

June 20, 2022

Sun Communities, Inc.

Re: Attestation Results of 2021 Energy Consumption and Zip Code Audit of Sun Communities, Inc. for Fiscal Year 2021 data used for GRSB Reporting.

Net Zero Analysis & Design (NZA) conducted an audit of Sun Communities, Inc. 2021 energy consumption and zip code data as indicated below.

Objective

- 1. Annual Audit Boundary is limited to energy and water billing data from utility bills compared to manual input or automated upload into Accuvio Diligent Modeling Software.
- 2. Determine if the energy consumption data recorded by Sun Communities, Inc. matched the energy and/or natural resource consumption recorded by the corresponding utility.

<u>Calculation and Coefficient Factor Review Performed – Not Included In Audit Boundary or Report</u>

3. Review CO₂e coefficient factors used by Sun Communities, Inc. for carbon footprint calculations to determine if they are appropriate and consistent with the Environmental Protection Agency (EPA).

<u>Process</u>

- 1. Random locations in each Sampling category were chosen to compare the recorded data against the utility data. The selected samples represented 15% of the total available locations. Specific locations were not documented as they were random samples.
- 2. Comparisons were made between the CO₂e coefficient factors provided and acceptable EPA factors.

Sampling

- 1. Locations within the following categories were randomly selected. Each Location sample pool can be reviewed in Exhibit 'A'.
 - a. Mobile Homes: 15% of total locations reviewed.
 - b. Marinas: 15% of total locations reviewed.
 - c. RV Parks: 15% of total locations reviewed.
 - d. Single Family Homes: 15% of total locations reviewed.
- 2. CO₂e coefficient factors used for scopes 1, 2 and 3 emissions were reviewed for compliance with EPA factors.

<u>Findings</u>

- 1. Actual consumption data and zip codes reported on the utility bills were found to match the data found in the Accuvio Diligent Modeling Software.
- 2. No discrepancies were found between any of the utility bill and zip code audit and the utility bill and zip code data recorded in Accuvio Diligent Modeling Software used by Sun Communities, Inc. for carbon footprint calculations.

Conclusions

Net Zero Analysis and Design Corp. performed a Utility Consumption Audit Boundary Analysis by Utility Consumption Data Sampling consistent with the follow:

- 1. ISO 14064 Audit Boundary Requirements with a blind internal second review
- 2. US EPA Energy Star Portfolio Manager Utility Consumption Sampling Data Review
- 3. US EPA Energy Star Program Requirement for Facilities, and Manufactured Homes, Utility Consumption Sampling Data Review

All of the Utility Consumption Data and zip codes were accurately uploaded into the Accuvio Diligent Modeling Software.

Sincerely,

George D. Sullivan

CEO - Net Zero Analysis & Design Corp.

Net Zero Analysis

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