

Summary of key  
figures of sales and  
as of December 31,  
2025

by f

## Introduction

The purpose of this document is to provide, for each subsidiary and affiliate included in the scope of consolidation, the key and balance sheet data derived from their respective statements as of December 31, 2025.

## Subsidiaries: financial statements prepared in accordance with OIC accounting standards

The following table presents the key financial and balance sheet data for each subsidiary, taken from their respective financial statements as of December 31, 2025:

| Statement of Financial Position<br>31/12/2025 | Blue Wind S.r.l.<br>(ex A Mesagne<br>S.r.l.) | Black BESS S.r.l. | Black BESS 1<br>S.r.l. | Black BESS 2<br>S.r.l. | Brindisi Solar<br>Energy S.r.l. |
|-----------------------------------------------|----------------------------------------------|-------------------|------------------------|------------------------|---------------------------------|
| <i>Currency</i>                               | <i>EUR</i>                                   | <i>EUR</i>        | <i>EUR</i>             | <i>EUR</i>             | <i>EUR</i>                      |
| <b>Non-current assets</b>                     |                                              |                   |                        |                        |                                 |
| Intangible assets                             | 1.360                                        | 1.062             | 1.877                  | 2.114                  | -                               |
| Tangible assets                               | 52.104                                       | 297.615           | 189.437                | 209.623                | 461.127                         |
| Other non-current assets                      | -                                            | -                 | -                      | -                      | -                               |
| <b>Total non-current assets</b>               | <b>53.464</b>                                | <b>298.678</b>    | <b>191.314</b>         | <b>211.737</b>         | <b>461.127</b>                  |
| <b>Current assets</b>                         |                                              |                   |                        |                        |                                 |
| Current assets                                | 30.944                                       | 69.474            | 9.777                  | 24.512                 | 509.052                         |
| Other current assets                          | 17                                           | 30                | 30                     | 5                      | 36                              |
| Cash and cash equivalents                     | -                                            | -                 | -                      | -                      | -                               |
| <b>Total current assets</b>                   | <b>30.961</b>                                | <b>69.504</b>     | <b>9.807</b>           | <b>24.517</b>          | <b>509.088</b>                  |
| <b>Total assets</b>                           | <b>84.425</b>                                | <b>368.182</b>    | <b>201.121</b>         | <b>236.254</b>         | <b>970.215</b>                  |
| Equity                                        | (3.778)                                      | 3.577             | (1.140)                | (460)                  | 23.935                          |
| Non-current liabilities                       | -                                            | -                 | -                      | -                      | -                               |
| Current liabilities                           | (80.646)                                     | (371.759)         | (199.982)              | (235.794)              | (994.150)                       |
| <b>Total liabilities and equity</b>           | <b>(84.425)</b>                              | <b>(368.182)</b>  | <b>(201.121)</b>       | <b>(236.254)</b>       | <b>(970.215)</b>                |

| Income statements 2025            | Blue Wind S.r.l.<br>(ex A Mesagne<br>S.r.l.) | Black BESS S.r.l. | Black BESS 1<br>S.r.l. | Black BESS 2<br>S.r.l. | Brindisi Solar<br>Energy S.r.l. |
|-----------------------------------|----------------------------------------------|-------------------|------------------------|------------------------|---------------------------------|
| <i>Currency</i>                   | <i>EUR</i>                                   | <i>EUR</i>        | <i>EUR</i>             | <i>EUR</i>             | <i>EUR</i>                      |
| <b>Total revenue</b>              | -                                            | -                 | 0                      | -                      | -                               |
| Operatin costs                    | (14.390)                                     | (2.919)           | (3.208)                | (2.841)                | (5.418)                         |
| <b>EBITDA</b>                     | <b>(14.390)</b>                              | <b>(2.919)</b>    | <b>(3.208)</b>         | <b>(2.841)</b>         | <b>(5.418)</b>                  |
| Amortization and depreciation     | (680)                                        | (531)             | (575)                  | (568)                  | -                               |
| Financials                        | (3.114)                                      | (14.374)          | (7.852)                | (9.118)                | (38.447)                        |
| <b>EBT</b>                        | <b>(18.183)</b>                              | <b>(17.824)</b>   | <b>(11.634)</b>        | <b>(12.528)</b>        | <b>(43.865)</b>                 |
| Income tax                        | 1.949                                        | 4.246             | 2.773                  | 2.987                  | 9.929                           |
| <b>Profit/(Loss) for the year</b> | <b>(16.235)</b>                              | <b>(13.578)</b>   | <b>(8.861)</b>         | <b>(9.541)</b>         | <b>(33.936)</b>                 |

| Statement of Financial Position<br>31/12/2025 | Crumiere Energia<br>S.r.l. | GF Green Energy<br>UNO S.r.l. | Green Power<br>Wind S.r.l. | IBE Alessandria<br>S.r.l. | IBE Genzano<br>S.r.l. |
|-----------------------------------------------|----------------------------|-------------------------------|----------------------------|---------------------------|-----------------------|
| <i>Currency</i>                               | <i>EUR</i>                 | <i>EUR</i>                    | <i>EUR</i>                 | <i>EUR</i>                | <i>EUR</i>            |
| <b>Non-current assets</b>                     |                            |                               |                            |                           |                       |
| Intangible assets                             | 9.155                      | 396                           | 1.435                      | 622                       | 622                   |
| Tangible assets                               | -                          | 389.892                       | 36.883                     | 158.238                   | 146.158               |
| Other non-current assets                      | -                          | -                             | -                          | -                         | -                     |
| <b>Total non-current assets</b>               | <b>9.155</b>               | <b>390.288</b>                | <b>38.318</b>              | <b>158.861</b>            | <b>146.780</b>        |
| <b>Current assets</b>                         |                            |                               |                            |                           |                       |
| Current assets                                | -                          | 14.669                        | 22.787                     | 129.538                   | 239.155               |
| Other current assets                          | 17                         | 764                           | 40                         | 30                        | 25                    |
| Cash and cash equivalents                     | -                          | -                             | -                          | -                         | -                     |
| <b>Total current assets</b>                   | <b>17</b>                  | <b>15.433</b>                 | <b>22.827</b>              | <b>129.569</b>            | <b>239.179</b>        |
| <b>Total assets</b>                           | <b>9.172</b>               | <b>405.721</b>                | <b>61.145</b>              | <b>288.429</b>            | <b>385.959</b>        |
| Equity                                        | (10.877)                   | 14.065                        | (6.371)                    | 4.478                     | 9.084                 |
| Non-current liabilities                       | -                          | -                             | -                          | -                         | -                     |
| Current liabilities                           | 1.705                      | (419.786)                     | (54.774)                   | (292.908)                 | (395.043)             |
| <b>Total liabilities and equity</b>           | <b>(9.172)</b>             | <b>(405.721)</b>              | <b>(61.145)</b>            | <b>(288.429)</b>          | <b>(385.959)</b>      |

| Income statements 2025            | Crumiere Energia<br>S.r.l. | GF Green Energy<br>UNO S.r.l. | Green Power<br>Wind S.r.l. | IBE Alessandria<br>S.r.l. | IBE Genzano<br>S.r.l. |
|-----------------------------------|----------------------------|-------------------------------|----------------------------|---------------------------|-----------------------|
| <i>Currency</i>                   | <i>EUR</i>                 | <i>EUR</i>                    | <i>EUR</i>                 | <i>EUR</i>                | <i>EUR</i>            |
| <b>Total revenue</b>              | <b>36.700</b>              | <b>39</b>                     | <b>2</b>                   | <b>0</b>                  | <b>0</b>              |
| Operatin costs                    | (134.482)                  | (13.678)                      | (3.010)                    | (7.359)                   | (8.737)               |
| <b>EBITDA</b>                     | <b>(97.782)</b>            | <b>(13.639)</b>               | <b>(3.008)</b>             | <b>(7.359)</b>            | <b>(8.736)</b>        |
| Amortization and depreciation     | (1.341)                    | (396)                         | (406)                      | (311)                     | (311)                 |
| Financials                        | -                          | (16.108)                      | (1.332)                    | (11.329)                  | (15.265)              |
| <b>EBT</b>                        | <b>(99.123)</b>            | <b>(30.143)</b>               | <b>(4.746)</b>             | <b>(18.999)</b>           | <b>(24.312)</b>       |
| Income tax                        | -                          | 6.077                         | 1.116                      | 4.520                     | 5.228                 |
| <b>Profit/(Loss) for the year</b> | <b>(99.123)</b>            | <b>(24.066)</b>               | <b>(3.630)</b>             | <b>(14.479)</b>           | <b>(19.084)</b>       |

| Statement of Financial Position<br>31/12/2025 | IBE Guglionesi<br>Wind S.r.l. | IBE Manieri S.r.l. | IBE Montecilfone<br>S.r.l. | IBE Orbetello<br>S.r.l. | IBE Venosa S.r.l. |
|-----------------------------------------------|-------------------------------|--------------------|----------------------------|-------------------------|-------------------|
| <i>Currency</i>                               | <i>EUR</i>                    | <i>EUR</i>         | <i>EUR</i>                 | <i>EUR</i>              | <i>EUR</i>        |
| <b>Non-current assets</b>                     |                               |                    |                            |                         |                   |
| Intangible assets                             | 622                           | 622                | 622                        | 824                     | 622               |
| Tangible assets                               | 98.079                        | 160.259            | 196.864                    | 212.981                 | 96.658            |
| Other non-current assets                      | -                             | -                  | -                          | -                       | -                 |
| <b>Total non-current assets</b>               | <b>98.701</b>                 | <b>160.882</b>     | <b>197.486</b>             | <b>213.805</b>          | <b>97.281</b>     |
| <b>Current assets</b>                         |                               |                    |                            |                         |                   |
| Current assets                                | 677.192                       | 136.476            | 129.288                    | 212.087                 | 72.829            |
| Other current assets                          | 30                            | 33                 | 33                         | 36                      | 25                |
| Cash and cash equivalents                     | -                             | -                  | -                          | -                       | -                 |
| <b>Total current assets</b>                   | <b>677.222</b>                | <b>136.509</b>     | <b>129.321</b>             | <b>212.123</b>          | <b>72.854</b>     |
| <b>Total assets</b>                           | <b>775.924</b>                | <b>297.391</b>     | <b>326.807</b>             | <b>425.928</b>          | <b>170.134</b>    |
| Equity                                        | 15.764                        | 4.158              | 4.558                      | (736)                   | (349)             |
| Non-current liabilities                       | -                             | -                  | -                          | -                       | -                 |
| Current liabilities                           | (791.688)                     | (301.549)          | (331.365)                  | (425.192)               | (169.785)         |
| <b>Total liabilities and equity</b>           | <b>(775.924)</b>              | <b>(297.391)</b>   | <b>(326.807)</b>           | <b>(425.928)</b>        | <b>(170.134)</b>  |

| Income statements 2025            | IBE Guglionesi<br>Wind S.r.l. | IBE Manieri S.r.l. | IBE Montecilfone<br>S.r.l. | IBE Orbetello<br>S.r.l. | IBE Venosa S.r.l. |
|-----------------------------------|-------------------------------|--------------------|----------------------------|-------------------------|-------------------|
| <i>Currency</i>                   | <i>EUR</i>                    | <i>EUR</i>         | <i>EUR</i>                 | <i>EUR</i>              | <i>EUR</i>        |
| <b>Total revenue</b>              | <b>0</b>                      | <b>-</b>           | <b>-</b>                   | <b>0</b>                | <b>-</b>          |
| Operatin costs                    | (2.906)                       | (5.132)            | (5.227)                    | (2.889)                 | (5.101)           |
| <b>EBITDA</b>                     | <b>(2.906)</b>                | <b>(5.132)</b>     | <b>(5.227)</b>             | <b>(2.889)</b>          | <b>(5.101)</b>    |
| Amortization and depreciation     | (311)                         | (311)              | (311)                      | (412)                   | (311)             |
| Financials                        | (30.633)                      | (12.434)           | (12.818)                   | (16.405)                | (6.545)           |
| <b>EBT</b>                        | <b>(33.850)</b>               | <b>(17.877)</b>    | <b>(18.356)</b>            | <b>(19.706)</b>         | <b>(11.957)</b>   |
| Income tax                        | 8.084                         | 3.718              | 3.797                      | 4.699                   | 2.305             |
| <b>Profit/(Loss) for the year</b> | <b>(25.766)</b>               | <b>(14.159)</b>    | <b>(14.559)</b>            | <b>(15.008)</b>         | <b>(9.652)</b>    |

| Statement of Financial Position<br>31/12/2025 | Altea<br>Independent<br>Power Producer<br>S.r.l. | Larino S.r.l.   | Orange BESS 1<br>S.r.l. | Orange BESS 2<br>S.r.l. | Orange BESS 3<br>S.r.l. |
|-----------------------------------------------|--------------------------------------------------|-----------------|-------------------------|-------------------------|-------------------------|
| <i>Currency</i>                               | <i>EUR</i>                                       | <i>EUR</i>      | <i>EUR</i>              | <i>EUR</i>              | <i>EUR</i>              |
| <b>Non-current assets</b>                     |                                                  |                 |                         |                         |                         |
| Intangible assets                             | 792                                              | -               | 2.114                   | 2.114                   | 2.114                   |
| Tangible assets                               | 257.531                                          | 76.023          | 196.872                 | 122.247                 | 82.896                  |
| Other non-current assets                      | -                                                | -               | -                       | -                       | -                       |
| <b>Total non-current assets</b>               | <b>258.323</b>                                   | <b>76.023</b>   | <b>198.986</b>          | <b>124.361</b>          | <b>85.010</b>           |
| <b>Current assets</b>                         |                                                  |                 |                         |                         |                         |
| Current assets                                | 30.839                                           | -               | 33.971                  | 25.214                  | 5.534                   |
| Other current assets                          | 25                                               | 17.820          | 5                       | 5                       | 5                       |
| Cash and cash equivalents                     | -                                                | -               | -                       | -                       | -                       |
| <b>Total current assets</b>                   | <b>30.864</b>                                    | <b>17.820</b>   | <b>33.976</b>           | <b>25.219</b>           | <b>5.539</b>            |
| <b>Total assets</b>                           | <b>289.186</b>                                   | <b>93.843</b>   | <b>232.962</b>          | <b>149.580</b>          | <b>90.549</b>           |
| Equity                                        | (57)                                             | (26.725)        | 134                     | (2.622)                 | (5.917)                 |
| Non-current liabilities                       | -                                                | -               | -                       | -                       | -                       |
| Current liabilities                           | (289.129)                                        | (67.118)        | (233.096)               | (146.958)               | (84.632)                |
| <b>Total liabilities and equity</b>           | <b>(289.186)</b>                                 | <b>(93.843)</b> | <b>(232.962)</b>        | <b>(149.580)</b>        | <b>(90.549)</b>         |

| Income statements 2025            | Altea<br>Independent<br>Power Producer<br>S.r.l. | Larino S.r.l.  | Orange BESS 1<br>S.r.l. | Orange BESS 2<br>S.r.l. | Orange BESS 3<br>S.r.l. |
|-----------------------------------|--------------------------------------------------|----------------|-------------------------|-------------------------|-------------------------|
| <i>Currency</i>                   | <i>EUR</i>                                       | <i>EUR</i>     | <i>EUR</i>              | <i>EUR</i>              | <i>EUR</i>              |
| <b>Total revenue</b>              | <b>1.250</b>                                     | <b>-</b>       | <b>0</b>                | <b>0</b>                | <b>0</b>                |
| Operatin costs                    | (3.108)                                          | (4.615)        | (2.661)                 | (2.661)                 | (2.668)                 |
| <b>EBITDA</b>                     | <b>(1.858)</b>                                   | <b>(4.615)</b> | <b>(2.661)</b>          | <b>(2.661)</b>          | <b>(2.668)</b>          |
| Amortization and depreciation     | (396)                                            | -              | (568)                   | (568)                   | (568)                   |
| Financials                        | (11.183)                                         | -              | (9.021)                 | (5.688)                 | (3.275)                 |
| <b>EBT</b>                        | <b>(13.437)</b>                                  | <b>(4.615)</b> | <b>(12.250)</b>         | <b>(8.917)</b>          | <b>(6.511)</b>          |
| Income tax                        | 3.493                                            | -              | 2.115                   | 1.538                   | 2.428                   |
| <b>Profit/(Loss) for the year</b> | <b>(9.944)</b>                                   | <b>(4.615)</b> | <b>(10.135)</b>         | <b>(7.379)</b>          | <b>(4.084)</b>          |

| Statement of Financial Position<br>31/12/2025 | Orange BESS 4<br>S.r.l. | OF Green Energy<br>UNO S.r.l. | Padula Green<br>Energy S.r.l. | Pink BESS 1 S.r.l. | Pink BESS 2 S.r.l. |
|-----------------------------------------------|-------------------------|-------------------------------|-------------------------------|--------------------|--------------------|
| <i>Currency</i>                               | <i>EUR</i>              | <i>EUR</i>                    | <i>EUR</i>                    | <i>EUR</i>         | <i>EUR</i>         |
| <b>Non-current assets</b>                     |                         |                               |                               |                    |                    |
| Intangible assets                             | 2.114                   | 1.088                         | 1.458                         | 2.004              | 2.114              |
| Tangible assets                               | 174.939                 | 401.095                       | 470.983                       | 161.406            | 41.823             |
| Other non-current assets                      | -                       | -                             | -                             | -                  | -                  |
| <b>Total non-current assets</b>               | <b>177.053</b>          | <b>402.183</b>                | <b>472.441</b>                | <b>163.410</b>     | <b>43.937</b>      |
| <b>Current assets</b>                         |                         |                               |                               |                    |                    |
| Current assets                                | 7.949                   | 63.365                        | 29.282                        | 22.308             | 8.213              |
| Other current assets                          | 5                       | 26                            | 36                            | 40                 | 7                  |
| Cash and cash equivalents                     | -                       | -                             | -                             | -                  | -                  |
| <b>Total current assets</b>                   | <b>7.954</b>            | <b>63.392</b>                 | <b>29.318</b>                 | <b>22.348</b>      | <b>8.219</b>       |
| <b>Total assets</b>                           | <b>185.007</b>          | <b>465.574</b>                | <b>501.759</b>                | <b>185.758</b>     | <b>52.156</b>      |
| Equity                                        | (5.931)                 | (3.120)                       | 9.277                         | (4.039)            | (6.169)            |
| Non-current liabilities                       | -                       | -                             | -                             | -                  | -                  |
| Current liabilities                           | (179.076)               | (462.454)                     | (511.036)                     | (181.719)          | (45.987)           |
| <b>Total liabilities and equity</b>           | <b>(185.007)</b>        | <b>(465.574)</b>              | <b>(501.759)</b>              | <b>(185.758)</b>   | <b>(52.156)</b>    |

| Income statements 2025            | Orange BESS 4<br>S.r.l. | OF Green Energy<br>UNO S.r.l. | Padula Green<br>Energy S.r.l. | Pink BESS 1 S.r.l. | Pink BESS 2 S.r.l. |
|-----------------------------------|-------------------------|-------------------------------|-------------------------------|--------------------|--------------------|
| <i>Currency</i>                   | <i>EUR</i>              | <i>EUR</i>                    | <i>EUR</i>                    | <i>EUR</i>         | <i>EUR</i>         |
| <b>Total revenue</b>              | <b>0</b>                | <b>-</b>                      | <b>-</b>                      | <b>2</b>           | <b>0,35</b>        |
| Operatin costs                    | (2.754)                 | (8.540)                       | (4.928)                       | (2.772)            | (2.663)            |
| <b>EBITDA</b>                     | <b>(2.753)</b>          | <b>(8.540)</b>                | <b>(4.928)</b>                | <b>(2.770)</b>     | <b>(2.662)</b>     |
| Amortization and depreciation     | (568)                   | (311)                         | (625)                         | (568)              | (568)              |
| Financials                        | (6.931)                 | (17.900)                      | (19.771)                      | (4.476)            | (1.780)            |
| <b>EBT</b>                        | <b>(10.253)</b>         | <b>(26.751)</b>               | <b>(25.324)</b>               | <b>(7.814)</b>     | <b>(5.010)</b>     |
| Income tax                        | 6.182                   | 2.916                         | 6.046                         | 1.852              | 1.178              |
| <b>Profit/(Loss) for the year</b> | <b>(4.071)</b>          | <b>(23.835)</b>               | <b>(19.278)</b>               | <b>(5.962)</b>     | <b>(3.832)</b>     |

| Statement of Financial Position<br>31/12/2025 | Pink BESS 3 S.r.l. | White BESS S.r.l. | White BESS 1<br>S.r.l. | Yellow BESS S.r.l. | Yellow BESS 1<br>S.r.l. |
|-----------------------------------------------|--------------------|-------------------|------------------------|--------------------|-------------------------|
| <i>Currency</i>                               | <i>EUR</i>         | <i>EUR</i>        | <i>EUR</i>             | <i>EUR</i>         | <i>EUR</i>              |
| <b>Non-current assets</b>                     |                    |                   |                        |                    |                         |
| Intangible assets                             | 1.927              | 1.877             | 1.877                  | 622                | 1.877                   |
| Tangible assets                               | 50.854             | 181.648           | 210.287                | 329.219            | 315.050                 |
| Other non-current assets                      | -                  | -                 | -                      | -                  | -                       |
| <b>Total non-current assets</b>               | <b>52.781</b>      | <b>183.524</b>    | <b>212.164</b>         | <b>329.841</b>     | <b>316.927</b>          |
| <b>Current assets</b>                         |                    |                   |                        |                    |                         |
| Current assets                                | 1.161              | 26.372            | 26.825                 | 126.445            | 8.156                   |
| Other current assets                          | -                  | 30                | 30                     | 30                 | 30                      |
| Cash and cash equivalents                     | -                  | -                 | -                      | -                  | -                       |
| <b>Total current assets</b>                   | <b>1.161</b>       | <b>26.403</b>     | <b>26.855</b>          | <b>126.475</b>     | <b>8.186</b>            |
| <b>Total assets</b>                           | <b>53.941</b>      | <b>209.927</b>    | <b>239.019</b>         | <b>456.317</b>     | <b>325.113</b>          |
| Equity                                        | (9.891)            | (61)              | (278)                  | 6.235              | 2.176                   |
| Non-current liabilities                       | -                  | -                 | -                      | -                  | -                       |
| Current liabilities                           | (44.051)           | (209.867)         | (238.741)              | (462.552)          | (327.289)               |
| <b>Total liabilities and equity</b>           | <b>(53.941)</b>    | <b>(209.927)</b>  | <b>(239.019)</b>       | <b>(456.317)</b>   | <b>(325.113)</b>        |

| Income statements 2025            | Pink BESS 3 S.r.l. | White BESS S.r.l. | White BESS 1<br>S.r.l. | Yellow BESS S.r.l. | Yellow BESS 1<br>S.r.l. |
|-----------------------------------|--------------------|-------------------|------------------------|--------------------|-------------------------|
| <i>Currency</i>                   | <i>EUR</i>         | <i>EUR</i>        | <i>EUR</i>             | <i>EUR</i>         | <i>EUR</i>              |
| <b>Total revenue</b>              | -                  | -                 | 0,24                   | 0,26               | -                       |
| Operatin costs                    | (42)               | (4.358)           | (2.955)                | (3.105)            | (2.756)                 |
| <b>EBITDA</b>                     | <b>(42)</b>        | <b>(4.358)</b>    | <b>(2.954)</b>         | <b>(3.105)</b>     | <b>(2.756)</b>          |
| Amortization and depreciation     | (101)              | (575)             | (575)                  | (311)              | (575)                   |
| Financials                        |                    | (8.122)           | (9.240)                | (17.895)           | (12.667)                |
| <b>EBT</b>                        | <b>(144)</b>       | <b>(13.055)</b>   | <b>(12.769)</b>        | <b>(21.311)</b>    | <b>(15.997)</b>         |
| Income tax                        | 34                 | 3.114             | 3.045                  | 5.075              | 3.820                   |
| <b>Profit/(Loss) for the year</b> | <b>(109)</b>       | <b>(9.941)</b>    | <b>(9.723)</b>         | <b>(16.236)</b>    | <b>(12.177)</b>         |

**Statement of Financial Position  
31/12/2025**

**Yellow BESS 2  
S.r.l.**

|                                     |                  |
|-------------------------------------|------------------|
| <i>Currency</i>                     | <i>EUR</i>       |
| <b>Non-current assets</b>           |                  |
| Intangible assets                   | 1.877            |
| Tangible assets                     | 443.630          |
| Other non-current assets            | -                |
| <b>Total non-current assets</b>     | <b>445.507</b>   |
| <b>Current assets</b>               |                  |
| Current assets                      | 9.911            |
| Other current assets                | 30               |
| Cash and cash equivalents           | -                |
| <b>Total current assets</b>         | <b>9.942</b>     |
| <b>Total assets</b>                 | <b>455.448</b>   |
| <b>Equity</b>                       | <b>6.124</b>     |
| Non-current liabilities             | -                |
| Current liabilities                 | (461.572)        |
| <b>Total liabilities and equity</b> | <b>(455.448)</b> |

**Income statements 2025**

**Yellow BESS 2  
S.r.l.**

|                                   |                 |
|-----------------------------------|-----------------|
| <i>Currency</i>                   | <i>EUR</i>      |
| <b>Total revenue</b>              | <b>-</b>        |
| Operatin costs                    | (2.753)         |
| <b>EBITDA</b>                     | <b>(2.753)</b>  |
| Amortization and depreciation     | (575)           |
| Financials                        | (17.864)        |
| <b>EBT</b>                        | <b>(21.192)</b> |
| Income tax                        | 5.067           |
| <b>Profit/(Loss) for the year</b> | <b>(16.124)</b> |

## Subsidiaries: financial statements prepared in accordance with US GAAP

The following table presents the key financial and balance sheet data for each subsidiary, derived from their respective financial statements as of December 31, 2025:

| Statement of Financial Position<br>31/12/2025 | Altea Green<br>Power Corp. |
|-----------------------------------------------|----------------------------|
| <i>Currency</i>                               | <i>USD</i>                 |
| <b>Non-current assets</b>                     |                            |
| Intangible assets                             | -                          |
| Tangible assets                               | -                          |
| Other non-current assets                      | 1.925.393                  |
| <b>Total non-current assets</b>               | <b>1.925.393</b>           |
| <b>Current assets</b>                         |                            |
| Current assets                                | -                          |
| Other current assets                          | -                          |
| Cash and cash equivalents                     | 1.543                      |
| <b>Total current assets</b>                   | <b>1.543</b>               |
| <b>Total assets</b>                           | <b>1.926.936</b>           |
| Equity                                        | 317.535                    |
| Non-current liabilities                       | - 2.226.132                |
| Current liabilities                           | (18.338)                   |
| <b>Total liabilities and equity</b>           | <b>(1.926.936)</b>         |

| Income statements 2025            | Altea Green<br>Power Corp. |
|-----------------------------------|----------------------------|
| <i>Currency</i>                   | <i>USD</i>                 |
| <b>Total revenue</b>              | <b>-</b>                   |
| Operatin costs                    | (24.032)                   |
| <b>EBITDA</b>                     | <b>(24.032)</b>            |
| Amortization and depreciation     | -                          |
| Financials                        | (107.427)                  |
| <b>EBT</b>                        | <b>(131.460)</b>           |
| Income tax                        | -                          |
| <b>Profit/(Loss) for the year</b> | <b>(131.460)</b>           |

## Joint Ventures: f statements prepared in accordance with US GAAP

The following table presents the key financial and balance sheet data for each joint venture, derived from their respective financial statements as of December 31, 2025:

| Statement of Financial Position<br>31/12/2025 | RAL Green Enery<br>Corp. |
|-----------------------------------------------|--------------------------|
| <i>Currency</i>                               | <i>USD</i>               |
| <b>Non-current assets</b>                     |                          |
| Intangible assets                             | -                        |
| Tangible assets                               | -                        |
| Other non-current assets                      | 3.319.984                |
| <b>Total non-current assets</b>               | <b>3.319.984</b>         |
| <b>Current assets</b>                         |                          |
| Current assets                                | -                        |
| Other current assets                          | -                        |
| Cash and cash equivalents                     | 5.171                    |
| <b>Total current assets</b>                   | <b>5.171</b>             |
| <b>Total assets</b>                           | <b>3.325.155</b>         |
| Equity                                        | (3.290.566)              |
| Non-current liabilities                       | -                        |
| Current liabilities                           | (34.589)                 |
| <b>Total liabilities and equity</b>           | <b>(3.325.155)</b>       |

| Income statements 2025            | RAL Green Enery<br>Corp. |
|-----------------------------------|--------------------------|
| <i>Currency</i>                   | <i>USD</i>               |
| <b>Total revenue</b>              | <b>-</b>                 |
| Operatin costs                    | (15.015)                 |
| <b>EBITDA</b>                     | <b>(15.015)</b>          |
| Amortization and depreciation     | -                        |
| Financials                        | -                        |
| <b>EBT</b>                        | <b>(15.015)</b>          |
| Income tax                        | -                        |
| <b>Profit/(Loss) for the year</b> | <b>(15.015)</b>          |