



RENEWABLE ENERGY PROJECTS

Photovoltaic – Wind – Storage (BESS)



**AIMS 32 CORP. – BETH S.A. – AIMS INTL DWC-LLC – AIMS ENERGY S.A. –
MILK THE SUN AND THE WIND Corp.**

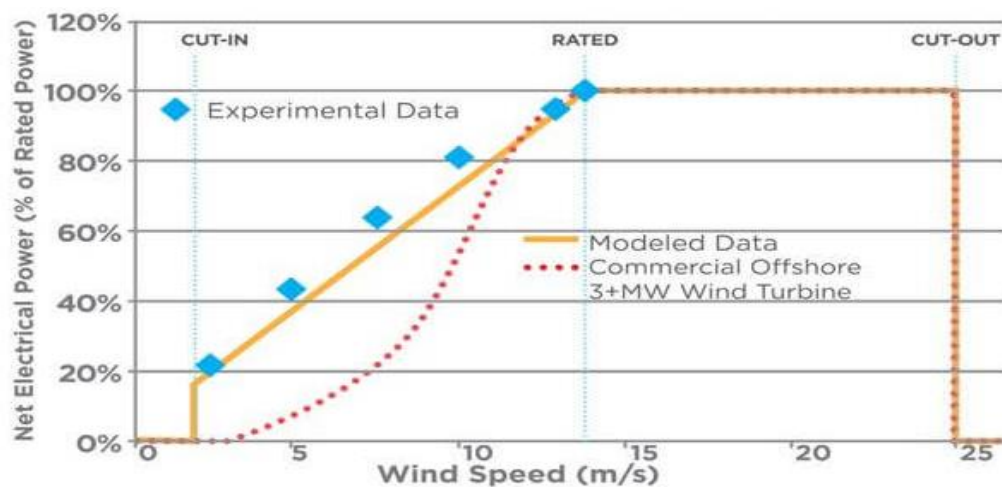
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Athens – Dubai – Bucharest – Nicosia aims-jb@aimsmail.com



WIND RESOURCE MAP

WIND TURBINES POWER POTENTIAL GREECE

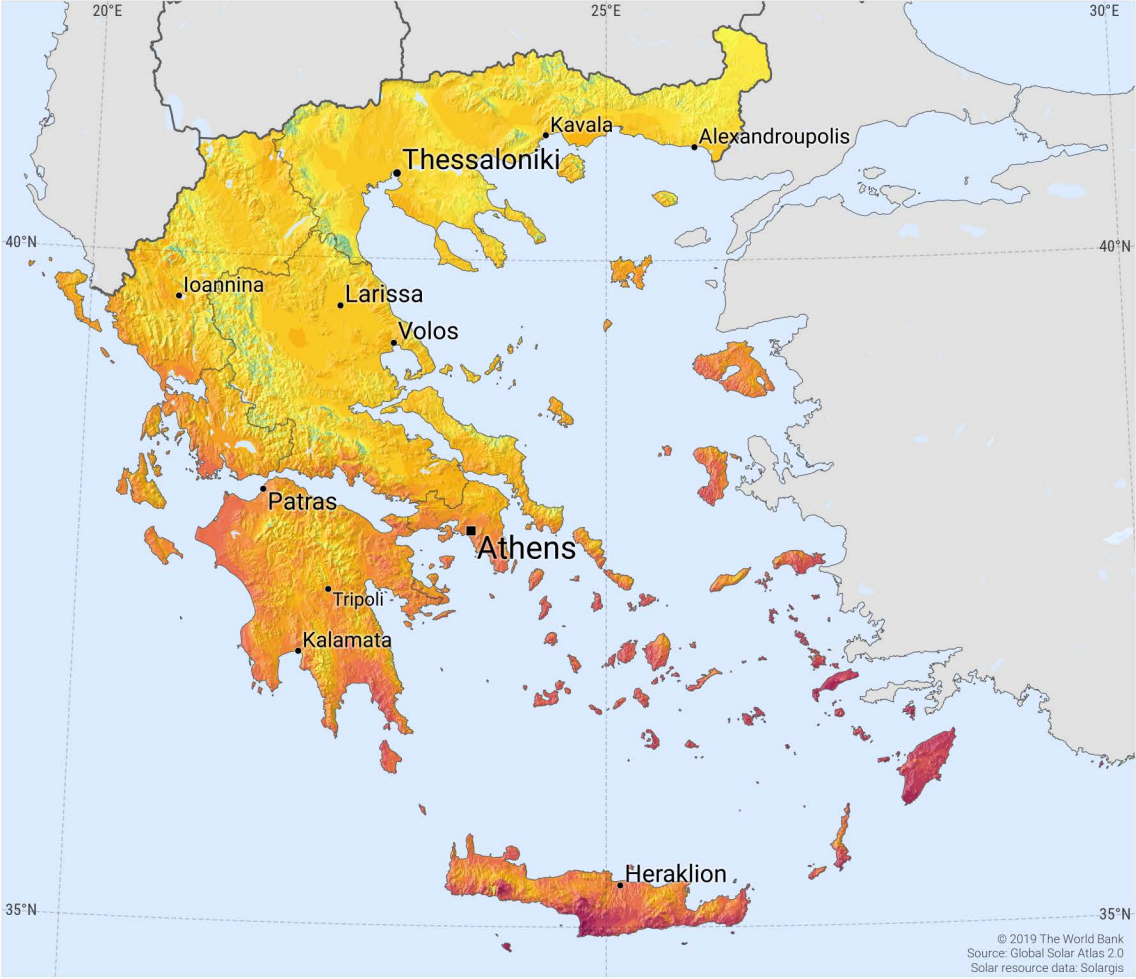


PHOTOVOLTAIC POWER POTENTIAL

GREECE

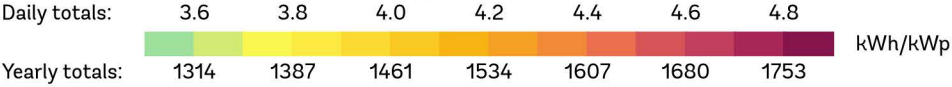
 ESMAP

 SOLARGIS



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Source: Global Solar Atlas 2.0
Solar resource data: Solargis

Long term average of PVOUT, period 1994-2018



To: All Prospect Buyers,

We are the **AIMS Group of Companies** with 2 main lines of business.

1. AIMS Software for Airline Scheduling of Crew, Aircraft, Flight and Operation Control. **AIMS is the world's market leader** in Airline Scheduling Software, having sold around 220 licenses to Airlines in 60 countries around the world, and is offering support and updates to all AIMS Licensees.

2. AIMS Energy with its Group of Companies is Developing, Constructing and Operating Renewable Energy Projects (Photovoltaic, Wind and plans to enter into Storage Projects) and provides maintenance support for all its own and third party projects. One of the companies in the AIMS Group of Companies (Isolar S.A.) also provides Services for the licensing of Renewal Energy Projects, and also acts as an EPC Contractor that constructs Renewable Energy Projects with a license, and also provides maintenance to third parties.

I am forwarding the PV, Wind and Storage Parks we have for sale, together with a list of projects Under Development / Negotiations / Evaluation. Up to now all our Parks are under the status of 1). Operating, 2). Under Construction and 3). Under Licensing. We have very few loans as we developed them with up to 100% equity, but currently we are getting loans or refinancing with terms 20% equity and 80% loan.

Even though every effort has been made to show the correct figures in the attached Teaser, some of them may not be correct (as they keep changing regularly) but anyway this is just a sample of the different parks we have **1). Operating, 2). Under Construction 3). Under Licensing and 4). Under Negotiations/Evaluation.**

As you can see in the attached Teaser, we currently own and have available for sale the following PV, Wind and Storage Parks:

1a). Wind (WP) Parks – Operating.

1b). Wind (WP) Parks – Constructed and waiting to be connected.

1c). Wind (WP) Parks – Under Construction and estimated Operating by Q4 2025.

2a). Photovoltaic (PV) Parks – Constructed and Operating Parks.

2b). Photovoltaic (PV) Parks – Constructed and ready to be connected.

2c). Photovoltaic (PV) Parks – Under Construction and estimated Operating by Q2 2025.

3). Energy Storage (BESS) Parks – Under Licensing and estimated Operating by 2026 – 2027.

Please note the following:

The average estimated cost for Connection Terms is around € 60k-200k/ MWp.

The average estimated cost for Construction of Wind Parks (including cost of earthworks, etc.) is an additional of € 1,500k/ MWp plus the cost of the Connection Terms.

The average estimated cost for Construction of Solar Parks is an additional € 400k/ MWp plus the cost of Connection Terms.

Prices in previous Government Auctions were:

Feed-in-Tariffs for 20 years for the Wind Parks are estimated from € 65-98 /MWh

Feed-in-Tariffs for 20 years for the Solar Parks are estimated from € 55-79 /MWh.

Feed-in-Tariffs for Storage Parks are not known yet.

Current prices for PPA that can be sourced from Greek PPA Suppliers, is around € 55 - 60 /MWh for PVs and € 65 – 70 /MWh for Wind. There is also the possibility for direct participation to the Greek Energy Exchange Market (EnEx) where currently prices are around €150/MWh and more during peak hours, but expected to go much lower in the future.

Since the major problem in Greece is that there is no availability of electricity network (Grid) to connect to, everybody is waiting for this to take place and the prices of parks in Greece increase as soon as they acquire the Connection Terms and are ready to build.

The **Under Licensing** Parks we have in our pipeline may take 6 – 24 months or even more to move to the status of **Under Construction**.

We also have in our pipeline many parks **Under Negotiations/Evaluation** over 1GB of PV and WP and we are discussing with major International Funds and Investors to either sell them the Under Evaluation Parks, and they or we proceed with the construction, or create a JV that we would develop, when they get Connection Terms, as long as the Investors would provide all the financing.

Prices (in €) are fully discounted and are net and do not include any VAT and/or Stamp Duties or any other Government Taxes for purchasing RES Projects that are additional, if any.

Prices for the **Operating Parks and parks Ready to be Connected** must be paid 100% at the time of contract signature.

Prices for the **Under Construction** projects must be paid 50% with contract signature and 50% when they start Operating. In addition to the 50% payment for the projects Under Construction, the prospect buyer must also issue a Bank Guarantee (BG) to RAE (at €35,000/MW) or ADMHE (at about €24,000/MW).

Prices for the **Under Licensing** projects must be paid 10% with contract signature and 40% when they go to the status of Under Construction, and 50% when they start Operating. In addition to the 10% payment for the projects Under License, the prospect buyer must also issue a Bank Guarantee (BG) to RAE (at €35,000/MW) or ADMHE (at about €24,000/MW depending on the size of the park).

For Intermediaries / Realtors and Introducers to end buyers, we offer a fee of 1% as long as there is a sale of at least €100 million and without any discount. A much smaller introductory fee will still be paid to the Introducer if there is a discount, or the Prospect Buyer buys a lower amount of parks. Unless you meet all the above terms and conditions, there is no need to contact us again as we don't like to waste the potential Investor's time, your time and our time trying to do a deal with different Terms and Conditions.

In case you decide after our first meeting to proceed with a Due Diligence (DD), then we would require the Investor to send us a Non-Binding Offer (NBO) confirming that he agrees with the prices and requesting up to 2 to 6 weeks' time for doing DD by requesting data that he needs or by having access to our under development Virtual Data Room (VDR).

After the period for DD, and assuming that he is ready to proceed, we need to receive a Confirmed Binding Offer (CBO) with 10% down payment, while the balance of 90% would be paid when the Sales & Purchase Agreement (SPA) is agreed and signed since we do not provide exclusivity period for the time during the D.D. in case the parks are sold to a different Buyer while the Prospect Buyer is doing his DD, then the Seller will pay a €100,000 penalty fee since the prospect Buyer will have incurred costs for doing his DD. In case the DD period is finished, and we do not receive a CBO then the RES Projects will be available for sale to any other potential Investor.

If you have any questions that you cannot find answers in the notes of the documents, you can email us (no calls please) with any questions that you have, but before doing so, you have to email us directly in the letterhead of the end prospect buyer with his Letter of Intent (LoI) and also if the buyer is not listed in any Stock Exchange around the world, a Proof of Funds (PoF) from the end buyer's bank that he has the money to purchase a minimum of €100M in parks or the bank is willing to help him finance it.

I look forward to hearing from you at your earliest convenience and to a mutually beneficial and long-lasting business relationship.

Best Regards,

John

John BETHANIS

Chairman

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BETH S.A.

Photovoltaic & Wind Parks
www.beth-sa.com/renewables

(UAE, Greece)

Real Estate Development

www.aims.ae/properties

(UAE, Greece, Romania)

PS..... Just for your info, we also have in **Romania** 3 blocks of land (460,000 sq.m, 300,000 sq.m and 1,730,000 sq.m) that are suitable for RES Projects and currently we have interest for them from Spanish and German companies in the field of RES Projects.

Wind (WP) Parks for Sale

YEAR 1 (assumes full operations of all parks in Year 1)		PLOT SIZE IN HECTARES		CONNECTED DATE TO THE GRID - COMMISSIONING		EXPIRY DATE OF INITIAL 20 YR CONTRACT		REMAINING YRS/MONTHS AS OF TODAY AT CURRENT PRICES		CAPACITY (MW)		CAPACITY FACTOR		TARIFF RATE (SEDP)		NUMBER OF WIND TURBINES		WIND TURBINE MANUFACTURER		ELECTRICITY GENERATED (P50)		ELECTRICITY GENERATED (P75)		ELECTRICITY GENERATED (P90)		ELECTRICITY GENERATED 2022		ELECTRICITY GENERATED 2023		AVERAGE ELECTRICITY GENERATED OR P30		TOTAL GROSS INCOME W/O VAT		TOTAL EXPENSES		EBITDA		Selling price		Selling price w discount	
		#	Project name	D	E	F	G	H	I	J	K	L1	L2	L3																											
WIND Parks Operating																									MULTIPLIER 12		MULTIPLIER 11														
1	1 Gerabi Ipeiros (W.G.)	Feb/21	Apr/42	17.0	14.40	28%	98	4	Nordex	35.2	30.0	24.7	35.2	34.6	31.3	34.9	3,421,033	516,167	2,904,866	34,858,394	31,953,528																				
2	2 Ostria Rodopi (N.G.)	Dec/21	Jan/43	17.7	10.80	36%	64	3	Vestas	33.8	31.4	29.3	39.9	36.6	36.0	38.2	2,447,904	463,371	1,984,533	23,814,396	21,829,863																				
3	3 Megalo Vouno 2 Voiotia (C.G.)	Mar/24	Mar/45	21.0	2.35	32%	98	1	Enercon	6.5	6.0	5.5				6.5	632,100	122,715	509,385	6,112,617	5,603,233																				
4	4 Megalo Vouno/ Voiotia (C.G.)	Mar/24	Mar/45	21.0	2.35	34%	98	1	Enercon	7.0	6.4	5.9				7.0	681,786	124,557	557,229	6,686,746	6,129,517																				
5	5 Dervenohoria (C.G.)	Jan/25	Jan/46	20.8	13.90	40%	89	3	Enercon	47.8	42.5	37.7				47.80	4,254,289	472,226	3,782,063	45,384,761	41,602,697																				
6	Sub-Total Operating			19.9	43.80		89	12		130	116.3	78.4	75.2	71.2		134.4	11,437,112	1,699,036	9,738,076.1	116,856,913.7	107,118,837.6																				
WIND Parks Ready to Connect																																									
7	6 Askri Cluster (C.G.)	Jan/25	Jan/46	20.8	9.20	36%	89	4	Enercon	28.8	26.4	24.4	0.00	0.00		28.83	2,565,870	524,965	2,040,905	24,490,862	22,449,957																				
8	7 Aliartos Cluster (C.G.)	Jan/25	Jan/46	20.8	22.40	25%	89	4	Enercon	48.0	42.7	37.9	0.00	0.00		48.02	4,273,513	506,941	3,766,572	45,198,870	41,432,297																				
9	8 Listi Voiotia (C.G.)	Jun/25	Jun/46	21.0	4.00	25%	89	1	Enercon	8.7	7.5	6.5				8.70	774,211	118,223	655,988	7,871,857	7,215,869																				
10	9 Sanida Voiotia (C.G.)	Jun/25	Jun/46	21.0	2.40	35%	89	1	Nordex	7.2	6.8	6.2				7.20	640,800	114,174	526,626	6,319,515	5,792,889																				
11	Sub-Total Ready to Connect			21.0	38.00		89	10		93	83.5	75.0	0.0	0.0		92.7	8,254,394	1,264,302	6,990,092.0	83,881,103.8	76,891,011.8																				
12	TOTAL OPERATING & READY TO CONNECT PARKS			20.4	81.80		89	22		223.0	199.8	153.4				227	19,691,506	2,963,338	16,728,168	200,738,018	184,009,849																				
WIND Parks Under Construction																																									
13	10 Versenikos Voiotia (C.G.)	Nov/25	Nov/46	21.0	6.00	25%	89	2	Nordex	12.80						12.80	1,139,200	129,068	1,010,132	12,121,584	11,111,452																				
14	11 Kokkinolaka Ipeiros (W.G.)	Dec/25	Dec/46	21.0	21.30	36%	89	5	Goldwind	66.03						66.03	5,876,670	446,067	5,430,603	65,167,238	59,736,635																				
15	12 Viotia Cluster (C.G.)	Dec/25	Dec/46	21.0	16.00	39%	89	5	Enercon	55.30	53.76					53.76	4,784,640	765,542	4,019,098	48,229,171	44,210,074																				
16	13 Arkadia Cluster (N.G.)	Dec/25	Dec/46	21.0	14.00	38%	89	4	Goldwind	48.20	46.20					46.20	4,111,800	657,888	3,453,912	41,446,944	37,993,032																				
17	14 Evia Cluster (C.G.)	Dec/25	Dec/46	21.0	15.00	49%	89	5	Enercon	64.20	62.80					62.80	5,589,200	894,272	4,694,928	56,339,136	51,644,208																				
18	15 Perganti Aitolokarnania	Dec/25	Dec/46	21.0	72.00	27%	89	15	Goldwind	170.00						170.00	15,130,000	1,375,700	13,754,300	165,051,600	151,297,300																				
19	Sub-Total Under Construction			21.0	144.30		89	70		416.5	162.8	0.0				411.6	36,631,510	4,268,537.2	32,362,973	388,355,673.6	355,992,700.8																				
WIND Parks Under Development -Licensing																																									
20	16 Makria Rachi e Voiotia (C.G.)	Mar/26	Mar/47	21.0	16.00	35%	70	6	Enercon	48.00						48.00	3,360,000	455,520	2,904,480	34,853,760	31,949,280																				
21	17 Agios Nikolaos e Fokida (C.G.)	Mar/26	Mar/47	21.0	14.00	35%	70	6	Enercon	42.00						42.00	2,940,000	436,080	2,503,920	30,047,040	27,543,120																				
22	18 Stavros e Voiotia (C.G.)	Jul/26	Jul/47	21.0	6.00	35%	70	1	Enercon	18.00						18.00	1,260,000	129,320	1,130,680	13,568,160	12,437,480																				
23	19 Kastellia e Voiotia (C.G.)	Jul/26	Jul/47	21.0	11.00	33%	70	2	Enercon	30.80						30.80	2,156,000	198,092	1,957,908	23,494,896	21,536,988																				
24	20 Marevi Voiotia (C.G.)	Dec/25	Dec/46	21.0	3.00	35%	70	1	Enercon	9.00						9.00	630,000	90,910	539,090	6,469,080	5,929,990																				
25	Sub-Total Under Development			21.0	50.00		70	16		147.8	0.0	0.0				147.8	10,346,000	1,309,922.0	9,036,078	108,432,936.0	99,396,858.0																				
26	TOTAL FOR ALL WIND PARKS TOTAL FOR YEAR 1 OPERATION			20.7	276.10		84	108		787.3	362.5	153.4				786.5	66,669,016	8,541,797	58,127,219	697,526,627	639,399,408																				

This document is only a draft for information purposes. Final figures will be revised according to the actual figures & expenses will be adjusted on a pro-rata bases prior to the Sales

Notes - Taxation - Links etc. (Wind Parks SPVs)

<ul style="list-style-type: none">All prices, terms and conditions are only indicative and will be finalized based on a pro-rata basis, only by the date of signing the Sales and Purchase Agreement (SPA). All Vat claims filled during or after construction will be allocated to prior owner.			
<ul style="list-style-type: none">Lol & PoF: Prospect Buyers need to submit to BETH S.A. Attn John Bethanis by email at aims-jb@aimsmail.com (direct and not via an agent or a broker) a Letter of Intent (Lol) and Proof of Funds (PoF) by a bank in case the prospect buyer is not listed in any Stock Exchange where we can see all the financial data.			
<ul style="list-style-type: none">Realtors/Intermediaries/Introducers' Fees are one percent (1%) if the prospect buyer buys a minimum of EUR 100M without any discount in our already discounted prices. A much smaller introductory fee will still be paid to the Introducer if there is a discount, or the Prospect Buyer buys a lower amount of parks.			
<ul style="list-style-type: none">Parks 1, 2 are operating since their electrification date. Parks 3,4 are already constructed and waiting to be electrified by Q4 2024.			
<ul style="list-style-type: none">Land use/Rent: All Wind Parks are installed in Public Forest areas. A fee is paid along with the Installation License before construction for the entire period of the Wind Farm's operation period (20 years from the issuance of the operation license). Prices are based on land rental and rent has to be paid on a pro-rata basis by the prospect buyer.			
<ul style="list-style-type: none">All contracts (FOSE, Maintenance, Insurance, etc.) can stop by giving a 3-month notice, if the new buyer wants to do so or pay for these charges on a pro rata basis from the date of purchase.			
<ul style="list-style-type: none">Most of the parks are eligible for participating in Greek Energy Exchange Market (EnEx) with a 2 year extension to their SEDP contract			
<div><div>LOCATION MAPS - MORE INFO, PLEASE VISIT BELOW LINKS FROM RAE (Regulatory Authority of Energy in Greece) GEOPORTAL SITE:</div><div><div>Construction/Operating Parks</div><div>Non-Energy Communities</div><div>1. Gerabi (Gerabi S.A.) 2. Ostria (Ostria S.A.) 3. Megalo Vouno 2 (Magn Energy 2) 4. Megalo Vouno (Velos Windpower) 1. Megalo Vouno 1 - Dervenohoria Cluster 2. Kokkini Loutsa (Winco EN.COM)- Dervenohoria Cluster 3. Boukaliona (Winco EN.COM)- Dervenohoria Cluster</div></div><div><div>Parks Under Construction (with all the licenses and confirmed grid connection terms)</div><div>Non-Energy Communities</div><div>1.Listi (Terpsichori IKE) 2.Sanida (Terpsichori IKE) 3. Zacharou (Wind Venture 1 IKE) - Aliartos Cluster 4. Alogaki (Wind Venture 1 IKE) - Aliartos Cluster 5. Charmaina (Wind Venture 2 IKE)-Aliartos Cluster 6. Zacharou (Wind Venture 2 IKE) - Aliartos Cluster 7. Evia Cluster (Link to be provided) 8. Viotia Cluster (Link to be provided) 9. Arkadia Cluster (Link to be provided)</div></div><div><div>Parks Under Construction (with all the licenses and confirmed grid connection terms)</div><div>Energy Communities</div><div>1. Askri A - Askri Cluster 2. Askri B - Askri Cluster 3. East Xagnanto - Askri Cluster 4. West Xagnanto -Askri Cluster 5. Perganti (multiple locations) 6. Versenikos (Winco EN.COM - TEMP) ↗ 7. Kokkinolaka (Zaravina EN.COM - TEMP) ↗</div></div><div><div>Parks Under Licensing</div><div>Non-Energy Communities</div><div>1. Makria Rachi (B.ENERGY IKE) ↗ 2. Agios Nikolaos (B.ENERGY IKE) ↗ 3. Stavros (Stavros E.E.) ↗ 4. Kastelia (Kastelia E.E.) ↗ 5. Marevi</div></div></div>			
<ul style="list-style-type: none">RES (Renewable Energy Sources) AGGREGATOR (FOSE): Aggregators (FOSE) are new entities through which RES units can be integrated into the electricity market (According to Article 5 of Law 4414/2016, RES and High efficiency Cogeneration of Heat and Power (HCHP) plants required to participate in the electricity market) . Operating parks (1,2) have already a contract currently with InAccess company (https://www.inaccess.com/) for a fee of 0.38€ per MWh of production. FOSE pays the Wind Park SPV every week the amount of Energy Produced and traded within the Energy market with the market price. Differences between Energy Market trading price and contract (SEDP) price are compensated by DAPEEP at the end of every month.			
<ul style="list-style-type: none">Operator of RES and Guarantees of Origin (DAPEEP -EX Laghie): Parks 1,2,3,4 have already a signed SEDP contract with DAPEEP and the rest are eligible for signing a contract when installation license is issued. DAPEEP issues monthly a report in the first 10 days of each month for the previous month of the Energy Generated and the compensation between the price paid by the FOSE and the price of the contract (SEDP) . If market price is lower than contract price, DAPEEP pays the difference for the Energy Produced. If the price is higher the difference is returned from the Wind Park SPV to DAPEEP in about 10 days from the compensation report & issuance of the payment notice. DAPEEP charges a fee of 0.58 € per MWh for these services. The fee is decided annually between DAPEEP and RAE for the year to come.			
<ul style="list-style-type: none">Differential State Aid Support (SEDP): A contract for a fixed tariff price paid for Energy production signed between the Owner (SPV) of the Wind Park and DAPEEP.			
<ul style="list-style-type: none">Energy Community (E.C.): consists of minimum 5 members (they must though have at least 15 to distribute profit and at least 60 so as to have priority for Connection Terms) with some of them being IKE (very small companies), while the majority must be individuals. Also, the majority of the members (individuals or IKE) must have a local status. They can sign a contract with DAPEEP (SEDP) for a fixed tariff for up to 18MW RES projects. Energy Community Parks with contract (SEDP) can be transferred to a Non-Energy Community by reducing the tariffs by up to 5% after their electrification.If a Prospect Buyer wants, we would convert at no cost to the Buyer the Energy Community to a standard company at our own expense within 3-5 months.			
<ul style="list-style-type: none">In order for any prospect buyer to request copies of all invoices issued to/from the Operator of RES and Guarantees of Origin (DAPEEP-Ex Lagie) for the last 24 months, together with all other documentation like current rental contracts for the land (for all 101 parks incl. copies of the 3 owned plots), contracts with the Electricity Company, etc. and to have access to our experts (maintenance company to visit the parks, accountants, lawyers and engineers) the prospect buyer must submit within 7 days a request for a 2-6 week non-exclusive Due Diligence period, agreeing on principle on the sale prices and submit a Non-Binding Offer (NBO). In case the parks are sold to a different Buyer while the Prospect Buyer is doing his DD, then the Seller will pay a €100,000 penalty fee since the prospect Buyer will have incurred costs for doing his DD. We can also provide the capability for "a right of first refusal or any kind of Exclusivity" on any MOU, LOI or pre-Agreement if the Prospect Buyer pays in advance a 10% fee which we will return to him in case he finally decides not to proceed with the purchase.			
<ul style="list-style-type: none">We are also providing via access to our Virtual Data Room (VDR) - which can be ready and customized within 1-2 weeks only for the parks that the Prospect Buyer is interested in - and/or via the links above or additional worksheets included the list of information necessary for the Prospect Buyer to do his Due Diligence and when this is done, and there is an agreement to proceed further with a confirmed price then the prospect Buyer should transfer a down payment of 10% of the total price and the balance when all paperwork is ready for signing the SPA.			
<ul style="list-style-type: none">The additional cost (other than the purchase price for the parks) will be calculated on a pro rata basis for any pre-paid expenses (like Maintenance fees, Insurance, Rent etc.). Any advance payments collected will be transferred to the new owner.			
<ul style="list-style-type: none">For cash flow purposes DAPEEP always pays every month the invoices that were issued 1-3 months ago (in case the market price is lower than SEDP contract price). When market price is higher than contract price DAPEEP expects the Wind Park SPV to return the difference in less than 20 days.			
<ul style="list-style-type: none">Tariffs: All Parks with a signed SEDP contract have secured tariff from the day of the issuance of the Operational License until it's expiry. The rest of the parks will secure their tariff if installation and electrification criteria are met accordingly with their construction planning.			
<ul style="list-style-type: none">WTGs (Wind Turbines Generator) : Each Wind Park has a Sales & Purchase Agreement (SPA) with a WTGs / Manufacturer with specific conditions depending each location and climate conditions. Along with an SPA there is an MSA (Maintenance and Service Agreement) with the same manufacturer with responsibilities, prices and guarantees between the 2 parties. Maintenance costs of WTGs are based on these MSAs.			
<ul style="list-style-type: none">Other Maintenance Costs : Include General Maintenance and Operation of the facilities like road works needed for access to the park, cabling problems, etc. . There is a detailed list of all maintenance cost for each park.			
<ul style="list-style-type: none">SPV'S: Each park usually belongs to a different SPV, except parks 5,6 which both belong to Terpsichori IKE, and parks 7 ,8,9 which all belong to EN.COM Winco.			
<ul style="list-style-type: none">VAT or Stamp Duty are not payable when a Prospect Buyer purchases 100% of the shares of the SPV.			
<ul style="list-style-type: none">Corporate Income Tax (and/or Capital Gains) on net profits: 22% for 2024. It is estimated that most probably for the first 5-7 years of operation, no corporate taxes will be paid, since after deducting the 5% or 10% depreciation and the bank interest charges, (which cannot be greater than the ones from the Greek Banks), the net profit will not be subject to corporate taxes, Dividend Tax is 5%. Stamp Duty is 2.4% Depreciation: 5% or 10% on the remained undepreciated value.			

Photovoltaic (PV page 1 of 2) Parks for Sale - Constructed & Operating Parks

Owners: R.P.E Dubai, UAE & R.P.E. Greece

Operator in Greece: Beth S.A.

Contact: Johh Bethanis

Enquiries: aims-jb@aimsmail.com

JAN - DEC 2021																		
PV PROJECT NAME		PREFECTURE	PLOT SIZE by 1,000 Sq.m.	CONNECTED DATE TO THE GRID - COMMISSIONING	EXPIRY DATE OF INITIAL 20 YR CONTRACT	REMAINING YRS/MNTHS AS OF TODAY AT CURRENT PRICES	EXPIRY DATE AFTER THE 7 YEAR EXTENSION	REMAINING YRS/MNTHS AS OF TODAY AT CURRENT & REDUCED TARIFF PRICES	CAPACITY (MW)	TARIFF RATE FOR FIRST 20 YEARS	TARIFF ESTIMATED FOR ADDITIONAL 7 YEARS	ELECTRICITY GENERATED (ACTUAL)	TOTAL GROSS INCOME W/O VAT	TOTAL EXPENSES	EBITDA 2021	EBITDA LAST 3 YEAR AVERAGE	SELLING PRICE	SELLING PRICE W D
#									MW	€/KWh	€/KWh	KWh/kWp		UAL EXPEN			12	11
A	B	C	C	D	E	F	G	H	I	J	K	L	M	AA	AB		AC	AC

OPERATING PV Parks >1MW

1	1	MONOPIGADO (Allatini)	Thessaloniki	112.313	Jan/13	Jan/33	7.8	Jan/40	14.8	3.000	0.195	0.09	3,195,185	623,061	118,723	504,339	531,472		6,052,063	5,547,724
2	2	VATHYLAKOU (Viemol)	Thessaloniki	41.682	Mar/13	Mar/33	8.0	Mar/40	15.0	3.000	0.195	0.09	3,917,242	763,862	100,632	663,230	698,912		7,958,761	7,295,531
3	3	HELIOLOUSTO	Kilkis	35.000	Jun/12	Jun/32	7.2	Jun/39	14.2	1.498	0.235	0.09	2,025,651	476,028	57,668	418,360	440,868		5,020,322	4,601,962
4	Sub-Total PV > 1MW Operating Parks (3c)						7.7		14.7	7.498	0.208	0.090	1,862,951	1,862,951	277,022	1,585,929	1,671,252		19,031,146	17,445,218

OPERATING PV Parks <1MW

5	4	OINOI (53 X 20kW)	Kozani	142.000	Jul/12	Jul/32	7.3	Jul/39	14.3	1.060	0.396	0.09	1,377,154	545,353	57,519	487,834	514,080	5,854,012	5,366,178
6	5	ARETI (32 X 20kW)	Thessaloniki	146.000	Apr/12	Apr/32	7.1	Apr/39	14.1	0.640	0.396	0.09	869,280	344,235	25,986	318,249	335,370	3,818,982	3,500,734
7	6	LAGOS (3 X 80kW+1 X 60kW)	Rethymno	9.293	Sep/12	Sep/32	7.5	Sep/39	14.5	0.300	0.301	0.09	343,372	117,776	10,823	106,953	112,707	1,283,435	1,176,482
8	7	KILKIS SOLAR (3 X 100kW)	Kilkis	37.500	Sep/11	Sep/31	6.5	Sep/38	13.5	0.300	0.422	0.09	434,160	192,985	13,685	179,300	188,947	2,151,603	1,972,303
9	8	WINDFOS SA (2 X 100kW)	Trikala	6.481	Oct/11	Oct/31	6.6	Oct/38	13.6	0.200	0.405	0.09	254,004	102,872	10,779	92,093	97,047	1,105,110	1,013,018
10	9	TRIKALA (100kW* + 20kW)	Trikala	6.000	Oct/11	Oct/31	6.6	Oct/38	13.6	0.120	0.428	0.09	164,047	71,568	7,737	63,831	67,265	765,967	702,136
11	10	KERAMARIO 1 *	Larissa	4.594	Feb/12	Feb/32	6.9	Feb/39	13.9	0.100	0.375	0.09	136,600	51,225	5,981	45,244	47,678	542,924	497,680
12	11	KERAMARIO 2 *	Larissa	4.594	Feb/12	Feb/32	6.9	Feb/39	13.9	0.100	0.375	0.09	103,160	38,685	5,594	33,091	34,871	397,092	364,001
13	Sub-Total PV < 1MW Operating Parks (3c)						6.9		13.9	2.820	3.098	0.720	3,681,777	1,464,698	138,105	1,326,594	1,397,965	15,919,125	14,592,531
14	Grand-Total PV Operating Parks						7.6			10.318	3.306	0.810	5,544,728	3,327,650	415,127	2,912,523	3,069,216	34,950,272	32,037,749
15	(101 licenses incl. the 85x20kW) in about 17 plots , none of them is under an EN.COM (Energy Community) status.														12.48%				

Improtant Note: Parks 9,10 and 11 (light blue) were destroyed by extreme weather conditions ("DANIEL" flood 09/2023) and are currently replaced with 100% new equipment.

This document is only a draft for information purposes. Final figures will be revised according to the actual figures & expenses will be adjusted on a pro-rata bases prior to the Sales and Purchase agreement.

CONFIDENTIAL More Info; John Bethanis BETH SA -AIMS 32 Ltd.- AIMS Corp. - MILK THE SUN AND THE WIND Corp, Email: aims-jb@aimsmail.com

Photovoltaic Parks (Page 2 of 2) for Sale

YEAR ONE OPERATIONS (Estimated)													Selling Price		Selling Price w discount	
#	Project name	PREFECTURE	PLOT SIZE by 1,000 Sq. m.	CONNECTED DATE TO THE GRID - COMMISSIONING	EXPIRY DATE OF INITIAL 20 YR CONTRACT	REMAINING YRS/MNTHS AS OF TODAY AT CURRENT PRICES	CAPACITY (MW)	TARIFF RATE	ELECTRICITY GENERATED (ESTIMATED)	TOTAL GROSS INCOME EXCLUDING VAT	TOTAL EXPENSES	EBITDA YEAR ONE	MULTIPLIER 12	MULTIPLIER 11		
A	B1	C	D	E	F	G	H	I	J	K	Y	Z				

PV Parks Constructed with a 50MVA SubStation

1	1	MEAGAPI 50 MVA Substation	Agrinio West Gr	10.000	Apr/25	N/A	N/A	N/A	N/A	N/A					
2	2	MEAGAPI HELIOS	Agrinio West Gr	255.074	Apr/25	Apr/45	20.0	15.90	0.065	26,910,000	1,749,150	287,650	1,461,500	17,538,003	16,076,503
3	Sub-Total Parks Constructed & SubStation						20.0	15.900	0.065	26,910,000	1,749,150	287,650	1,461,500	17,538,003	16,076,503

PV Parks Under Development - Licensing

4	1	Aghios Ioannis	Voiotia Central Gr	57.087	Q1/25	Q1/44	20.0	3.00	0.055	4,650,000	255,750	32,706	223,044	2,676,524	2,453,481
5	2	SUNGARDEN EN.COM 10 PV Stations	Agrinio West Gr	140.590	Q1/26	Q1/46	20.0	9.11	0.058	14,112,750	818,540	136,615	681,924	8,183,090	7,501,166
6	3	SUNGARDEN EN.COM 6 PV Stations	Agrinio West Gr	102.987	Q1/26	Q1/46	20.0	5.00	0.061	7,742,250	472,277	80,388	391,889	4,702,669	4,310,780
7	4	Small Solar Projects 10X0.5MW	Fthiotida Central Gr	100.000	Q1/26	Q1/46	20.0	5.00	0.061	7,750,000	472,750	69,483	403,267	4,839,207	4,435,940
8	Sub-Total Parks Under Development						20.0	22.10	0.059	34,255,000	2,019,317	319,193	1,700,124	20,401,490	18,701,366
9	ALL PV PARKS TOTAL FOR YEAR 1 OPERATION						13.3	38.0	0.124	61,165,000	3,768,467	606,842	3,161,624	37,939,494	34,777,869

Note: Some of the parks are licensed as E.C. (Energy Community) and will be transferred to Non-E.C. companies when we finish construction and they start operating.

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CONFIDENTIAL More Info; John Bethanis BETH SA -AIMS 32 Ltd- AIMS Corp. - MILK THE SUN AND THE WIND Corp. , Email: aims-jb@aimsmail.com

Notes - Taxation - Links etc. (PHOTOVOLTAIC PARKS - P.V.)

<ul style="list-style-type: none">All prices, terms and conditions are only indicative and will be finalized on a pro-rata basis only by the date of signing the Sales and Purchase Agreement (SPA)
<ul style="list-style-type: none">The Gross Income for 2021 is less than 2020 due to the fact that some parks (especially Park 1 - Monopigado) had much lower production, and are currently under technical supervision in order to bring production of all parks back to the production they had in 2020. It is best to calculate the electricity generated and the EBITDA based on the average of Year 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 to come closer to the real values.
<ul style="list-style-type: none">LoI & PoF: Prospect Buyers need to submit to BETH S.A. by email Attn. John Bethanis at aims-jb@aimsmail.com (direct and not via an agent or a broker) a Letter of Intent (LoI) and Proof of Funds (PoF) by a bank in case the prospect buyer is not listed in any Stock Exchange where we can see all his financial data.
<ul style="list-style-type: none">Realtors/Intermediaries/Introducers' Fees are one percent (1%) if the prospect buyer buys a minimum of EUR 100M without any discount in our already discounted prices. A much smaller introductory fee will still be paid to the Introducer if there is a discount, or the Prospect Buyer buys a lower amount of parks.
<ul style="list-style-type: none">Parks 9,10 and 11 (light blue) were destroyed by extreme weather conditions ("DANIEL" flood 09/2023) and are currently replaced with new equipment and will be connected to the grid by Q1 2025.
<ul style="list-style-type: none">Prepaid Rent payments Rent payments for Parks 3 (HELIOLOUSTO) and 8 (WINDFOS) highlighted in blue have been pre-paid for the duration of the license period and will need to be paid by the Buyer on a pro rata basis from the time the Parks are transferred to him up to the time the rents have been pre paid. For Parks 2 (VATHYLAKOU), 10 (KERAMARIO 1) and 11 (KERAMARIO 2) highlighted in orange, the land is owned (and is showing an estimated rent cost) and it will be rented to the buyer of the PV's for €500/1,000 sq.m./yr. The Land is also for sale at €5.000/1,000 sq.m. (stremma) and is additional to the cost of purchasing these PV parks.
<ul style="list-style-type: none">All contracts (maintenance, insurance, etc.) can stop by giving a 3-month notice if the new buyer wants to do so, or pay for these charges on a pro rata basis from the date of purchase.
MORE INFO, PHOTOS, ETC. FOR DUE DILIGENCE PURPOSES, PLEASE VISIT BELOW LINKS: <ul style="list-style-type: none">Links for Photos for the Parks connected to the grid are availabe below: http://www.beth-sa.com/energy/parks/photos.htmlLinks are also available to view (only in Greek): a). Contract with the grid, b). Rental Contracts, c). Insurance Policy Contracts, d). Maintenance Contracts, etc. http://www.beth-sa.com/links/Sample-Grid-DESMIE-contract.pdf http://www.beth-sa.com/links/Sample-Insurance-Policy.pdf http://www.beth-sa.com/links/Sample-Maintenance-contract.doc http://www.beth-sa.com/links/Sample-Rental-Plot-contract.pdf For info on the tariffs see the link in Greek: 'http://www.beth-sa.com/links/Tariffs.pdfTo view all the Rental Contracts for the 105 parks in the about 17 locations visit the link: http://www.beth-sa.com/links/Rental-Agreements.rar The Financial Statements may differ from the above figures slightly due to the difference in the Greek accounting reporting standards
<ul style="list-style-type: none">Be- ar in mind that some of the links may take over 10 minutes to load as they are over 200MB, while most if not all of them are in Greek. You can also find more info, like the following when you receive the full version of the PV Parks for Sale after we receive the LoI and the PoF: a) the location of the parks (Coordinates worksheet that includes the coordinates of each park and a Google Earth location for some of them), b) Insurance cost, c) Inverter Warranty Expiry Dates, and d) List of equipment in each park.
<ul style="list-style-type: none">In order for any prospect buyer to request copies of all invoices issued to/from the Operator of RES and Guarantees of Origin (DAPEEP-Ex Lagie) for the last 12 months, together with all other documentation like current rental contracts for the land (for all 101 parks incl. copies of the 3 owned plots), contracts with the Electricity Company, etc. and to have access to our experts (maintenance company to visit the parks, accountants, lawyers and engineers) the prospect buyer must submit within 7 days a request for a 2-6 week non-exclusive Due Diligence period, agreeing on principle on the sale prices and submit a Non-Binding Offer (NBO). In case the parks are sold to a different Buyer while the Prospect Buyer is doing his DD, then the Seller will pay a €100,000 penalty fee since the prospect Buyer will have incurred costs for doing his DD. We can also provide the capability for "a right of first refusal or any kind of Exclusivity" on any MOU, LOI or pre-Agreement if the Prospect Buyer pays in advance a 10% fee which we will return to him in case he finally decides not to proceed with the purchase. The additional cost (other than the purchase price for the parks) will be calculated on a pro rata basis for any pre-paid expenses (like Maintenance fees, Insurance, etc.) and the pre-payment of rents or the payment for the extension of the inverters' or any other parts' guarantee. 'We are also providing via access to our Virtual Data Room (VDR) - which can be ready and customized within 1-2 weeks only for the parks that the Prospect Buyer is interested in - and/or via the links above or additional worksheets included the list of information necessary for the Prospect Buyer to do his Due Diligence and when this is done, and there is an agreement to proceed further with a confirmed price then the prospect Buyer should transfer a down payment of 10% of the total price and the balance when all paperwork is ready for signing the SPA.
<p>For cash flow purposes and since the Electricity Company always pays every month the invoices that were issued 1-3 months ago, the Buyer should not expect any cash flow for these first 1-3 months (since all invoices that are issued by the Owner will only be paid to the Owner), but after that the Buyer is paid monthly the invoices that were issued by the Buyer after he purchase the parks and he will need to wait 1-3 months to start getting paid monthly as the Electricity Company always pays with a delay of 1-3 months.</p>
<ul style="list-style-type: none">Tariffs: Current tariffs are valid for 20 years from the date the parks were connected to the grid as per above info on the chart. After the 20 year period lower tariffs will come into effect for the next 7 years, estimated to be € 0.09/KWh or 30% over the cost at the time of the electricity company to generate electricity. After the 27 year period tariffs would be according to the electricity production cost by the grid plus 30% profit. For more info see the link in Greek: http://www.beth-sa.com/links/Tariffs.pdf
<ul style="list-style-type: none">Inverters: All are from SMA - Germany, except the ones for Park 2 - VATHYLAKOU, which are from SunGrow China (that does not offer extensions for the Warranty) and any damages will have to be paid to the company that repairs them. For most of the parks, the warranty has expired and we may only renew the warrantv for just a few of them.
<ul style="list-style-type: none">Panels: Most of them are from Linuo - China. Warranty period has expired. According to the manufacturer they sold the panels with 25 years performance warranty (10 years at 90%, 25 years at 80%). Panel degradation is about minus 0.25% per year. The warranty from the manufacturer when the panels were first purchased was for 10 years on materials, workmanship and module defect. In general PV panels are not as prone to failure (and we had no failure over the last 9 years) as inverters are. No moving parts, no active electronics, etc.
<ul style="list-style-type: none">Maintenance Costs shown by park in the business plan or Teaser (may not be) the actual amounts paid, but are proportional to its total MW against the total annual contract amount. The actual costs are not relative to the size of the park, as a 100kW park will be more expensive per kW than a 3MW park. For Buvers that are not interested in oetting involved in dav to dav operations and contract with their own Maintenance. Insurance. Accounting. etc. providers. the oetion exists to dav the same amount of money as per above expenses reported. and iust collect the EBITDA.
<ul style="list-style-type: none">Stamp Duty is 2.4% on the invoiced value. VAT or Stamp Duty are not payable when a Prospect Buyer purchases 100% of the shares of the new SPV.
<ul style="list-style-type: none">Income Tax on net profits: 22% for 2024. It is estimated that most probably for the first 5-7 years of operation, no corporate taxes will be paid, since after deducting the 5% or 10% depreciation and the bank interest charges, (which cannot be greater than the ones from the Greek Banks), the net profit will not be subject to corporate taxes, Dividend Tax is 5%. Stamp Duty is 2.4% Depreciation: is 5% or 10% on the remained undepreciated value. Interest Charges which cannot be greater than the Interest Rate of the Greek Commercial Banks and can never exceed 30% of the EBITDA, and cannot be considered more than the purchase of 100% of the shares.
<ul style="list-style-type: none">Ektakti Eisfora (Emergency Contribution, mainly due to COVID and other factors) = A one time levy was assessed in 2021 on 2020 Gross income of all parks at a cost to our income of - €211,964.
<ul style="list-style-type: none">Ex-LAGIE now DAPEEP Fee = 0.5810 per Mwh in 2022. The average rate in 2021 was 0.32 per Mwh. This rate is subject to change by Regulatory Authority of Energy (RAE) depending on their profits/loss of renewable income.
<ul style="list-style-type: none">Metavatiko Telos (Special Levy by LAGIE) = 3.6% on Gross income abolished on 31-Oct-2017 (for 2 months) so all figures are only up to 31/10/2017 and the Metavatiko Telos (Special Levy by LAGIE) restarted on 01/01/2018. This tax was also suspended for a period in 2020 and finished for good 01-Oct-2021. But they might re-instate it under different structure. In the case of Park 6 - Laqos - there were no Special Levy as Rethymno, Crete as with all islands, were exempted from this Levy.

Battery Energy Storage Systems (BESS) Parks for Sale - Parks Under Licensing

	YEAR ONE OPERATIONS (Estimated)	PREFECTURE	PLOT SIZE by 1,000 Sq.m.	ESTIMATED CONNECTION DATE TO THE GRID	MAXIMUM CAPACITY (MW)	INSTALLED CAPACITY	PRODUCTION LICENSE	ENVIRONMENTAL LICENSE	CONNECTION TERMS	ESTIMATED TARIFF FROM MARKET PARTICIPATION FOR 20 YEARS	ELECTRICITY GENERATED (ESTIMATED)	TOTAL GROSS INCOME EXCLUDING VAT	TOTAL EXPENSES	EBITDA YEAR ONE	SELLING PRICE	SELLING PRICE w DISCOUNT
#	Project name				MW	MWh	MW	MWh	MWh	€/MW	KWh		ANNUAL EXPENSES		12	11
A	B1	C	D	F	G	H	G	H	H	I	J	K	M	N		

1	1	Aghioi Apostoloi	Xsanthi North Gr	25.500	2026	100.00	300.00	√	PENDING	PENDING	95000	110,000	9,500,000	2,850,000	6,650,000	79,800,000	73,150,000
2	2	Kalosikies	Igoumenitsa West Gr	33.700	2026	100.00	300.00	√	PENDING	PENDING	95000	110,000	9,500,000	2,850,000	6,650,000	79,800,000	73,150,000
3	3	Karaksenaki	Fthiotida Central Gr	20.000	2026	100.00	300.00	√	PENDING	PENDING	95000	110,000	9,500,000	2,850,000	6,650,000	79,800,000	73,150,000
4	4	Perithori 124	AIT/NIA West Gr	10.000	2026	50.00	100.00	√	√	PENDING	95000	51,535	4,750,000	1,425,000	3,325,000	39,900,000	36,575,000
5	5	Voidolivado	Rodopi North Gr	8.000	2025	25.00	50.00	√	√	PENDING	95000	23,980	2,375,000	712,500	1,662,500	19,950,000	18,287,500
6	6	Voidolivado AT572	Xsanthi North Gr	6.000	2025	25.00	50.00	√	√	PENDING	95000	23,980	2,375,000	712,500	1,662,500	19,950,000	18,287,500
7	7	Lekani	Xsanthi North Gr	17.684	2025	25.00	50.00	√	√	PENDING	95000	23,980	2,375,000	712,500	1,662,500	19,950,000	18,287,500
8	8	PLOT 957	AIT/NIA West Gr	20.000	2026	8.00	18.39	√	√	PENDING	95000	10,000	760,000	228,000	532,000	6,384,000	5,852,000
9	9	PLOT KAEK 01131502256	AIT/NIA West Gr	15.000	2026	8.00	18.39	√	√	PENDING	95000	10,000	760,000	228,000	532,000	6,384,000	5,852,000
10	10	Galata Domokos	Fthiotida Central Gr	51.047	2026	10.00	24.38	√	PENDING	NO	95000	14,528	950,000	285,000	665,000	7,980,000	7,315,000
11	11	Geropappa Domokos	Fthiotida Central Gr	56.000	2026	10.00	24.38	√	PENDING	NO	95000	14,528	950,000	285,000	665,000	7,980,000	7,315,000
12	12	Ithaki	Ionian Islands	20.000	2026	8.00	18.39	PENDING	PENDING	PENDING	95000	10,000	760,000	228,000	532,000	6,384,000	5,852,000
13	13	Lefkada	Ionian Islands	20.000	2026	8.00	18.39	PENDING	PENDING	PENDING	95000	10,000	760,000	228,000	532,000	6,384,000	5,852,000
14	14	Multiple 1 MW	Fthiotida Central Gr	12.000	2026	12.00	26.00	PENDING	PENDING	PENDING	95000	16,000	1,140,000	342,000	798,000	9,576,000	8,778,000
15	Sub-Total BESS Parks Under Licensing (fully constructed)					489.00	1298.30	8/8	6/8	6/8	95000	538,531	46,455,000	13,936,500	32,518,500	390,222,000	357,703,500

Above prices are valid only when we fully construct and deliver the BESS PARKS.

The option exists to buy only the BESS LICENSE without any construction at a price of €25,000/MWp for parks (total 489MW x €25,000= €12,225,000) with only Production License .

The option exists to buy only the BESS LICENSE without any construction at a price of €35,000/MWp for parks (total 489MW x €35,000= €17,115,000) with Production & Environmental License .

The option exists to buy only the BESS LICENSE without any construction at a price of €60,000/MWp for parks (total 489MW x €60,000= €29,340,000) with all Licenses including Connection Terms and ready for Construction.

12,225,000

17,115,000

29,340,000

All the above numbers are an estimation as BESS systems are new to the market and there is not available historical data. Expected income by participating to the Greek Energy Exchange Market (EnEx) is estimated to be €95.000 per MWp annually while highest bided price in recent auctions was 63.000 per MWp annually.

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CONFIDENTIAL More Info; John Bethanis BETH SA -AIMS 32 Ltd.- AIMS Corp. - MILK THE SUN AND THE WIND Corp, Email: aims-jb@aimsmail.com

▪ **All prices, terms and conditions are only indicative and will be finalized only during the Sales and Purchase Agreement (SPA)**

▪ **LoI & PoF:** Prospect Buyers need to submit to BETH S.A. Attn John Bethanis by email at aims-jb@aimsmail.com (direct and not via an agent or a broker) a Letter of Intent (LoI) and Proof of Funds (PoF) by a bank.

▪ **Realtors/Intermediaries/Introducers'** Fees are fixed to EUR 100K if all parks are purchased at the same time or on a prorata basis if only over a minimum of 3MW of parks are purchased.

▪ Parks 1, 2 are operating since their electrification date. Parks 3,4 are already constructed and waiting to be electrified by September 2022. The rest of the Parks Under Construction are ready to be constructed in 2022 and completed by Q3/2023.

▪ **Land use:** Some storage parks are (or to be) installed in Public Forest areas. A fee is paid along with the Installation License before construction for the whole of the Wind Farm's operation period (20 years from the issuance of the operation license). Other parks are (or to be) installed in Rental or Owned Land.

▪ All contracts (FOSE, Maintenance, Insurance, etc.) can stop at any time if the new buyer wants to do so or pay for these charges on a pro rata basis from the date of purchase.

▪ **LOCATION MAPS - MORE INFO, PLEASE VISIT BELOW LINKS FROM RAE (Regulatory Authority of Energy in Greece) GEOPORTAL SITE:**

PROJECT

1.Aghioi Apostoloi	https://geo.rae.gr/?lon=24.923084773647236&lat=41.02795961636516&zoom=18
2.Kalosikies	https://geo.rae.gr/?lon=20.52480069948414&lat=39.313181028061805&zoom=19
3.Karaksenaki	https://geo.rae.gr/?lon=22.51051234732575&lat=38.79665619987523&zoom=19
4.Perithori 124	https://geo.rae.gr/?lon=21.561695966544374&lat=38.37987338795959&zoom=16
5.957	https://geo.rae.gr/?lon=21.576845083057414&lat=38.33871772324623&zoom=16
6.KAEK01131502256	https://geo.rae.gr/?lon=21.48676450558494&lat=38.34620490925598&zoom=16
7.Galata Domokos	https://geo.rae.gr/?lon=22.40470502718742&lat=39.07420684248409&zoom=18
8.Geropappa Domokos	https://geo.rae.gr/?lon=22.4243811098248&lat=39.049659373173824&zoom=18

PROXIMITY TO SUBSTATION (S.S.)

Less than 2 km
Less than 2 km
Less than 2 km
Next to S.S.
Less than 5 km
Less than 10 km
Less than 10 km
Less than 10 km

▪ **Licensing Status**

PROJECT

1.Aghioi Apostoloi	Project has acquired a Storage Lincence and currently is under environmental evaluation . Environmental permit is expected in first trimester of 2024.
2.Kalosikies	Project has acquired a Storage Lincence and currently is under environmental evaluation . Environmental permit is expected in first trimester of 2024.
3.Karaksenaki	Project has acquired a Storage Lincence and currently is under environmental evaluation . Environmental permit is expected in first trimester of 2024.
4.Perithori 124	Project has acquired a Storage Licence, Environmental Permit and has applied for Connection Terms. Connection terms are expected in second trimester of 2024.
5.957	Project has acquired a Storage Lincence, Environmental Permit and has applied for Connection Terms. Connection terms are expected in first trimester of 2024.
6.KAEK01131502256	Project has acquired a Storage Lincence, Environmental Permit and has applied for Connection Terms. Connection terms are expected in first trimester of 2024.
7.Galata Domokos	Project has filled for a Storage License which is expected in 2023. Environmental permit is expected in first trimester of 2024.
8.Geropappa Domokos	Project has filled for a Storage License which is expected in 2023. Environmental permit is expected in first trimester of 2024.

▪ **RES (Renewable Energy Sources) AGGREGATOR (FOSE):** Aggregators (FOSE) are new entities through which RES units can be integrated into the electricity market (According to Article 5 of Law 4414/2016, RES and High efficiency Cogeneration of Heat and Power (HCHP) plants required to participate in the electricity market). The context how FOSE will interact with BESS is still under development.

▪ **Operator of RES and Guarantees of Origin (DAPEEP -EX Laghie):** Battery projects may be eligible for a signed Sales of Energy contract with DAPEEP. Legislation is still under development. For the moment such contracts are only available through RES auctions performed by Regulatory Authority of Energy , Water and Waste. (RAEWW).

▪ **Differential State Aid Support (SEDP):** A contract for a fixed tariff price paid for Energy production signed between the Owner (SPV) of the Wind Park and DAPEEP.

▪ In order for any prospect buyer to request copies of all invoices issued regarding Energy production, Compensation Reports for the last months, together with all other documentation like current rental contracts for the land , contracts with the DAPEEP, etc. and to have access to our experts (Maintenance company to visit the parks, Accountants, Lawyers and Engineers) the prospect buyer must pay a non-returnable fee of €20,000 plus €300/h to provide any information requested, which will be subject to written pre-approval by the Prospect Buyer. When the parks are purchased the €20.000 fee will be deducted from the price but if not purchased even the €20.000 fee will be kept as penalty/expenses besides the €300/hour that are not refundable anyway. In case the parks are sold to a different Buyer while the prospect Buyer is doing his DD for a month, then the Seller will return this fee of €20,000 plus an additional penalty fee of another €20,000 since the prospect Buyer will have incurred costs for doing his DD. We do not provide the capability for "a right of first refusal or any kind of Exclusivity" on any MOU, LOI or pre-Agreement.

▪ We are providing free of charge (via the links above or additional worksheets included) the list of information necessary for the Prospect Buyer to do his initial Due Diligence and when this is done, and there is an agreement to proceed further with a confirmed price then the prospect Buyer should transfer a down payment of 20% of the total price and the balance during the SPA signature date.

▪ The additional cost (other than the purchase price for the parks) will be calculated on a pro rata basis for any pre-paid expenses (like Maintenance fees, Insurance, Rent etc.). Any advance payments collected will be transferred to the new owner.

▪ **Other Maintenance Costs :** Include general maintenance and operation of the facilities and road works needed for access etc.. There is a detailed list of all maintenance cost for each park under construction.

▪ **SPV'S:** Each park belongs to a different SPV, except parks 5,6 which both belong to Terpdichori IKE, and parks 7 ,8,9 which all belong to EN.COM Winco.

▪ **VAT or Stamp Duty** are not payable when a Prospect Buyer purchases 100% of the shares of the SPV.

▪ Corporate **Income Tax (and/or Capital Gains) on net profits:** 22% for 2022 (it is estimated that most probably for the first 7-10 years of operation, no corporate taxes will be paid, since after deducing the 10% depreciation and the bank interest charges, the net profit will not be subject to corporate taxes), Dividend Tax is 5%. Stamp Duty is 2.4%

Teli Epiteumatos is EUR 1,000 per each SPV.

Depreciation: 10% on the remained undepreciated value.

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Summary of AIMS Group of Companies RES Projects

1a) Operating Parks

	MW
PV	10.32
WIND	43.80

Subtotal

Electricity Generated (Mwh) €
5,545
78,400
83,945

EBITDA €
3,069,216
9,690,676
12,759,892

SALE PRICE EBITDA x 12
Value
36,830,592
116,288,112
153,118,704

SALE PRICE EBITDA x 11
Value
33,761,376
106,597,436
140,358,812

1b) Constructed Parks pending connection to Grid
(with all Licenses and Grid Connection Terms)

	MW
PV	15.90
WIND	38.00

Subtotal

Electricity Generated (Mwh) €
26,910
92,700
119,610

EBITDA €
1,461,500
7,006,092
8,467,592

SALE PRICE
Value
17,538,003
84,073,104
101,611,107

SALE PRICE w/Discount
Value
16,076,503
77,067,012
93,143,515

SUBTOTAL Operating & Constructed

PV	26.22
WIND	81.80

32,455
171,100

4,530,716
16,696,768

59,805,455
220,397,338

54,912,281
202,364,828

2) Parks Under Construction

	MW
WIND	144.30

Subtotal

Electricity Generated (Mwh) €
412
412

EBITDA €
32,362,973
32,362,973

SALE PRICE
Value
388,355,676
388,355,676

SALE PRICE w/Discount
Value
355,992,703
355,992,703

3) Parks Under Licensing/Development

	MW
PV	22.10
WIND	50.00

Subtotal

Electricity Generated (Mwh) €
34,255
147,800
182,055

EBITDA €
1,700,124
9,036,078
10,736,202

SALE PRICE
Value
20,401,490
108,432,936
128,834,426

SALE PRICE w/Discount
Value
18,701,366
99,396,858
118,098,224

GRAND TOTAL For Operating,Constructed,under Construction or Licensing/Development

	MW
PV	48.32
WIND	276.10

Subtotal

Electricity Generated (Mwh) €
66,710
319,312
386,022

*

EBITDA €
6,230,840
58,095,819
64,326,659

SALE PRICE
Value
74,770,086
697,149,828
771,919,914

SALE PRICE w/Discount
Value
68,539,245
639,054,009
707,593,254

Other than the above Wind and PV Parks we also have for sale BESS Parks as per below charts

4) BESS (Battery Energy Storage Systems) Projects Under Licensing/Development

BESS	MW	Electricity Generated (Mwh) €	EBITDA €
Fully Constructed	414.00	466,591	27,531,000
Only with Production License			
Only with Production & Environmental License			
With All Licenses including Connection Terms and Ready for Construction			

SALE PRICE
Value
330,372,000

SALE PRICE w/Discount
Value
302,841,000
10,350,000
14,490,000
24,840,000

Notes: Prices will be adjusted accordingly to cash in hand, loans, accounts receivables, expenses prepaid and owned on a pro rata basis.

Projects Under Negotiations / Evaluation

We are negotiating to sign the purchase of the following projects that will be offering for sale with priority on the buyer of our current Operating and Under Construction Parks.

The following are included and forwarded to you in this Teaser only as a reference for our pipeline projects and should not be considered ready for sale or negotiations.

60,000 stremmata (1 stremma = 1,000 sq.m) - (2 Plots of 40,000 stremmata and 20,000 stremmata) **that are available to license and construct over 10GW Photovoltaic Parks with Batteries** that belong to one of the Municipalities near Athens which:

- a). makes it very easy to get Connection Terms on a priority basis over all other projects, and
- b). It's almost impossible to find 60,000 stremmata from one owner.

We have agreed to build (as soon as we find the financing or the right partner), PVs with Batteries and instead of purchasing or renting the land, to give free electricity to the Municipality in order for them to offer it to the Municipality households and businesses. The rest of the energy will be sold via PPA or by participating to the Greek Energy Exchange Market (EnEx).

These two plots are only for Investors willing to **invest billions** of Euros to develop such big projects that are the biggest in Greece and most probably in Europe.

As soon as we find the proper Investor, we have the green light to proceed immediately to obtain all licenses and start construction ASAP.

100MW PV..... This project is currently **Under Construction**, the PV parks have been finished and we expect (estimated) to have the Substation constructed and ready for connection by Q2/25.

30MW Wind Parks..... These projects are currently **Ready to Build** and expected to be constructed and be connected by Q4/25.

200MW PV with 80MW Batteries..... This project is currently **Under Licensing** and is expected to be ready and go to the status of waiting for Connection Terms with approval estimated within 2025. This project is estimated to be constructed and ready to be connected to the grid by 2026.

200MW Operating..... 150MW PV + 50MW WIND.

190MW Under Construction & Ready to Built 150MW Under Construction + 40MW Ready to Be Constructed.

600MW Under Licensing..... 370MW PV + 85MW WIND +150MW BESS.

1600MW PV with development rights

STRUCTURE OF AIMS GROUP OF COMPANIES FOR RENEWABLES

UBO

For all Greek or Foreign Companies, the UBO and 100% owner is the Bethanis Family (John and/or Kleanthis Bethanis), except only ISOLAR S.A. (that is owned 33% by Bethanis family, which does not own any parks and is only the Construction & Management company (EPC Contractor) for the Group's or third-party parks,

SHAREHOLDERS

BETH S.A. GR

BETH S.A.

10.3MW P/V Ops for over 10 Years

BETH S.A.

5MW P/V U/L

BETH S.A.

owns tens of properties

AIMS32 LTD CY

ISOLAR S.A.

This is a development and construction company for renewable projects

MAGN ENERGY 2 CO

2.35MW W/P U/C Ops 05/23 (R)

VELOS ENERGY CO

2.35MW W/P Ops 05/23 (R)

MEAGAPI ILIOS E.C.

15.9MW P/V U/C

AIMS HEAT E.C.

12.4MW W/P U/C

WINCO E.C.

ASKRH 9.2MW W/P U/C

VERSENIKOS 6MW W/P U/C

STAVROS 5.5MW W/P U/L

AGHIOS IOANNIS 3MW W/P U/L

KASTELIA CO

16.8 MW W/P U/L

B.ENERGY CO

30MW W/P U/L

M.HLIOS 3 CO

50 MW (100 Mwh) STORAGE U/L

AAI STORAGE ENERGY1

100 MW(300Mwh) STORAGE U/L

AAI STORAGE ENERGY 2

100 MW(300Mwh) STORAGE U/L

AAI STORAGE ENERGY 3

100 MW(300Mwh) STORAGE U/L

OSTRIA S.A.

Ostria
10.8 MW W/P Ops

Wind Venture 1 CO
11 MW W/P U/C

Wind Venture 2 CO
11 MW W/P U/C

GERABI S.A.

GERABI
14.4MW W/P Ops

AGRINIO E.C.

70.8MW U/C

7 ENERGY COMMUNITIES

1.ANEMOESA AKARNANIA 14.4MW

2. ENOSI AGRINIYOU 4.8MW

3. VOREAS 9.6MW

4.ZEFIROS 18MW

5.EVROS 4.8MW

6.SKIRON 9.6MW

7.LEVANTES 9.6MW

TERPSICHORI CO

6.0 MW W/P U/C

KOKKINOLAKKA CO

21.5MW W/P U/C

PETRA HEAT E.C.

3MW W/P U/E

ZNV AIOLIKI CO

2 X 10 MW(20MWh) STORAGE U/L

SUNGARDEN E.C.

15MW P/V U/L

2 X 8 MW(16Mwh) STORAGE U/L

VP E.E.

3 X 25MW(50MWh) STORAGE U/L

MILK THE SUN AND THE WIND Corp. (CY)

Evia
15 MW W/P U/C

Viotia
16MW W/P U/C

Arkadia
14MW W/P U/C

Notes:
Operating Parks = Ops,
Under Construction = U/C,
Under Licensing = U/L,
Under Evaluation= U/E,
Photovoltaic Parks = P/V,
Wind Parks = W/P,
Battery Energy Storage Systems = BESS,
Company = CO,
E.C. = Energy Community,
Refinancing = (R), NEW = (N)