

Fill in this information to identify the case:Debtor Name SUNPOWER CORPORATION, *et al.*

United States Bankruptcy Court for the District of Delaware

Case number: 24 - 11649

Official Form 426

Periodic Report Regarding Value, Operations, and Profitability of Entities in Which the Debtor's Estate Holds a Substantial or Controlling Interest

12/17

This is the *Periodic Report* as of August 25, 2024 on the value, operations, and profitability of those entities in which a Debtor holds, or two or more Debtors collectively hold, a substantial or controlling interest (a "Controlled Non-Debtor Entity"), as required by Bankruptcy Rule 2015.3. For purposes of this form, "Debtor" shall include the estate of such Debtor.

SunPower Corporation, Inc. and its affiliated debtors (collectively, the "Debtors", "SunPower" or "SunPower Debtors" holds a substantial or controlling interest in the following entities:

See Exhibit B outlining further detail

This *Periodic Report* contains separate reports (*Entity Reports*) on the value, operations, and profitability of each Controlled Non-Debtor Entity.

Each *Entity Report* consists of five exhibits.

Exhibit A contains the most recently available: balance sheet, statement of income (*loss*), statement of cash flows, and a statement of changes in shareholders' or partners' equity (*deficit*) for the period covered by the *Entity Report*, along with summarized footnotes.

Exhibit B outlines the Debtor's interest and describes the Controlled Non-Debtor Entity's business operations.

Exhibit C describes claims between the Controlled Non-Debtor Entity and any other Controlled Non-Debtor Entity.

Exhibit D describes how federal, state or local taxes, and any tax attributes, refunds, or other benefits, have been allocated between or among the Controlled Non-Debtor Entity and any Debtor or any other Controlled Non-Debtor Entity and includes a copy of each tax sharing or tax allocation agreement to which the Controlled Non-Debtor Entity is a party with any other Controlled Non-Debtor Entity.

Exhibit E describes any payment, by the Controlled Non-Debtor Entity, of any claims, administrative expenses or professional fees that have been or could be asserted against any Debtor, or the incurrence of any obligation to make such payments, together with the reason for the entity's payment thereof or incurrence of any obligation with respect thereto.

This *Periodic Report* must be signed by a representative of the trustee or debtor in possession.

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The undersigned, having reviewed the *Entity Reports* for each Controlled Non-Debtor Entity, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that to the best of his or her knowledge, (i) this *Periodic Report* and the attached *Entity Reports* are complete, accurate, and truthful to the best of his or her knowledge, and (ii) the Debtor did not cause the creation of any entity with actual deliberate intent to evade the requirements of Bankruptcy Rule 2015.3

For non-individual
Debtors:

x /s/ Matthew Henry

Signature of Authorized Individual

Matthew Henry

Printed name of Authorized Individual

Date 10/10/2024

MM / DD / YYYY

For individual Debtors:

x

Signature of Debtor 1

Printed name of Debtor 1

Date

MM / DD / YYYY

x

Signature of Debtor 2

Printed name of Debtor 2

Date

MM / DD / YYYY

General Notes

On August 5, 2024 (the “**Petition Date**”), SunPower Corporation, *et al.* (“**SunPower**”) and certain wholly owned subsidiaries and affiliates (such subsidiaries and affiliates, collectively, the “**Debtors**,” filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”) in the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”), thereby commencing the instant cases (the “**Chapter 11 Cases**”). The Debtors are authorized to operate their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On August 7, 2024, the Bankruptcy Court entered an order authorizing the joint administration of these Chapter 11 Cases pursuant to rule 1015(b) of the Federal Rules of Bankruptcy Procedure and rule 1015-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware [D.I. 78]. On August 16, 2024, the Office of the United States Trustee for the District of Delaware (the “**U.S. Trustee**”) appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code [D.I. 147] <https://dm.epiq11.com/case/sunpower/dockets>

1. **General Methodology:** The non-debtor subsidiaries of SunPower (each, a “Non-Debtor Entity” and collectively, the “Non-Debtors”) are filing this Form 426 (the “Period Report”) for the sole purpose of complying with the requirements applicable to the Non-Debtor Entity reporting as part of the Debtors’ Chapter 11 Cases. The financial information contained herein is unaudited, limited in scope, and as such, has not been subject to procedures that would typically be applied to financial statements in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”). The Form 426 should not be relied upon by any persons for information relating to current or future financial condition, events, or performance of any of the Non-Debtors or their affiliates, as the results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year, and may not necessarily reflect the combined results of operations, financial position, and schedule of receipts and disbursements in the future. There can be no assurance that such information is complete, and the Form 426 may be subject to revision. The following notes, statements, and limitations should be referred to, and referenced in connection with, any review of the Form 426.
2. **Basis of Presentation:** In accordance with Bankruptcy Rule 2015.3, and except as otherwise provided herein, the financial statements and supplemental information contained herein are set forth as of August 25, 2024 except as otherwise noted, for the legal entities owned at the Petition Date. The condensed financial statements contained herein are unaudited, have not been prepared in accordance with U.S. generally accepted accounting principles or any other recognized financial reporting framework and are not intended to reconcile to any financial statements otherwise prepared or distributed by the Debtors or Non-Debtors.
 The financial information contained herein is presented per Sunpower’s books and records without, among other things, all adjustments or reclassification that may be necessary or typical with respect to consolidating financial statements or in accordance with U.S. GAAP. Because the Debtors’ accounting systems, policies, and practices were developed to produce consolidated financial statements by business unit, rather than financial statements by legal entity, it is possible that not all assets, liabilities, income or expenses have been recorded on the correct legal entity. Accordingly, the Debtors and Non-Debtors reserve all rights to supplement or amend any financial statements contained in this Periodic Report. This Periodic Report is limited in scope, covers a limited time period, and has been prepared solely for the purposes of complying with the reporting requirements of the Bankruptcy Code and the Federal Rules of Bankruptcy Procedure. Given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that a Non-Debtor entity shows more assets than liabilities, this is not an admission that the Non-Debtor Entity was solvent at the Petition Date or at any time prior to the Petition Date, including the date as of or for the period of any financial statements or other information included in this Periodic Report. Likewise, to the extent that a Non-Debtor Entity shows more liabilities than assets, this is not an admission that the Non-Debtor Entity was insolvent at the Petition Date or any time prior to the Petition Date, including the date as of or for the period of any financial statements or other information included in this Periodic Report.
 The unaudited, condensed financial information presented in this Periodic Report has been derived from the books and records of Sunpower. This information, however, has not been subjected to procedures that would typically be applied to financial information presented in accordance with U.S. GAAP or any other recognized financial reporting framework, and upon application of such procedures, the Debtors and Non-Debtors believe that the financial information could be subject to changes, and these changes could be material.
 The information set forth in this Periodic Report includes, among other things, normal recurring adjustments, but does not include all adjustments, footnotes and other financial presentations that would typically be made in accordance with U.S. GAAP or any other recognized financial reporting framework, and the information set forth in this Periodic Report may not comply with U.S. GAAP in all material respects. The preparation of the unaudited, condensed financial information presented in the Periodic Report requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as of the date of presentation,

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as well as the reported amount of revenues and expenses during the reporting period. Actual amounts and results could differ materially from those estimates and/or the information set forth in this Periodic Report.

The results of operations contained herein are not necessarily indicative of results that are expected from any other period or for the full year and may not necessarily reflect the combined results of operations, financial position and cash flows of the Non-Debtors in the future.

Although the Debtors have undertaken commercially reasonable efforts to prepare this Periodic Report, there can be no assurance that the financial information presented herein is complete. This Periodic Report was not prepared for the purpose of providing the basis for an investment decision relating to any of the securities of the Debtors, including Sunpower.

There can be no assurance that, from the perspective of an investor or potential investor in the Debtors' securities that this Periodic Report is complete. Likewise, no assurance can be given as to the value, if any, that may be ascribed to the interests identified set forth in this Periodic Report, and such financial information should not be viewed as indicative of future results.

For the reasons discussed above, the Debtors caution readers not to place undue reliance upon information contained in this Periodic Report.

3. **Reporting Period:** Unless otherwise noted herein, the Form 426 generally reflects the Non-Debtors' books and records and financial activity occurring during the applicable reporting period. Except as otherwise noted, no adjustments have been made for activity occurring after the close of the reporting period.
4. **Accuracy:** The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non- bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors or Non-Debtors should evaluate this financial information in light of the purposes for which it was prepared. None of the Debtors, Non-Debtors, and their advisors are liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Non-Debtors based on this financial information or any other information.
5. **Reservation of Rights:** The Non-Debtors reserve all rights to amend or supplement the Form 426 in all respects, as may be necessary or appropriate, but shall be under no obligation to do so. Nothing contained in this Form 426 shall constitute a waiver of any of the Non-Debtors' rights or an admission with respect to their associated Debtors' Chapter 11 Cases.
6. **SunStrong Sale:** As of the periodic report date, August 25, 2024, SunStrong assets were still owned by SunPower Corporation, therefore the financial performance has been included herein for the purposes of the Form 426. As of September 24, 2024, SunStrong assets were sold per Sale Order referenced in [D.I. 590].

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Exhibit A: Financial Statements

Exhibit A-1: Balance Sheet Detail - August 25, 2024
Ledger: SPWR NON-DEBTORS ENTITIES

	SunStrong Capital Hldgs,LLC	SunPower Commercial FTB	SPE (NA)- SPES ¹	SPCN (Canada)	Solar Bridge	SPRQ (ROHQ Phil.)	SunStrong Holdings LLC	SPWR Solar Sail, LLC	SPWR NA Tetrís	SPME (Mexico)	SPT Inc.	SPMR (Oregon)	SECP1	SPE (NA) - SPT	ALL OTHER NON-DEBTOR ENTITIES ²
ASSETS															
Current Assets															
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ 139,000	\$ -	\$ 1,048,111	\$ -	\$ -	\$ -	\$ 245,957	\$ -	\$ 235,682	\$ 142,303	\$ -	\$ -
ST Restricted Cash & Cash Equivalents	-	-	-	-	-	-	-	99	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	76,045	-	-	58,110	-	-
Other Receivables	1,165,921	1,329,381	-	694,771	-	19,738,522	7,863,983	10,220,607	88,835	10,901,488	-	(4,664,064)	1,910	8,002,252	-
Ppds & Other Curr Assets	-	-	-	-	-	1,280,547	-	-	-	(6,565)	-	-	2,868	-	-
Total Current Assets	\$ 1,165,921	\$ 1,329,381	\$ -	\$ 833,771	\$ -	\$ 22,067,180	\$ 7,863,983	\$ 10,220,706	\$ 88,835	\$ 11,216,926	\$ -	\$ (4,428,382)	\$ 205,192	\$ 8,002,252	\$ -
PP&E Cost	-	-	-	-	-	3,757,750	-	-	-	-	-	-	504,006	-	-
Accumulated Depreciation	-	-	-	-	-	(1,854,821)	-	-	-	-	-	-	(282,004)	-	-
Property, Plant & Equipment	-	-	-	-	-	1,902,929	-	-	-	-	-	-	222,001	-	-
Right of Use Assets	-	-	-	-	-	577,489	-	-	-	-	-	-	-	-	-
Investments in JT Venture	26,735,848	-	-	-	-	-	18,001,680	2,084	-	-	-	-	-	-	-
Other Non-Current Assets	14	-	-	-	-	2,572,497	7,551,270	9,637,151	-	(23,818)	-	-	126,227	-	-
Total Assets	\$ 27,901,782	\$ 1,329,381	\$ -	\$ 833,771	\$ -	\$ 27,120,095	\$ 33,416,933	\$ 19,859,941	\$ 88,835	\$ 11,193,108	\$ -	\$ (4,428,382)	\$ 553,420	\$ 8,002,252	\$ -
LIABILITIES & EQUITY															
Current Liabilities															
Accounts Payable	\$ -	\$ -	\$ -	\$ (74)	\$ -	\$ (238,867)	\$ -	\$ (598,842)	\$ -	\$ (98,367)	\$ -	\$ (280)	\$ (8,939)	\$ -	\$ -
ST Contract Liabilities	-	-	-	0	-	-	-	-	-	(2,750)	-	-	-	-	-
Taxes Payable	-	-	-	(7,680)	-	(506,999)	-	-	-	(599,226)	-	-	-	(95,584)	-
Short-Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	(69,356)	-	-
ST Lease Liability	-	-	-	-	-	(194,581)	-	-	-	-	-	-	-	-	-
Accrued & Others	(2,645,729)	(0)	(0)	(507,316)	-	(344,195)	(3,921,380)	(4,161,693)	-	(22,755,499)	-	(2,659,902)	(3,589)	(12,451,472)	-
Total Current Liabilities	\$ (2,645,729)	\$ (0)	\$ (0)	\$ (515,070)	\$ -	\$ (1,284,642)	\$ (3,921,380)	\$ (4,760,535)	\$ -	\$ (23,455,842)	\$ -	\$ (2,660,182)	\$ (81,884)	\$ (12,547,056)	\$ -
Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	(209,811)	-	-
LT Lease Liability	-	-	-	-	-	(315,958)	-	-	-	-	-	-	-	-	-
Other	-	-	-	(11,390)	-	(3,506,206)	-	-	(970,713)	(28,704)	-	-	27,591	-	-
Total Liabilities	\$ (2,645,729)	\$ (0)	\$ (0)	\$ (526,460)	\$ -	\$ (5,106,806)	\$ (3,921,380)	\$ (4,760,535)	\$ (970,713)	\$ (23,484,546)	\$ -	\$ (2,660,182)	\$ (264,104)	\$ (12,547,056)	\$ -
Common Stock	-	-	-	-	-	(200,000)	-	-	-	-	-	-	-	-	-
Addtl Paid In Capital	(10,949,036)	(1,487,787)	5,078,146	(224,775)	(34,673,217)	(2,492,285)	(15,891,121)	(1,753,308)	(2,659,731)	(4,628,445)	(56,323,863)	(61,056,699)	161,957	-	-
Other Comprehensive (Inc) Loss	-	-	-	(2,739,933)	-	(3,807,885)	-	-	-	(357,216)	1	-	143,047	-	-
Accumulated (Earnings) Deficit	(14,092,701)	158,406	(5,078,146)	2,466,105	34,673,217	(14,130,006)	(13,604,432)	(12,098,650)	3,541,609	16,558,105	56,323,862	68,149,124	(217,450)	4,578,819	-
Current Net (Income) Loss	(214,317)	-	-	191,291	-	(1,383,112)	-	(507,829)	-	718,993	-	(3,862)	(16,745)	(34,015)	-
Total Stockholders' Equity	\$ (25,256,054)	\$ (1,329,381)	\$ 0	\$ (307,311)	\$ -	\$ (22,013,288)	\$ (29,495,553)	\$ (14,359,786)	\$ 881,878	\$ 12,291,438	\$ -	\$ 7,088,564	\$ 70,808	\$ 4,544,805	\$ -
Noncontrolling Interests	-	-	-	-	-	-	-	(739,621)	-	-	-	-	(360,124)	-	-
Equity	\$ (25,256,054)	\$ (1,329,381)	\$ 0	\$ (307,311)	\$ -	\$ (22,013,288)	\$ (29,495,553)	\$ (15,099,406)	\$ 881,878	\$ 12,291,438	\$ -	\$ 7,088,564	\$ (289,316)	\$ 4,544,805	\$ -
LIABILITIES & EQUITY	\$ (27,901,782)	\$ (1,329,381)	\$ (0)	\$ (833,771)	\$ -	\$ (27,120,095)	\$ (33,416,933)	\$ (19,859,941)	\$ (88,835)	\$ (11,193,108)	\$ -	\$ 4,428,382	\$ (553,420)	\$ (8,002,252)	\$ -

[1] SPE (NA) – SPES includes the following legal entities:

- Solar Star California IV, LLC
- Solar Star Rancho CWD I, LLC
- Solar Star Colorado II, LLC*
- Solar Star Arizona II, LLC
- Solar Star Arizona HMR-1, LLC*
- SunPower Commercial Holding Company FTB SLB, LLC*
- Goodfellow Solar III, LLC*
- Solar Star Healthy 1, LLC*
- Solar Star Prime 1, LLC*
- Solar Star California LXXVIII, LLC*
- Solar Star Prime 2, LLC*

*Entities that SunPower includes in the accounting system and no longer active.

[2] ALL OTHER NON-DEBTOR ENTITIES reflects remaining legal entities that are currently inactive and therefore, have no values in the accounting system. Furthermore, all Joint Ventures are de-consolidated entities, and therefore, do not roll up into the consolidating financials of SunPower.

Exhibit A-2: Income Statement Detail - August 25, 2024 YTD
Ledger: SPWR NON-DEBTORS ENTITIES

	SunStrong Capital Hldgs, LLC	SunPower Commercial FTB	SPE (NA)- SPES ¹	SPCN (Canada)	Solar Bridge	SPRQ (ROHQ Phil.)	SunStrong Holdings LLC	SPWR Solar Sail, LLC	SPWR NA Tetris	SPME (Mexico)	SPT Inc.	SPMOR (Oregon)	SECP1	SPE (NA) - SPT	ALL OTHER NON- DEBTOR ENTITIES ²
Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (191,803)	\$ -	\$ -	\$ -	\$ -	\$ (99,726)	\$ -	\$ -
Expenses	172,760	-	-	521,906	-	(2,978,056)	-	(438,058)	-	52,734	-	(3,862)	67,986	-	-
Operating (Income) Loss	172,760	-	-	521,906	-	(2,978,056)	-	(629,862)	-	52,734	-	(3,862)	(31,739)	-	-
Interest/Inv Income	-	-	-	-	-	(142)	-	-	-	-	-	-	(106)	-	-
Interest Expense	-	-	-	-	-	270	-	-	-	580,180	-	-	7,710	71,719	-
Other (Income) & Expense	-	-	-	4,270	-	43,652	-	-	-	103,925	-	-	354	(75,511)	-
Entity Adjustment	-	-	-	(343,831)	-	1,300,568	-	-	-	-	-	-	-	-	-
(Profit) Loss Before Taxes & Equity In Earnings of JVs	172,760	-	-	182,345	-	(1,633,709)	-	(629,862)	-	736,839	-	(3,862)	(23,781)	(3,792)	-
Income Tax Expense (Benefit)	-	-	-	8,947	-	250,597	-	-	-	(17,846)	-	-	-	(30,223)	-
(Profit) Loss Before Equity In Earnings of JVs	172,760	-	-	191,291	-	(1,383,112)	-	(629,862)	-	718,993	-	(3,862)	(23,781)	(34,015)	-
Equity In Earnings Of JVs	(387,077)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET (INCOME) LOSS	(214,317)	-	-	191,291	-	(1,383,112)	-	(629,862)	-	718,993	-	(3,862)	(23,781)	(34,015)	-
Add: Net (Income) Loss Attributable to Noncontrolling Interests	-	-	-	-	-	-	-	122,033	-	-	-	-	7,036	-	-
NET (INCOME) LOSS Attributable to Stockholders	\$ (214,317)	\$ -	\$ -	191,291	\$ -	(1,383,112)	\$ -	(507,829)	\$ -	718,993	\$ -	(3,862)	\$ (16,745)	\$ (34,015)	\$ -

[1] SPE (NA) – SPES includes the following legal entities:

1. Solar Star California IV, LLC
2. Solar Star Rancho CWD I, LLC
3. Solar Star Colorado II, LLC*
4. Solar Star Arizona II, LLC
5. Solar Star Arizona HMR-1, LLC*
6. SunPower Commercial Holding Company FTB SLB, LLC*
7. Goodfellow Solar III, LLC*
8. Solar Star Healthy 1, LLC*
9. Solar Star Prime 1, LLC*
10. Solar Star California LXXVIII, LLC*
11. Solar Star Prime 2, LLC*

*Entities that SunPower includes in the accounting system and no longer active.

[2] ALL OTHER NON-DEBTOR ENTITIES reflects remaining legal entities that are currently inactive and therefore, have no values in the accounting system. Furthermore, all Joint Ventures are de-consolidated entities, and therefore, do not roll up into the consolidating financials of SunPower.

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Exhibit A-3: Statement of Cash Flows for period ending August 31, 2024.

Following the petition date of August 5th, 2024, cash flow statements were no longer produced on a Consolidated basis. As a result, there are no cash flow statements available for these specific non-debtor entities. Further, there is no value to hypothetical reports, given total dollar magnitude.

Debtor Name: S U N P O W E R C O R P O R A T I O N , e t a l . Case number: 2 4 - 1 1 6 4 9

Exhibit A-4: Statement of Changes in Shareholders'/Partners' Equity (*Deficit*) for period ending August 31, 2024.

Following the petition date of August 5th, 2024, statement of changes in shareholders'/partners' equity (deficit) were no longer produced on a Consolidated basis. As a result, there are no statements available for these specific non-debtor entities. Further, there is no value to hypothetical reports, given total dollar magnitude.

Entity Name	% of Ownership	Notes
8point3 Solar InvestCo 3 Holdings, LLC	50.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
8point3 Solar InvestCo 3, LLC	50.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Albatross Software, LLC	35.00%	Entity that owns the BRS CRM system
Aton Solar Program, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Borrowed Sunshine II Parent, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Borrowed Sunshine II, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Borrowed Sunshine Parent, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Borrowed Sunshine, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
BRS Field Ops Nevada LLC	100.00%	Set-up for payroll purposes - used to pay but accounting is maintain at consolidated level
BRS Setter, LLC	100.00%	Set-up for payroll purposes - used to pay but accounting is maintain at consolidated level
BSP II Parent, LLC	100.00%	Corporate subsidiary
Cogenra Solar, Inc.	100.00%	Corporate subsidiary
Corona Sands, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Desert SunBurst, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 Class B Member, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 Mezzanine Borrower, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 Mezzanine Pledgor, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 Residential Solar, LLC	43.38%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 Senior Borrower, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 Senior Pledgor, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 SolarBloom Pledgor, LLC	65.08%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 1 SolarBloom, LLC	65.08%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 2 Class B Member, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado 2 Residential Solar, LLC	42.27%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Dorado Development Partners, LLC	65.08%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
GFS I Holding Company, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Golden Fields Solar I Parent, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Golden Fields Solar I, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
GridVault DR1, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Helios Residential Solar Fund, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Infinite Sunshine 2015-1, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
JDA Overseas Holdings, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
JOBS Tugboat, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper Dev Partners, LLC	64.50%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 Class B Member, LLC	64.37%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 Mezzanine Borrower, LLC	64.37%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 Mezzanine Pledgor, LLC	64.37%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 Residential Solar, LLC	64.37%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 Senior Borrower, LLC	64.50%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 Senior Pledgor, LLC	64.50%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 SolarBloom Pledgor, LLC	64.37%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Juniper 1 SolarBloom, LLC	64.37%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Lux Residential Solar Fund, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Meridian Solar Program, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Mojave Solar Investment, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Perpetual Sunshine I, LLC	32.60%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Perpetual Sunshine Solar Program I, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Raven Loan Partners, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
RLP 1 Mezzanine Borrower, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Rlp 1 Mezzanine Holdco, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
RLP 1 Mezzanine Pledgor, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
RLP 1 Residential Solar, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
RLP 1 Senior Borrower, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
RLP 1 Senior Pledgor, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Rosamond Raven Holdings, LLC	100.00%	No financial information. Inactive.
Sahara Solar Investment, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SCA Holdings II, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Sea Bright Solar, Inc.	20.00%	No financial information. Inactive.
SGS Antelope Valley Development, LLC	100.00%	No financial information. Inactive.
Shop Renewable Energy, LLC	100.00%	No financial information. Inactive.
Societe D'Exploitation de Centrales Photovoltaïq	50.10%	No financial information. Inactive.
Solar Greenhouse I, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Sail Commercial DevCo I, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Sail Commercial Holdings, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Sail Commercial MPW DevCo, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Sail Generate Devco I, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Sail, LLC	65.46%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.

Entity Name	% of Ownership	Notes
Solar Star Arizona II, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Star Arizona VII, LLC	100.00%	No financial information. Inactive.
Solar Star California I, LLC	100.00%	No financial information. Inactive.
Solar Star California IV, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Star California XLI Parent, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Star California XLI, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Solar Star Rancho CWD I, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SolarBridge Technologies, Inc.	100.00%	No financial information. Inactive.
SPWR EW 2013-1, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SPWR MS 2013-1, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SPWR RIC Borrower 2022-1, LLC	100.00%	No financial information and rolls-up into SunPower Capital Holdings.
SPWR RIC Depositor 2022-1, LLC	100.00%	No financial information and rolls-up into SunPower Capital Holdings.
SPWR SunStrong Holdings, LLC	100.00%	No financial information and rolls-up into SunStrong Holdings.
SPWR USB 2013-1, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SPWR USB 2013-2, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SPWR USB 2013-3, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SREC NE Holdings, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SREC NE II Holdings, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SREC NE II, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SREC NE, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SSCA XLI Holding Company, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunFront I, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Access Holding, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Access I, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower AssetCo, LLC	100.00%	Corporate subsidiary
SunPower DevCo, LLC	Unknown	No financial information. Inactive.
Sunpower Electrical of New York, LLC	100.00%	No financial information. Inactive.
SunPower Energia SpA	50.10%	No financial information. Inactive.
SunPower Energy Systems Canada Corporation	100.00%	No financial information. Inactive.
SunPower Equity Holdings, LLC	100.00%	No financial information. Inactive.
SunPower Foundation	100.00%	No financial information. Inactive.
SunPower Manufacturing Oregon, LLC	100.00%	No financial information. Inactive.
Sunpower Mortgage Corporation	100.00%	No financial information. Inactive.
SunPower Philippines Ltd. – Regional Operating	100.00%	This is ROHQ - PHL entity
SunPower Residential I, LLC	50.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Residential II, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Residential III Holdings, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Residential III, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Residential IV, LLC	50.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Residential V, LLC	100.00%	No financial information. Inactive.
SunPower Residential VI, LLC	100.00%	No financial information. Inactive.
Sunpower Residential VII, LLC	100.00%	No financial information. Inactive.
SunPower SolarProgram III, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower SolarProgram IV, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower SolarProgram IX, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower SolarProgram V, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower SolarProgram VI, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower SolarProgram VII, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower SolarProgram VIII, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunPower Systems Mexico S. de R.L. de C.V.	100.00%	Corporate subsidiary
SunPower Technologies AssetCo Holdings, LLC	100.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Sunrise 1, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Sunrise 2, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Sunrise 3, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong 2018-1 Depositor, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong 2018-1 Holdings, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong 2018-1 Issuer, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong 2018-1 Mezzanine, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong Capital Acquisition 3, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong Capital Acquisition OF, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong Capital Acquisition, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong Capital Holdings 3, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong Capital Holdings, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Sunstrong Commercial Holdings, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Sunstrong Commercial Pledgor, LLC	51.00%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
SunStrong Partners, LLC	65.08%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Total SunPower Energía S.A.	50.00%	Corporate subsidiary

All Joint Ventures are de-consolidated entities, and therefore, do not roll up into the consolidating financials of SunPower.

Entity Name	% of Ownership	Notes
Tugboat Commercial Pledgor, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
TW2 Tugboat, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
TW3 Tugboat, LLC	93.02%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Class B Member, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Holdco, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Mezzanine Borrower, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Mezzanine Pledgor, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Residential Solar, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Solarbloom Pledgor, LLC	65.08%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight 2 Solarbloom, LLC	65.08%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight Class B Member, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight Holdco, LLC	42.47%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight Mezzanine Borrower, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight Mezzanine Pledgor, LLC	65.06%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Ultralight Residential Solar, LLC	42.47%	JV - These are deconsolidated entities and do not consolidate into SPWR consolidated financial statements.
Vega Solar 1 S.A.P.I. de C.V.	100.00%	Developer of a solar power plant
Vega Solar 2 S.A.P.I. de C.V.	100.00%	Developer of a solar power plant

Debtor Name: S U N P O W E R C O R P O R A T I O N , e t a l . Case number: 2 4 - 1 1 6 4 9

Exhibit C: Description of Intercompany Claims as of August 5, 2024

In the ordinary course of business, the Debtors regularly engage in routine business relationships with each other and their non-Debtor affiliates (the "Intercompany Transactions") resulting in intercompany receivables and payables (the "Intercompany Claims"). The Intercompany Claims are reflected as journal entry receivables and payables, as applicable, in the Debtors' accounting and treasury systems, and no settlement of these Intercompany Claims is typically made in cash.

Please refer to the Motion Regarding Chapter 11 First Day Motions (Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate the Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, (D) Continue to Perform Intercompany Transactions, and (II) Granting Related Relief) located in [D.I. 4] for further information.

Debtor Name: S U N P O W E R C O R P O R A T I O N , e t a l . Case number: 2 4 - 1 1 6 4 9

Exhibit D: Allocation of Tax Liabilities and Assets

To the extent active, each legal entity below files its own tax returns and makes payments in its own respective jurisdiction. There are no tax sharing agreements between the entities.

Domestic:

- SunStrong Capital Holdings, LLC
- SunPower Corporation
- SunPower Corporation Systems
- SolarBridge Technologies Inc
- Solar Sail, LLC
- SunStrong Capital Holdings, LLC
- Cogenra Solar Inc.
-

Foreign:

- SunPower Philippines Ltd – ROHQ
- SunPower Systems Mexico S. de R.L. de C.V.
- Societe D'Exploitation de Centrales Photovoltaiques 1 SAS
- Vega Solar 1 S.A.P.I. de C.V.
- Vega Solar 2 S.A.P.I. de C.V.

Debtor Name: S U N P O W E R C O R P O R A T I O N , e t a l . Case number: 2 4 - 1 1 6 4 9

Exhibit E: Description of Controlled Non-Debtor Entity's payments of Administrative Expenses, or Professional Fees otherwise payable by a Debtor

Currently, there are no known material payments made, or obligations incurred (or claims purchased) by any Controlled Non-Debtor Entity in connection with any claims, administrative expenses, or professional fees that have been or could be asserted against the Debtors.