

MANUFACTURER'S CERTIFICATE OF QUALIFICATION (USA ONLY, 2023-2032 25C 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 25C of the Internal Revenue Code (through the "Consolidated Appropriations Act, 2021") and exceed the 75% thermal efficiency per the higher heating value (HHV) requirements.

This credit applies to appliances purchased and installed between January 1st, 2023 and December 31st, 2032.

YEARS	CREDIT %	QUALIFYING COSTS
2023 - 2032	30	Venting, equipment and labor (\$2000 cap)

KOZY QUALIFYING MODELS

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FREESTANDING PELLET STOVES

PELLET STOVE INSERTS

Baywin (BWS-GD, BWS-BD)

BayWin Insert (BWI-BD, BWI-GD)

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

Raj Pandey

President

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

"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"

January 2023