

CERTIFICATE OF QUALIFICATION (USA ONLY, 2021-2023 25D TAX CREDIT)

APR Industries Ltd. certifies that the KOZI biomass burning stoves, listed below, are "qualified energy property" under the definition of biomass burning stoves in Section 25D of the Internal Revenue Code (through the "Consolidated Appropriations Act, 2021") and exceed the 75% thermal efficiency requirements.

This credit applies to appliances purchased and installed between January 1st, 2021 and December 31st, 2023.

QUALIFYING FREESTANDING PELLET STOVES

Baywin (BWS-GD, BWS-BD)

Model 100 (XLCS-GD, XLCS-BD, XLMS-BD)

KSH 120-DX

Previa (PRVS-PB, PRVS-EB, PRVS-MB)

QUALIFYING PELLET STOVE INSERTS

BayWin Insert (BWI-BD, BWI-GD)

Model 100 Insert (XLCI-GD, XLCI-BD, XLMI-BD)

Homeowners should consult their tax advisor to determine whether they qualify for any potential income tax credits.

APR Industries Ltd. 1354 Waverley Street Winnipeg, MB, Canada R3T 0P5 Raj Pandey President

"Under penalties of perjury, I declare that I have examined this certification statement, and to the best of my knowledge and belief, the facts are true, correct and complete"

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January 2021