KPMG LLP
Two Manhattan West
375 9th Avenue, 17th Floor
New York, NY 10001

March 31, 2026

Management Committee
GCE Holding LLC and GenConn Energy LLC
Orange, Connecticut

To the Management Committee:

We have audited the consolidated financial statements of GCE Holding LLC and its subsidiaries and the consolidating financial statements of GenConn Energy LLC and its subsidiaries (collectively, the Companies) as of December 31, 2025 and 2024 and for each of the years then ended, and expect to issue our report thereon under date of March 31, 2026. Under our professional standards, we are providing you with the accompanying information related to the conduct of our audits.

Our Responsibility Under Professional Standards

[redacted]

Auditors' Report

[redacted]

Significant Accounting Policies and Practices

[redacted]

KPMG LLP, a Delaware limited liability partnership, and its subsidiaries are part of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Qualitative Aspects of Significant Accounting Practices

[redacted]

Significant Accounting Estimates and Significant Financial Statement Disclosures

[redacted]

Related Parties

[redacted]

Written Communications

[redacted]

Independence

Affirmation of Independence

In connection with our audit of the Companies, KPMG and relevant KPMG professionals have complied with relevant ethical requirements regarding independence, as that term is defined by the professional standards.

* * * * * * *

This letter to the Management Committee is intended solely for the information and use of the Management Committee and management and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP

KPMG LLP
345 Park Avenue
New York, NY 10154-0102

Telephone +1 212 758 9700
Fax +1 212 758 9819
kpmg.com

September 26, 2025

GCE Holding LLC
Management Committee
180 Marsh Hill Road
Orange, Connecticut 06477

Attention: Management Committee

This Engagement Letter, including the Standard Terms and Conditions for Audit and Attestation Services attached hereto as Appendix II and any other exhibits, attachments, addenda or appendices attached hereto (collectively, the "Agreement"), is between GCE Holding LLC and KPMG LLP (KPMG), whereby GCE Holding LLC is engaging KPMG to provide the professional services described herein.

Objectives and limitations of services

Audit services

[redacted]

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG



Internal control over financial reporting



Exempt offerings



Registration statements and other offering documents

[redacted]

Our responsibility to communicate with Those Charged with Governance

[redacted]

[redacted]

Management responsibilities

[redacted]

[redacted]

Reports, services and associated fees

[redacted]

We shall be pleased to discuss this Agreement with you at any time. Please sign and return it to us to indicate your acknowledgement of, and agreement with, the arrangements for our Services including our respective responsibilities.

Very truly yours,

KPMG LLP

Nicholas DiVirgilio
Managing Director

ACCEPTED

GCE Holding LLC	GCE Holding LLC
Franklyn Reynolds	Andrew Dagenais
Chief Executive Officer	President
Title	Title
9/29/2025	9/26/2025
Date	Date

Appendix I

Reports, Services and Associated Fees

Based upon our discussions with and representations of management, our fees for the Services we will perform are estimated as follows:

Audit of consolidated balance sheets of GCE Holding LLC as of December 31, 2025 and 2024, the related consolidated statements of operations, changes in partnership equity, and cash flows for each of the years in the two-year period ended December 31, 2025 and the related notes to the financial statements	
Audit of consolidating balance sheets of GenConn Energy LLC as of December 31, 2025 and 2024, the related consolidating statements of operations, changes in partnership equity, and cash flows for each of the years in the two-year period ended December 31, 2025 and the related notes to the financial statements	[redacted]

Non-audit services

KPMG will provide access to the Accounting Disclosure Checklist application, which is a filterable, web-based application that includes functionality that collates disclosure requirements based on authoritative content from SEC Guidance (Reg S-X, Reg S-K, SEC Staff Accounting Bulletins and other SEC staff guidance), FASB Accounting Standards Codification, and other requirements sourced outside of the Codification (i.e., specific industry guidance or auditing publications).	[redacted]

It is understood and agreed that KPMG's non-audit services may include advice and recommendations; but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, the Company. KPMG will not perform management functions or make decisions for the Company. In connection with KPMG's provision of non-audit services under the Engagement Letter, the Company agrees that the Company, and not KPMG, shall perform the following functions: (i) make all management decisions and perform all management functions; (ii) designate an individual who possesses suitable skill, knowledge and experience, preferably within senior management, to oversee such services, and to evaluate the adequacy and results of such services; (iii) accept responsibility for the results of such services; and (iv) establish and maintain internal controls over the processes with which such services are concerned, including monitoring on-going activities.

Fees and expenses

The above estimates are based on the level of experience of the individuals who will perform the Services. In addition, expenses are billed for reimbursement as incurred. Circumstances encountered during the performance of these Services that warrant additional time or expense could cause us to be unable to deliver them within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed.

KPMG will bill the audit fees in accordance with the following schedule for the 2025 audit period.

Progress bill to be mailed on	***Amount to be billed***
November 15, 2025	[redacted]
January 15, 2026	
Upon report issuance	

Appendix II

Standard Terms and Conditions for Audit and Attestation Services – AICPA

1. Definitions.

(a) "Agreement" means the Engagement Letter and these Standard Terms and Conditions for Audit and Attestation Services and any exhibits, attachments, addenda or appendices attached thereto.

(b) "AICPA" means the American Institute of Certified Public Accountants.

(c) "Applicable Export Control Laws" means applicable export control laws and regulations of the United States, United Kingdom, European Union, and Switzerland.

(d) "Applicable Sanctions" means comprehensive, economic, financial or trade sanctions or export embargoes maintained or enforced by the governments of the United States (including the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. Department of State and the U.S. Department of Commerce), Canada (including Public Safety Canada and Global Affairs Canada), the United Kingdom (including the Office of Financial Sanctions Implementation, Export Control Joint Unit, Her Majesty's Treasury, the Department of Trade and Foreign, Commonwealth and Development Office), or Switzerland, the United Nations Security Council, the European Union or any European Union member state.

(e) "Client" or "you" (or derivatives thereof) means the engaging entity or entities who are legally bound as a party(ies) to the Engagement Letter.

(f) "Client Parties" means the entity(ies) to whom KPMG is providing the Services.

(g) "Confidential Information" means "confidential client information" as such term is defined in the AICPA Code of Professional Conduct.

(h) "Data Privacy Framework" means, individually or collectively, the EU-U.S. Data Privacy Framework, UK Extension to the EU-U.S. Data Privacy Framework, and Swiss-U.S. Data Privacy Framework, and successor frameworks thereto.

(i) "Engagement Documentation" means audit documentation and/ or attestation documentation, as applicable, as defined under the applicable professional standards. Terms such as working papers or workpapers may also be used.

(j) "Engagement Letter" means the engagement letter to which these Standard Terms and Conditions for Audit and Attestation Services are attached.

(k) "Enabling Tools" means KPMG proprietary and third-party scripts or software tools that KPMG may make available to Client to assist Client in the extraction of data from Client's Systems in connection with the Services or to otherwise facilitate KPMG's Services to Client.

(l) "Key Position" means a position in which an individual has primary responsibility for significant accounting functions that support material components of the financial statements; primary responsibility for the preparation of the financial statements; or the ability to exercise influence over the contents of the financial statements, including when the individual is a member of the board of directors or similar governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position. For purposes of attestation engagements not involving financial statements, a Key Position is one in which an individual is primarily responsible for, or able to influence, the subject matter of the attestation engagement.

(m) "KPMG" or "we" (or derivatives thereof) means KPMG LLP, a Delaware registered limited liability partnership and the United States member firm of the international KPMG network of independent firms.

(n) "KPMG Parties" means KPMG, Member Firms and the legal entities comprising KPMG International and their respective partners, principals, employees, and agents.

(o) "KPMG Resources" means KPMG, Member Firms and third-party service and technology providers engaged by KPMG or a Member Firm, which may be located in or outside of the United States.

(p) "Legal Demand" means a validly issued legal or regulatory demand or request, subpoena or other legal process.

(q) "Member Firms" means the members of the international KPMG network of independent firms and entities controlled by, under common control with, or sublicensees of, one or more KPMG network member firms.

(r) "Regulators" means any federal, state, and foreign regulators, as applicable, that issue valid process or other lawful demands for Engagement Documentation.

(s) "SEC" means the Securities and Exchange Commission.

(t) "Services" means the services as defined in the Engagement Letter.

(u) "Systems" means Client's electronic books and records systems or other systems.

2. Use of KPMG Resources and Enabling Tools.

(a) KPMG may engage KPMG Resources to assist in the performance of the Services, for example via subcontracting or contingent workforce personnel. KPMG remains responsible to Client for the performance of such Services, and adherence to obligations of confidentiality, by any KPMG Resource to the same extent KPMG is obligated under the terms of this Agreement. Client agrees it shall not bring any claim relating to the Agreement against any KPMG Resource, other than KPMG.

(b) KPMG may, with the assistance of KPMG Resources, use information obtained during engagements (i) to analyze trends, perform comparative analysis, and develop and improve benchmarks; (ii) to develop and improve technology and services; and (iii) to improve other services to Client and to provide insights to Client about its business. Such information will not be disclosed to third parties other than KPMG Resources assisting KPMG with these uses unless such information is in an aggregated or anonymized format that does not identify Client.

(c) Enabling Tools.

(i) To facilitate KPMG's Services, KPMG may provide Client with access to or use of Enabling Tools. Client may use Enabling Tools solely to facilitate Client's provision of information to KPMG in connection with the Services, or to otherwise facilitate the receipt of KPMG's Services. Client may not permit third parties outside of Client's organization to have access to or use of Enabling Tools without KPMG's prior written approval, provided that agents or contractors of Client having a need to know in order to perform their services to Client are permitted to have access to and use of Enabling Tools to the extent necessary for such parties to perform such services. Client may not redistribute, reproduce (except as necessary to run), modify, commercialize, allow third parties to access (except as permitted above or as otherwise authorized by KPMG in writing), or reverse engineer or decompile (except where such rights cannot be limited by applicable law) Enabling Tools. Enabling Tools are provided on an "as is", "as available" basis.

(ii) Other than as expressly permitted hereby, Client agrees to keep Enabling Tools and credentials for accessing Enabling Tools in its possession, custody, or control confidential, using no less than a reasonable standard of care to protect them from unauthorized disclosure or use, and to notify KPMG of any legal compulsions to disclose it, in accordance with the provisions governing Legal Demand in Paragraph 3(c) below, mutatis mutandis.

(iii) Enabling Tools are not intended to be used as a system of record, repository, or hosting service, and Client acknowledges that its access to Enabling Tools may be suspended at any time. Information contained within online Enabling Tools may be removed within a reasonable period of time (no less frequently than annually) following the conclusion of the Services. Certain Enabling Tools may be subject to additional terms or conditions, which will be provided in advance and in writing for Client's review and acceptance.

(iv) Enabling Tools may include agents or scripts for extracting data from Client's Systems. With respect to such extraction agent or scripts, Client understands and agrees that it is solely responsible for following appropriate change management policies, processes and controls relating to the environment (including without limitation appropriate backup of Client's information and Systems) (collectively, "Change Management Processes"). In the event Client fails to use such Change Management Processes or if such Change Management Processes prove to be inadequate, Client acknowledges that the Systems and/or agents or scripts may not function as intended. At the conclusion of the Services, Client shall delete all copies of such Enabling Tools from Client's Systems.

3. Confidentiality; Access to Engagement Documentation by Regulators and others pursuant to Legal Demand and inspection authority.

(a) KPMG, as an accounting firm, has an obligation to comply with applicable professional standards. Certain professional standards, including AICPA Code of Professional Conduct Section 1.700, "Confidential Client Information Rule," adopted by the AICPA and similar rules adopted by the boards of accountancy of many states, prohibit the disclosure of Confidential Information without Client consent, except in limited circumstances. KPMG represents to Client that KPMG (i) will treat Confidential Information in accordance with applicable professional standards, and (ii) has technical, legal and/or other safeguards, measures and controls in place to protect Client's

Confidential Information from unauthorized disclosure or use. For the avoidance of doubt, it is understood and agreed that KPMG may disclose Confidential Information (i) to KPMG Resources performing the applicable Services, (ii) to the KPMG Resources providing internal, administrative, clerical, analytical and/or regulatory compliance operations and functions, and information technology support, and (iii) to KPMG Parties for purposes of performing engagement acceptance and other professional responsibilities such as maintaining auditor independence and performing conflicts checks; provided, that such KPMG Resources and KPMG Parties shall be subject to obligations of confidentiality no less restrictive than those contained herein. In all such cases, KPMG shall remain responsible to Client for maintaining the confidentiality of Client's Confidential Information. Any non-disclosure or confidentiality agreements the parties entered into prior to the date of the Engagement Letter shall not apply to the Agreement and shall not be deemed to prevent KPMG from performing the Services in accordance with the Agreement and applicable professional standards.

(b) In the event that affiliates of Client located outside of the United States separately engage Member Firms to perform audit or attestation services, for example for purposes of statutory audits, we may share Client's and/or its affiliates' Confidential Information with such Member Firms for purposes of their services for such affiliates.

(c) The Engagement Documentation for the Services is the property of KPMG. If KPMG receives a Legal Demand requiring it to disclose Confidential Information, KPMG shall, unless prohibited by law or such Legal Demand, provide prompt written notice to Client of such Legal Demand in order to permit Client to seek a protective order. KPMG shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter.

(d) In a proceeding or investigation to which KPMG is not a named party or respondent, if Client requests or KPMG is required or authorized to produce documents or personnel as witnesses or for interviews, or otherwise to make information or materials relating to the Services available to Client or a third party, Client shall reimburse KPMG for KPMG's time, at KPMG's standard hourly rates, and expenses, including reasonable attorneys' fees, incurred in responding to such request or requirement.

(e) KPMG may be requested to make certain Engagement Documentation available to Regulators pursuant to authority provided by applicable law or regulation to such Regulators to conduct routine inspections of KPMG (a "Routine Inspection"). Additionally, in the event a Regulator, pursuant to authority provided by applicable law or regulation to such Regulator to inspect the Services covered by the Agreement (e.g., the PCAOB), notifies KPMG of its express intent to inspect any such Services (a "Targeted Inspection"), KPMG agrees to communicate to Client on a timely basis (i) receipt of such notification of a Targeted Inspection, and (b) when the Regulator desires direct contact with members of Client's audit committee. In connection with any Routine Inspection or Targeted Inspection: (i) access to requested Engagement Documentation will be provided to the Regulators, (ii) KPMG will respond to written and oral questions by the Regulators related to the Services (if received), and (iii) the Regulators may obtain copies of selected Engagement Documentation. The Regulators may also, in accordance with applicable law or regulation, intend, or decide, to distribute the copies or information so received to others, including other government agencies (such as the SEC if Client is registered with the SEC).

4. Assignment, waiver, and severability.

(a) Subject to Paragraph 2(a) above, neither party may assign, transfer or delegate any of its rights, obligations, claims or proceeds from claims arising under or relating to this Agreement (including by operation of law, in which case the assigning party will, to the extent legally permissible, give as much advance written notice as is reasonably practicable thereof) without the prior written consent of the other party, such consent not to be unreasonably withheld, conditioned or delayed. Any assignment, transfer or delegation in violation hereof shall be null and void.

(b) Failure of a party to exercise or enforce any of its rights hereunder is not a waiver of such rights.

(c) In the event that any term or provision of this Agreement shall be held to be invalid, void or unenforceable, then the remainder of that provision is modified to the extent reasonably necessary to reflect the intent of the parties and this Agreement shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.

5. Governing law.

The Agreement and all disputes and claims between the parties (whether based in contract, tort, statute, rule, regulation or otherwise and whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of the State of New York, including without limitation its statutes of limitations, without regard to the conflict of laws provisions of New York or any other state or jurisdiction.

6. Alternative dispute resolution.

(a) Any dispute or claim between the parties shall be submitted first to non-binding mediation. Mediation shall take place at a location to be designated by the parties using the Mediation Procedures of the Rules for Non-Administered Arbitration of the International Institute for Conflict Prevention and Resolution (the "IICPR"), with the exception of paragraph 2 (Selecting the Mediator).

(b) If mediation is not successful within 90 days after the initial request for mediation, then such dispute shall be submitted to binding arbitration in accordance with the IICPR. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, validity, or enforceability of these dispute resolution procedures shall be governed by the Federal Arbitration Act and resolved by the arbitrators. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction.

(c) Arbitration shall take place in New York, New York and shall be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1, et seq. Party-selected arbitrators shall be selected from the lists of neutrals maintained by either the IICPR or by JAMS, Inc., but the chair of the arbitration panel does not have to be selected from those specific lists. The arbitration panel shall have no power to award non-monetary or equitable relief of any sort except as provided in IICPR Rule 13 (Interim Measures of Protection). Damages that are not measured by the prevailing party's actual damages shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

(d) Either party may seek to enforce any written agreement reached by the parties during mediation, or to confirm, enforce or vacate any final award entered in arbitration, in any court of competent jurisdiction, provided that such party will file such motion under seal unless prohibited under applicable court rules.

(e) Notwithstanding the agreement to such procedures, either party may seek equitable relief to enforce its rights in any court of competent jurisdiction.

7. Foreign jurisdiction registration.

To the extent applicable, Client agrees to provide prompt notification to KPMG if Client or any of its subsidiaries whose financial statements or schedules are being audited by KPMG, currently are, become subject to, or were previously but are no longer subject to, the laws of a foreign jurisdiction that require regulation of any securities issued by Client or such subsidiary. Such situations could include but are not limited to the listing or selling of securities on a foreign securities market or exchange or the submission of filings to a foreign securities regulator.

8. Independence.

(a) For the purpose of complying with the AICPA Code of Professional Conduct, Client agrees to provide the following in relation to the entity(ies) for which we perform a financial statement audit, review, or compilation engagement (as applicable):

  (i) a complete and accurate legal entity listing and a listing of other affiliated entities not included on the legal entity listing (e.g., parent company, entities under common control, joint ventures, equity method investments, and others);

  (ii) a listing of officers, directors, individuals who have a beneficial ownership interest (known through reasonable inquiry) that gives the individual significant influence over the entity, and individuals in Key Positions with respect to the preparation or oversight of the financial statements; and

  (iii) information about acquisitions, investments or other transactions that may result in changes to the legal entity listing or the listing of other affiliated entities, not included on the legal entity listing, prior to the effective date of the acquisition, investment or other transaction.

(b) For the purpose of complying with the AICPA Code of Professional Conduct, Client agrees to provide the following in relation to the entity(ies) for which we perform a non-financial statement audit or attestation engagement (as applicable):

  (i) a listing of officers, directors, individuals who have a beneficial ownership interest (known through reasonable inquiry) that gives the individual significant influence over the entity, and individuals in Key Positions with respect to the subject matter of the attest engagement.

9. KPMG Clara.

In an effort to facilitate efficient communication between KPMG and Client related to the Services and to track engagement progress during the course of the engagement, KPMG may provide Client with access to certain service

coordination tools (e.g., KPMG Clara). If such access is provided to Client, the provisions set forth in Exhibit I shall apply to such access.

10. Our fees.

(a) Professional standards prohibit us from performing services for attest clients where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services.

(b) Professional standards also indicate that independence may be impaired if fees for professional services are outstanding for an extended period of time; therefore, it is important that our fees be paid promptly when billed. If a situation arises in which it may appear that our independence would be questioned because of past due unpaid fees, we may be prohibited from issuing our report and associated consent, if applicable.

(c) Where we are reimbursed for expenses, we will bill you for the amount we paid and will not add any markup to the expense. After such expenses are incurred, KPMG may receive rebates or incentive payments based on its aggregate purchases, which may include expenses reimbursed by you in addition to other clients. Such rebates are not credited back to you but are used to reduce KPMG's overhead.

(d) All fees, charges and other amounts payable to KPMG under the Engagement Letter do not include any sales, use, excise, value added, income or other applicable taxes, tariffs or duties, payment of which shall be your sole responsibility. KPMG shall be responsible for its net income or applicable employment taxes.

11. Miscellaneous.

(a) Use of Names and Logos. We may reference you as a customer in our marketing materials, including KPMG websites and social media, indicating the general services rendered (e.g., "Client is an attest client of KPMG LLP."). In addition, you give us the right to use your logo solely for presentations or reports to you or for internal KPMG presentations and intranet sites.

(b) Export Control and Sanctions.

(i) Each party shall comply with all Applicable Export Control Laws and Applicable Sanctions in the performance of each party's respective activities under the Engagement Letter and in the use of any Enabling Tools or KPMG Clara made accessible to Client hereunder. Further, Client shall not provide access to any technology provided by KPMG to users in the Russian Federation for services to the Russian Federation that have been banned by Applicable Sanctions.

(ii) Unless requested by KPMG to allow it to complete its Services, Client shall not provide KPMG, or grant KPMG access to, (A) information (including technical data or technology) verbally, electronically, or in hardcopy, (B) software or (C) hardware that is controlled for export by the United States government ("Export Controlled Information"), except information, software or hardware that is classified as EAR99 under the Export Administration Regulations. If KPMG requests Export Controlled Information from Client, Client shall provide KPMG with notice of provision of Export Controlled Information at least 48 hours prior to providing such Export Controlled Information to KPMG.

(iii) Each party represents to the other that neither it nor the KPMG Parties (with regard to KPMG) nor the Client Parties (with regard to Client) are (A) organized, incorporated or resident in jurisdictions subject to comprehensive sanctions (by way of example, Cuba, Iran, North Korea, and Syria or certain regions of Ukraine); (B) listed in Applicable Sanctions; or (C) owned 50% or more or controlled by parties described in (A) or (B). Further, Client represents that it is not engaging KPMG to provide services directly or indirectly to the jurisdictions in (A) or to any party in (B) or (C).

(iv) Each party shall promptly notify the other upon determining or having reason to believe that it is sanctioned under Applicable Sanctions or can no longer make the above representations and warranties or otherwise comply with the provisions of this paragraph. Either party may suspend or terminate access to technology if it concludes that providing access to the technology pursuant to this Agreement would cause a violation of Applicable Sanctions or Applicable Export Control Laws.

(c) Personnel. KPMG is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the Services KPMG is providing, non-CPA holders may participate in the provision of Services under the Agreement.

(d) Data Privacy. KPMG shall comply with and process personal data provided by or on behalf of Client in connection with the Services in accordance with the Data Privacy Framework and its privacy policy located at https://kpmg.com/us/en/home/misc/privacy.html. Subject to the provisions of Section 3, KPMG agrees to: (i) not sell Client personal data, and only process such data for limited and specified purposes of providing the Services, and (ii) provide Client notice if it can no longer process Client personal data in compliance with these obligations.

(e) Order of Precedence. In the event of a conflict between the provisions of these Standard Terms and Conditions for Audit and Attestation Services and the specific provisions in the Engagement Letter, the terms of these Standard Terms and Conditions for Audit and Attestation Services shall control except to the extent the Engagement Letter expressly references the provisions of these Standard Terms and Conditions for Audit and Attestation Services which they modify.

12. Entire agreement; Amendment.

This Agreement constitutes the final, complete and exclusive agreement between the parties with respect to the subject matter of the foregoing and supersedes all other previous and contemporaneous oral and written agreements relating to that subject matter. Any amendments to the Agreement must be made in writing.

Exhibit I

KPMG CLARA
TERMS OF USE

As used herein, "KPMG Clara" shall refer to those service coordination tools made available to Client by KPMG that allow a group of users to access a virtual repository for the purposes of sharing information, engaging in online discussions, providing status with regard to engagement activity and accessing certain content. These terms of use (the "Terms") are between Client and KPMG and shall govern Client's use of KPMG Clara, including content posted to KPMG Clara by KPMG and/or its licensors. If Client is comprised of multiple legal entities, Client agrees that (a) it has the authority to bind all such entities, and (b) these Terms shall govern such entities' use of KPMG Clara. In the event of any conflict or inconsistency between these Terms and the contract(s) between KPMG and Client to which these Terms or KPMG Clara relates, these Terms shall govern with respect to Client's use of KPMG Clara only.

1. Client and its Authorized Users (as defined below) may access and use KPMG Clara solely in furtherance of KPMG's engagement(s) with Client. KPMG Clara is not intended for use as a document retention system and should not be regarded as a system of record. Client should retain or download any information from KPMG Clara it wishes to retain for its files. Access to information within KPMG Clara may be removed or become unavailable within a reasonable time once the corresponding engagement is completed. "Authorized User" means Client's employees and other personnel authorized by Client and approved by KPMG to access and use KPMG Clara. Client shall ensure that all Authorized Users who access and use KPMG Clara comply with these Terms. Client shall promptly notify KPMG about any Authorized User who should no longer have access to KPMG Clara or improper access to the password of an Authorized User.
2. Client may not: (a) copy, translate, modify, adapt or create derivative works from KPMG Clara; (b) rent, lease, lend, pledge, or directly or indirectly transfer or distribute KPMG Clara to any third party; or (c) use KPMG Clara to upload, store, post, email, transmit or otherwise make available any content that is unlawful and/or infringes any intellectual property rights or data protection, privacy or other rights of any other party. Client is responsible for the information its users may upload to such tools and compliance with all laws and regulations applicable to use or access by Client's users outside the U.S. (e.g., export control and data privacy laws and regulations). Except for the license granted herein to Client, Client acquires no right or interest of any kind in or to KPMG Clara.
3. Technical factors such as bandwidth, network configurations, and browser settings can affect KPMG Clara's speed and accessibility. KPMG does not guarantee the continuous, uninterrupted or error-free operability of KPMG Clara, or compatibility with Client's computer browser or any other part of its computing systems. Access to KPMG Clara may be suspended or limited at any time, and content may be unavailable. KPMG is not responsible for the content of any third-party websites, or hyperlinks which may be featured on KPMG Clara.
4. If KPMG's relationship with Client terminates for any reason, all further access to and use of KPMG Clara by Client and its Authorized Users must immediately cease and KPMG may deactivate or delete related user accounts, unless otherwise required by applicable law or professional standards to maintain such accounts. KPMG reserves the right to terminate Client's access to KPMG Clara for any reason.
5. EXCEPT AS EXPRESSLY STATED IN THESE TERMS, KPMG CLARA IS MADE AVAILABLE ON AN "AS-IS", "AS AVAILABLE" BASIS WITHOUT REPRESENTATIONS OR WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED.
6. Refer to KPMG's Privacy Statement (https://home.kpmg/us/en/home/misc/privacy.html) for information about how KPMG collects, uses, and protects personal data.

GenConn energy
60 Marsh Hill Road
Orange, CT 06477
p 203.499.2032

March 31, 2026

KPMG LLP

Two Manhattan West
375 9th Avenue, 17th floor
New York, NY 10001

We are providing this letter in connection with your audits of the consolidated balance sheets of GCE Holding LLC and subsidiaries (the Company) as of December 31, 2025 and 2024, the related consolidated statements of operations, changes in partnership equity, and cash flows for each of the years then ended, and the related notes to the consolidated financial statements, for the purpose of expressing an opinion as to whether these consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Company in conformity with US generally accepted accounting principles (US GAAP).Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.
We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of March 31, 2026:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 26, 2025, for the preparation and fair presentation of the consolidated financial statements in accordance with US GAAP.

2. We have made available to you:

    a. All records, documentation, and information that is relevant to the preparation and fair presentation of the consolidated financial statements.

    b. Additional information that you have requested from us for the purpose of the audits.

    c. All minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.

    d. Unrestricted access and the full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence.

3. Except as disclosed to you in writing, there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

Internal Use

4. We have disclosed to you, in writing, all known instances of noncompliance or suspected noncompliance with laws and regulations, whose effects should be considered when preparing consolidated financial statements.

5. All material transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.

6. We have disclosed to you all side agreements or other arrangements (either written or oral).

7. All events subsequent to the date of the consolidated financial statements and through the date of this letter for which US GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 450, *Contingencies*.

9. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the consolidated financial statements.

10. The effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole.

11. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to prevent, deter, and detect fraud; for adopting sound accounting policies; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the [consolidated] financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the consolidated financial statements, whether due to error or fraud. We understand that the term 'fraud' is defined as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements that are the subject of an audit.

12. There are no deficiencies, significant deficiencies, or material weaknesses in the design or operation of internal control over financial reporting of which we are aware, which could adversely affect the Company's ability to initiate, authorize, record, process, or report financial data. We have applied the definitions of a 'significant deficiency' and a 'material weakness' in accordance with the definitions in AU-C Section 265.07, *Communicating Internal Control Related Matters Identified in an Audit*.

13. We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud affecting the entity involving:

    a. Management,

    b. Employees who have significant roles in internal control, or

    c. Others where the fraud could have a material effect on the consolidated financial statements.

15. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's consolidated financial statements communicated by employees, former employees, analysts, regulators, or others.

16. We have no knowledge of any officer or management committee member of the Company, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.

17. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with US GAAP.

18. We have disclosed to you the identity of all our related parties and all the related party relationships and transactions of which we are aware.

19. The following have been properly recorded or disclosed in the consolidated financial statements:

    a. Related party relationships and transactions, of which we are aware, in accordance with US GAAP, including sales, purchases, loans, transfers, leasing arrangements, guarantees, ongoing contractual commitments and amounts receivable from or payable to related parties.

       As defined by FASB ASC Topic 850, Related Party Disclosures, 'related parties' includes: affiliates of the entity; entities for which investments in their equity securities would, absent the election of the fair value option under the Fair Value Option of Section 825-10-15, be required to be accounted for by the equity method of the investing entity; its management; members of the immediate families of principal owners of the entity and its management; and other parties with which the entity may deal if one party controls or can significantly influence the management or operating policies to an extend that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

    b. Guarantees, whether written or oral, under which the Company is contingently liable, including guarantee contracts and indemnification agreements pursuant to FASB ASC Topic 460, *Guarantees*.

    c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC Topic 275, *Risks and Uncertainties*.

       Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which it is reasonably possible that events could occur which would significantly disrupt normal finances within the next year.

20. The Company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

21. The Company has complied with all aspects of contractual agreements that would have a material effect on the consolidated financial statements in the event of noncompliance.

22. We have disclosed to you all accounting policies and practices we have adopted that, if applied to significant items or transactions, would not be in accordance with US GAAP. We have evaluated the impact of the application of each such policy and practice, both individually and in the aggregate, on the Company's current period consolidated financial statements and the expected impact of each such policy and practice on future periods' financial reporting. We believe the effect of these policies and practices on the consolidated financial statements is not material. Furthermore, we do not believe the impact of the application of these policies and practices will be material to the consolidated financial statements in future periods.

Internal Use

23. To the best of our knowledge and belief, we have provided you with a complete and accurate listing of the Company's affiliates, including all subsidiaries and other affiliated entities (parent company, entities under common control, joint ventures, equity method investments, and others). We have also provided you with information about agreements (1) to acquire entities or businesses or make investments that result in 20% or more ownership of another entity's voting securities or (2) that will result in an entity acquiring 20% or more ownership of the Company's voting securities, which may result in changes to the Company's affiliates upon the effective date of the transaction. We have also provided you with a list of all members of the board of directors, officers, individuals who are beneficial owners with significant influence over the Company, and individuals in key positions with respect to the preparation or oversight of the financial statements. The term 'key position' means position in which an individual has primary responsibility for significant accounting functions that support material components of the financial statements; primary responsibility for the preparation of the financial statements; or the ability to exercise influence over the contents of the financial statements, including when the individual is a member of the board of directors or similar governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position. To the best of our knowledge and belief, we are not aware of any former KPMG partners in a key position with respect to the preparation or oversight of the Company's financial statements and who have a prohibited financial or business relationship with KPMG (as defined under Section ET 1.279.020 of the AICPA Code of Professional Conduct) during the period covered by this letter.

Very truly yours,

GCE Holding LLC

Frank Reynolds
Chief Executive Officer

Andrea Vanluling
Vice President, Controller

Andrew Dagenais
President

GCE Holding LLC
Summary of Uncorrected Audit Misstatements
For the 12 month period ended December 31, 2025
KPMG notes that there were no uncorrected audit misstatements for the FY25 GCE Holding LLC audit.

Amounts in Dollars
Method used to quantify misstatements Dual

Correcting Entry Required at Current Period End								Impact of misstatements on interim financial information											
								Income Statement Effect - Debit/(Credit)			Balance Sheet Effect - Debit /(Credit)					Cash Flow Effect - Increase /(Decrease)			Statement of Comprehensive Income - Debit /(Credit)
ID	Business	Description of misstatement	Type of misstatement	Accounts		Debit	(Credit)	Income effect of correcting the balance sheet in prior period (carryforward from prior period's column C)	Income effect according to Iron Curtain (Balance Sheet) method	Income effect according to Rollover (Income Statement) method	Equity at period end	Current Assets	Non-Current Assets	Current Liabilities	Non-Current Liabilities	Operating Activities	Investing Activities	Financing Activities	Comprehensive Income
				Debit	Credit	A		B	C=A (Only Income Statement accounts)	C-B									

Tax-Only Entries:

Correcting Entry Required at Current Period End								Impact of misstatements on interim financial information											
								Income Statement Effect - Debit/(Credit)			Balance Sheet Effect - Debit /(Credit)					Cash Flow Effect - Increase /(Decrease)			Statement of Comprehensive Income - Debit /(Credit)
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				Debit	Credit	A		B	C=A (Only Income Statement accounts)	C-B									

Disclosure Misstatements:

Correcting Entry Required at Current Period End								Impact of misstatements on interim financial information											
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				Debit	Credit	A		B	C=A (Only Income Statement accounts)	C-B									



March 31, 2026

KPMG LLP

Two Manhattan West
375 9th Avenue, 17th floor
New York, NY 10001

We are providing this letter in connection with your audits of the consolidating balance sheets of GenConn Energy and subsidiaries, GenConn Devon LLC and GenConn Middletown LLC (the Companies) as of December 31, 2025 and 2024, the related consolidating statements of operations, changes in partnership equity, and cash flows for each of the years then ended, and the related notes to the consolidating financial statements, for the purpose of expressing an opinion as to whether these consolidating financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Company in conformity with US generally accepted accounting principles (US GAAP).Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of March 31, 2026:

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated September 26, 2025, for the preparation and fair presentation of the consolidating financial statements in accordance with US GAAP.

2. We have made available to you:

    a. All records, documentation, and information that is relevant to the preparation and fair presentation of the consolidating financial statements.

    b. Additional information that you have requested from us for the purpose of the audits.

    c. All minutes of the meetings of stockholders, directors, and committees of directors, or summaries of actions of recent meetings for which minutes have not yet been prepared. All significant board and committee actions are included in the summaries.

    d. Unrestricted access and the full cooperation of personnel within the entity from whom you determined it necessary to obtain audit evidence.

3. Except as disclosed to you in writing, there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

Internal Use

4. We have disclosed to you, in writing, all known instances of noncompliance or suspected noncompliance with laws and regulations, whose effects should be considered when preparing consolidating financial statements.

5. All material transactions have been recorded in the accounting records and are reflected in the consolidating financial statements.

6. We have disclosed to you all side agreements or other arrangements (either written or oral).

7. All events subsequent to the date of the consolidating financial statements and through the date of this letter for which US GAAP requires adjustment or disclosure have been adjusted or disclosed.

8. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 450, *Contingencies*.

9. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the consolidating financial statements.

10. The effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the consolidating financial statements taken as a whole.

11. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to prevent, deter, and detect fraud; for adopting sound accounting policies; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidating financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the consolidating financial statements, whether due to error or fraud. We understand that the term 'fraud' is defined as an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception that results in a misstatement in financial statements that are the subject of an audit.

12. There are no deficiencies, significant deficiencies, or material weaknesses in the design or operation of internal control over financial reporting of which we are aware, which could adversely affect the Companies' ability to initiate, authorize, record, process, or report financial data. We have applied the definitions of a 'significant deficiency' and a 'material weakness' in accordance with the definitions in AU-C Section 265.07, *Communicating Internal Control Related Matters Identified in an Audit*.

13. We have disclosed to you the results of our assessment of the risk that the consolidating financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud affecting the entity involving:

    a. Management,

    b. Employees who have significant roles in internal control, or

    c. Others where the fraud could have a material effect on the consolidating financial statements.

15. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's consolidating financial statements communicated by employees, former employees, regulators, or others.

16. We have no knowledge of any officer or management committee member of the Companies, or any other person acting under the direction thereof, having taken any action to fraudulently influence, coerce, manipulate, or mislead you during your audit.

17. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with US GAAP.

18. We have disclosed to you the identity of all our related parties and all the related party relationships and transactions of which we are aware.

19. The following have been properly recorded or disclosed in the consolidating financial statements:

    a. Related party relationships and transactions, of which we are aware, in accordance with US GAAP, including sales, purchases, loans, transfers, leasing arrangements, guarantees, ongoing contractual commitments and amounts receivable from or payable to related parties.

       As defined by FASB ASC Topic 850, Related Party Disclosures, 'related parties' includes: affiliates of the entity; entities for which investments in their equity securities would, absent the election of the fair value option under the Fair Value Option of Section 825-10-15, be required to be accounted for by the equity method of the investing entity; its management; members of the immediate families of principal owners of the entity and its management; and other parties with which the entity may deal if one party controls or can significantly influence the management or operating policies to an extend that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

    b. Guarantees, whether written or oral, under which the Companies are contingently liable, including guarantee contracts and indemnification agreements pursuant to FASB ASC Topic 460, *Guarantees*.

    c. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC Topic 275, *Risks and Uncertainties*.

       Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which it is reasonably possible that events could occur which would significantly disrupt normal finances within the next year.

20. The Companies have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.

21. The Companies have complied with all aspects of contractual agreements that would have a material effect on the consolidating financial statements in the event of noncompliance.

22. We have disclosed to you all accounting policies and practices we have adopted that, if applied to significant items or transactions, would not be in accordance with US GAAP. We have evaluated the impact of the application of each such policy and practice, both individually and in the aggregate, on the Companies' current period consolidating financial statements and the expected impact of each such policy and practice on future periods' financial reporting. We believe the effect of these policies and practices on the consolidating financial statements is not material. Furthermore, we do not believe the impact of the application of these policies and practices will be material to the consolidating financial statements in future periods.

23. To the best of our knowledge and belief, we have provided you with a complete and accurate listing of the Companies' affiliates, including all subsidiaries and other affiliated entities (parent company, entities under common control, joint ventures, equity method investments, and others). We have also provided you with information about agreements (1) to acquire entities or businesses or make investments that result in 20% or more ownership of another entity's voting securities or (2) that will result in an entity acquiring 20% or more ownership of the Companies' voting securities, which may result in changes to the Companies' affiliates upon the effective date of the transaction. We have also provided you with a list of all members of the board of directors, officers, individuals who are beneficial owners with significant influence over the Companies, and individuals in key positions with respect to the preparation or oversight of the financial statements. The term 'key position' means position in which an individual has primary responsibility for significant accounting functions that support material components of the financial statements; primary responsibility for the preparation of the financial statements; or the ability to exercise influence over the contents of the financial statements, including when the individual is a member of the board of directors or similar governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer, or any equivalent position. To the best of our knowledge and belief, we are not aware of any former KPMG partners in a key position with respect to the preparation or oversight of the Companies' financial statements and who have a prohibited financial or business relationship with KPMG (as defined under Section ET 1.279.020 of the AICPA Code of Professional Conduct) during the period covered by this letter.

Very truly yours,

GenConn Energy LLC

Frank Reynolds
Chief Executive Officer

Andrea Vanluling
Vice President, Controller

Andrew Dagenais
President

GCE Holding LLC
Summary of Uncorrected Audit Misstatements
For the 12 month period ended December 31, 2025
KPMG notes that there were no uncorrected audit misstatements for the FY25 GCE Holding LLC audit.

Amounts in Dollars
Method used to quantify misstatements Dual

Correcting Entry Required at Current Period End								Impact of misstatements on interim financial information											
								Income Statement Effect - Debit/(Credit)			Balance Sheet Effect - Debit /(Credit)					Cash Flow Effect - Increase /(Decrease)			Statement of Comprehensive Income - Debit /(Credit)
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Tax-Only Entries:

Correcting Entry Required at Current Period End								Impact of misstatements on interim financial information											
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