

CODE OFFICES

Techbau
Green Energy



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INTRODUCTION

TECHBAU GREEN ENERGY S.p.A.

This Code of Ethics sets forth the ethical commitments and responsibilities in the conduct of business and corporate activities undertaken by the Board of Directors (hereinafter also referred to as the “Board”) and by all those who, in various capacities, collaborate with Techbau Green Energy S.p.A. (hereinafter “**Techbau Green Energy**” or the “Company”).

Techbau Green Energy was founded on the experience and “energy” of Techbau S.p.A.^[1], a market leader in the construction sector, and positions itself as a specialized partner in the development of green projects, with a particular focus on the construction and management of rooftop and ground-mounted photovoltaic systems, extending to the PPA management of the energy produced.

Techbau Green Energy’s renewable energy services stem from its commitment and mission to environmental sustainability, leveraging the inexhaustible energy sources inherent to the local landscape. The services offered include: feasibility studies, energy management, trading, and facility management focused on the optimization and installation of renewable energy systems.

All parties involved pursue the achievement of corporate objectives with loyalty, professionalism, honesty, competence, and transparency, in full compliance with applicable laws and regulations—both Italian and those of the countries in which the Company operates—as well as in accordance with market rules and the principles of fair competition.

The provisions set forth in this Code of Ethics therefore also apply to employees of Techbau S.p.A., who, in performing services on behalf of Techbau Green Energy, are required to observe and apply them.

In this context, Techbau employees are therefore to be considered among the “Recipients” of this Code of Ethics.

The Company has already implemented verification processes and control procedures aimed at obtaining the main certifications regarding quality, the environment, health and safety, and information security.

(1) With its registered office at Piazza Giovine Italia 3, 20123 Milan (MI) and its operational headquarters at Via del Lago 57, 28053 Castelletto Sopra Ticino (NO), tax ID and VAT number 06336690968, Techbau S.p.A. develops high-tech projects in Italy and abroad in various fields of civil infrastructure engineering and, in certain cases, also develops and constructs industrial and logistics properties on behalf of third parties using special-purpose companies whose capital is wholly or majority-owned by Techbau S.p.A.

THE CODE OF ETHICS

The Company, committed to achieving the aforementioned mission, places increasing value not only on financial results but also on aspects such as quality, independence, reliability, and, more generally, reputation—both within its target market and in terms of ethical and social responsibility.

To establish and maintain a relationship of trust with public institutions, partners, and customers, the Company deemed it appropriate and necessary to adopt and issue a Code of Ethics that reaffirms the values to which the Board of Directors and all employees in various capacities must adhere, accepting the rules and resulting responsibilities.

The Code of Ethics must be interpreted as a “charter of fundamental rights and duties” through which the Company sets forth and clarifies its ethical and social responsibilities and commitments, also in light of the provisions introduced by Legislative Decree No. 231 of June 8, 2001.

The Code is assigned:

- a legitimizing function: the Code sets forth the Company’s duties and responsibilities toward the Board of Directors and employees so that the latter may find in it a recognition of their expectations;
- a cognitive function: by setting forth abstract and general principles and rules of conduct, the Code enables the identification of unethical behavior and outlines the proper methods for exercising the functions and powers assigned to each individual;
- a preventive function: the codification of the ethical principles and basic rules of conduct to which everyone must adhere constitutes an explicit declaration of the Company’s serious and effective commitment to ensuring compliance with the law, with particular reference to the prevention of illegal acts;
- an incentive function: by requiring compliance with the principles and rules contained therein, the Code contributes to the development of an ethical conscience and strengthens the Company’s reputation. Similarly, the reputation of management and the relationship of mutual trust between management and the Company depend on compliance with the principles and rules of the Code.

Within the internal control system, the Code of Ethics serves as a prerequisite and reference point—following an assessment of any risks of misconduct associated with the activities carried out—both for the Organization, Management, and Control—of which it is an integral part—and the system of sanctions for violations of the rules established therein, adopted by Techbau Green Energy in accordance with Articles 6 and 7 of Legislative Decree No. 231/2001 and based on the code of conduct drafted by Confindustria pursuant to Article 6, paragraph 3, of the aforementioned Legislative Decree.

The Board of Directors is responsible for verifying the implementation of the Code and its application, and may also propose additions or amendments to its content.

In particular, the Board of Directors of Techbau Green Energy undertakes to:

- ensure the Code is constantly updated, in light of its practical effectiveness and changes in business needs and applicable regulations;
- conduct investigations into any reports of violations of the Code’s provisions, evaluating the facts and taking—in the event of a confirmed violation—appropriate disciplinary measures;
- protect against any form of retaliation arising from reporting potential violations of the Code.

With specific regard to the offenses provided for by Legislative Decree 231/2001 and subsequent amendments, a Supervisory Body is established to verify the functioning and effectiveness of the Organizational and Management Model adopted by Techbau Green Energy for the prevention of such offenses.

Anyone may submit reports to the Supervisory Body regarding conduct deemed to violate the principles and values set forth in this Code of Ethics, in accordance with the procedures outlined below.

RECIPIENTS AND SCOPE OF APPLICATION OF THE CODE

The Code of Ethics must be observed by the Board of Directors and by all external collaborators who interact with the Company in any capacity—consultants, agents, managers, business partners, suppliers, and collaborators in general—as well as by all those who have dealings with the Company, hereinafter collectively referred to as the “Recipients.”

Each Recipient is required to be familiar with the Code, to actively contribute to its implementation and promotion, and to report any shortcomings and/or violations. Techbau Green Energy is committed to promoting awareness of the Code among Recipients through appropriate information and training procedures.

The Code is brought to the attention of all those with whom the Company maintains business relationships. Compliance with the Code’s provisions must be considered an essential part of the Recipients’ contractual obligations.

Techbau Green Energy condemns any conduct that conflicts with the values, principles, and provisions set forth in the Code, even where such conduct is motivated by the belief that it is acting for the benefit or in the interest of the Company.

To ensure full compliance with the Code, each recipient may contact the Supervisory Body established by the Company pursuant to Legislative Decree 231/2001, using the contact information and procedures set forth in paragraph 9 below.

GUIDING PRINCIPLES

Compliance with the law, transparency and sound management, trust, and loyalty are the ethical principles that have always guided the Company—and from which its models of conduct derive—in order to compete effectively and fairly in the market.

GENERAL PRINCIPLES

COMPLIANCE WITH LAWS AND REGULATIONS

Techbau Green Energy operates in full compliance with the laws and regulations in force in the countries where it conducts its business, in accordance with the principles set forth in the Code of Ethics and the procedures established by internal regulations.

The Board of Directors of Techbau Green Energy, as well as those who work with the Company in various capacities, are therefore required to be familiar with and comply with the laws and regulations in force in all countries where the Company operates. This also includes attention to and compliance with the regulations governing competition, both in the domestic market and internationally.

Relations with the authorities on the part of those working for the company must be characterized by the utmost fairness, transparency, and cooperation, in full compliance with laws and regulations and in respect of their institutional functions.

MODELS AND RULES OF CONDUCT

The conduct and relationships of all those who, in various capacities, act in the company's interest, both within and outside the company, must be guided by transparency, fairness, and mutual respect.

Techbau Green Energy requires that the Board of Directors actively work to propose and implement projects, investments, and industrial, commercial, and managerial initiatives aimed at preserving and enhancing the company's economic, technological, and professional assets.

Techbau Green Energy also guarantees, regarding corporate matters and decisions, the availability of information sufficient to enable corporate bodies and supervisory authorities to carry out the broadest and most effective oversight activities.

DISSEMINATION AND COMPLIANCE WITH THE CODE OF ETHICS

The Company promotes awareness of and compliance with the Code of Ethics both internally and externally (business and financial partners, consultants, customers) through all available channels and requires everyone to respect and adhere to the principles contained therein.

In the event of non-compliance, the Company will apply the disciplinary sanctions provided for this purpose to employees, while for third parties it may exercise the right to terminate the contract pursuant to a specific express termination clause to be included in future contracts with third parties, where deemed appropriate and/or necessary.

Recipients are therefore required to familiarize themselves with the contents of the Code of Ethics, seeking and receiving appropriate clarifications regarding its interpretation from the relevant company departments; recipients are also required to comply with its provisions and to contribute to its implementation, reporting any shortcomings and violations (including attempted violations) of which they become aware.

CORPORATE MANAGEMENT

All activities carried out by those working for the company must be performed with professional commitment, ethical rigor, and sound business practices, including to protect the company's reputation. The conduct and relationships of all those who, in various capacities, act in the Company's interest, both within and outside the Company, must be guided by transparency, fairness, and mutual respect.

CONFLICTS OF INTEREST

COMPANY AND INDIVIDUAL INTERESTS

A conflict of interest exists when an individual's private interest interferes in any way with the Company's interests.

The Board of Directors and all employees of Techbau Green Energy must avoid any situation and refrain from any activity that could pit a personal interest against those of the company or that could interfere with or hinder the ability to make decisions in the company's interest in an impartial and objective manner. The occurrence of conflicts of interest, in addition to being contrary to the law and the principles set forth in the Code of Ethics, is detrimental to the company's image and integrity.

Recipients are also required to avoid situations in which any personal interests might influence the impartiality and/or ethical nature of their conduct and must refrain from personally benefiting from business opportunities of which they have become aware by virtue of performing their duties.

Recipients must therefore rule out any possibility of overlapping or otherwise intertwining, by exploiting their functional position, economic activities driven by personal and/or family interests with the duties they perform within the Company.

PREVENTION OF CONFLICTS OF INTEREST

In general, Techbau Green Energy requires that anyone aware of situations involving conflicts of interest promptly report them to the Supervisory Body—using the procedures set forth in the specific protocols.

OPERATING PROCEDURES AND ACCOUNTING DATA

COMPLIANCE WITH PROCEDURES

Recipients, each within the scope of their respective responsibilities and functions, are required to strictly comply with internal procedures. In particular, procedures must govern the conduct of every operation and transaction, ensuring that their legitimacy, authorization, consistency, appropriateness, proper recording, and verifiability can be established, including with regard to the use of financial resources. Each operation must therefore be supported by adequate, clear, and complete documentation to be kept on file, so as to allow for verification of the reasons for and characteristics of the operation at any time.

Any non-compliance with the established internal procedures and the Code of Ethics must be reported without delay to the Supervisory Body.

ACCOUNTING TRANSPARENCY

The truthfulness, accuracy, completeness, and clarity of basic information are the necessary conditions that enable transparent accounting practices and constitute a fundamental value for Techbau Green Energy, also to ensure that shareholders and third parties have a clear picture of the company's economic, equity, and financial situation.

In order for this value to be upheld, it is first and foremost necessary that the documentation relating to every activity carried out be complete, clear, truthful, accurate, and valid, and that it be retained on file for any future audit. In the case of economic and financial items based on valuations, these must be performed in accordance with the criteria of reasonableness and prudence, clearly documenting the criteria that led to the determination of the asset's value.

Anyone who becomes aware of possible omissions, falsifications, or irregularities in the maintenance of accounting records and supporting documentation, or of any violations of the principles established by the Code of Ethics and internal regulations, is required to report them promptly to the Supervisory Body. Such violations undermine the relationship of trust with the Company, are subject to disciplinary action, and will be appropriately sanctioned.

Any conduct aimed at preventing or hindering the performance of control or audit activities assigned to shareholders and corporate bodies—to whom maximum cooperation and transparency are guaranteed—is prohibited.

PROTECTION OF THE ENVIRONMENT

Techbau Green Energy is committed to protecting the environment in all our activities. We do this through processes, solutions, technologies, and materials capable of reducing the consumption of energy and natural resources, while avoiding or limiting the impacts resulting from our activities (pollution, greenhouse gases, waste production, and disruption to local communities).

We conduct our business through the responsible use of resources, so as not to compromise the needs of future generations, but rather to create value for our stakeholders.

As a recipient, Techbau Green Energy is committed to actively contributing to the development of models based on the regenerative principles of the circular economy that minimize the use of raw materials and reduce waste, while maximizing the recovery and reuse of recyclable and waste materials.

Environmental protection, reducing the consumption of natural resources and greenhouse gas emissions, and the transition to renewable energy are key priorities in our daily operations.

SUSTAINABLE PROCUREMENT PRACTICES

Techbau Green Energy is committed to ensuring that the procurement of goods and services aligns with our objectives and corporate vision, including maintaining the highest quality standards and meeting people's needs.

Suppliers are selected based on principles of fairness and impartiality. Selection is based on an assessment of quality, technical and professional suitability, compliance with applicable laws regarding human rights and labor, health, safety, and environmental and economic criteria.

Similarly, the Company expects these principles to be applied by all suppliers throughout the entire supply chain. For this reason, we encourage suppliers and subcontractors to apply the same selection criteria when choosing their own suppliers, subcontractors, or partners, with the aim of promoting compliance with the principles established in this Code at every stage of the supply process.

PROTECTION OF CORPORATE ASSETS

Techbau Green Energy strives to ensure that the use of available resources is carried out in accordance with applicable laws, the provisions of the Articles of Association, and the values of the Code of Ethics in order to safeguard, grow, and strengthen the company's assets, and to protect the Company itself, its creditors, and the market.

To protect the integrity of the company's assets, except in cases expressly permitted by law, it is strictly prohibited to:

- return capital contributions in any form or release shareholders from the obligation to make them;
- distribute profits not actually earned or legally allocated to reserves, or reserves that are non-distributable by law;
- carry out reductions in share capital, mergers, or demergers in violation of the rules established to protect creditors;
- fictitiously forming or increasing the corporate capital;
- satisfy, in the event of liquidation, the claims of shareholders to the detriment of corporate creditors.

To prevent the situations described above, Techbau Green Energy, as part of its corporate organization, works to disseminate and promote awareness of legal regulations and the Code of Ethics, providing specific information and training programs for the Board of Directors on corporate crimes.

PROMOTING A CULTURE OF HEALTH AND SAFETY

Techbau Green Energy is committed to ensuring a safe work environment, recognizing workplace health and safety as a key element of its sustainable approach. It believes in a culture of accident prevention and risk awareness among employees, actively promoting it through the provision of appropriate informational and training materials.

The Company wants every activity to be carried out safely, in compliance with the highest international health and safety standards, as well as specific laws and regulations. It aims for continuous improvement by empowering all levels of the organization to ensure management based on the principles of precaution, prevention, protection, and risk management.

The Company communicates this commitment and promotes adherence to health and safety guidelines and related preventive measures. All employees, regardless of their role, are called upon to contribute to occupational health and safety by actively participating in the management of these aspects.

The Company expects proactive and effective commitment from everyone to avoid unsafe situations and behaviors and to report unsafe working conditions, so that appropriate measures can be taken to protect ourselves, our colleagues, subcontractors, suppliers, customers, third parties, and others in the workplace.

The use of illicit substances and alcohol can negatively affect work performance and pose serious safety risks. The use and abuse of illegal substances or alcohol is strictly prohibited. Anyone found in possession of or under the influence of illegal substances or alcohol in the workplace may be subject to disciplinary action and possible termination. It is strictly prohibited to bring weapons or imitation weapons into the workplace.

ENSURING ORGANIZATIONAL WELL-BEING

Techbau Green Energy is committed to ensuring a fair, productive, and non-discriminatory work environment in which everyone is evaluated based on their individual contributions, regardless of gender, age, ethnicity, sexual orientation, or other personal differences. Fairness and inclusion are defining characteristics for us and are essential to our success as a company.

The Company can achieve this goal only if everyone takes ownership of their responsibilities and treats colleagues, customers, suppliers, and visitors with respect and professionalism. More specifically, everyone must work to promote fairness and ensure an environment free from discrimination and harassment, in compliance with all applicable laws.

The Company enforces a “zero-tolerance” policy toward any form of harassment, whether physical, verbal, or psychological, occurring inside or outside the workplace. Any conduct that could be interpreted as intimidating, discriminatory, or offensive, or that could create a hostile work environment toward employees, collaborators, customers, or third parties, is expressly prohibited.

Techbau Green Energy actively promotes inclusive communication within the company, encouraging the use of respectful, non-stereotypical language that values all identities and fosters an open and collaborative work environment. This commitment translates into the adoption of inclusive language for both internal and external communication. Similarly, the Company is committed to ensuring gender-balanced representation at external events, promoting the equal participation of male and female professionals. This objective is pursued through the conscious selection of male and female speakers, the promotion of equal access to opportunities for visibility, and collaboration with organizations and partners that share these values.

The commitment to inclusive communication and equitable representation is an integral part of the Company’s culture and translates into concrete actions aimed at ensuring that every individual feels respected, valued, and free to express their potential. The Company is also committed to ensuring the confidentiality and protection of anyone who reports incidents of harassment and to taking all necessary measures to prevent and address such behavior.

The Company expects everyone to commit to pursuing these objectives by directly promoting these messages through your daily, exemplary behavior toward the entire community.

RELATIONS WITH EXTERNAL PARTIES

RELATIONS WITH AUTHORITIES AND PUBLIC ADMINISTRATIONS

Techbau Green Energy's relations with public officials, public service employees, or any other entity acting on behalf of the central or local government, legislative bodies, EU institutions, international public organizations, or any foreign state, as well as relations with the judiciary, with public supervisory authorities and other independent authorities, and with private partners that are public service concessionaires or have public capital participation, must be maintained and managed in strict and absolute compliance with applicable laws and regulations, the principles set forth in the Code of Ethics and internal procedures, and in accordance with the principles of loyalty, fairness, transparency, truthfulness, and verifiability of the information provided and/or received, so as not to compromise the integrity and reputation of both parties.

Care and attention must be exercised in dealings with the entities listed above, particularly in transactions relating to: contracts, authorizations, licenses, concessions, requests, and/or the management and use of public funding of any kind (regional, national, EU, or international), contract management, relations with supervisory authorities or other independent bodies, social security agencies, tax collection agencies, bankruptcy proceedings bodies, civil, criminal, or administrative proceedings, etc.

In order to avoid engaging in acts that conflict with the law or otherwise harm the Company's image and integrity, the transactions referred to above and the related management of financial resources must be authorized and carried out in compliance with the law and the principles of the Code of Ethics, and every business transaction must be properly recorded, authorized, verifiable, legitimate, consistent, and appropriate.

RELATIONS WITH POLITICAL AND TRADE UNION ORGANIZATIONS

Techbau Green Energy does not directly or indirectly favor or discriminate against any political or trade union organization. The company refrains from providing any contribution, direct or indirect, in any form, to political and trade union parties, movements, committees, and organizations, or to their representatives and candidates, except as required by specific legal provisions.

GIFTS, BENEFITS, AND PROMISES OF FAVORS

Techbau Green Energy prohibits anyone acting in its interest, in their own name or on its behalf, from accepting, delivering, offering, or promising—even indirectly—money, gifts, goods, services, benefits, or undue favors (including employment opportunities) in connection with relationships with public officials, public service employees, or private individuals, with the intention of influencing their decisions in order to obtain more favorable treatment or undue benefits, or to establish personal relationships with them based on favoritism, influence, or interference.

More generally, it is strictly prohibited to interfere in any way and by any means in the free and independent decisions of public officials, public service employees, or, in any case, public servants.

The relationships between Techbau Green Energy and the Authorities are based on the principles of loyal cooperation, fairness, transparency, completeness, truthfulness, and verifiability of the information provided. Recipients must not in any way hinder, including through the omission of required information, the exercise of the Authorities' powers or the proper administration of justice.

The conduct described above is not permitted even indirectly, through family members or intermediaries, or in disguised forms, such as through sponsorships, assignments, consulting, advertising, and the like.

Any requests, offers of money or favors of any kind (including gifts or presents of significant value) made or received by individuals acting on behalf of Techbau Green Energy in dealings with the Public Administration (Italian or foreign) or with private entities must be immediately reported to the Supervisory Board and senior management so that appropriate corrective and/or precautionary measures can be taken.

RELATIONS WITH CONSULTANTS, CUSTOMERS, AND SUPPLIERS

A proper and transparent relationship with consultants, customers, and suppliers is a key aspect of the Company's success. The selection of suppliers must be conducted in accordance with the principles of this Code and internal procedures, in writing, and in compliance with the company's hierarchical structure. In any case, selection must be based exclusively on objective criteria such as capability, quality, efficiency, cost-effectiveness, price, and, where required, specific requirements.

Recipients, within the scope of their responsibilities, are required to ensure that suppliers consistently align their conduct with the ethical standards of the Code. Should there be reasonable doubts regarding a supplier's ethical conduct or compliance with the aforementioned principles, Techbau Green Energy will take appropriate measures without delay.

In business dealings with customers and suppliers, gifts, benefits (whether direct or indirect), gratuities, acts of courtesy, and hospitality are prohibited if, by their nature and/or value, they could in any way compromise the company's image or be interpreted as intended to obtain undue favorable treatment. In any case, any gifts, acts of courtesy, or hospitality must be reported and submitted for authorization to the direct supervisor.

RELATIONS WITH COMPETITORS AND THE MARKET

In the management of its business and business relationships, Techbau Green Energy is guided by the principles of loyalty, legality, fairness, transparency, efficiency, and respect for markets and competition.

Within the framework of current national and international competition regulations, the activities of Techbau Green Energy and the conduct of recipients whose actions may in any way be attributed to the Company must be guided by the utmost autonomy and independence from the conduct of competitors.

Techbau Green Energy is committed to providing truthful, timely, accurate, and transparent external communication. Where, due to business opportunities, recipients are called upon to present or provide the market with information regarding corporate matters, objectives, activities, results, and viewpoints, they are required to obtain authorization from the relevant department regarding the texts, reports prepared, and courses of action to be followed, and to act in accordance with company procedures.

All information and other materials obtained by a recipient in connection with their work are the exclusive property of Techbau Green Energy.

Pursuant to applicable regulations, an insider is a person who, by virtue of the exercise of a function, profession, or office, has access to inside information regarding the Company, as may result, in particular, from participation in decisions, meetings, presentations, and informal discussions.

All non-public information regarding the Company, its actual and potential investments, and its actual and potential sources of financing must be considered confidential.

For this reason, it is prohibited, when in connection with the duties performed one becomes aware of material information not in the public domain, to use such information for one's own benefit or that of family members, acquaintances, and, in general, third parties.

Parties with access to confidential information may not, therefore, use or share such information for the purpose of trading in securities or for any purpose other than the conduct of the Company's business.

RELATIONS WITH THE MEDIA AND INFORMATION MANAGEMENT

CODE OF CONDUCT

Relations with the press, the media, and, more generally, external stakeholders, must be maintained only by expressly authorized individuals, in accordance with the Company's organizational structure and procedures.

External communication must follow the guiding principles of truthfulness, fairness, transparency, and prudence, and must be aimed at promoting awareness of the Company's policies, programs, and projects. Relations with the media must be based on compliance with the law and this Code of Conduct.

CONFIDENTIALITY AND PRIVACY PROTECTION

All personal information and data held by Techbau Green Energy are processed in compliance with applicable privacy laws, and recipients are strictly prohibited from using or processing such information and data for personal purposes or for any purposes other than those permitted, as well as from using information or knowledge acquired in the course of their duties for their own benefit or that of third parties.

The parties covered must maintain the confidentiality of the confidential information entrusted to them, except when disclosure is authorized by the Company's legal representative or required by laws or regulations. Confidential information includes all non-public information that could be useful to competitors or harmful to the Company if disclosed. This also includes information that third parties have entrusted to the Company.

The duty of confidentiality must be observed even after the termination of the employment relationship. A breach of confidentiality obligations by recipients seriously undermines the relationship of trust with the company and may result in disciplinary or contractual sanctions.

Techbau Green Energy is committed to protecting information relating to recipients, suppliers, business partners, and third parties, generated or acquired within the company and in business relationships, and to preventing any misuse of such information.

Techbau Green Energy intends to ensure that the processing of personal data carried out within its facilities complies with applicable regulations. Such processing must be lawful and fair. Data will be retained for a period no longer than necessary for the purposes of collection and in compliance with applicable regulations.

It is the obligation of the Board of Directors and employees to ensure the confidentiality required by the circumstances for any information learned in the course of their work duties.

The information, knowledge, and data acquired or processed by the Board of Directors or employees during their work or through their duties belong to the Company and may not be used, communicated, or disclosed without specific authorization.

MANAGEMENT OF PUBLIC FUNDS

Techbau Green Energy condemns any conduct aimed at obtaining—from the State, the Public Administration, European bodies, or any other public entity—any type of grant, financing, subsidized loan, or other disbursement, through altered or falsified statements and/or documents, or through omitted information, or, more generally, through deception or fraud intended to mislead the disbursing entity. All facts presented, statements made, and documentation submitted in support of applications for the aforementioned funds must be correct, truthful, accurate, complete, and verifiable.

It is prohibited to use grants, subsidies, and funding obtained from the State, the Public Administration, or any other public entity or European bodies—even those of modest value—for purposes other than those for which they were granted.

VIOLATION OF THE CODE OF ETHICS AND SANCTION SYSTEM

REPORTING OF VIOLATIONS

Any information regarding a possible violation of the principles set forth in the Code of Ethics must be immediately reported to the Supervisory Body.

If the violation is also relevant under the Whistleblowing Procedure, or to file an anonymous report, you may use the dedicated channel published on the Company's website.

Similarly, if the violation is relevant under the Procedure for Reporting Discrimination and Harassment, you may use the dedicated channel published on the Company's website.

In the event of a report of an attempted or actual violation of the rules contained in the Code of Ethics, the Company will take care to protect the person who made the report (if known) to the Supervisory Body from any retaliation, unlawful influence, harassment, or discrimination of any kind. Furthermore, following the report, the Company will promptly conduct appropriate investigations and take any necessary disciplinary measures.

GUIDELINES FOR THE DISCIPLINARY SYSTEM

Violations of the principles set forth in the Code of Ethics and in the procedures established by internal regulations compromise the relationship of trust between Techbau Green Energy and the Board of Directors, employees in various capacities, customers, suppliers, and commercial and financial partners.

Such violations will therefore be pursued by the Company decisively, promptly, and immediately, through appropriate and proportionate disciplinary or contractual measures, regardless of the potential criminal relevance of such conduct and the initiation of criminal proceedings in cases where they constitute a crime.

In the event of a confirmed violation of the Code of Ethics, the measures to be taken are determined by the appropriate level of management in accordance with applicable regulations and the disciplinary system adopted by the Company and defined in the General Section of the Organization, Management, and Control Model.

The consequences of violations of the Code of Ethics and internal procedures must be taken seriously by all those who, in any capacity, have dealings with the Company, which ensures that the Code of Ethics and all related regulations are adequately disseminated.

To protect its image and safeguard its resources, the Company will not engage in any kind of relationship with parties who do not intend to operate in strict compliance with applicable regulations and/or who refuse to act in accordance with the values and principles set forth in the Code of Ethics and all related regulations.



**FUTURE IS
NATURE**