

CODE OF CONDUCT

360 ENERGY

Acting in accordance with our values demonstrates who we are.

If we act with **passion, integrity, honesty, collaboration and innovation**, we build trust and strengthen our relationship with all members of 360Energy, as well as with our investors, customers, suppliers and the community.

This Code of Conduct serves as a **compass for doing business properly** and a guide for our everyday work.

We commit ourselves to helping each Employee of 360Energy **understand and follow these principles**. Cultural diversity enriches our Company and pushes us to take more responsibility for our acts and decisions.

This Code of Conduct is more than just a set of rules, it reflects our identity and serves as a promise to our Employees and communities. We endeavour to create an environment in which people feel **appreciated and cherished, promoting ethical and sustainable business practices**.



Message from our President & Founder

360Energy Group Code of Conduct reflects the principles that govern our behaviour, our business practices, our information and asset management, and interaction with third parties.

Our daily decisions in the workplace, at home, or anywhere else reflect who we are. We should consider the Code of Conduct to be our guide for making the right decisions at all levels, regardless of position or length of service at the Company. This Code is more than a document, it is a shared commitment that strengthens our organisational culture and reaffirms our responsibility to employees, customers, suppliers and the society at large.

By adopting these principles, we foster an ethical and respectful working environment, while also building the necessary trust to continue growing as a team and company.

We are a young company that wishes to grow and expand in the future based on solid principles. We foster an ethical and integrity-driven culture that each of us reflects.

Integrity not only secures compliance with laws and regulations, it drives competitiveness and sustainable growth as well. We are proud of the way we do business.

We must know all laws and regulations and comply with the Code at all times. Regulatory compliance is not optional, it is a requirement for each of us.

The winning teams are transparent, collaborative and communicative; therefore, you should report inappropriate behaviour. 360Energy will always protect you against any type of retaliation if you report in good faith.

Each of us must lead by example and be a pillar of the Company's reputation, working with the peace of mind that comes from doing the right things.

I am confident that each of us will make a commitment to act with integrity every day, observing the values and principles of this Code.

Thank you for being part of 360Energy.

Alejandro Pedro Ivanissevich

Table of Contents

05 INTRODUCTION

- 05 Scope of Application
- 06 Employee Responsibility
- 07 Leadership Responsibility
- 09 Training Programme
- 09 Disciplinary Action
- 10 Reports of Complaints
- 10 Complainant Protection

PRINCIPLES

12 HONESTY

- 12 Fair Treatment and Non-Discrimination
- 13 Non-Harassment
- 14 Forced Labour and Child Labour

15 INTEGRITY

- 16 Anti-Bribery and Anti-Corruption
- 17 Gifts, Awards, and Hospitalities
- 19 Conflicts of Interest
- 20 Anti-Money Laundering and Anti-Terrorism Financing
- 21 Accurate Controls and Financial Records

22 RESPONSIBLE COLLABORATION

- 23 Protection of 360Energy's assets
- 23 Tangible Assets
- 23 Intangible Assets
- 24 Use of Inside and Confidential Information
- 25 Protection of Employees' and Third Parties' Personal Data
- 26 Means of Communication and Social Networks in the Workplace

28 SUSTAINABLE INNOVATION

- 29 Community and Environmental Protection
- 30 Health and Safety at Work

34 CORRECT DECISION-MAKING GUIDE

- 35 Cooperation with Investigations and Audits

The **Code of Conduct of 360Energy Group** establishes the **main principles governing our operations worldwide**. It is a pillar of our behaviour both within the organisation and with our customers, suppliers and other business partners. It not only establishes rules, but also encourages **reflection about principles and ethics in daily operations**.

This Code also provides **clear and practical guidance for decision making** in difficult situations in our daily work, reaffirming both **personal and communal commitment to integrity**. It also makes reference to legislation in force in the countries where we have a presence and our **Company's internal policies (hereinafter, the “Policies” and “Procedures”)**.

Introduction

Scope of Application

The Code of Conduct applies to all members of the **Board of Directors and Employees** of all 360Energy subsidiaries, in the countries where 360Energy operates.

Furthermore, we promote the implementation of the conduct standards contained in this Code regarding Third Parties related to 360Energy.

The term Third Parties may include **consultants, subcontractors, sales representatives, resellers, managers, customs brokers, law firms and accounting firms, companies that offer assistance to obtain permits or certificates, inspection and other authorizations, as well as any other business partner**.

Employee Responsibility

Each Employee of 360Energy Group is responsible for acting with **integrity and ethics** at all times, ensuring that their actions are consistent with the Company's values. Because we operate in a global environment, our decisions must be aligned not only with **360Energy's internal Policies and Procedures**, but also with **applicable international laws and regulations**. This is especially important when we interact with Third Parties, such as customers, suppliers, and business partners.

Therefore, in order to fulfill our responsibilities, we must **read and understand the Code of Conduct**. Employees are also responsible for observing and complying with this Code in any situation that may affect the Company, whether inside or outside the workplace. They must attend the training courses offered by the Company.

Our Company, based in Argentina and with offices in Brazil, Mexico, Spain, Italy and Great Britain, recognises that the applicable laws and regulations vary significantly among the jurisdictions. For this reason, it is critical that each Employee becomes familiar with and complies with the **specific laws and regulations in force in the country or countries where the Company does business**, thus ensuring that all operations and processes are carried out in strict accordance with local regulations and corporate ethical standards.

If in doubt, you can consult your superior or the Compliance department for guidance. It should be noted that failing to assume these responsibilities may have **legal or reputational consequences**, undermining trust in our organisation.





Leadership Responsibility

Although all employees are responsible for acting with integrity, team leaders have a greater obligation to **lead by example**.

We want our leaders to commit themselves and act as examples and role models for others, inspiring them to follow our Code.

By claiming it as their own, spreading the message, and promoting ethical and honest decision-making. By fostering an open and respectful work environment in which team members feel comfortable expressing their concerns and asking questions. Seeking to **resolve problems and reporting** them to their superiors when they arise, as well as reporting incidents they believe are appropriate without fear of retaliation.

Leaders must:

- Comply and make their teams comply with this Code;
- Be open to consultations from their team members;
- Listen to Employees' concerns without any value judgment;
- Attend and encourage their teams to attend training courses;
- Encourage team members to report concerns as needed.

It is your responsibility to seek help when faced with a situation that causes you concern.

Third-Party Responsibility

360Energy expects all Third Parties, to adhere to the same **high ethical standards** as we apply to our Employees. This includes acting with integrity, complying with national and international laws and regulations, and ensuring that their operations are aligned with the fundamental principles of this Code.

All Third Parties conducting business or providing services for or on behalf of the Group must be selected and engaged in accordance with the guidelines established in our "Third-Party Due Diligence Procedure".

360Energy uses this Procedure to analyse and monitor the legal and reputational backgrounds of all Third Parties in order to ensure regulatory compliance while maintaining high ethical and environmental standards.

Any **breach** by Third Parties may lead to the termination of the business relationship.

Employees and interested Third Parties can access the Code of Conduct. All Employees must **ratify their adherence to the Code annually**. The Policies, Procedures, and other related documents must be consulted on the ENAXIS platform.

Furthermore, any interested Third Party may access these Policies and our General Contracting Terms and Conditions on the following website: <https://www.360energy.solar/>.

To secure understanding of its content, the Code of Conduct has been translated into the official languages of each of the countries with which we operate.

Training Programme:

All Employees receive training under the **“Compliance Training Programme”**. We provide three types of training: onboarding training for new hires, which allows them to properly integrate into 360Energy's ethical culture; mandatory annual training for all Employees, which reinforces our values and principles of ethics and integrity; and specific training on specific topics, which targets areas that require additional training based on their functions or needs. Furthermore, IT security training is delivered via a platform where the IT department assigns content where any Employee, in any language, can obtain training on many themes connected to cybersecurity, data protection, and good digital practices. These training courses are mandatory and provide an excellent opportunity for you to **ask questions and discuss with your peers and team** how to incorporate this Code into our regular work practices.

Disciplinary Action:

Any violation of the **Code of Conduct**, internal Policies, Procedures, or applicable regulations may have **serious implications**, such as disciplinary action, **termination of the employment relationship**, and/or civil or criminal sanctions for Employees, as well as **contract termination** if violations are committed by Third Parties.

Reports of Complaints

All **Company Employees and Third Parties** who are aware of, or suspect, any breach of this Code, our internal Policies and Procedures, or applicable legislation must contact the Compliance area or the Complaints Channel.

Access our Reporting Channel:

[CLICK HERE](#)

or at 360energy.solar/integridad, from any device.

To provide you with peace of mind about the preservation of your anonymity, our Complaints Channel is held by an **independent third party**.

Concerns may be reported from any place in Spanish, English and Portuguese. Remember that those who violate our Code are held accountable not just for their actions, but also for their failure to report the situation in a timely way.

Complainant Protection

360Energy Group values **transparency and integrity**, and therefore **guarantees the rights** of individuals who, in **good faith**, report their own or others' acts relating to any breach of this Code, our Policies and Procedures, and/or applicable regulations.

In addition to protecting complainants (as set forth in the **“Complaints and Investigation Procedure”**), all Employees participating in an investigation must be protected from any form of retaliation.

360Energy does not tolerate any form of retaliation against those who report in good faith or cooperate with any investigation. Those who take retaliatory action against someone who has reported in good faith will be held accountable. Security and respect for the rights of those who report are regarded as essential for strengthening our ethical culture.

If you are aware of or suspect that you have been the victim of retaliation, you should report your concerns.

Ethics & Compliance Committee

The Ethics & Compliance Committee **assesses the reports received, provides advice about mitigation of conflicts of interest, supervises the revision and updates of the Code of Conduct and our internal policies.**

Through this Committee, we reaffirm our commitment to upholding the highest ethical standards in all decisions and actions.

HONESTY

360Energy Value > Honesty:
True behaviour consistent with the truth and fairness values.

Fair Treatment and Non-Discrimination

We value and defend **equal opportunities in employment and diversity**, regardless of race, religion, gender, sexual orientation, or any other factor, valuing each individual for their contributions to the Company.

Differences bring forth different points of view, which enriches the Group's perspective and allows us to learn and improve.

In accordance with our mutual respect and **applicable legislation**, we will not tolerate discrimination based on any of these qualities or any other comparable offensive behaviour.

These principles are applied to all corporate decisions, including **recruitment, training, and career development programmes**.

Non-Harassment

Harassment is a form of discrimination that, in any of its forms, represents offensive and disruptive behaviour, causing distress and discomfort to individuals who experience it while also generating a hostile environment in the workplace.

Harassment can take numerous forms, including **workplace-related, physical, cybernetic, and even sexual acts**, verbal or written statements, or visual representations.

360Energy **rejects and prohibits any type of harassment** by any Employee or Third Party, expressly stating that harassment is a serious offense that results in punishment.

What if...?

One of your coworkers has a habit of calling another coworker by nicknames and making jokes that could make that person feel bad. **What should you do?**

You should talk to your coworker and point out that, even though they find the jokes funny, the person receiving them may not, and that it may also make other people in the office feel uncomfortable. If your coworker does not stop making these kinds of comments, you should escalate the issue to your supervisor or Human Resources.

You are looking for a candidate for the maintenance department.

You believe it is a “male-only area” and wonder if you can only interview male candidates for the job. **What should you do?**

Your search should be focused on the candidates' competencies, skills, and experience, as well as how they fit for the job's core functions, rather than the gender of the person who will fill the position. Therefore, you are NOT permitted to look exclusively for male candidates or to reject applications from women purely on the basis of gender; this would constitute gender discrimination.

We value and promote an inclusive and fair workplace that respects all of our Employees, customers, business partners and the community.

Forced Labor and Child Labor

At 360Energy Group , we are committed to operating under the highest **ethical standards and respect for Human Rights**. This respect defines our commitment in the places where we operate and with our third parties throughout our supply chain.

That is why the use of forced, coercive, or slave-like labour will not be tolerated in any of our operations, supply chain, or business relationships. All of our Employees, contractors and suppliers must adhere to labour practices that respect **human dignity** and ensure **freedom and informed consent** in the hiring and performance of tasks; in other words, they must not be required to work more than the regular weekly working hours or the maximum overtime permitted by local labour laws.

No forms of child labour will be tolerated. We promote professional and safe conditions that protect children's rights, education, and overall development.

Any activity that includes hiring people under the minimum legal age stipulated in each jurisdiction, or performing jobs that may compromise their physical, mental, or moral integrity, is expressly prohibited. We implement supervisory measures in all our operations and require our suppliers and contractors to strictly adhere to national and international child labour laws and regulations.



INTEGRITY

360Energy Value > Integrity:
The right thing to do. Acting fairly in accordance with the law.

All of our decisions and actions are guided by the principle of **integrity**, which ensures that we always act **ethically** and in accordance with national and international laws.

This means rejecting any form of **corruption, fraud, or illegal conduct**, and ensuring that all our transactions and operations are aligned with the highest standards of **transparency**.

At 360Energy, bribery of government officials or private sector personnel **is strictly prohibited, whether given, received, offered, promised, or authorized directly or indirectly through Third Parties**. All meetings with a government official must be reported and recorded on the following form: <https://forms.office.com/r/vZyKCTkLGU>.

It is also not permitted to hire Third Parties to perform acts for which we do not have the necessary authorization. As a result, all Third Parties acting on behalf of or representing 360Energy in any way are prohibited from giving or receiving any type of bribe.

Anti-Bribery and Anti-Corruption

This **culture of integrity** enables us to create a work environment based on **strong relationships, contracts, and trust**, thereby improving our performance and pride in belonging.

We are committed to **fostering integrity and transparency**, positively influencing the **markets and communities** in which we operate, and we recognise that this is our responsibility and a component of the **social license** required to conduct business.

What if...?

You are part of a project for the construction of a new solar plant for 360Energy. During negotiations with local authorities, where the new solar plant is planned to be built, they inform you that a new school is required. These authorities make it apparent that 360Energy's assistance in building the new school will not only help them secure the necessary permits for the new solar plant, but will also help them win re-election as governor. **What should you do?**

This request might constitute a breach of the applicable anti-corruption laws. You should contact the Compliance Officer and your supervisor to talk about this situation and receive guidance to do the right thing.

In relation to the construction of the solar plant, a Third Party tells you that they "know all the right people" and that if you pay them in advance, they can speed up the permit signing process. **What should you do?**

Payments to Third Parties must be supported by an invoice documenting the services provided to ensure that they are reasonable and authentic. Paying a third party in advance should make you question why you are doing it, and you should be careful to accept an explanation without thoroughly checking it. You should also review the Due Diligence report and the Third Party's reputation.

Please remember that Third Parties will be held accountable for any acts they carry out in favour of our Company.

Gifts, Awards, and Hospitalities

The parties to business relationships, such as Employees, customers, suppliers, business partners, etc. frequently want to recognise this relationship with gifts, prizes and hospitality. We must ensure that they are **legitimate and moderate**.

If Employees are offered and/or receive gifts, prizes and hospitality, they must **fill in the following registration form:** <https://forms.office.com/r/8CYF3Wfztv>.

In a bidding process or when services are hired, no gifts may be given or received that could unfairly influence decision-making or create a conflict of interest.

IF A GIFT OR OTHER COURTESY IS GIVEN OR AUTHORIZED TO BE GIVEN, PLEASE KEEP IN MIND THAT:

Delivery of gifts, prizes and hospitality to government officials is absolutely forbidden.

You may not use your own money or resources to violate the rules of our Policies and Guidelines, or the provisions of this Code.

Gifts, prizes and hospitality must be **offered and provided to others on behalf of 360Energy, and must be duly recorded** in the Company's accounting books.

WHEN RECEIVING A GIFT, PLEASE KEEP IN MIND THE FOLLOWING:

Receiving gifts in the form of cash or cash equivalents, such as gift cards or loans, is forbidden.

The price of a gift **must not exceed the limit** set by our internal Rules on **“Gifts, Prizes and Hospitality Procedure”**

If a gift exceeds the criteria set out in our Rules, discuss it with your supervisor, document its receipt in accordance with the applicable procedure, and gently return it, stating that our internal rules prohibit us from accepting such gifts, using our **Corporate Gift Return Note**.

If returning the gift is truly unfeasible, then you must hand it over to the Compliance team, which will document the gift and dispose of it in accordance with current procedure.



Our internal Gifts, Awards, and Hospitalities Procedure contains more information on how to proceed.

What if...?

On your birthday, you receive a gift from a supplier consisting of a ticket to a well-known tennis event, the price of which exceeds the amount specified in the Gifts, Awards, and Hospitalities form. **Can you accept it?**

No, 360Energy Employees are not allowed to accept gifts or hospitality equal to or greater than the amount indicated on the aforementioned form. In this case, you should thank the supplier and explain why you cannot accept their offer.

A 360Energy customer is organising a dinner to celebrate their company's anniversary. Other business leaders and government officials will be in attendance. You have received an invitation to this event. **Can you accept the invitation?**

Yes, provided that you have been invited on behalf of 360Energy, and your supervisor has authorized the invitation.



Conflict of Interest

As Employees of 360Energy, we must continually make business-related decisions; we must do so **objectively** and always seek the best outcome for our Company's interests, not our own.

A **conflict of interest** occurs when personal interests interfere or appear to interfere with the ability of an employee or third party to make objective decisions for the benefit of 360Energy Group.

This could be caused by:

- interpersonal relationships among our company personnel, as well as interactions with customers or suppliers;
- the desire to reap personal advantages or benefits;
- work in addition to our activities at 360Energy.

We must always **immediately disclose** any relationship or conduct that may affect or appear to affect our capacity to make objective and unbiased choices in favour of 360Energy business.

Reporting on these types of interactions or activities is in your best interests, since transparency always eliminates any inappropriate perceptions. Each case will be evaluated and the necessary corrective measures will be taken.

Form for reporting conflicts of interest: <https://forms.office.com/r/4sYHzzijXL>.

This form must be filled in by all Employees, the Board of Directors and Syndics **once a year**, or at any time when a possible conflict of interest arises.

What if...?

360Energy's supplier, **with whom** you are responsible for contracting, informs you that they are searching for a new part-time employee for a few hours per week and that, given your knowledge and experience, you would be fit for the position. **Should you accept it?**

No, you should not accept this proposition without first declaring and talking with the Human Resources Manager and the Compliance team, as this would result in a conflict of interest, such as when deciding whether or not to renew the contract with that supplier.

You start dating someone who works for 360Energy or for one of our customers or suppliers.
What should you do?

You should report the situation to the Human Resources Manager and/or the Compliance team so that they can consider whether any preventive measures need to be taken and you can continue to perform your work normally.

It is not wrong to have conflicts of interest; what you should do is report them so that the necessary measures can be taken and you can continue to perform your daily tasks in the best possible way.

Anti-Money Laundering and Anti-Terrorism Financing

Our purpose is to do business with reputable partners who share our integrity culture, carry out legal activities, and have resources from legitimate sources.

Money laundering is a crime that conceals the source of funds obtained from unlawful activities such as drug trafficking, human trafficking, bribery, or other means. Money laundering occurs when criminal proceeds enter the commercial flow and appear to be legitimate, or when the true source or owner cannot be traced.

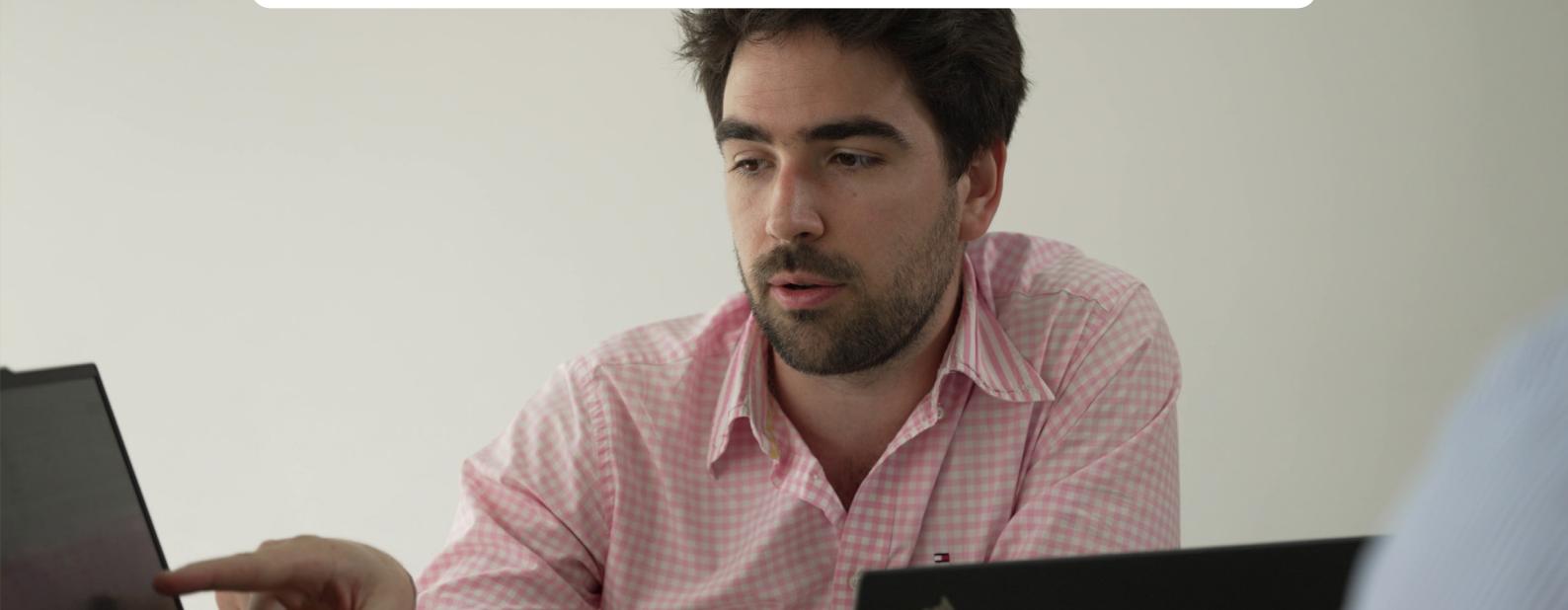
If you have any suspicion, see any irregularity, or have questions about a transaction, consult your

Superior, the Compliance Department and/or the Legal Affairs Department.

Terrorism financing is a range of activities that use legal or illegal resources to promote, fund, or sponsor terrorist individuals, groups, or operations.

To prevent our Company from being used to launder money or finance terrorism, our Employees must follow all **accounting, record-keeping, and financial reporting requirements** that apply to our business transactions, as well as the duty to report any suspicious transactions to the authorities.

If you suspect something, notice any irregularities, or have questions about a transaction, share it with your Supervisor, the Compliance Department, and/or the Legal Affairs Manager.



Accurate Controls and Financial Records

Financial records serve as a basis for administering our business and meet obligations with our suppliers, customers, Employees, and business partners; this is why keeping accurate financial records and an adequate **financial control system** is of the utmost importance.

We are all responsible for ensuring that our accounting and financial records are in excellent condition and in full compliance with applicable legal and accounting requirements.

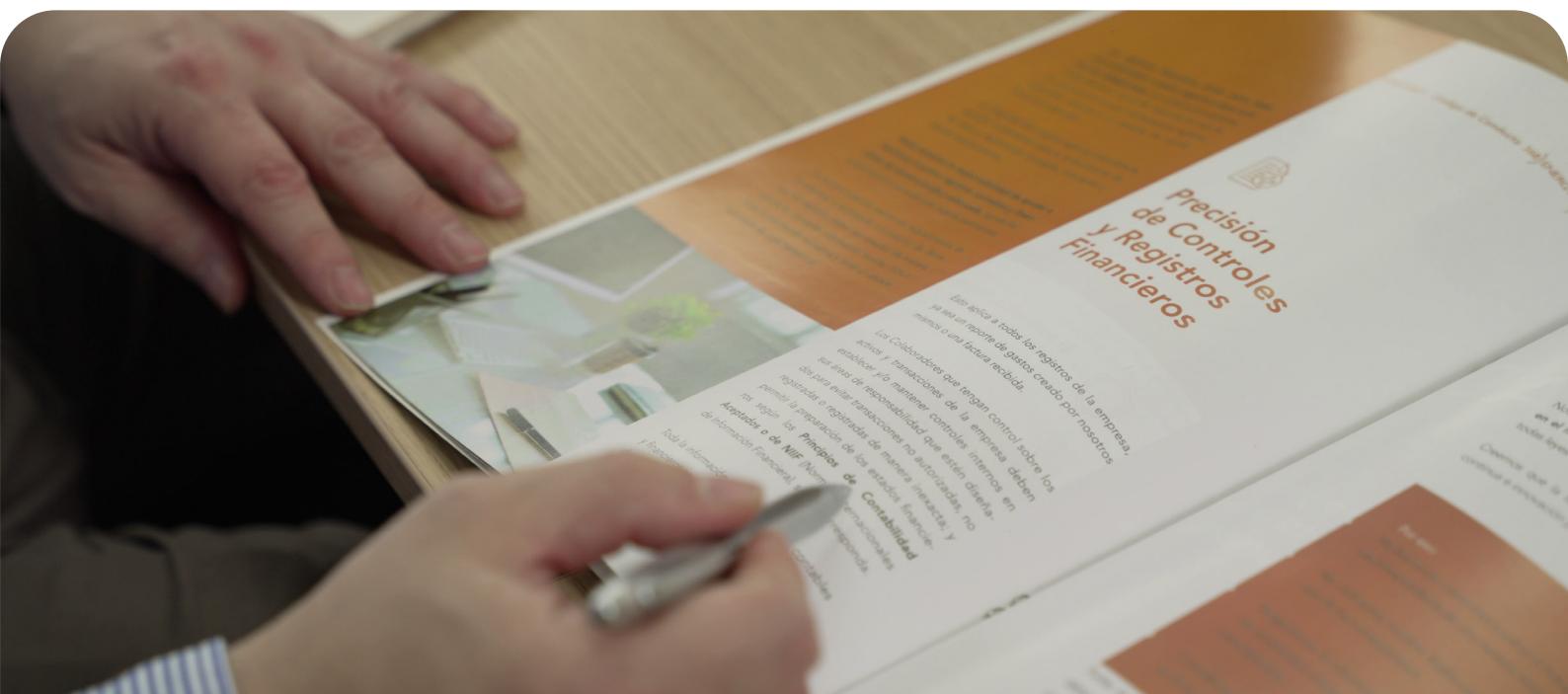
Whether we are conducting Company surveys or obtaining information from Third Parties, records must be created on time, contain accurate information, all relevant information, and reasonable detail for each transaction.

Employees who have control over Company's assets and transactions must establish and/or maintain internal controls in their areas of responsibility in order to avoid unauthorized, unrecorded or inaccurate transactions; and prepare financial statements in accordance with International **Financial Reporting Standards (IFRS)**.

Any information on accounting and financial statements is considered inside information and must be treated as specified in the paragraph mentioned for this purpose.

Therefore:

- *We make no misleading or false comments about our competitors' work.*
- *We do not use illicit methods to obtain information from our competitors.*
- *We respect our competitors' and other third parties' confidential information and intellectual property rights.*
- *We always comply with antitrust laws.*



RESPONSIBLE COLLABORATION

360Energy Value > Collaboration:

Respectful, transparent and responsible interaction that leads to synergy and better results.

Protection of 360Energy's Assets

We are all responsible for safeguarding 360Energy's assets and exercising prudent judgment to ensure that physical and intellectual property, as well as financial assets, are not damaged, robbed, misused, or wasted.

Tangible Assets

Tangible assets include machines, equipment, tools, buildings, furniture, vehicles, raw materials, in-process goods; they are necessary for the different operations and for our work. We have a responsibility and duty to protect them from theft, loss, misuse, or waste.

Intangible Assets

Intangible assets include patents, registered trademarks, licenses and permits, franchises, copyright; that have value but lack a physical existence. At 360Energy, we are continually creating formulas, ideas, strategies and other type of valuable inside information about our business.

We must be aware of and protect this critical information for our company. **Its undue disclosure is absolutely forbidden.**

On the Company's computers, mobile phones, emails or other devices, we must only store information about the business, but no personal data, since the company could conduct regular audits of these devices.

Special care must be taken with access codes to information systems; they must be kept confidential, in accordance with the **“Procedure for the Use of IT Resources and Tools”**.

Ethics in innovation, together with data integrity, have always been critical to ensuring the development of effective and unique consumer services. Our responsible collaboration reinforces synergy to achieve optimal results and improve our Company's reputation, thus consolidating the trust of those who choose us.

Use of Confidential Information

Confidential information is non-publicly disclosed information that, if disclosed, could harm **competitiveness, operations or reputation** of 360Energy and its subsidiaries and, as such, requires special handling to protect the Group's interests.

Access and usage of this information must be strictly restricted to those who need it for their jobs. Undue disclosure or misuse of confidential information constitutes gross misconduct.

360Energy is the owner of its confidential information, and you are responsible for preserving it so that it is not disclosed outside of the company.

Use of Inside Information

Inside information refers to specific, non-publicly disclosed facts or financial, operational, or strategic data about 360Energy or its subsidiaries which, if disclosed, could influence the price quotation of the Company's shares, marketable, or other securities.

Some examples of inside information are described below:

- Non-published financial results;
- Information on mergers & acquisitions, corporate reorganisations, disinvestments, business partnerships;
- Business strategies, investment plans.

Carrying out business activities using 360Energy's inside or confidential information or sharing it with Third Parties for them to perform operations for their own benefit is strictly forbidden. Any attempt to use or distribute said information will constitute insider trading, which is considered a serious infringement.

If in doubt, please consult the Legal Affairs department.



Protection of Employees' and Third Parties' Personal Data

The full protection of **personal data** stored on files and records is designed to ensure people's integrity.

We are responsible for protecting everyone's right to privacy.

The way we collect, store, and use personal data is critical to maintaining our stakeholders' trust.

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

Disclosure or publication in social networks without authorization of **inside information or communications about 360Energy**, its Employees, suppliers and/or customers is forbidden.

In addition, users must not disclose their passwords or ID to third parties.



Means of Communication in the Workplace

The right use of the **means of communication** permitted by 360Energy in the workplace is critical to ensuring a safe interaction consistent with our goals and values.

Outlook and Microsoft Teams are the official working tools for internal communication, so Employees must use them responsibly and professionally, ensuring that each communication contributes positively to the work environment and the achievement of corporate goals.

Access to the Internet, electronic mail, and other applications is permitted for communication in our workplace. Communication with other Employees and Third Parties must be done using the 360Energy's official email accounts. Furthermore, no Employee must use other Employees' user name, ID, electronic signature, digital signature or password.

Personal social network accounts should be used outside of working hours, and we should not share images or text involving our coworkers or workplace without prior authorization from the Company. Doing so could have negative consequences for 360Energy's or people's reputations.

You must not use email accounts or any other means of communication or information for unethical or unlawful purposes. To this end, you must follow the criteria established in the **“Use of IT Tools and Resources Procedure”** to preserve 360Energy's corporate image and data integrity.

In addition, Employees must identify themselves appropriately in all communications with Third Parties, including their corporate signature, which is previously configured by the IT department.

Furthermore, any external communications must comply with 360Energy's **“Personal Data Protection Policy”**.



What if...?



You receive an email from a supplier seeking your team members' personal information in order to book visits and send gifts to their homes.

What should you do?

You should not disclose the personal data of any member of your team or Third Parties linked with our company without first obtaining their formal authorization. Furthermore, remember that we should not accept gifts at our homes.

You receive a message from a teammate on your phone. When you open it, you see that it is a photograph of a female teammate. **What should you do?**

Not only should you not share the photo with anyone else, but you should also delete it and talk to the coworker who shared it with you to ensure that they do the same and do not engage in such activity again.

At 360Energy, we respect our coworkers and do not accept behaviour that involves, or could involve, an intrusion into any person's private life or dignity.

SUSTAINABLE INNOVATION

360Energy Value > Innovation:
Permanent search for new ideas. Creativity as an engine
of change to improve effectiveness and productivity.

Sustainable Innovation

We are innovators, developing creativity as an engine of change, **ALWAYS** accompanying our processes with a sustainable approach. We strive to meet the Company's needs while minimizing adverse effects on resources and communities for current and future generations.

At 360Energy, we take into account the **social and environmental impact** on our decision-making processes. We respect **people's Human Rights and dignity** in our global supply chain and operations.

We must consider the impact of our projects on **individuals, society and the environment** in order to preserve people's well-being, health, privacy, and freedom, while also protecting **natural resources**.



Community and Environmental Protection

We promote respect for people and the environment.

Our initiatives strive to create a cleaner planet for future generations by implementing responsible practices into everything we do.

360Energy is subject to numerous **regulatory standards and environmental laws** that set the criteria to be reached, and they serve as our guide for full compliance, based on our commitment and respect.



We Respect the Communities

We show respect and commitment to people's well-being, **generating a good and sustainable impact on communities.**

We strengthen ties with society and develop relationships with all of our stakeholders based on trust, transparency, and communication.

Every business decision we make takes into account not only **growth and innovation, but also the environmental effect and people's quality of life, guaranteeing responsible and equitable development in the communities** in which we operate.



Health and Safety at Work

Our Employees', visitors', contractors', suppliers', customers' and communities' health and safety are our **priority**. 360Energy encourages and promotes a **culture of accident prevention, healthcare and workplace risk awareness**.

Our "**Integrated Management System and Policy**" are designed to help you operate safely, both inside and outside our premises, and compliance with them is required to work in our offices, Solar Plants and/or anywhere else.

If in doubt about our Integrated Management System or Policy, please consult the Chief Security Officer, especially if:

- You are asked to perform a job that you consider unsafe.
- You are asked to perform a job for which you believe that you are not sufficiently trained and could harm yourself or your coworkers.
- You see someone performing a job that you believe is unsafe, that the person is not duly trained to perform, or the person does not have the necessary personal protective equipment.





What if...?



You are working alongside a coworker. To carry out this work, you must use personal protective equipment. It is a very hot day and you see your coworker take off his helmet and safety glasses and continue working without them. **What should you do?**

You should not continue working this way. You should express your concern to your teammate, and if they decide to continue working without the safety equipment, you should alert your supervisor immediately.

Working under the influence of drugs or alcohol is strictly forbidden since it can cause harm to yourself and people around you.

Substances include both illegal substances and the abuse of prescription drugs.

It is strictly forbidden to possess, sell, use, transfer, or distribute drugs, alcohol, or any other illegal substance in the workplace.

CORRECT DECISION-MAKING GUIDE

360Energy's ethical values must be practically applied in everyday work. To facilitate its implementation, it is recommended to adopt the following Ethical Decision-Making Model when doubt arises:

- Is it **legal** and consistent with our **Code of Conduct, Policies and Procedures?**
- How will it impact 360Energy's **reputation and confidence** in us?
- Would I **feel comfortable explaining** my decision to my coworkers, leader, or customers? Is it consistent with my Company's values?
- Could my decision be deemed **dishonest or unlawful?**
- Would I feel comfortable if it was **publicized** in the press?

If the answer is ...

YES

Then go ahead!

I DON'T KNOW

Consult your immediate superior, the Compliance Department, or use the Complaints Channel.

NO

Don't do it! Explain to the Third Party your reasons, as well as our values, culture, and policies.

If any of these answers raise concerns, it is recommended that you obtain counsel from your immediate superior or the Compliance Department before proceeding.

Cooperation with Investigations and Audits

If you are asked to cooperate with an investigation into violations of our **Code, applicable laws, internal Policies, or Procedures**, you must do so completely, honestly, and confidentially. This includes providing any requested information, explaining the facts, and providing relevant documents.

Internal Controls

360Energy's progress and sustainable development require a strong **internal control system**, as well as accurate records and reports

Internal controls are designed to ensure consistent compliance with applicable **laws, rules, and regulations, this Code, and 360Energy's Policies and Procedures**, to protect the company's assets, to manage operations efficiently, to provide accurate and complete information, and to prevent illegal conduct.

Management is responsible for developing an effective internal control system. Employees at all levels of 360Energy, in their respective jobs, are responsible for adhering to established controls, ensuring compliance, and identifying and addressing any weaknesses or failures that may impact their operations.



We are energy. We are 360E.

To consult this document, please contact
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