exceed the cap in **Section 12.1**.

13.4 Class Action Waiver

Each Party waives any right to bring or participate in any class, collective, consolidated, or representative proceeding. Disputes shall be arbitrated only on an individual basis. If this Section is held unenforceable as to any claim, that claim shall proceed in court and the remainder of **Section 13.3** shall remain in effect as to all other claims.

13.5 Jury Trial Waiver

TO THE EXTENT ANY DISPUTE PROCEEDS IN COURT, EACH PARTY IRREVOCABLY WAIVES ANY RIGHT TO TRIAL BY JURY.

13.6 Prevailing Party Fees

In any arbitration or proceeding to enforce or interpret this Agreement, the prevailing Party is entitled to recover its reasonable attorneys' fees, expert fees, arbitrator and administrative fees, and costs. The arbitrator shall determine the prevailing Party and may apportion where each Party prevails in part.

13.7 Interim Relief

Either Party may seek temporary or preliminary injunctive relief from a court of competent jurisdiction in aid of arbitration, without waiving this Article XIII.

13.8 Confidentiality of Proceedings

The existence, content, and result of any negotiation, mediation, or arbitration are confidential, except as necessary to enforce an award, to comply with law, or to pursue insurance.

ARTICLE XIV — GENERAL PROVISIONS

14.1 Governing Law. The laws of the **State of Texas** govern, without regard to conflict-of-laws principles.

14.2 Entire Agreement. This Agreement, together with all Exhibits and Schedules, is the entire agreement and supersedes all prior and contemporaneous communications, proposals, marketing materials, presentations, and understandings, written or oral, none of which may be relied upon.

14.3 Order of Precedence. In the event of conflict: (a) **Articles II, III, and IV** control over all other provisions and all Exhibits; then (b) the body of this Agreement; then (c) the Exhibits; then (d) any Transaction Supplement.

14.4 Amendment; Waiver. No amendment or waiver is effective unless in a writing signed by both Parties. No course of dealing, failure, or delay operates as a waiver.

14.5 Assignment. Client may not assign without Aularis's prior written consent. Aularis may assign to an affiliate or in connection with a merger or sale of substantially all assets.

14.6 No Third-Party Beneficiaries. Except for the Aularis Parties (who are express beneficiaries of **Articles II, III, IV, VIII, and XII**), there are no third-party beneficiaries. No Client Advisor, transferee, beneficial owner, lender, or other person may rely on this Agreement or on any Aularis material.

14.7 Severability; Reformation. If any provision is held unenforceable, it shall be reformed to the minimum extent necessary to be enforceable and to preserve the Parties' intent, and the remainder continues in effect. The Parties specifically intend that **Articles II, III, IV, and XII** be enforced to the maximum extent permitted.

14.8 Notices. Notices must be in writing and delivered by hand, nationally recognized overnight courier, or email with confirmation of receipt, to the addresses on the signature page.

14.9 Independent Contractor. Aularis is an independent contractor. Neither Party may bind the other.

14.10 Counterparts; Electronic Signature. This Agreement may be executed in counterparts and delivered electronically, each with the effect of an original.

14.11 Force Majeure. Neither Party is liable for delay or failure due to causes beyond its reasonable control, excluding payment obligations.

14.12 Publicity. Neither Party may use the other's name or marks in publicity without prior written consent, provided, that client identity may be available to other members involved in a Transaction, as governed by the operating agreement.

14.13 Construction. Headings are for convenience only. "Including" means "including without limitation." This Agreement is the product of negotiation between represented parties and shall not be construed against the drafter.

14.14 Client Acknowledgment of Opportunity to Review. Client acknowledges that Client has been advised in writing of the desirability of consulting independent counsel regarding this Agreement, has had a reasonable opportunity to do so, and has either done so or knowingly elected not to.

EXHIBIT A — FEE SCHEDULE, FEE DEPOSIT, AND DISCLOSURE

A-1. Consulting Fee

Aularis's compensation for the Services is a consulting fee (the "**Consulting Fee**") equal to:

Amount	**The amount agreed to in the Engagement Agreement, which may be expressed as a percentage of Depreciation.**
Basis	Depreciation, as projected from Transaction Inputs at the time of engagement
Fixed	The Consulting Fee is **determined and fixed in writing before Client becomes obligated to proceed**, based on projections then available
Does it change later?	**No.** Once fixed, the Consulting Fee does not increase or decrease based on depreciation actually claimed, allowed, disallowed, deferred, or recaptured
Payment	By funding the **Fee Deposit** described in A-3
Earned	On closing and funding of the Transaction / As set forth in A-5

Information about the Fee:

This is Aularis's own consulting fee for its own services. It is not a share of any other person's fee, is not a commission, and is not a share of partnership profits, capital, or distributions.

A-2. "Depreciation" means the aggregate depreciation deductions projected to be generated by the assets acquired in the Transaction and allocable to Client, computed as of the date this Exhibit A is executed, under the assumptions stated herein. Depreciation is computed from projections, not from results. The projections rest on Transaction Inputs furnished by third parties, which Aularis does not verify (Section 3.2A). Schedule A-2 states every assumption used.

A-3. The Fee Deposit — Separate from the Purchase Deposit. Client funds the Consulting Fee by depositing it into the Fee Deposit account described on **Exhibit L** (Funds Flow and Wire Verification).

The Fee Deposit and the Purchase Deposit are two different things, and Client should not confuse them:

	Purchase Deposit	Fee Deposit
What it is	Client's capital contributed to the acquisition	Client's payment to Aularis for services
Held for whose benefit	For the benefit of the partnership	Aularis
Governed by	The partnership and subscription documents	This Agreement and Exhibit L
Who directs disbursement	The manager, per the partnership/subscription documents	Aularis, to itself and its service providers
Fees taken out of it	None. 100% of the Purchase Deposit is capital.	This account *is* the fee
Commingled?	No — the two are segregated and are never treated as the same funds	No

No portion of the Consulting Fee is paid out of partnership capital, and no portion of the Purchase Deposit is applied to Aularis's fee or to any advisor's fee.

A-4. Disbursement from the Fee Deposit. Aularis directs disbursement of the Fee Deposit to itself and to its service providers, as described in Section 9.4 — except the portion earmarked at funding for Client's engaged counsel, which is disbursed to counsel as Client's own payment, as provided in Section 6.2, and is not subject to Aularis's direction. Client's obligation is discharged on funding the Fee Deposit; how Aularis allocates its own fee among its providers is Aularis's affair, subject to the disclosure Aularis makes under Section 9.4 and on the Final Settlement Statement. Custody and escrow charges on both deposits are paid by Aularis, not by Client and not out of the Purchase Deposit. The balance of the Fee Deposit remaining after disbursement of the earmarked counsel portion is disbursed to Aularis, whose net receipt equals the Consulting Fee less counsel's fee; the Final Settlement Statement itemizes both. Example, for arithmetic only, using the Exhibit B schedule, an assumed fee rate of 20% (the rate applicable to any Transaction is the rate stated in the Engagement Agreement), and a Transaction Value of $1,000,000 with projected Depreciation of $750,000: the Consulting Fee is 20% × $750,000 = $150,000, funded as the Fee Deposit; the earmarked counsel portion on the tax and transaction scope is 1.45% × $1,000,000 = $14,500, disbursed from the escrow directly to Client's counsel; and the balance disbursed to Aularis is $150,000 − $14,500 = $135,500. On the transaction-counsel-only scope, the earmarked portion is 0.725% × $1,000,000 = $7,250 and the balance disbursed to Aularis is $142,750. In each case Client's total remains $150,000 — the scope election changes only the allocation between counsel and Aularis, never Client's cost.

A-5. Refund and Non-Closing. If the Transaction does not close by reason other than Client's election or actions, the Fee Deposit is returned to Client in full. Amounts already disbursed by Aularis to third parties for services actually performed are nonrefundable.

A-6. Aularis Takes No Position on the Treatment of Its Own Fee. Aularis expresses no view, and takes no position, on whether the Consulting Fee is deductible, capitalizable, amortizable, or otherwise treated in any particular way for federal, state, or local tax purposes. That determination depends on the structure, on Client's facts, and on law Aularis does not advise on. It is for Client's own tax advisor to determine (Sections 4.2 and 6.1(b)), and Client may not infer any position from the way the fee is described, invoiced, or disbursed.

A-7. What the Consulting Fee Is and Is Not. The Consulting Fee:

(a) is compensation for the non-advisory Services described in Section 1.2 and for access to the Platform offerings described in Section 1.7;

(b) is not compensation for legal services, tax advice, accounting services, or investment advice, and is not compensation for the offer or sale of securities or for effecting securities transactions — review counsel's fee is disbursed from the Fee Deposit directly to counsel as Client's own payment of Client's own counsel (Section 6.2), is received in no part by Aularis, and no part of the amount Aularis receives is a charge for legal services;

(c) is fixed in advance from projections and, once fixed, does not vary with depreciation actually claimed or allowed, with whether any position is sustained by any taxing authority, or with the outcome of any examination or proceeding (*see* Section 9.2);

(d) is not a share of any other person's fee and is not divided with any law firm; and

(e) is separate from and in addition to all amounts payable by Client to Client's Advisors, sponsors, lenders, and other third parties (Section 9.6), and is inclusive of review counsel's prenegotiated fee, which is disbursed to counsel from the Fee Deposit as Client's own payment (Section 6.2 and Exhibit B).

A-8. Compensation Aularis Receives from Others. Aularis may receive compensation from developers, sponsors, sellers, and other Transaction participants in connection with a Transaction, as described in Section 9.3. Such compensation is retained by Aularis and is not credited against the Consulting Fee. For this Transaction:

Related-party interests bearing on the above are disclosed on Exhibit C and Exhibit K.

A-9. Support Services Compensation

Out of the Consulting Fee — and not in addition to it — Aularis may compensate other parties who help facilitate and support education, marketing, compliance, and investor relations for Aularis (**Section 9.4**). **Aularis does not pay Client's advisors.** If Client's advisor participates in a support organization's own arrangements, any disclosure obligation regarding that participation is the advisor's own, and questions should be directed to the advisor.

A-10. Client Acknowledgment

By initialing, Client acknowledges having read this Exhibit A and understanding: how the Consulting Fee is calculated and when it is fixed; that the **Fee Deposit is separate from the Purchase Deposit** and that **no fee is taken out of partnership capital**; that **Aularis takes no position on the tax treatment of its own fee**; that Aularis may be paid by other Transaction participants; and and that **Aularis may compensate support providers out of its own fee, in which Client's advisor's firm may participate.**

Client initials: ________

EXHIBIT B — COUNSEL AND TAX ADVISOR: QUALIFICATIONS AND RECOMMENDED FEE STRUCTURE

B-1. Basic qualifications

Only basic qualifications are required to serve. **Legal counsel** (Section 6.1(a)): admitted and in good standing in the state of the attorney's principal practice; demonstrated experience in corporate transactional/contract law and, as applicable, federal income taxation, partnership tax, energy tax credits, or securities law; independent of Aularis. **Tax advisor** (Section 6.1(b)): a CPA, enrolled agent, tax attorney, or other credentialed tax professional in good standing, independent of Aularis; need not be Client's return preparer. A firm on the Panel is deemed qualified for legal review; any law firm may elect to include tax advisory scope in its own engagement letter.

B-2. Prenegotiated fee structure — what Aularis pays

Fixed in advance; does not vary with any tax outcome. Counsel's fee is paid by Client from Client's Fee Deposit, disbursed directly from the escrow to counsel at the prenegotiated amounts below, as provided in Section 6.2; the Consulting Fee is inclusive of this amount, so the required review comes at no cost to Client beyond Exhibit A. For approved non-Panel counsel, the escrow disburses no more than the prenegotiated amount for the applicable engagement type, and any excess is Client's responsibility, billed by counsel directly. Counsel's own engagement letter with Client governs counsel's scope and representation; Aularis receives no portion of any amount paid to counsel and has no referral or revenue-sharing arrangement with any firm. For purposes of this Exhibit, "Transaction Value" means the total investment size of the Transaction — Client's equity plus funded debt at closing — as stated as the target investment size in the adopted Expression of Interest.

Scope	Fee	Minimum
Transaction counsel only	**0.725% of Transaction Value**	**$5,000**
With tax and transaction scope	**1.45% of Transaction Value**	**$10,000**

Transaction Value	Transaction only	With tax advisory
$500,000	$5,000 *(minimum)*	$10,000 *(minimum)*
$1,000,000	$7,250	$14,500
$2,500,000	$18,125	$36,250
$5,000,000	$36,250	$72,500

B-3. Review scope — confirmed on the closing certificates

Legal review (Exhibit B-1 certificate): the Agreement; the definitive Transaction documents; the organizational and ownership structure; securities-law characterization and compliance; transfer restrictions, exit rights, and remedies; management, governance, and liability features.

Tax advisory review (Exhibit B-2 certificate): (if pre-existing client of the legal firm ONLY) how the Transaction is expected to translate to Client's return in light of Client's own facts and all applicable limitations (passive activity, at-risk, basis, material participation, AMT, excess business loss, carryforwards).

EXHIBIT B-3 — WAIVER AND ACKNOWLEDGMENT OF NON-REVIEW

The waiver form must, at minimum, state that Client:

1. Was **required** by Section 6.1(a) to obtain independent legal review and has elected not to.
2. Understands that Aularis **recommended** independent legal review and does not endorse the waiver.
3. Understands the specific risks of proceeding without review, itemized (securities characterization; enforceability of Transaction documents; adequacy of transfer restrictions and remedies; tax structure integrity; conflicts described in Article V).
4. Is not relying on Aularis for any matter counsel would have reviewed.
5. Reaffirms **Articles II, III, IV, and XII** in full, and acknowledges that the waiver does not diminish any of them.
6. Understands the waiver does **not** apply to Section 6.1(b) (independent tax advisory review), which cannot be waived — and that if Client had intended its counsel to cover Section 6.1(b) under an expanded scope, waiving Section 6.1(a) leaves Section 6.1(b) unsatisfied.
7. Had a reasonable opportunity to obtain counsel and had adequate time to consider the waiver.
8. Is executing the waiver voluntarily and without inducement from Aularis.

Signatures required: Client; if an entity, an authorized officer; and Aularis countersignature. No third-party approval.

EXHIBIT C — DISCLOSURE STATEMENT

Delivered before Client becomes obligated to proceed, and updated in writing before closing if anything changes.

C-1. Aularis's compensation in this Transaction

Source	What for	Amount or basis
Client	Consulting Fee under **Exhibit A**	Percentage of Depreciation, fixed in advance
Developer (Trinity)	Financing consulting services under a separate financing consulting arrangement — compensation based on **capital deployed**, earned at the loan funding, incremental milestones	Securing Financing Capital

Client should note that Aularis is compensated by both Client and the developer in connection with the same project. Aularis voluntarily makes this disclosure as it is not a fiduciary to the Client. The developer-side fee is for development and financing work delivered to the developer, is for distinctly different services than those provided to Client, and is earned at the incremental loan funding milestones for work performed — not for securing funding for the investor partnership.

C-2. Related-party interests

Person	Interest	In what
Aularis Principals	Indirect interest of approximately 6.25%	Trinity

Client should note that an Aularis principal holds an indirect interest in the developer, Trinity, and that Aularis both receives a fee from that developer and arranges Client's acquisition into a project that developer developed. This is a related-party arrangement. Aularis's response to it is (i) benchmarking the developer-side fee to reasonable market compensation, (ii) this disclosure, and (iii) the independent review Client obtains under **Article VI** from professionals outside these relationships.

C-3. Referring Advisor

Referring Advisor shall be disclosed on the Engagement Agreement or attachment thereto.

Client confirms that Client will review the strategy and any Transaction with the Referring Advisor as provided in **Section 6.1(c)**, including confirmation of the proposal and its integration with Client's other planning. **Client initials: ________**

Aularis may compensate support providers out of its own fee (**Section 9.4**); Aularis does not pay Client's advisors directly. If Client's advisor participates in a support organization's arrangements, any disclosure obligation is the advisor's own.

C-4. Financing and at-risk structure

The Transaction is financed in part with debt, and Client will be asked to guarantee a share of it. Client should read this section carefully and review it with counsel before signing anything.

The debt. The acquisition entity will issue purchase money debt to the Developer, in connection with the Transaction (the "**Lender**"), in the principal amount of determined in the Client's Transaction Documents, on the terms set out in the loan documents (the "**Loan**"). The Loan is recourse debt — the Lender's remedies are not limited to the project collateral.

The guarantee. Each member of the acquisition entity, including Client, will execute a **several, pro-rata guarantee** of the Loan. Plainly stated:

What Client guarantees	Repayment of Client’s **pro-rata share** of the Loan, based on Client’s percentage interest (based on closing documents)
To whom	The Lender directly
Several, not joint	Client is responsible **only for Client’s own share** — not for any other member’s share, and no other member is responsible for Client’s
When it can be called	Upon an event of default under the Loan that remains uncured — principally payment default, and insolvency of the borrower / breach of the covenants listed in the guarantee — **whether or not the project has performed and whether or not Client has received any distribution or tax benefit**
Collateral / offset	The guarantee is unsecured as to Client's other assets / secured by the project.

Why the structure exists. The recourse Loan and several guarantees are part of what supports each member’s at-risk position with respect to the acquired assets. Whether they do so for Client is a tax determination for Client’s tax advisor (Section 6.1(b)) — and it depends on the guarantee being real: a guarantee that is never intended to be enforced, or that is offset by an indemnity or side arrangement, may not be respected. There is no side arrangement, indemnity, or reimbursement agreement that protects Client from this guarantee, and Client should not expect one.

What this means in plain terms. If the Loan defaults, after foreclosure of the project asset and application of the value to the Loan, the Lender can require Client to pay up to Client’s capped share out of Client’s own assets, in addition to the loss of Client’s Purchase Deposit. Client should not sign the guarantee unless Client is able and prepared to perform it.

C-5. Panel counsel

Review counsel’s prenegotiated fee is paid by Client from Client’s Fee Deposit, disbursed directly from the escrow to counsel as provided in Section 6.2 and Exhibit B. Aularis receives no portion of any fee charged by any counsel and has no revenue-sharing, referral-fee, or reciprocal-referral arrangement with any Panel firm. Counsel represents Client alone, and Aularis has no access to counsel’s advice. *(Section 6.2.)*

C-6. [Reserved]

C-7. Acknowledgment

Client has received, read, and had the opportunity to review this Exhibit C with Client’s own counsel and tax advisor. **Client initials: ________**

EXHIBIT F — STANDARD LEGEND FOR SIZING ANALYSES

> ***NOT ADVICE — DO NOT RELY.*** *This material was prepared by Aularis Strategies, LLC solely from project-level information furnished by third parties, which Aularis has not audited, verified, or independently investigated. It describes the project only. It was prepared without reference to the recipient's tax situation, does not reflect the recipient's tax position or the amount or timing of any benefit to the recipient, and must not be read as doing so. It is an arithmetic illustration prepared under law and guidance in effect at such time, and will not be updated. It is* ***not*** *legal advice, tax advice, accounting advice, an investment recommendation, an appraisal, an offer to sell or a solicitation of an offer to buy any security, a tax opinion, or written advice on which any person may rely to avoid penalties under the Internal Revenue Code or any state law. Aularis is not acting in a fiduciary capacity and guarantees no tax, financial, or economic result. Actual results will differ, possibly materially, and a total loss of capital is possible. This material must be independently reviewed and either adopted or rejected by the recipient's own legal counsel and tax advisor before any action is taken. Distribution to any person other than the recipient and the recipient's professional advisors is prohibited, and no other person may rely on it.*

EXHIBIT G — RISK FACTORS

Participating in a Tax Equity Transaction involves substantial risk, including the loss of everything Client invests and, because of the guarantee described below, amounts beyond it. The risks below are the material ones Aularis is able to identify; they are not all the risks, they interact with one another, and their significance depends on Client's own circumstances, which Aularis does not evaluate. **Client must review these risk factors with Client's own counsel and tax advisor (Article VI) before proceeding.**

1. Total loss of capital

Client can lose the entire Purchase Deposit and every other amount Client puts into a Transaction. No distribution, cash flow, tax attribute, or return of capital is assured, and no person guarantees any of them. Client should participate only with capital Client can afford to lose entirely.

2. Guarantee and recourse risk — exposure beyond invested capital

Client may be asked to guarantee recourse debt of the acquisition entity on a several, pro-rata basis, as described on **Section C-4**. If the loan defaults and the guarantee is called, the lender may require Client to pay up to Client's capped share **out of Client's own assets**, in addition to losing Client's investment — whether or not the project performed and whether or not Client received any distribution or tax benefit. There is no side arrangement or indemnity protecting Client from the guarantee, and a guarantee that is not real may also fail to support Client's at-risk position (Risk 6).

3. Illiquidity; no market; transfer restrictions

There is no market for the interests, none is expected to develop, and the Transaction documents restrict transfer. Client may be unable to sell, pledge, or exit the investment for its full term, at any price, and should expect to hold it indefinitely. Exit rights, if any, are only those stated in the Transaction documents.

4. Fee risk

The Consulting Fee is fixed in advance from **projections** of Depreciation (Exhibit A). **It is not reduced, refunded, or adjusted if the projected depreciation is not achieved, is reduced, or is disallowed in**

whole or in part, if Client's own limitations prevent Client from using any attribute, or if the Transaction underperforms. Client bears the full cost of the fee regardless of outcome, subject only to Section A-5.

5. Custody and funds-flow risk, including wire fraud

Client's funds move by wire among custodial accounts under the mechanics described in **Section 9.8 and Exhibit L**. Funds in custody are exposed to custodian error, insolvency, and delay, and the Purchase Deposit's return mechanics are governed by the partnership and subscription documents, not by this Agreement. **Wire fraud is a serious and common risk in transactions of this kind**: fraudulent payment instructions are often convincing, urgent, and sent from compromised or lookalike email accounts, and funds wired to a fraudulent account are usually unrecoverable. Client must follow the verification protocol in **Section 9.9** before every transfer; losses from failing to do so fall on Client.

6. Tax risk

All anticipated tax benefits are subject to challenge and may be lost, reduced, deferred, or reversed. Among other things: Client's own tax attributes, including alternative minimum tax position, credit limitation and ordering rules, and available carrybacks or carryforwards, may reduce, defer, or eliminate Client's ability to use credits generated by the Transaction; claimed deductions and credits may be **disallowed, reduced, recaptured, or recharacterized** on examination or in litigation; the **passive activity rules of §469** may defer or eliminate Client's ability to use losses if Client does not materially participate — a fact-intensive determination that depends on Client's own conduct; the **at-risk rules of §465** may limit losses if Client's guarantee or other recourse exposure is not respected; partnership allocations may be reallocated if they are not respected under **§704(b) and §704(c)**; the transaction may be challenged under the **economic substance doctrine (§7701(o))** or for lack of **profit motive (§183)**; and understatements can carry **accuracy-related penalties (§6662)** — including elevated penalties for **basis or valuation misstatements** — and, if a transaction is or becomes reportable and is not properly disclosed, **§6707A penalties**. Interest accrues on underpayments. None of these outcomes reduces the Consulting Fee (Risk 4), and Aularis provides no opinion, no penalty protection, and no defense (Article IV).

7. Examination and controversy risk and cost

Returns reflecting the Transaction may be examined, and examination of the partnership or of other participants can reach Client. Controversy can run for years, and the cost of responding — professional fees, document production, appeals, litigation — is borne by Client and can be substantial even where Client ultimately prevails. Aularis provides no audit defense and does not pay controversy costs.

8. Legislative and regulatory risk

Federal and state tax law, energy policy, and administrative guidance change, sometimes retroactively in effect. Post-OBBBA law imposes, among other things, **begin-construction deadlines** that differ by technology, and **foreign-entity-of-concern (FEOC) and material-assistance restrictions** that can disqualify projects or components based on supply-chain facts outside Client's control and imperfectly verifiable. A change in law, guidance, or enforcement posture — or a project's failure to satisfy one of these regimes — can eliminate anticipated benefits after Client is committed.

9. Valuation and appraisal risk

Anticipated tax attributes depend on asset valuations and cost allocations supported by appraisals and studies prepared by third parties. Appraisal is judgment, not fact; a taxing authority may challenge any valuation, and **valuation misstatements carry their own elevated penalties**. Aularis does not prepare, verify, or warrant any appraisal (Section 8.3).

10. Sponsor and counterparty risk

The Transaction depends on the performance, solvency, and honesty of parties Aularis does not control — developers, sponsors, sellers, managers, contractors, lenders, custodians, and insurers. A counterparty's failure, default, or misconduct can impair or destroy the investment and its tax profile. Aularis's diligence does not eliminate this risk and is not a guarantee of any counterparty (Section 1.2(e)).

11. Construction, interconnection, and supply-chain risk

Projects under development may be delayed or fail: equipment may be unavailable, defective, or excluded by tariff or FEOC restrictions; interconnection queues and utility approvals can add years; permits may be denied; costs may overrun. Delay alone can be enough to forfeit time-sensitive tax benefits — including placed-in-service and begin-construction deadlines — even if the project is eventually completed.

12. Operating and performance risk

Once operating, the business may underperform: resource and production shortfalls, equipment degradation and failure, offtaker default or repricing, operating cost inflation, casualty, and management failure all reduce cash flow and can reduce or recapture tax attributes. Projections of operating performance are estimates only.

13. Insurance risk

Insurance — property, liability, and any tax-specific coverage — may be unavailable, unaffordable, or narrower than expected, and every policy contains exclusions, limits, and conditions. A loss may be uninsured or exceed coverage. If tax insurance is present in a Transaction, its existence is not a validation of any tax position, and its terms, exclusions, and claim mechanics are between Client and the insurer.

14. Financing risk

Project- or entity-level debt magnifies outcomes in both directions. Debt service is owed regardless of performance; a default can trigger foreclosure, loss of the assets, recapture of tax attributes, and the guarantee call described in Risk 2. Refinancing may be unavailable or available only on worse terms.

15. Securities characterization risk

Aularis takes the position, on the structural grounds described in **Section 4.4**, that the interests are not securities — but that question is fact-dependent, is determined by substance and conduct rather than labels, and could be resolved differently by a court or regulator, particularly if Client does not actually exercise the management rights it acquires. A contrary determination could result in rescission rights, registration and disclosure obligations, transfer restrictions, penalties, and litigation, and could affect other aspects of the structure. Client's own conduct is part of what sustains the position (Section 7.1(j)).

16. Concentration risk

A Transaction is a concentrated position in a single business or small group of assets, in a single sector shaped by federal tax policy. Client should evaluate the Transaction against Client's whole portfolio — which is part of what the Section 6.1(c) advisor review is for — and should not commit capital whose loss, together with the guarantee exposure, Client cannot absorb.

17. State and local tax divergence

State and local treatment does not automatically follow federal treatment. A state may decouple from federal depreciation or credits, apply its own at-risk, passive, or economic-nexus rules, tax the entity or its distributions differently, or impose filing obligations in states where the project operates. Benefits projected on federal assumptions may be smaller — or absent — at the state level, and multistate filing costs are Client's.

18. Conflicts of interest

Aularis and its principals have economic interests that differ from Client's, described in **Exhibits C and K**: Aularis is compensated by Client and may also be compensated by the developer on the same project; an Aularis principal holds an indirect interest in the developer; Aularis may compensate parties who support its education and marketing; and Aularis's principals have outside law and wealth management affiliations. These interests could influence what is presented to Client and on what terms. Client's protections are disclosure and the independent review required by **Article VI** — professionals outside these relationships, engaged and paid by Client alone.

19. Risk that the Transaction does not fit Client's situation

Project Illustrations describe the project only. They are prepared without reference to Client's income, character of income, tax rates, basis, participation, residency, or filing posture, and they do not indicate what benefit, if any, Client will realize (Article III). Whether the Tax Characteristics of a project are usable by Client — in what amount, in what year, and against what income — depends entirely on Client's own facts and is a determination for Client's Advisors. Client may find that a project generating substantial credits and depreciation produces materially less benefit to Client, or none, without any failure of the Transaction itself.

These risk factors do not modify the Agreement, are not a substitute for Client's own diligence, and are not advice. Client's acknowledgment of this Exhibit G appears in the Engagement Agreement's initials table.

EXHIBIT H — DISCLOSURE NOTICE REGARDING OUTSIDE BUSINESS ACTIVITIES (CAN AND AULARIS GROUP)

This Exhibit reproduces the disclosure notice delivered by Capital Advisor Network ("CAN") in respect of the outside business activities of William Evans III conducted through Aularis Group, LLC. It is included for Client's information and evidences the disclosure referred to in Sections 5.1 and 5.4(a) and in Section K-2(c). References in this Exhibit to the "Recipient" include Client where Client is a client of CAN. References in the reproduced notice to "Aularis Group" and "Aularis Group, LLC" are to Aularis Strategies, LLC, the party to this Agreement, which conducts business under the trade name Aularis Group.

William Evans III (the "Principal") is a principal of Capital Advisor Network ("CAN"), an investment advisory firm that is registered with the Securities and Exchange Commission as an investment adviser under the Investment Advisers Act of 1940, as amended (the "Advisers Act"). The Principal provides a variety of investment advisory services through CAN and also engages in certain other business activities not involving investment advisory services outside of CAN. This Notice provides the Recipient with important information regarding the Principal's business activities conducted outside of CAN through Aularis Group, LLC, a specialized consulting company ("Aularis Group").

Aularis Group focuses its consulting services on information and relationship management, some project and workflow management, and document assembly, using artificial intelligence technologies and remote workforce. As a consultant to outside law firms, Aularis Group also assists in the tax equity services and planning that such firms provide to their clients but does not provide any investment advice with respect to such transactions. Aularis Group does not provide investment advice and is not registered with the SEC as an investment adviser under the Advisers Act or any comparable state laws, and is not otherwise subject to those laws.

The services that Aularis Group provides support in the marketing and client relationship needs specifically related to the development and management of potential Referral Sources. As part of this effort, Aularis Group seeks to provide support to inform and educate the Referral Sources regarding certain tax benefits that may be achieved through certain tax credits and similar tax-advantaged structures. Services include assisting Referral Sources with their due diligence efforts regarding potential tax benefits (including, if applicable, quantifying generally the potential tax impacts in the early stages of engagement), and otherwise assisting such Referral Sources in introducing such planning opportunities and concepts to their clients. Aularis Group also seeks to assist with the assessment of the tax situation of prospective clients generally to get a sense of whether the tax planning solution being considered is likely to be effective for the client. Outside of a client's engagement of tax counsel, Aularis Group seeks to perform initial document assembly services for the tax equity transactions which are pursued by such clients. Finally, Aularis Group seeks to provide ongoing project support and coordination of tax-compliance, including tax return preparation, state registrations, and other matters related to the ongoing existence of the entities established to facilitate the tax planning solution. The Principal is involved in all or some of the aforementioned activities through his work for Aularis Group.

In connection with the foregoing, although the Recipient is a client of CAN, the Recipient acknowledges that the services provided by the Principal to the Recipient through Aularis Group with respect to the tax equity transaction will be wholly separate from CAN, and CAN is not responsible for and does not supervise that activity. Accordingly, all services conducted by the Principal related to the tax equity transaction will be provided solely through Aularis Group, and do not involve any investment advice subject to the Advisers Act. The protections afforded by the Advisers Act that apply to your relationship to CAN, including applicable fiduciary duties, do not apply to these activities of Aularis Group.

This Notice is being provided to the Recipient to confirm that the Principal's discussions with the Recipient regarding potential tax-advantaged structures is being conducted by the Principal through Aularis Group and not as part of CAN's investment advisory business. The discussions with the Recipient regarding tax equity solutions are educational in nature and therefore necessarily limited to information about the potential tax benefits of such transactions generally. To the extent that the Recipient ultimately pursues any tax-advantaged structures, it must rely solely on its independent legal, investment, and/or tax advisors as it deems appropriate, and the Recipient acknowledges that it may not rely on any statements or representations made by the Principal or Aularis Group for any investment, legal or tax advice.

The Principal and Aularis Group are not recommending any specific type of structure or transaction and are not providing the Recipient with any investment advice. Accordingly, these discussions are not tailored to a Recipient individually, and the potential tax benefits are conditioned on the structure and overall nature of such transactions, which require detailed information about the Recipient's tax circumstances and the engagement of qualified tax counsel and/or other service providers that will assist the Recipient with the intake of such information and provide the Recipient with appropriate tax structuring advice tailored to the Recipient's situation.

While the Principal and Aularis Group do refer the Recipient to a network of referral partners that structure such tax equity solutions, neither the Principal nor Aularis Group are endorsing any such referral partners. The determination to proceed with a referral partner and/or a tax equity transaction is solely subject to the Recipient's own independent determination and the Recipient should consult its own adviser, legal counsel and/or accountant in connection with the Recipient's evaluation of such referral partners and/or the various tax and economic considerations applicable to the Recipient in connection with such tax equity transactions. Accordingly, none of the Principal, Aularis Group, or any of their affiliates or agents will give the Recipient any investment advice, opinion or other information on whether any particular tax equity solution is prudent or advisable.

The Recipient should also keep in mind that if the Recipient does proceed with one of the aforementioned referral partners, Aularis Group personnel (including, if applicable, the Principal) are often involved in the provision of various administrative and other ministerial services to the legal structures that are organized to facilitate participation in such tax equity transactions. The Principal and/or Aularis Group receive compensation for such referrals as well as the aforementioned services. The Principal and/or Aularis Group may also receive compensation for other operational services provided in connection with such transactions. In addition, the Principal and/or Aularis Group (or related entities or individuals), have previously invested and may in the future invest in the same or similar tax equity transactions. Such parties may take actions with respect to their equity interest in such tax equity transaction that could be adverse to you, and such parties will not take your interests into account when making their own investment decisions. For the avoidance of doubt, participation by such parties in the same tax equity transaction should not be construed as investment advice or as an endorsement of such tax equity transaction.

By receipt of this Notice, the Recipient acknowledges that (i) the Recipient has received and reviewed this Notice, (ii) the services provided by the Principal to the Recipient through Aularis Group with respect to the tax equity transaction are wholly separate from CAN and (iii) such services do not involve any investment advice subject to the Advisers Act.

Client initials: ________

EXHIBIT K — PRINCIPALS, AFFILIATIONS, AND RELATED-PARTY DISCLOSURE

Aularis Strategies, LLC ("**Aularis**") provides this disclosure so that Client understands who stands behind the Platform, what other businesses those persons are engaged in, and where those other businesses could create an interest that differs from Client's. **Client should read this Exhibit before signing the Agreement and should raise any question about it with Client's own counsel under Section 6.1(a).**

K-1. Principals

Nathan S. Merrill

Role at Aularis	Co-CEO/Founder
Outside affiliation	Goodspeed Merrill (the "**Firm**" or "**G|M**"), a law firm
Professional status	Attorney licensed in the State of Colorado
Capacity in Platform matters	Aularis only — non-legal, non-advisory. Mr. Merrill does not act as a lawyer for Client in connection with the Services
Other Affiliations:	Minority owner in Twin Peaks Innovative Energy, LLC (minority owner of Trinity/Developer)

William ("Billy") Evans III

Role at Aularis	Co-CEO/Founder
Outside affiliation	Evans Financial Services ("**EFS**"), his own wealth management firm; and Capital Advisor Network ("**CAN**"), an investment adviser registered with the Securities and Exchange Commission
Professional status	Financial Advisor. Not an attorney. Does not provide financial or legal services to or through Aularis
Capacity in Platform matters	Aularis only — non-advisory, educational and transactional. Not through EFS or CAN, and not as part of any advisory business
Relationship of EFS to Aularis	EFS predates Aularis, was not formed for or in connection with the Platform, and operates independently under its own agreements with its own clients
Other Affiliations:	Minority owner in Twin Peaks Innovative Energy, LLC (minority owner of Trinity/Developer)

K-2. What These Affiliations Mean for Client

(a) No affiliation is imputed. Aularis, the Firm, EFS, and CAN are separate entities. This Agreement engages Aularis only. Retaining Aularis does not retain any of them, and no principal's outside affiliation is imputed to any other principal or to Aularis (**Section 5.1**).

(b) Mr. Merrill's law practice. No attorney-client relationship arises between Client and Mr. Merrill, Aularis, or the Firm by reason of this Agreement, and ***communications with Aularis are not privileged*** (**Section 4.1**). Whether the Firm may act in a Transaction at all is governed by **Section 5.2(d)**; if it does, **Section 5.2(d)** and **this Exhibit K** apply, including the separate written disclosure and consent Colo. RPC 1.8(a) requires. Client is hereby advised in writing, by this Exhibit, of the desirability of seeking the advice of independent legal counsel regarding the Agreement and any Transaction, and should take a reasonable opportunity to do so before signing; Client's signature on the Engagement Agreement confirms that Client has had that opportunity.

(c) Mr. Evans's wealth management business. Aularis is not an investment adviser, and Mr. Evans does not act in an advisory capacity in connection with the Services (**Section 5.4(a)**); the CAN disclosure notice describing those separate activities is set out at Exhibit H. If Client is or becomes a client of EFS or CAN, that relationship is separate, is governed by that firm's own agreements, and neither firm has recommended any Transaction unless that firm has separately documented a recommendation in its advisory capacity (**Section 5.4(b)**).

(d) Related-party referrals. If EFS refers a Client to the Platform, that referral is a related-party referral: the referring firm's principal is also an Aularis principal and will profit from Aularis's fee if the Transaction closes. Client should weigh that fact in evaluating the referral and should not treat the referral as advice. *See also* **Section C-3**.

(e) Compensation. Aularis may receive compensation from Transaction participants (**Section 9.3**) and may compensate support providers out of Aularis's own fee (**Section 9.4**) — Aularis does not pay Client's advisors. All of this is disclosed on **Exhibit C** and the Final Settlement Statement. Third-party compensation is retained by Aularis and is not credited against Client's fee.

(f) Conflicts. The arrangements described above create interests that may differ from Client's. Aularis discloses them so Client can weigh them, and Client's protection against them is **Article VI** — independent review by professionals of Client's own choosing, who are outside these relationships.

K-3. Additional Related-Party Matters

None as of the date hereof.

K-4. Updates

Aularis will update this Exhibit in writing if any disclosed fact changes materially, and will deliver the updated Exhibit before the closing of any affected Transaction.

K-5. Client Acknowledgment

Client acknowledges that Client has received and read this Exhibit K, has had the opportunity to ask questions about it and to review it with Client's own counsel, and understands the affiliations and related-party relationships it describes.

Client initials: ________ Date: ________

EXHIBIT L — FUNDS FLOW, ACCOUNT INSTRUCTIONS, AND WIRE VERIFICATION *(draft)*

L-1. The two deposits

	Purchase Deposit	**Fee Deposit**
Amount	[___]	[___] (the Consulting Fee, Section A-1)
Nature	Client's **capital**	Client's **payment for services**
Held for the benefit of	**The partnership**	Aularis
Custodian	Encore Bank	Encore Bank
Governed by	Partnership and subscription documents	This Agreement and this Exhibit L
Disbursement directed by	The manager, per those documents	**Aularis**
Return if the Transaction does not close	Per the partnership/subscription documents	Per **Section A-5**
Fees taken out	**None — 100% capital**	This is the fee
Custody/escrow charges	**Paid by Aularis**	**Paid by Aularis**

These are a single escrow account with separate accounting for each amount. There is **a single escrow agreement with the investor partnership**; the Purchase Deposit mechanics live in the partnership and subscription documents, which Client should review with counsel under **Section 6.1(a)**.

L-2. Account instructions

Wire instructions for the Purchase Deposit and the Fee Deposit are **not contained in this Agreement or in any Exhibit**, and nothing in this document is or contains payment instructions. Instructions for each account are delivered as follows:

(a) Separate secure delivery. Aularis (or the custodian) will deliver each set of wire instructions to Client in a separate written instruction package, through encrypted delivery — **never by ordinary email attachment**. Each package identifies the account by purpose (Purchase Deposit or Fee Deposit), the receiving institution, and the account name, and is dated and version-numbered.

(b) One set of instructions per account, once. Client will receive **one** instruction package per account. **Aularis will not send revised, corrected, or updated wire instructions by email under any circumstances.** If instructions ever genuinely change, the change will be communicated only by a new instruction package delivered under subsection (a) *and* confirmed by the callback protocol in Section L-3 — initiated by Client, to a number Client independently knows.

(c) Verification before every transfer. Before funding either deposit, Client must complete the callback verification in **Section L-3**, confirming account name, account number, routing number, and amount — at the time of funding, even if previously verified.

(d) Anything else is fraudulent. Any communication purporting to deliver or change wire instructions outside this process — an emailed PDF, a corrected account number, a change of bank, an urgent request **— should be treated as fraudulent, disregarded, and reported to Aularis immediately by telephone.**

(e) Account identification (reference only — not payment instructions):

	Purchase Deposit	**Fee Deposit**
Receiving institution	Encore Bank	Encore Bank
F/B/O name	[FBO partnership account/TBD]	[Aularis fee account/TBD]
Instructions delivered via	Instruction package per (a)	Instruction package per (a)

L-3. Wire verification protocol — required before every transfer

Read this before sending any funds.

1. **Call to verify.** Before funding, call the receiving party at a number **you already know to be correct** — from a prior relationship, an official website, or a directory. **Never use a number in the wire instructions, in an email, or in an attachment.**
2. **Confirm four things on the call:** account name · account number · routing number · amount.
3. **Verify at funding, not at signing.** Instructions verified weeks earlier are not verified instructions. Verify again the day you send.
4. **Instructions will not change by email. Treat any email purporting to change wire instructions as fraudulent** until you have verified it by callback under step 1. Aularis will not send changed instructions by email.
5. **If anything is off — a changed address, urgency, a new account, a different bank — stop and call.** Fraudulent instructions are usually well-made and usually urgent.

This protocol applies to every funding and receiving party on every rail and is referenced in the other Transaction documents.

Client acknowledgment. Client has read and understands this protocol and will follow it for every transfer. **Client initials: ________**