



Sun Communities Inc.

Attestation Letter for 2024

Greenhouse Gas Reporting

Introduction

For Environmental Metrics, including Greenhouse Gas (“GHG”) Inventory, for the reporting year of 2023, Sun Communities, Inc. (NYSE: SUI) has selected to pursue an attestation audit in accordance with ISO 14064-1 with ISO 14064-2 for Validation and Verification (Attestation Audit) to ISO 14064 – 3:2019. Sun will also use the Validation and Verification Audits and subsequent reports to complete reporting to SASB, TCFD and other frameworks. Sun, and all wholly-owned or majority-owned and controlled subsidiaries, including Sun Communities Operating Limited Partnership, a Michigan limited partnership (the "Operating Partnership"), Sun Home Services, Inc., ("SHS"), Safe Harbor Marinas, LLC ("Safe Harbor") and Sun UK Holding LLC (together with its subsidiaries, "Park Holidays") are referred to herein as the "Company" and "Sun."

Sun has selected an audit boundary of Financial Control in alignment to boundary utilized for financial reporting. In support of this reporting, Sun has been able:

- 1) Develop and implement reporting requirements to ensure accurate data collection, measurement, verification, validation, and comparison of Sun’s GHG reporting across the portfolio and against other companies GHG Reporting in accordance with current proposed SEC regulatory reporting requirements and voluntary reporting.
- 2) Develop missing data programs and tracking to fill data gaps in consistent, repeatable manner.
- 3) Create actionable data for both internal and external operations to measure and develop reduction plans for implementation in 2023 and beyond to Sun baseline year of 2025 for a fully measured ISO 14064 GHG Emissions Audit.
- 4) Internal communication with Employees and Communities across the portfolio to implement programs to reduce GHG Emissions, improve environmental health, and life in their communities.

ISO 14064 Audit Participants and Rolls

- Sun - Project Originator, Internal Data Validation, and Internal Audit Review of Data, Calculations, Factors, and Results.
 - Melissa Smith, Director, Sustainability
 - Melissa oversees ESG Reporting for Sun, which includes oversight of the data collection, calculation, and verification of annual metrics for each property location.
- Net Zero Analysis & Design Corp. – External 3rd party Validation and Verification of: All Data, GHG Factor, Audit and Reporting. Net Zero Analysis & Design Corp. has no conflict of interest with Sun.
 - George D. Sullivan, CEO, ISO 14001 Environmental Management Lead Auditor Certification Number C283047, Issued on 02/13/2018 by SAI GLOBAL



- Mike Fiorino, EVP Compliance, ISO 14001 Environmental Management Lead Auditor Certification Number C283044, Issued on 02/13/2018 by SAI GLOBAL

2023 Audit Boundary – inclusions

- Financial control has been selected for the 2023 reporting year.
- Data is inclusive of Sun operations in United States, Canada, and Great Britain
- Operations include:
 - Manufactured Home Communities (MH) operated under Sun Communities, Park Holidays UK, and Park Leisure
 - Recreational Vehicle Communities (RV) operated under Sun Outdoors
 - Marinas operated under Safe Harbor Marinas
 - Leased corporate office spaces.

Emissions Sources Management and Assumptions

- **Allocation of utility usage between operational (Scope 1 & 2) and downstream (Scope 3)**
 - The allocation decision is based on who is solely responsible for the procurement from and payment to the utility provider. Utilities paid for by Sun are considered operational, while utilities paid for by residents are considered downstream leased assets.
 - All utility usage on our RV, Marina and UK MH properties is allocated as operational.
 - For most of the US MH communities, usage for amenity buildings and exterior usage is allocated as operational. Residential usage is allocated as downstream leased asset.
 - Exceptions to this are noted in our property documentation and are based on the circumstances where Sun procures the utility and rebills residents for the usage.
- **Allocation of emissions from Ground Leased Assets**
 - Sun has operating ground leases on fifty-two properties in the US and UK. We treat these properties the same as our fully owned properties in alignment with treatment within Financial Reporting. Utility emissions are included in Scope 1 and 2.
- **Use of proration for end of year utility data**
 - Due to timing of reporting, we utilize pro-rata as necessary to fill in gaps in Q4 utility consumption. The use of pro-rata is noted within the calculation files.

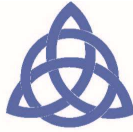


Greenhouse Gas Environmental Factors (Coefficients) and Calculation Methodology

- Data calculations were converted to CO₂, CH₄, and N₂O which are summed to equal CO₂e in Metric Tons for reporting.
 - US EPA CO₂e GHG Factors Database
 - US EPA Scope 3/ISO 14064 Categories Factors
 - US EPA WaterSense Program
 - US EPA 2023 National E-Grid Database
 - UK Government GHG Conversion Factors for Company Reporting
 - ICAO
 - ICPP Calculations from Good Practices Guidance and Uncertainty Management in National Greenhouse Gas Inventories
 - Solar Panel Manufacturers ISO 14064, and ISO 14001 Environmental Management Report for the Solar Panels produced by the company.

Net Zero Analysis & Design Corp. Audit Scope

- Sun Communities Inc. requested a **Reasonable Assurance Audit** on the Sun Communities Inc. 2023 GHG Data Set, which includes ISO 14064 Categories 1 through 5 or Corporate Greenhouse Gas Protocol Scopes 1 through 3.
 - Net Zero Analysis & Design Corp. has analyzed 75% of Sun Communities Inc. Scope 1 and 2 data including a partial Scope 3 for Travel, Water, etc. where actual data is collected and reported.
 - Scope 3 Financial Data Modeling to US EPAs Factor Hub for Retail Commodities
 - Net Zero Analysis & Design Corp. reviewed Sun Communities Inc. Publicly Audited and Publicly Reported Data for Accuracy to the Public Reporting and the internal assignment of proper or correct EPA Classification Codes to determine if the correct Commodity Environmental Factor Codes (GHG CO₂e) are used in the calculations of Financial Scope 3 Reporting. Net Zero Analysis & Design Reviewed 95% of the Financial Scope 3 Data.



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Net Zero Analysis & Design Corp. Audit Findings and Conclusions

- We find that the Sun Communities Inc. Data analysis is **Compliant with EPAs Best Practice Guide** for 2023 Data Collection.
- **Reasonable Assurance** on the Data Collection as represented for actual Utility Bills, Invoices, and, Reporting by Other Bodies is correct and accurate to the EPA Best Practice Guide.
- Audited Publicly Available Data Use for Calculation of Financial Scope 3 and use of EPAs Commodity Environmental Factor Hub in the calculation of CO₂e/USD Assignment is **Reasonable Assured**.

Please feel free to contact me with any questions or concerns about our Finding and Conclusions represented in this report, my contact information can be found below my Signature.

Sincerely,

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Net Zero Analysis

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