



FEED-IN TARIFF PROGRAM

Domestic Content Report Instructions

Solar (PV) Projects Greater than 10 kW Utilizing Crystalline Silicon PV Technology

August 26, 2015

FIT Contract Versions 1.3, 1.5 & 2.1.1

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These Domestic Content Report Instructions for the Feed-in Tariff Program (the “Program”) are provided only to assist you by giving you a general indication of the process for submitting your Domestic Content Report. Please note that these Domestic Content Report Instructions do not contain the full details of the Program and are not binding on the IESO.

Further, the IESO may change, modify, amend or update the Program at any time and without notice. While the IESO will endeavour to keep the Domestic Content Report Instructions current, the IESO cannot guarantee their accuracy or completeness.

Please refer to the FIT Contract and FIT Rules for the most up-to-date and binding terms and conditions.

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SECTION 1: INTRODUCTION

1.1 Purpose

The purpose of this document is to provide instructions on how to complete the Feed-In-Tariff (FIT) form of Domestic Content Report.

1.2 How to use this document

This document is intended to assist Suppliers to understand and complete their Domestic Content Report. For ease of reference, the reference numbers in Section 3 of this document correspond to the same reference numbers that appear in the Domestic Content Report template.

This document has been prepared on the assumption that you have read and understood the FIT Rules and FIT Contract. Should you require additional information on the FIT Program, FIT Rules and/or FIT Contract, please visit the FIT Program website (<http://fit.powerauthority.on.ca/>).

All capitalized terms not otherwise defined in this document have the meanings ascribed to them in Appendix 1 Standard Definitions of the FIT Contract, as applicable, unless defined otherwise in this document.

1.3 Disclaimer

This document is a guidance document only and it does not amend the FIT Contract in any way. The FIT Contract shall prevail in the event of a discrepancy between this document and the FIT Contract. Nothing in this document shall be binding on the IESO.

SECTION 2: THE DOMESTIC CONTENT REPORT

2.1 What is a Domestic Content Report?

The Domestic Content Report provides a detailed explanation of how the Designated Activities that have been undertaken by the Supplier to satisfy the Minimum Required Domestic Content Level pursuant to the requirements of Section 2.2(f) and 2.11(c) of the FIT Contract were fulfilled.

2.2 Submitting a Domestic Content Report

You must provide the IESO with an electronic copy, in PDF format, of the complete Domestic Content Report package. This must be submitted within either 60 days (FIT Contract Versions 1.3 & 1.5) or 90 days (FIT Contract Version 2.1.1) of reaching Commercial Operation pursuant to the requirements of Section 2.11(c) of the FIT Contract. The electronic copy must be emailed to your contract analyst and to FIT.Contract@ieso.ca.

The Prescribed Forms necessary for the submission of a complete Domestic Content Report are available in writable PDF format in the Program Resources section of the FIT website (<http://fit.powerauthority.on.ca/>).

SECTION 3: DOMESTIC CONTENT REPORT REQUIREMENT

Where the Contract Facility/Facility, as applicable, is a Solar (PV) Project greater than 10 kW utilizing crystalline silicon PV technology, within 60 days (FIT Contract Versions 1.3 & 1.5) or 90 days (FIT Contract Version 2.1.1) following the Commercial Operation Date, the Supplier must provide the IESO with a complete Domestic Content Report detailing how the Minimum Required Domestic Content Level has been achieved. The Domestic Content Report must contain the evidence prescribed by Section 1.6 of Exhibit D (FIT Contract Versions 1.3 & 1.5) or Section 1.2 of Exhibit C (FIT Contract Version 2.1.1) and must show that the Domestic Content Level is equal to or greater than the requirement set out in Section 2.2(f) of the FIT Contract.

The Domestic Content Report shall include the following documents:

1. Cover Page and Representation, Warranties & Covenants
2. List of Designated Activities and required supporting documents
3. Details of all applicable Domestic Content Grid Table 2 - Designated Activities. The Supplier must include all Designated Activities performed to meet their Minimum Required Domestic Content Level (“MRDCL”). For greater certainty, if a Designated Activity was not performed by the Supplier or is not being claimed by the Supplier for the purposes of calculating the MRDCL, there is no need to include that page in the Domestic Content Report.
4. List of Appendices: For each Designated Activity performed in relation to the Contract Facility/Facility, as applicable, the Supplier shall include:
 - a. Completed Prescribed Form - Consent to Verify Domestic Content, completed by the product or service provider(s) (as needed)
 - b. Completed Prescribed Form - Certificate of Domestic Content, completed by the product or service provider(s) (as needed)
 - c. Completed Prescribed Form - DC Residency Statutory Declaration, completed by the product or service provider(s) (required)
 - d. Articles of Incorporation for each service provider listed in Designated Activity 7
 - e. Other supporting documentation (as needed)

All pages of the Domestic Content Report, including attachments, must be sequentially numbered with the FIT Contract Identification number included on the bottom right corner.

3.1 Cover Page and Representation, Warranties & Covenants

As part of the Domestic Content Report, the Supplier shall provide a complete and executed Domestic Content Report Cover Page and Representation, Warranties & Covenants document.

3.2 List of Designated Activities and required supporting documents

As part of the Domestic Content Report, the Supplier must indicate each Designated Activity set out as having been performed in relation to the Contract Facility/Facility, as applicable, and must indicate the documents that are attached to the Domestic Content Report or may be provided upon request to substantiate each Designated Activity.

3.3 Details of all Domestic Content Grid Table 2 – Designated Activities

As part of the Domestic Content Report, for each Designated Activity set out as having been performed in relation to the Contract Facility/Facility, as applicable, pursuant to Exhibit D (FIT Contract Versions 1.3 & 1.5) or Exhibit C (FIT Contract Version 2.1.1), Table 2 of the FIT Contract, the Supplier shall provide a description and documentation to the satisfaction of the IESO that such Designated Activity was performed accurately in all material respects in relation to the Contract Facility/Facility, as applicable. Suppliers may find it helpful to discuss these requirements in advance with their product or service providers, as they may be able to assist with the descriptions and documentation requirements.

For each Designated Activity the Supplier shall provide to the IESO the following:

3.3.1 Designated Activities 1 to 6

Field A The Supplier should include the name and address of the service provider(s) and a brief description of manufacturing processes or services provided by these service providers and explain how this complies with the Designated Activity requirements and any relevant clarifications.

- Designated Activity 1: A brief description of the manufacturing processes as well as the steps taken to track and ensure that the modules in their manufacturing facility contain 100% Ontario-manufactured silicon. In addition to information on the silicon manufacturing process, this should also include a description of traceability mechanisms throughout the supply chain of the solar photovoltaic cells.

Field B The Supplier should include a brief description of steps taken by the Supplier to ensure compliance by their service providers to meet the applicable Designated Activities. This may include descriptions such as: a list of all the documents the Supplier verified to make sure the service providers met the Designated Activities, an outline of any contractual requirements related to Domestic

Content that have been included in a purchase or services agreement, or providing the name and date of any site visit, as applicable.

Field C The Supplier should include a list of all the documents available from the Supplier and the service provider(s), upon request by the IESO, to validate compliance with the FIT Contract (and, if needed, a statement as to what information those documents contain). This may include, but is not exclusive to, the list of documents submitted to the IESO in Section 4 of the Domestic Content Report. This section is a list of *additional* documents that will be made available upon request. These documents may include purchase orders, shipment information, machine reports from the manufacturer that include the date/time the product was manufactured, etc.

- Designated Activity 1: Field C must include a list of supporting documentation not only from the silicon manufacturing facility itself, but also for each step of the supply chain, that outlines how 100% Ontario-refined silicon was maintained throughout the process. We strongly recommend including Domestic Content certificates found on the Website for each company involved in this supply chain as supplemental supporting documentation in Section 4 of your Domestic Content Report.
- Designated Activities 1 to 3: Field C must include a document that lists the model, make, manufacturer's capacity rating and serial number of the solar PV modules (i.e., panels).
- Designated Activity 4: Field C must include a document that lists the model, make, manufacturer's capacity rating and serial number of the solar PV modules (i.e., panels) and a list of documents that confirm that electrical connections between solar cells and encapsulation of the solar photovoltaic module were performed in Ontario.
- Designated Activity 5: Field C must include a document that lists the model, make, manufacturer's capacity rating and serial number of all the inverter(s) used in the Contract Facility/Facility, as applicable, as necessary, and a list of documents ensuring that inverter has been assembled, finally wired and tested in Ontario
- Designated Activity 6: Field C must include a document that lists the components (make/model) of the mounting system and a list of documents ensuring that the mounting system has been entirely machined or formed or cast in Ontario. If standard bolts, clamps and screws were used (e.g., ISO, ASME), they may be listed generically.

If the available space on this form is not sufficient, please continue your description on the Prescribed Form - Additional Description Form, available in writable PDF format in

the Program Resources section of the Website (<http://fit.powerauthority.on.ca/>), and attach it to the Domestic Content Report.

The IESO reserves the right to request and verify these activities in accordance with the terms of the FIT Contract, in particular Sections 2.11(c), 2.11(d) and 14.2 of the FIT Contract.

3.3.2 *Designated Activity 7*

Field A The Supplier should include a brief description of the steps undertaken by the Supplier to meet the Designated Activity. This may include descriptions such as: a list of all the documents the Supplier verified to make sure the service provider(s) meets the definition of an Ontario Supplier, an outline of any contractual requirements related to the Domestic Content Level that have been included in a purchase or services agreement, as applicable. The Supplier should include a list of the Ontario Suppliers that were used for the Contract Facility/Facility, as applicable, including Ontario office address and contact information.

Field B The Supplier should include in Section 4 of the Domestic Content Report copies of documentation demonstrating that their product/service provider is an Ontario Supplier per the definition outlined in the FIT Contract. These documents may include:

- If the Ontario Supplier is a Corporation, the Supplier should include copies of the Certificate of Articles of Incorporation or similar document listing the Registered Office and/or Head Office in Ontario.
- If the Ontario Supplier is an individual, the Supplier should provide a Prescribed Form - Domestic Content Residency Statutory Declaration as proof of Ontario residency.
- If the Ontario Supplier is a partnership with at least one partner who is an Ontario Supplier, the Supplier must include proof that a partner is an Ontario Supplier as per the above.

In this Field B, the Supplier should list the documents or records (e.g. invoices, purchase orders, delivery records, etc.) for all wiring and electrical hardware, with the name and registered address of the Ontario Supplier clearly indicated, that is available upon request to validate compliance with the FIT Contract.

If the available space on this form is not sufficient, please continue your description on the Prescribed Form - Additional Description Form, available in writable PDF format in the Program Resources section of the Website (<http://fit.powerauthority.on.ca/>), and attach it to the Domestic Content Report.

The IESO reserves the right to request and verify this activity in accordance with the terms of the FIT Contract.

3.3.3 *Designated Activity 8*

Field A The Supplier should include a brief description of the steps undertaken by the Supplier and/or their service provider(s) to meet the Designated Activity. This should include a brief description of the services provided and a list of all construction service providers with the total number of on-site labour hours that were used for the Contract Facility/Facility, as applicable, as well as the total number of hours performed by Residents of Ontario and the percentage of Ontario Resident hours.

Field B The Supplier should include a brief description of steps taken by the Supplier to ensure compliance by their service provider(s) to meet the Designated Activity and provide a Prescribed Form - Domestic Content Residency Statutory Declaration.

Field C The Supplier should list the documents or records (e.g. labour records, on-site construction timesheets, etc.) that are available upon request to validate compliance with the FIT Contract as well as a Prescribed Form - Domestic Content Residency Statutory Declaration

If the available space on this form is not sufficient, please continue your description on the Prescribed Form - Additional Description Form, available in writable PDF format in the Program Resources section of the Website (<http://fit.powerauthority.on.ca/>), and attach it to the Domestic Content Report.

The IESO reserves the right to request and verify this activity in accordance with the terms of the FIT Contract.

3.3.4 *Designated Activity 9*

Field A The Supplier should include a brief description of the steps undertaken by the Supplier and/or their service providers to meet the Designated Activity. This should include a brief description of the services provided and a list of all consulting service providers with the total number of consulting service hours that were used for the Contract Facility/Facility, as applicable, as well as the total number of hours performed by Ontario Residents and the percentage of Ontario Resident hours.

Field B The Supplier should include a brief description of steps taken by the Supplier to ensure compliance by their service provider(s) to meet the Designated Activity and provide a Prescribed Form - Domestic Content Residency Statutory Declaration.

Field C The Supplier should list the documents or records (e.g. labour records, timesheets, etc.) that are available upon request to validate compliance with the FIT Contract as well as a Prescribed Form - Domestic Content Residency Statutory Declaration.

If the available space on this form is not sufficient, please continue your description on the Prescribed Form - Additional Description Form, available in writable PDF format in the Program Resources section of the Website (<http://fit.powerauthority.on.ca/>), and attach it to the Domestic Content Report.

The IESO reserves the right to request and verify this activity in accordance with the terms of the FIT Contract.

3.4 List of Appendices

For each Designated Activity performed in relation to the Contract Facility/Facility, as applicable, the Supplier shall include:

3.4.1 Prescribed Form - Consent to Verify Domestic Content, completed by the product or service provider

As part of the Domestic Content Report, for each Designated Activity set out as having been performed, the Supplier may provide a “Prescribed Form - Consent to Verify Domestic Content,” signed by the service provider(s) corresponding to the applicable Designated Activity and authorizing the IESO to verify that such service provider(s) performed the Designated Activity accurately in all material respects in relation to the Contract Facility/Facility, as applicable. If more than one service provider contributed towards the fulfillment of the Designated Activity, each service provider shall provide a separate Prescribed Form - Consent to Verify Domestic Content regarding its contribution to the fulfillment of the Designated Activity.

Note that, if the Contract Facility/Facility is selected for an audit, the Prescribed Form - Consent to Verify Domestic Content is a mandatory component of the audit package to be submitted.

The Prescribed Form - Consent to Verify Domestic Content is available in writable PDF format in the Program Resources section of the FIT website (<http://fit.powerauthority.on.ca/>).

The step-by-step instructions on how to complete the Prescribed Form - Consent to Verify Domestic Content is included in Appendix A of this instructional document.

3.4.2 Prescribed Form - Certificate of Domestic Content, completed by the product or service provider

As part of the Domestic Content Report, for each Designated Activity performed in relation to the Contract Facility/Facility, as applicable, by the service provider(s), the

Supplier may at its own discretion provide a Certificate of Domestic Content completed by the service provider(s) as required per Designated Activity.

The Prescribed Form - Certificate of Domestic Content is available in writable PDF format in the Program Resources section of the Website (<http://fit.powerauthority.on.ca/>).

The step-by-step instructions on how to complete the Prescribed Form - Certificate of Domestic Content is included in Appendix B of this instructional document.

3.4.3 Prescribed Form - Domestic Content Residency Statutory Declaration, completed by the product or service provider (required)

As part of the Domestic Content Report, for each Designated Activity performed in relation to the Contract Facility/Facility, as applicable, by the service provider(s), the Supplier must provide a Prescribed Form - Domestic Content Residency Statutory Declaration completed by the service provider(s) as required per Designated Activity.

The Prescribed Form - Domestic Content Residency Statutory Declaration is available in writable PDF format in the Program Resources section of the FIT website (<http://fit.powerauthority.on.ca/>).

The step-by-step instructions on how to execute the Prescribed Form - Domestic Content Residency Statutory Declaration is included in Appendix C of this instructional document.

3.4.4 Prescribed Form - Additional Description Form

If space is not sufficient for completing fields A, B or C of the Domestic Content Report, please continue on the Prescribed Form - Additional Description Form, which is available in writable PDF format in the Program Resources section of the Website (<http://fit.powerauthority.on.ca/>), and attach it to the Domestic Content Report.

3.4.5 Other Supporting Documentation (as needed)

The Supplier should provide any other supporting documentation to demonstrate compliance with the respective Designated Activities, as applicable.

All pages of the Domestic Content Report, including attachments, must be numbered and referenced with the FIT Contract Identification number on the bottom right corner.

APPENDIX A: PRESCRIBED FORM - CONSENT TO VERIFY DOMESTIC CONTENT INSTRUCTIONS

For purposes of complying with the Domestic Content Level requirements of the FIT Contract, the Prescribed Form - Consent to Verify Domestic Content (the “Consent”) must be completed legibly and in full and be executed by an individual with signing authority sufficient to bind the service provider. Please print or type.

- The date must be the date on which the Consent was completed and signed.
- Provide the full legal name and address (including country) of the Supplier.
- Provide the FIT Contract Identification number as set out in the relevant FIT Contract.
- Provide the Contract Date as set out in the relevant FIT Contract.
- Specify the FIT Contract Version as set out in the relevant FIT Contract.
- Provide the Designated Activity number and full wording of the relevant Designated Activity covered by the Consent as it appears in Exhibit D (FIT Contract Versions 1.3 & 1.5) or Exhibit C (FIT Contract Version 2.1.1), as applicable.
- Provide the full legal name and address (including country) of the service provider. Only one service provider should be listed in the Consent. Each service provider contributing towards the fulfillment of the Domestic Content requirement of the Designated Activity shall provide a separate Consent regarding its contribution to the fulfillment of the Designated Activity.
- Provide the full legal name and address (including country) of the authorized individual who is certifying the contents of the Consent. The certifier must have signing authority sufficient to legally bind the Service Provider.
- This section must be completed, signed and dated by the Certifier (e.g., President/CFO/Vice President or an Executive Officer of service provider, in each case someone with signing authority sufficient to bind the Service Provider). The Consent is completed by the service provider for use by the Supplier and must be completed, signed and dated by the service provider.

APPENDIX B: PRESCRIBED FORM - CERTIFICATE OF DOMESTIC CONTENT INSTRUCTIONS

For purposes of complying with the Domestic Content requirements of the FIT Contract, the Prescribed Form - Certificate of Domestic Content (the “Certificate”) must be completed legibly and in full and be executed by an individual with signing authority sufficient to bind the service provider. Please print or type.

- The date must be the date on which the Certificate was completed and signed.
- Provide the full legal name and address (including country) of the Supplier.
- Provide the FIT Contract Identification number as set out in the relevant FIT Contract.
- Provide the Contract Date as set out in the relevant FIT Contract.
- Specify the FIT Contract Version as set out in the relevant FIT Contract.
- Provide the Designated Activity number of the relevant Designated Activity covered by the Certificate as it appears in Exhibit D (FIT Contract Versions 1.3 & 1.5) or Exhibit C (FIT Contract Version 2.1.1), as applicable.
- Provide a full description of each good or service. The description should be sufficient to relate it to any relevant back-up documentation. If the Certificate covers a single shipment of a good or provision of a service, include the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number.
- Provide the full legal name and address (including country) of the service provider. Only one service provider should be listed in the Certificate. Each service provider contributing towards the fulfillment of the Domestic Content requirement of the Designated Activity shall provide a separate Certificate regarding its contribution to the fulfillment of the Designated Activity.
- Provide the full legal name and address (including country) of the authorized individual who is certifying the contents of the Certificate. The certifier must have signing authority sufficient to legally bind the Service Provider.
- This section must be completed, signed and dated by the certifier (e.g., President/CFO/Vice President or an Executive Officer of service provider, in each case someone with signing authority sufficient to bind the service provider). The Certificate is completed by the service provider for use by the Supplier and must be completed, signed and dated by the service provider.

APPENDIX C: PRESCRIBED FORM - DOMESTIC CONTENT RESIDENCY STATUTORY DECLARATION

For purposes of complying with the Domestic Content requirements of the FIT Contract, this Prescribed Form - Domestic Content Residency Statutory Declaration (the “Declaration”) must be completed legibly and in full and be executed by an individual with signing authority sufficient to bind the service provider and who is certifying the contents of the Prescribed Form - Domestic Content Residency Statutory Declaration (the “Declarant”). Please print or type.

- The date must be the date this Prescribed Form - Domestic Content Residency Statutory Declaration was completed and signed.
- Provide the full legal name of the Supplier.
- Provide the FIT Contract Identification number.
- Provide the FIT Contract Date.
- Provide the FIT Contract Version number applicable to the FIT Contract.
- Provide the full legal name of the Declarant.
- Provide description of city, town, region, etc. and the name of the city, town, region, etc.
- Provide the full legal name of the service provider. Only one service provider should be listed in the Declaration. Each service provider contributing towards the fulfillment of the Domestic Content requirement of the Designated Activity shall provide a separate Declaration regarding its contribution to the fulfillment of the Designated Activity.
- Provide the specific Designated Activities to which the Declaration pertain.
- Provide a description of the services provided to the Supplier.
- Provide a list of the documents that were reviewed to substantiate compliance with Domestic Content requirements as they pertain to the specified Designated Activity(ies).
- The Declaration must be declared and signed before a commissioner of oaths or similar official (e.g. notary public). The commissioner of oaths signs the left side of the signature block where indicated and the Declarant signs the right side where indicated.