Independent practitioner’s assurance report

To the Management of Tucson Electric Power Company and Fortis Inc.

Scope

We have been engaged by Fortis Inc. (“Fortis”) to perform a ‘limited assurance engagement’ as defined by Canadian Standards on Assurance Engagements, hereafter referred to as the engagement, to report on Fortis’ subsidiary, Tucson Electric Power Company’s (”TEP”) total scope 1 Greenhouse Gas (GHG) emissions (the “Subject Matter”) for the year ended December 31, 2025, contained in the TEP 2025 Scope 1 Greenhouse Gas (GHG) Emissions Inventory Report (the “Report”).

Criteria applied by TEP

In preparing the Subject Matter, TEP applied the applicable guidance contained within the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (the “Criteria”).

TEP’s responsibilities

TEP’s management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY’s responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the Canadian Standard on Assurance Engagements (“CSAE”) 3000*, Attestation Engagements Other Than Audits or Reviews of Historical Financial Information* and CSAE 3410*, Assurance Engagements on Greenhouse Gas Statements*. These standards require that we plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Subject Matter is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

Our independence and quality management

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires us to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

- Conducting interviews with relevant personnel to obtain an understanding of the business and process for collecting, collating and reporting on the Subject Matter;
- Undertaking analytical procedures, making inquiries of relevant personnel, comparing data to underlying source information on a limited a sample basis, and reperformance of select calculations; and
- Checking the presentation of the Subject Matter and applicable disclosures in the Report.

We also performed such other procedures as we considered necessary in the circumstances.

Inherent limitations

The Greenhouse Gas ("GHG") quantification process is subject to scientific uncertainty, which arises because of incomplete scientific knowledge about the measurement of GHGs. Additionally, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the bounds of existing scientific knowledge.

Conclusion

Based on our procedures and the evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter for the year ended December 31, 2025, is not prepared, in all material respects, in accordance with the Criteria.

Ernst & Young LLP

Chartered Professional Accountants
Licensed Public Accountants

August 4, 2026
Toronto, Canada

Schedule

Our limited assurance engagement was performed on the following Subject Matter for the year ended December 31, 2025:

Subject Matter	Criteria	Reported Value	Unit
Total Scope 1 GHG Emissions	The GHG Protocol: A Corporate Accounting and Reporting Standard[1]	6,331	ktonnes of CO2e

[1] Significant contextual information necessary to understand how the data has been compiled has been disclosed in the Report.

2025 Scope 1 Greenhouse Gas (GHG) Emissions Inventory
Tucson Electric Power (TEP)

The following Scope 1 GHG inventory[1] has been prepared and reported in accordance with The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. TEP's Scope 1 GHG inventory is consolidated using the financial control approach across TEP operations. It includes emissions from our generating facilities as well as our proportionate share of emissions from jointly controlled facilities, consistent with the approach taken for financial reporting.

GHG emissions are stated as CO_2 equivalent using 100-year time horizon global warming potentials (GWPs) per the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5).

For the Scope 1 GHG emissions inventory, TEP references GHG data primarily from emissions monitoring systems that is used to satisfy regulatory reporting requirements. Where data reported for regulatory compliance purposes are not available (due to reporting timelines) or not applicable, TEP employs the best available activity data, such as fuel consumption data from the facility, along with fuel combustion emission factors from external sources, such as the U.S. Environmental Protection Agency, to calculate relevant emissions. GHG Emissions include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O) and sulfur hexafluoride (SF_6) and excludes immaterial emissions sources (<1% of total Scope 1 inventory), such as comfort heating and refrigerants (HFCs).

Scope 1 GHG Emissions (ktonnes of CO_2 equivalent)	Calendar Year 2025
From natural gas electricity generation	3,301
From coal electricity generation	3,020
Total From Electricity Generation	**6,321**
From owned vehicle emissions	5
From SF_6 fugitive emissions	5
Total Scope 1 Emissions	**6,331** ✓

✓ *Indicates a limited level of assurance was provided.*

1. *In the 2023 Integrated Resource Plan, TEP announced a new aspirational goal: net zero direct greenhouse gas emissions by 2050.*