

Code of Conduct

360) ENERGY

To act in **consistency with our values** is to reflect what we are.

Acting with **passion, integrity, honesty, collaboration and innovation**, we generate trust and strengthen the relationship between those of us who are part of 360E, as well as with our investors, clients, suppliers and the entire society.

Our code of conduct is our compass for doing business correctly and the guide for our daily work.



360E team,

It comforts me to share with you today, the new Code of Conduct of the 360Energy Group, through which we reflect the principles that frame our behaviors, our business practices, the management of our assets and information and the interaction with third parties.

The decisions we make every day at work, in our homes or in other areas make us who we are. That is valid not only as individuals, but as a company. Let's think of the Code of Conduct as a guide that helps us make good decisions at all levels, regardless of the position or seniority we have.

Message from our CEO

We are a young company, we want to grow and build our future on strong values, forging a culture of ethics and integrity that spreads among us.

We are aware of the imperative need to promote ethical and moral values in Latin America, strengthening our path on the path of integrity.

Integrity ensures our compliance with laws, regulations and best practices, drives our competitiveness and sustainable growth, taking pride in the way we do it.

We have the duty to know all the rules and to respect the Code at all times. Regulatory compliance is not optional, it is an obligation.

The winning teams are transparent, collaborative and communicative, so if you notice something that bothers you, feel empowered to speak up. Doing so is safe, don't hesitate. The Company will always protect you from any type of retaliation if you report in good faith.

It is the duty of each of us to lead by example and be pillars of the company's reputation, working with the peace of mind that comes from doing things well.

I am confident that we will all make a commitment to act with integrity every day, respecting the values that shape this Code.

Thank you very much for being part of 360Energy.

A handwritten signature in black ink, which appears to read 'Federico Sbarbi Osuna'. The signature is stylized and fluid.

Federico Sbarbi Osuna
CEO

360E Value > Passion:
***Motivation to work with excellence
and an attitude of permanent improvement.***

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Our Code of Conduct contains the principles under which all 360Energy Group companies conduct their business. It is the fundamental pillar of internal behavior among those of us who are part of the organization and, in turn, of external behavior towards shareholders, clients, suppliers and the general public.

This Code offers guidance and examples to help you when you face challenging situations in your daily work. It also contains reference to current legislation and internal policies of our Company.

Introduction

Area of Application

The Code of Conduct **applies to all members of the Board of Directors and employees** of all companies in the 360Energy Group (hereinafter: "Collaborators").

Likewise, we promote the adoption of the standards of conduct reflected in this Code in the relationship with the **third parties that are linked to 360Energy Group** (hereinafter: "Third Parties").

The term Third Parties may include consultants, subcontractors, sales agents, resellers, managers, customs brokers, law or accounting firms, companies that aid in obtaining permits or qualifying certificates, inspection, etc., as well as any other business partner.



Responsibility of each one

In this Code you will find our **values and principles under which we must work**. While it contains main concepts and examples, it cannot describe all possible situations that may arise in our daily work,

so if you cannot find the answer in the Code, or if you have doubts about how to interpret it: **Request help by consulting with your superior or the Compliance Officer.**

Leaders' Responsibility

Although all Collaborators have the responsibility to act with integrity, those people who, due to their role (Leaders), have teams in their charge, have the great responsibility of leading by example.

We expect our Leaders to commit and act as **examples and role models**, inspiring others to adopt our Code. Making it their own, spreading it and promoting the making of decisions ethically and

with integrity. Creating an open and respectful work environment in which team members feel comfortable sharing their concerns and asking questions. Seeking to resolve problems and reporting them to their superiors as they appear, as well as reporting the facts that they understand to be relevant without fear of reprisals.

Leaders must:

- Exercise their leadership by example.
- Be open to queries that may arise within their teams.
- Attend training and encourage team members to do the same.
- Encourage their teams to make any complaints they consider relevant.
- Comply with and enforce this Code.



It's your responsibility to **seek collaboration** when facing a situation that you feel uncertain about.

CONTINUOUS TRAINING

All Employees receive induction and continuous training on our values, ethics and integrity. These are mandatory, and a perfect opportunity for you to ask questions and discuss with your peers and team how to make this Code part of our daily work in practice.

SANCTIONS

Violations of our Code, policies, directives, or current legislation may have serious consequences, including disciplinary actions that could extend to the termination of the employment relationship and/or possible civil or criminal sanctions in the case of Collaborators, and contractual termination in the case of Third Parties.



COMPLAINTS

All the **Collaborators and Third Parties** related to our Company that have **knowledge or suspicion of any wrongdoing** to this Code must resort to:

- their **Direct superior**, or
- the **Compliance Officer**, or
- use the **Complaints Channel** (personally or anonymously).

Access our
Complaints Channel:

CLICK HERE

or at 360energy.com.ar,
from any device.

To give you peace of mind about protecting your anonymity, our Complaints Channel is managed by an independent third party.

Remember that it is not only the one who is carrying out an act contrary to our Code that is **responsible**, but also the one who is aware of the situation and does not report it in a timely manner.

PROTECTION TO THE COMPLAINANT

360Energy is committed to protecting the rights of whistleblowers. Our Company will not retaliate against anyone who, in good faith, reports facts or concerns that constitute violations of our Code, our policies, or the law.

If you know or suspect the existence, or are being a victim of retaliation, you must report it.

At 360Energy it is **forbidden** to give, receive, offer, promise and/or authorize directly or indirectly, through Third Parties, any form of bribery to public officials or people in the private sector. It is also not permitted to hire Third Parties to carry out acts for which we do not have authorization to do, which is why it is prohibited for all Third Parties that act on behalf of or represent 360Energy in any way, to give or receive bribes of any kind.

INTEGRITY

360E Value > Integrity: *Always do the right thing.
Act righteously, in accordance with what the law mandates.*

It is essential that all Third Parties conducting business or providing services for or on behalf of 360Energy are selected and hired in compliance with the Company's Third Party Due Diligence Directive Guidelines.

Those of us who are part of 360Energy always carry out our functions with integrity; never through illegal acts such as bribery, unfair practices, or any other act contrary to the law.

Anti-bribery and Anti-corruption

This culture of integrity allows us to internally build a work environment based on solid and trusting relationships and contracts, enhancing our performance and pride in belonging.

We are committed to promoting integrity and transparency, positively influencing the markets and communities where we operate, understanding it as our duty, and that it is part of the social license that we need to carry out our business.



What would you do if...?



You are part of the project to build a new plant for 360Energy. During negotiations with the local authorities, where the new site is planned to be built, they tell you that a new school is needed. These authorities make it clear that 360Energy's support to build the new school will not only help obtain the necessary permits for the new park, but will also help their re-election as Governor.

What should you do?

This request could constitute a violation of applicable anti-corruption laws. You should contact the Compliance Officer and your supervisor to raise the situation with them so that they can guide you in the right direction.

Within the same framework of the construction of the park, a Third Party tells you that he "knows all the right people" and that, if he is paid an advance of his fees, he can expedite the signing of the permits.

What should you do?

Payments to Third Parties must be made supported by an invoice detailing the services provided, in sufficient detail to ensure that they are authentic and reasonable. Paying a Third Party in advance should make you question why and be very careful about accepting an explanation without verifying it thoroughly. Also, you should review the Due Diligence performed and the reputation of said Third Party.



Remember that acts committed by Third Parties in favor of our company may generate liability.

Gifts, hospitality and other attentions

It frequently happens within business relationships, that one of the parties (ourselves, our clients, suppliers, business partners, etc.) wish to **acknowledge this relationship** through gifts, hospitality, and other types of attentions. It is important that we always make sure that they are legitimate and moderate.

Gifts that seek to inappropriately influence or create a conflict of interest should never be given or received at the time of decision-making, for example in a tender or contracting of services.

When making or authorizing a gift , or other Attention, remember to keep in mind that:

- It is absolutely prohibited to give any type of gifts, hospitality or any other type of attention to public officials. Only in very specific cases may hospitality or other attention be granted to public officials, but these exceptions must always have a legitimate reason, be duly documented, and be authorized by the General Manager.
- You cannot use your own money or resources to violate the rules of our policies and directives, or what is established in this Code.
- All gifts, hospitality and entertainment must be offered and provided to others on behalf of 360Energy and must be appropriately reflected in the company's accounting records.

When receiving a gift , you should always keep in mind that:

- It is prohibited to receive gifts of money or its equivalent, such as gift cards or loans.
- The value of the gift must not exceed the maximum allowed by our **Gifts and Hospitality Policy**.
- If a gift exceeds the standards established in our Policy, discuss it with your superior, document its receipt in accordance with the applicable procedure, and kindly return it explaining that our internal rules do not allow us to accept such gifts. If returning the gift is really unfeasible, then you must hand it over to the Compliance Officer, who will document the gift and dispose of it in accordance with the current procedure.



It is important that you read our **Gifts and Hospitality Policy** and other attentions, since in it you will find more precision about how you should proceed.

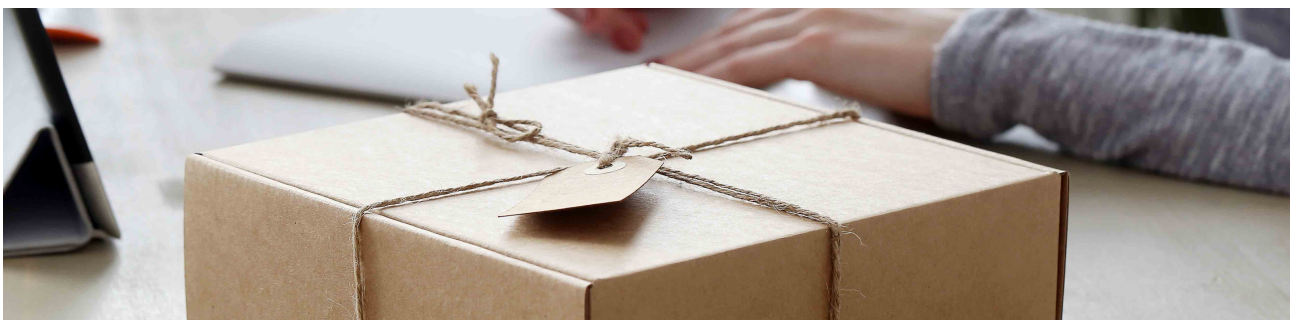
What would you do if...?

For your birthday you receive a gift from a supplier, which consists of a ticket to a well-known tennis event, the price of which is higher than what is indicated on the **Gifts and Hospitality Policy**. **Can you accept it?**

No, 360Energy Collaborators are not permitted to accept gifts or hospitality of a value greater than what is established in the current Policy. In this case, you should thank the supplier, and explain the reasons why you cannot accept their offer.

A 360Energy customer is hosting a dinner to celebrate their company's anniversary. Other personalities from the business world and public officials will be present. You received an invitation to said event. **Can you accept the invitation?**

Yes, as long as you are invited as a 360Energy representative, and your supervisor has given you permission.



As 360E employees, we must constantly make decisions that relate to the business. We must do it **objectively** and always **seek the best result for the interests of our company, never based on our personal interests.**

A conflict of interest arises when our personal interests interfere, or appear to interfere, with our ability to do our jobs effectively and impartially.

This could occur, among other things, due to:

- Interpersonal relationships between members of our organization, or between them and clients or suppliers, among others.
- The temptation to obtain personal gains or benefits.
- Additional work to our activity at 360Energy.



Conflicts of Interest

We must always **avoid any relationship or activity that could affect our ability to make objective and impartial decisions** in favor of 360E businesses.

When these relationships or activities cannot be avoided, our **Conflict of Interest Policy** will guide you on how you should report your situation to your superior, Human Capital and the Compliance Officer.

Informing about this type of relationships or activities is for your benefit, since transparency always eliminates any type of inappropriate perception.

What would you do if...?



A 360Energy supplier, for whom you are in charge of hiring, tells you that they are looking for a new part-time collaborator, for a few hours a week, and that, due to your knowledge and experience, you would fit the profile.

Should you accept it?

No, you should not accept said proposal without first declaring and consulting said situation with the Human Capital Manager and the Compliance Officer, since a conflict of interest would be generated, for example: when deciding whether or not to renew the contract with said supplier.

You start dating a person who works for 360E or one of our clients or suppliers. **What should you do?**

You should declare the situation to the Human Capital Manager and/or your Compliance Officer, so that they can consider whether they should take any preventive measures so that you can continue doing your work normally.



It's not bad to have conflicts of interest, what you should do is inform them so that they can take the **necessary measures** and you can continue performing your daily tasks in the best way.

Prevention of Money Laundering and Financing of Terrorism

Our objective is to **do business with respectable partners**, who share our culture of integrity, carry out legal activities and whose resources have legitimate origins.

Money laundering is a crime that involves hiding the source of funds that come from illegal activities, such as: drug trafficking, human trafficking, bribery, etc. It is committed when money derived from crime is integrated into the commercial flow, so that it appears legitimate or so that its source or real owner cannot be identified.



If you suspect something, observe an irregularity, or have questions about a transaction:

Share it with your Superior, the Compliance Officer and/or Head of Legal Affairs.

Financing of terrorism is the set of activities aimed at channeling legal or illicit resources to promote, fund or sponsor terrorist individuals, groups or activities.

To prevent our company from being used as a means to launder money or finance terrorism, our Collaborators adhere to all accounting, record keeping and financial reporting requirements applicable to our business transactions, also complying with the duty of registration and inform the authorities of any suspicious operation.

Financial records serve as the basis for managing our business and meeting obligations with our suppliers, collaborators and business partners. Therefore, it is of vital importance that we maintain accurate financial records and an adequate financial control system.

The integrity of our financial records is also essential for compliance with accounting, tax laws and regulations and other requirements.

We all have the responsibility to help keep our accounting and financial records neat and adequate, complying with the pertinent legal requirements.

Whether we are conducting company surveys or receiving information from Third Parties, records must be created in a timely manner, contain accurate information, include all necessary information, and have reasonable detail of each transaction.



Precision of Controls and Financial Records

This applies to all company records, whether it is an expense report created by us or a received invoice.

Collaborators who have control over the company's assets and transactions must establish and/or maintain internal controls in their areas of responsibility that are designed to prevent unauthorized, unregistered or inaccurately recorded transaction,; and allow the preparation of the financial statements according to the **Accepted Accounting Principles or IFRS** (International Financial Reporting Standards), as applicable.

All information referring to accounting and financial statements is considered privileged information and must be treated as established in the paragraph specifically mentioned for this purpose.





Defense of the Competition

We feel confident in the quality of our work and **compete in the market in a healthy and independent way**, complying with all current laws in general, and fair competition laws in particular.

We believe that free and fair competition challenges us to continuous improvement and permanent innovation.

That's why:

- We do not comment on the work of competing companies in an inaccurate or false manner.
- We do not use illegitimate means to obtain information from competitors.
- We respect the confidential information and intellectual property rights of our competitors and other third parties.
- We always comply with antitrust and competition laws.

All communications referring to our competitors must be commercially appropriate in tone and must never contain language that could be interpreted as encouraging anti-competitive behavior.

At 360Energy we value

HONESTY

as a sincere behavior in line with values of truth and justice.

One of our core values is honesty; **We have the responsibility and commitment to ensure that there is a correlation between what we say and what we do.** That is why we must constantly treat each other with respect and dignity.

At 360E we appreciate diversity, regardless of whether it exists for reasons of race, religion,

Fair treatment and respect for people

gender, sexual orientation or any other difference. The differences reveal different points of view that enrich the perspective of the entire group, allowing us to learn and be better.

360E Value > Honesty:

Behavior consistent and sincere with the values of truth and justice.

NONDISCRIMINATION

We work with people of various religions, ages, nationalities, disabilities, health conditions, races, sexual identities, genders, ideologies and affiliations to different political groups and union organizations.

In line with our mutual respect and current labor legislation, we do not tolerate discrimination based on any of these characteristics or any other comparable offensive behavior.

These principles apply to all employment decisions, including recruitment, training, evaluation, career planning and compensation.



NO HARASSMENT

Harassment is a form of discrimination that, in any of its forms, constitutes offensive and disturbing behavior, which generates anguish and discomfort in the people who suffer it, also creating a hostile work environment.

Harassment can take different shapes; It can be work-related, physical, cyber, and even sexual, including physical actions, verbal or written comments, or visual representations.

360Energy rejects and prohibits any form of harassment, carried out by a Collaborator or by a Third Party, expressly stating that any type of harassment is considered a serious offense that will entail the maximum sanctions.





What would you do if...?



One of your office peers has the habit of calling another colleague nicknames and making jokes that could make the person in question feel bad. **What should you do?**

You should talk to your colleague and point out that, although he finds the jokes funny, for the person receiving them they may not be so, and that it may also make other people in the office uncomfortable. If your colleague won't stop making these types of comments, you should escalate the matter with your supervisor or Human Capital.

You are looking for a candidate for the maintenance area. You think it is a "men-only area," and you wonder if you can consider only male candidates for the position. **What should you do?**

Your search should focus on the competencies, skills and experience of the candidates, and how they fulfill the essential functions of the position, not on their gender, so you are NOT allowed to search only for male or female candidates, nor reject the applications of women solely for reasons of sex. This would be discrimination based on gender.

We value and promote an inclusive and fair workplace that fosters respect for all our Employees, clients, business partners and our community.

Health and Safety

The health and safety of our Employees, visitors, contractors, suppliers, customers and communities is our **priority**.

Our **Safety Policies and Procedures** are designed to help you work safely, whether in our facilities or outside them, and compliance with them is a mandatory requirement to work in our offices, Solar Plants and/or any other location.

If you have concerns about our Policy or Procedures, you should raise them to the Security Manager who will be able to guide you, especially if:

- You are asked to carry out a task that you consider unsafe.
- You are asked to perform a job for which you believe you are not properly qualified, and which may injure you or others.
- You observe someone performing a task that you believe is unsafe, that the person is not properly trained to perform, or that the person does not have adequate personal protective equipment.

What would you do if...?



You are doing work with a colleague. To carry out this work they must use personal safety elements. It's a very hot day and you see your partner take off his helmet and safety glasses and continue the task without them.

What should you do?

You should not continue with the work in this way, you should raise your concern with your colleague and, if he decides to continue without the safety elements, you should immediately notify your Supervisor.



It is prohibited to work under the influence of drugs and alcohol, as you may cause harm to yourself and those around you.

Drugs: include illegal drugs, or misuse of prescription medications.

The possession, sale, use, transfer or distribution of drugs, alcohol, or any other illegal substance in the workplace is totally prohibited.



360E Value > Collaboration:
*Respectful, transparent and responsible interaction
which generates synergy to achieve better results.*

RESPONSIBLE COLLABORATION

Protection of 360E assets

We all are **responsible for protecting 360E's assets and using them with good judgment**, to ensure that physical and intellectual property, as well as financial assets, are not damaged, stolen, misused or wasted.

Tangible goods

These are the assets belonging to the Company (machines, equipment, tools, buildings, furniture, vehicles, raw materials, products in process) **necessary for the operation of the different activities and to carry out our work**. We have the responsibility and duty to protect them from all theft, loss, misuse or waste.

Intangible goods

They have value, but no physical presence (patents, trademarks, licenses and permits, franchises, copyrights). At 360Energy we are continually generating formulas, ideas, strategies and other types of **valuable and private information** of our business.

We have to be aware of the value that all this information has for our company and protect it. Its improper disclosure is absolutely prohibited.

On devices owned by the company, be they computers, cell phones, emails and others, we should only store information related to the business and never personal information, since the company will carry out audits on these devices on a regular basis.

Access codes to information systems deserve special care; they must be kept confidential.



Use of Privileged Information

Privileged information is that which has the potential to affect, for better or worse, the price of the stock, negotiable obligations and/or any securities issued by the company, but which has not yet been made public.

Some examples of information are:

- Unpublished financial results,
- Information on acquisitions,
- Divestitures,
- others.

It is strictly prohibited to perform commercial activities using privileged 360E's information.

Doing business using inside information, or giving the information to others to do so, is considered insider trading and is a serious violation that will be severely punished.

If you have any doubts about this topic: please always consult the Legal area.



Protection of Data Collaborators and Third Parties

The comprehensive protection of personal data recorded in files and records has the purpose of guaranteeing the integrity of people.

Access to records and personal data of Collaborators and Third Parties is only permitted to those areas responsible for the information, which guarantee the security and confidentiality of the data.

Disclosure of internal 360Energy information or communications is prohibited, its Collaborators and/or suppliers, clients or publish them on social networks without authorization.

For more information, see our **Data Privacy Policy** and/or with our Legal area.



Media and social networks at work

Internet access, email and other applications are tools granted for the purpose of communicating in our work environment. All communication with other Collaborators and Third Parties must be carried out through the official 360Energy email accounts.

Personal social networks must be used outside of work hours, and we must not disseminate images or texts that involve our colleagues or workplace, without prior authorization from the company. Doing so could have negative consequences for the reputation of individuals or 360E.

You must not use email accounts or any other means of information and communication for illegal or unethical purposes.

What would you do if...?



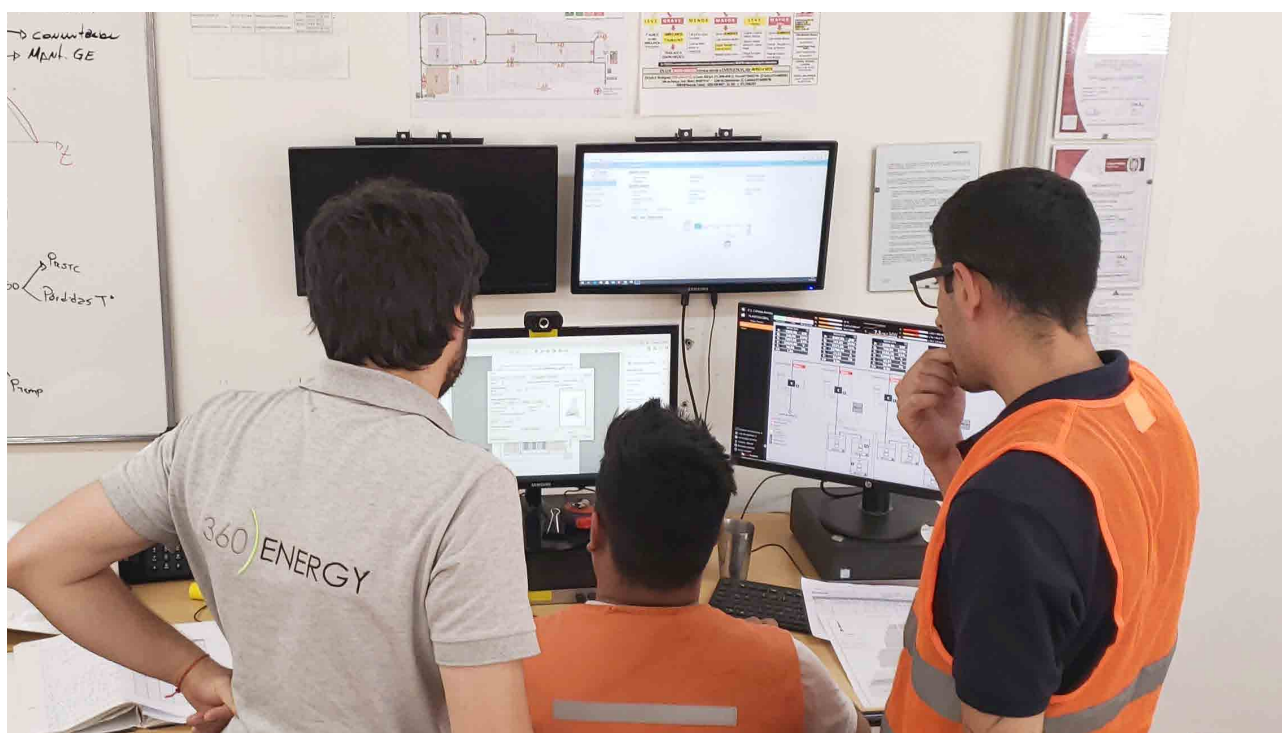
You receive an email from a supplier requesting the personal information of the people on your team in order to schedule them and be able to send them a gift to their personal addresses. **What should you do?**

You should not hand over the personal data of any person on your team or Third Parties in our company without first asking for their formal authorization. On the other hand, remember that we should not receive gifts at our homes.

You receive a message from a colleague of yours on your phone, when you open it you see that it is a photograph of a coworker.

What should you do?

Not only should you not share that photo with anyone again, but you should also delete it and talk to the partner who shared it with you so that they delete that photo, and do not have similar behavior again. At 360Energy we respect our colleagues and do not accept conduct that implies, or may imply, an intrusion into the private life or dignity of any person.





At 360Energy we are innovators, developing creativity as an engine of change, **ALWAYS** accompanying our processes with a sustainable perspective.

SUSTAINABLE INNOVATION

360E Value > Innovation:

Permanent search for new ideas. Creativity as a driver of change to improve efficiency and productivity.



Careful of the Environment and the communities



We promote the **respect for people
and the environment.**

We focus our actions towards achieving a **cleaner world for future generations**, incorporating responsible practices in everything we do.

360Energy is subject to various government requirements and environmental laws that establish the parameters to be met, and we make them our guide, faithfully complying with them, based on our commitment and respect.



Respect to the Community

We demonstrate respect and commitment to people's well-being, we contribute to social bonding and the construction of relationships, based on trust and transparency with all our interest groups and communities.

We make business decisions always considering the impact on the communities where we work.



GUIDE OF CORRECT DECISIONS

When you must face difficult situations and act, please do the following exercise and ask yourself if that behavior:

- Is in line with my company's values?
- Could be seen as dishonest or illegal?
- Could damage my reputation or that of 360E?
- Am I sure I shouldn't consult someone else?
- If it were published in the press, would I feel comfortable?
- Am I sure that my superior, the Directors and shareholders of my company will be satisfied?

If the answer is...

YES

Then go ahead!



I DON'T KNOW

Consult your direct superior,
Compliance Officer, or use the
Complaints Channel.



NO

Do not do it! Explain to the Third
Party about your reasons: our
values, culture and policies.





Website for Complaints and Consultations

If you do not feel comfortable asking your questions or making complaints in person with your superior or the Compliance Officer, you can do so **anonymously** in the complaints channel.

Access our
Complaints Channel:

[CLICK HERE](#)

or at 360energy.com.ar,
from any device.

If you are aware that someone from 360Energy is behaving in contradiction to this Code, current laws or internal procedures, it is your obligation to report it. If you do not do so, you are also responsible for said situation.

Cooperation with Investigations and Audits

In the event that, having detected violations of our Code, current laws or internal procedures, your collaboration is needed, you must cooperate confidentially, fully and honestly. Making available all the information requested, either: narrating the facts of which you are aware, or providing the corresponding documents.

No Collaborator or Third Party who makes a report in good faith will suffer any type of retaliation.

We are energy, we are 360E.

For questions about this document, contact the
Communications Team: comunicaciones@360energy.com.ar

360energy.com.ar

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