

INTEGRATION

SUSTAINABILITY

INTERNATIONALIZATION

INNOVATION

LEADERSHIP

Expanding *energy*

ENERGY

THIRD SUSTAINABILITY REPORT
2024

360 ENERGY

We are
energy



In constant
Motion
and expansion

INNOVATION

INTERNATIONALIZATION

SUSTAINABILITY

LEADERSHIP

ENERGY

INTEGRATION

Table of contents



CEO LETTER →

ABOUT THIS REPORT →

1.
We Are
360Energy

2.
Sustainability

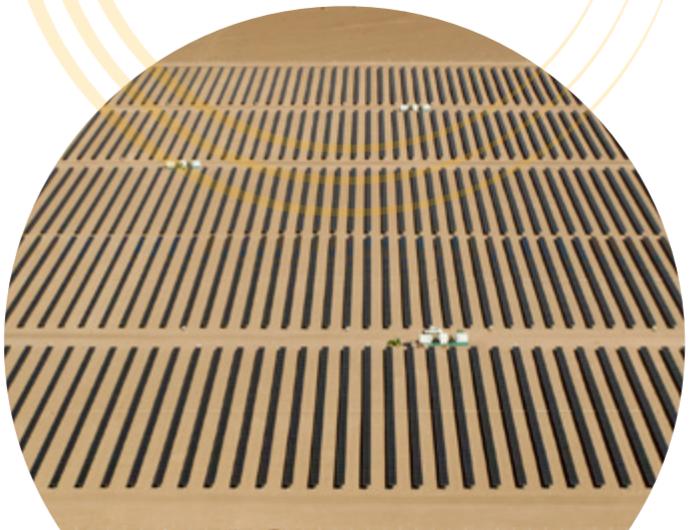
3.
Environmental
Performance

4.
Economic
Performance

5.
Social
Performance

6.
Corporate
Governance and
Integrity

7.
GRI
Content
Index



CEO Letter

GRI CONTENT INDEX: 2-22

It is an honor to address you in this new edition of the 360Energy Sustainability Report, which marks a turning point in our history.

In 2024, we evolved from being an Argentina-based company with local operations into an organization with a growing international presence. This transformation led us to expand into Brazil, Mexico, and Spain, requiring us to reorganize our structures, incorporate talent in new territories, strengthen our organizational culture, and export our management standards beyond our home country.

Every step we took was guided by our purpose: to make a positive impact through solar PV energy in a coherent, transparent, and sustainable way.

I would like to highlight some of our key achievements:

- **We launched the international expansion of the 360Energy Group**, operating for the first time in three countries outside Argentina, with multicultural teams and new regulatory, logistical, and social challenges.
- **We increased our installed renewable energy capacity by more than 100%**, including the commercial operation of four new solar PV parks in Argentina and the start of construction in a new country.
- **We achieved triple ISO certification** (ISO 9001, 14001, and 45001), demonstrating our high standards in quality, environmental management, and workplace safety.
- **We successfully issued our Class 4 Green Bond**, reinforcing our commitment to sustainable and responsible finance.
- **We launched new training and leadership development programs**, preparing our teams for a new stage of growth with a focus on innovation, performance, and organizational culture.
- **We strengthened our governance pillars**, deepening transparency and further integrating sustainability into strategic decision-making and stakeholder relationships.

These achievements mark just the beginning of a long journey and were made possible by the commitment, energy, and vision of our entire 360Energy team. Today, we have a more diverse team, expanded capabilities, and a strong identity that distinguishes us in every country where we operate.

Our business model is grounded in the conviction that profitability and positive impact can—and must—go hand in hand. That is why we take a comprehensive approach that prioritizes efficiency, innovation, and the creation of shared and lasting value, while ensuring that we do not compromise the resources of future generations.

As every year, I invite you to read this report, which has been prepared in accordance with the most rigorous international standards for transparency and accountability. On every page, we have sought to reflect our achievements, the challenges we face, and the opportunities we have identified to continue improving.

I would like to sincerely thank our employees, shareholders, customers, suppliers, government partners, and communities. With each new challenge, we renew our commitment to playing a leading role in the energy transition in an ethical, consistent, and human-centered way.

We will continue moving forward with a long-term perspective, determined to build a company that plays a leading role in the energy transition and leaves a positive legacy for future generations.



Federico Sbarbi Osuna
CEO – 360Energy

About this Report

GRI CONTENT INDEX: 2-1, 2-2, 2-3, 2-4, 2-5, 2-14

Third Sustainability Report

This edition consolidates our economic, social, and environmental performance, as well as our governance and ethical practices. It covers the period from January 1 to December 31, 2024, and includes the activities of all Group companies, both in Argentina and in the new international markets where we began operations this year. We publish this Report every year, following on from the previous edition.

We prepared this report using the Global Reporting Initiative (GRI) Standards and the UN Sustainable Development Goals (SDGs) as references. Although this edition was not externally verified, internal controls were applied to ensure the consistency, traceability, and quality of the information. The content underwent an interdisciplinary internal review and was carefully analyzed and validated by Management.

We Value Your Input

For more information or to provide feedback on this report, please reach out to us at: info@360energy.solar

[PREVIOUS SUSTAINABILITY REPORTS](#)



01.

We Are 360Energy

GRI CONTENT INDEX: 2-1, 2-6, 2-23, 2-24, 2-27, 3-3, 201-2, 203-1, 203-2, 418-1

SDGS: 8, 12

Drivers of the energy transition

Our Achievements

12

solar PV parks in operation

FIRST LARGE-SCALE PV PARK IN ARGENTINA, developed and built by 360Energy in 2012.

247 MWp

of installed capacity (100% owned projects)

80%

average Performance Ratio (weighted across our parks)

INNOVATION
First Battery Energy Storage System (BESS) connected to the Argentine Interconnection System, in Cañada Honda (2 MWh)

+500 MW

Project pipeline

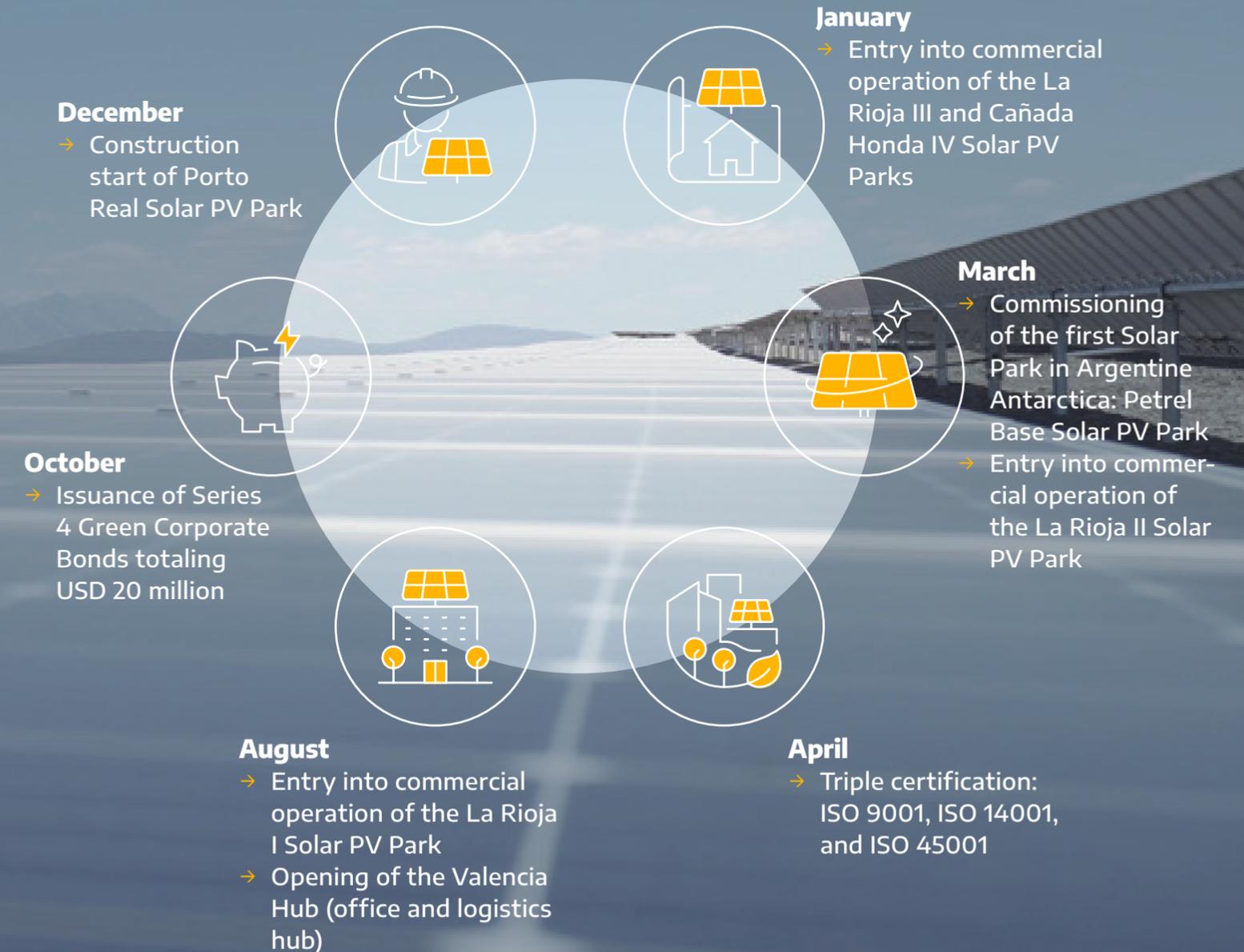
260

employees

TRIPLE CERTIFICATION, Integrated Management System—ISO 9001:2015, 14001:2015, and 45001:2018

Issuance of 4 Green Corporate Bonds totaling **USD 122,278,429**

2024 Milestones



Who We Are

GRI CONTENT INDEX: 2-1, 2-6, 2-23, 2-24, 3-3

DRIVING THE ENERGY TRANSITION FROM ARGENTINA TO THE WORLD

We are a family-founded company with over 30 years of experience in the energy sector. From the very beginning, we have promoted a structural change in the way energy is generated and used, convinced that solar power is—and will continue to be—one of the main drivers of the global energy transition.

Building on our legacy of innovation, we embrace the challenge of being true drivers of the energy transition.

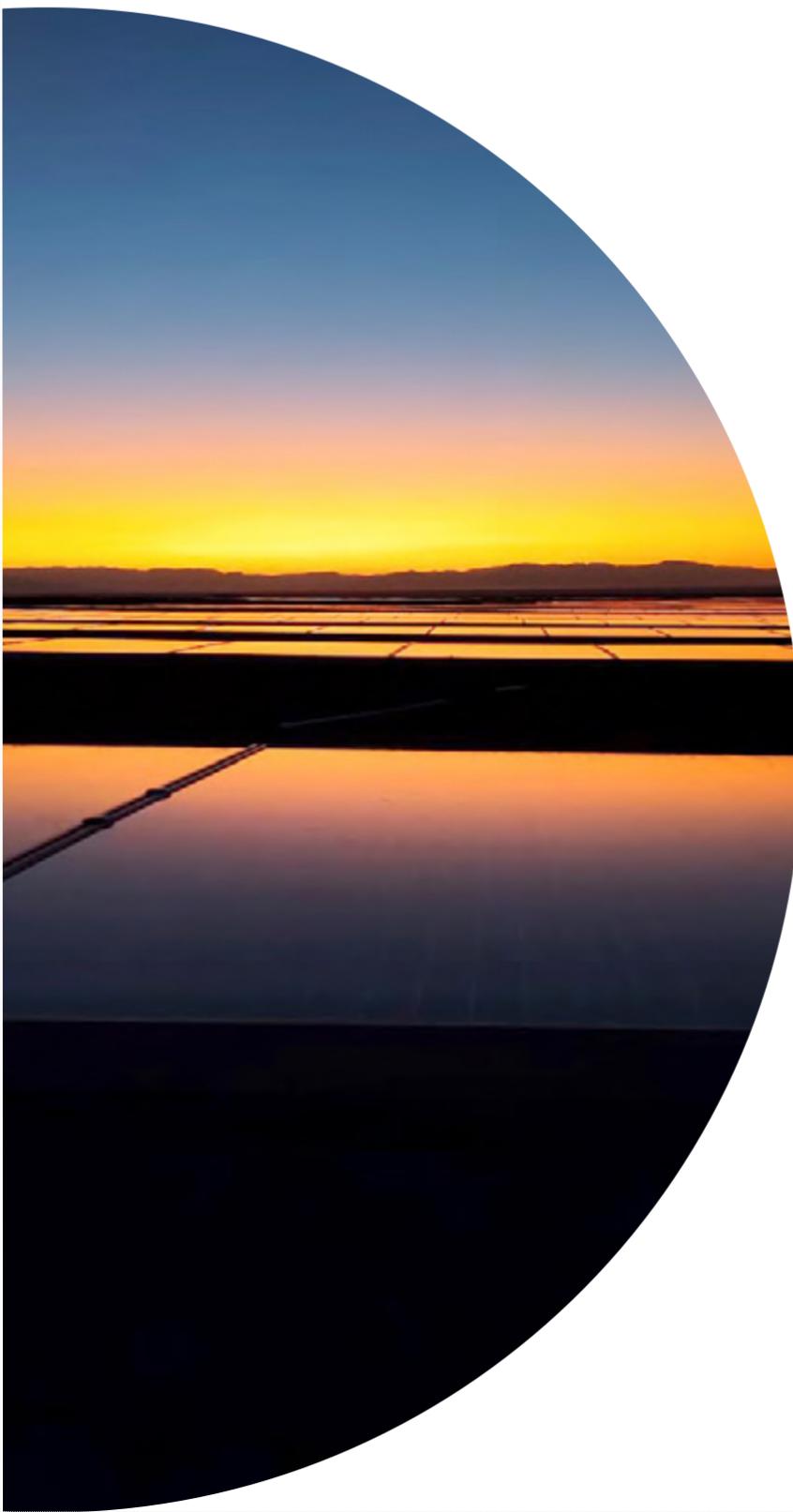
WE BEGAN OUR INTERNATIONAL EXPANSION

The year 2024 marked a turning point in our history. With Stellantis Group joining as a strategic partner, **we entered a new phase defined by international expansion.**

After consolidating our position as a leading solar energy company in Argentina, we began operating in new markets—Brazil, Spain, and Mexico—extending our business model beyond national borders and strengthening our global presence.

This process represents not only growth in scale, but also a **reaffirmation of our vision.** Internationalization challenges us to remain firmly grounded in our values, deepen our commitment to the communities where we operate, and embed sustainability across our entire strategy.

We remain convinced that harnessing renewable energy is not only an economic opportunity, but a responsibility to future generations.



Operating Sites

GRI CONTENT INDEX: 2-1, 2-6

SOLAR PV PARKS



Mexico

PRE-CONSTRUCTION PHASE
Saltillo Complex
(Saltillo, Coahuila de Zaragoza)

Argentina

SOLAR PV PARKS IN OPERATION

- Cañada Honda I** (Sarmiento, San Juan)
- Cañada Honda II** (Sarmiento, San Juan)
- Cañada Honda IV** (Sarmiento, San Juan)
- Chimbera I** (Sarmiento, San Juan)
- Saujil** (Saujil, Catamarca)
- Tinogasta I** (Tinogasta, Catamarca)
- Tinogasta II** (Tinogasta, Catamarca)
- Fiambalá** (Fiambalá, Catamarca)
- Nonogasta** (Nonogasta, La Rioja)
- La Rioja I** (Nonogasta, La Rioja)
- La Rioja II** (Nonogasta, La Rioja)
- La Rioja III** (Nonogasta, La Rioja)

PRE-CONSTRUCTION PHASE

- Córdoba** (City of Córdoba, Córdoba)
- Palomar** (Tres de Febrero, Buenos Aires)
- Arrecifes** (Arrecifes, Buenos Aires)
- Realicó** (Realicó, La Pampa)
- Colón** (Colón, Buenos Aires)

OFFICES AND HUBS

- Headquarters** (Pilar, Buenos Aires Province)
- San Juan Hub** (Chimbas, San Juan)

Brazil

UNDER CONSTRUCTION

Porto Real (Porto Real, Río de Janeiro)

PRE-CONSTRUCTION PHASE

Goiana (Goiana, Pernambuco)
Betim (Betim, Minas Gerais)

Spain

PRE-CONSTRUCTION PHASE

Vigo (Vigo)

OFFICES AND HUBS

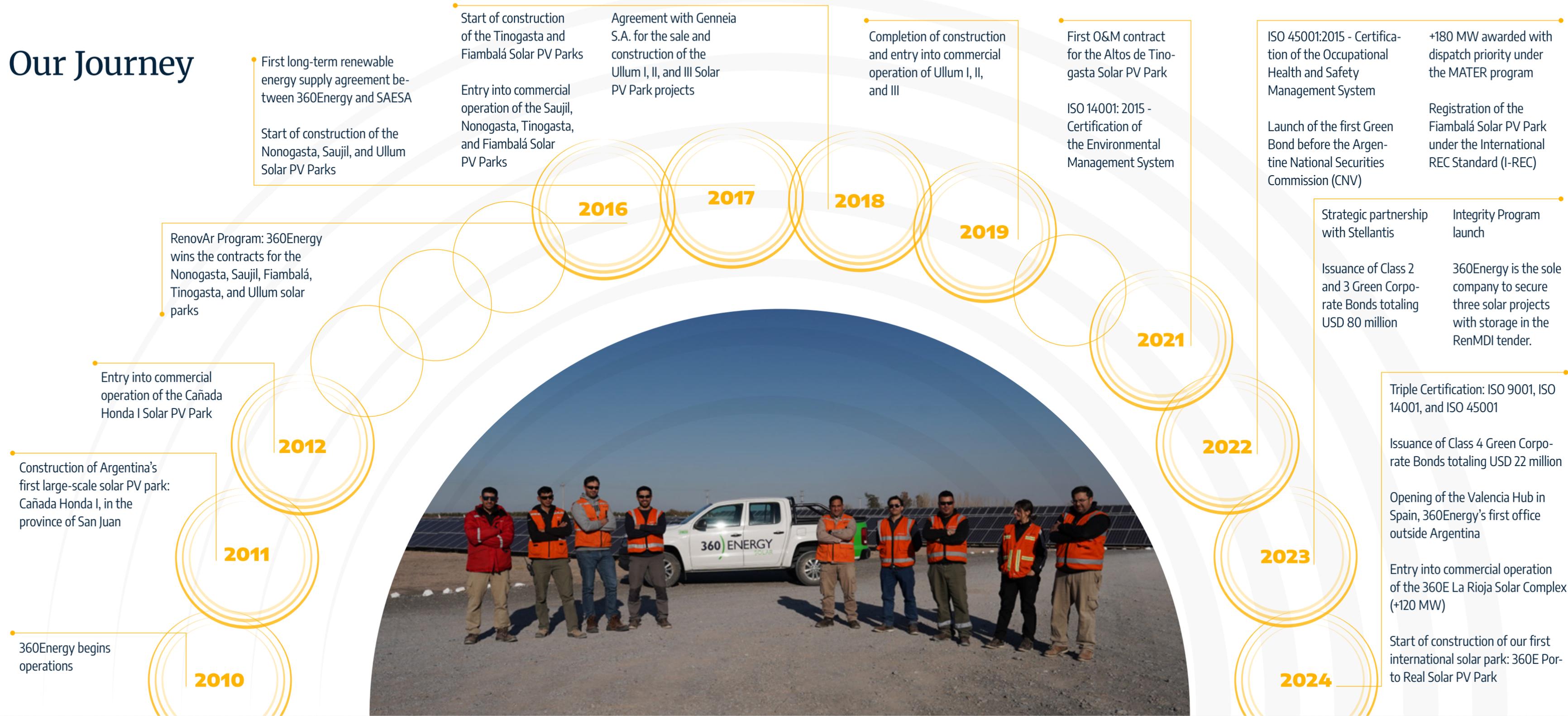
Valencia Hub



Our Positive Footprint

Solar PV Park	Total owned installed capacity (MWp)	2024 annual energy generation (MWh)	Homes powered annually	CO ₂ emissions avoided annually (tons)	Equivalent barrels of oil displaced per year	Total project investment (USD)
CAÑADA HONDA SOLAR COMPLEX (CH I + CH II + CH IV + Chimbera)	18.2	32,925	8,231	14,135	32,871	23,800,000
SAUJIL SOLAR PV PARK	26.7	57,449	14,362	24,663	57,356	21,000,000
TINOGASTA I AND II SOLAR PV PARKS	25.4	50,480	12,620	21,671	50,398	22,000,000
FIAMBALÁ SOLAR PV PARK	12.1	28,490	7,123	12,231	28,444	11,000,000
NONOGASTA SOLAR PV PARK	42.5	81,635	20,409	35,046	81,502	35,000,000
360E LA RIOJA SOLAR COMPLEX (LR I+LR II+LR III)	122.3	162,483	40,621	69,754	162,219	96,970,000
TOTAL	247.2	413,463	103,366	177,500	412,790	209,770,000

Our Journey



Our Philosophy

GRI: 2-6, 2-23, 2-24

We Are Energy. We Are 360Energy.

In 2024, we updated our vision, mission, values, and organizational competencies to reinforce the foundations that have guided us while adapting to the challenges of an increasingly demanding international context.

Our philosophy continues to guide our decisions, actions, and growth, integrating **sustainability, innovation, and commitment** into every step we take.

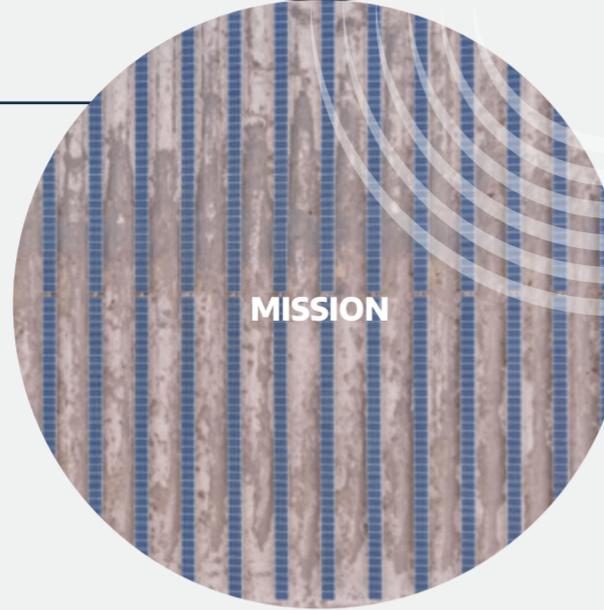
We are convinced that the sun is the energy source of tomorrow. We strive to become a global benchmark in solar energy generation, leading the way in the adoption of new technologies. We dream of a cleaner, more sustainable world for future generations.



At 360Energy, we ALWAYS operate under the following principles:

- 01. *Passion*
- 02. *Honesty*
- 03. *Integrity*
- 04. *Collaboration*
- 05. *Innovation*

To drive the energy transition by developing, building, and operating solar parks, energy storage systems, and green hydrogen production projects that replace fossil fuels.



They arise from the combination of corporate values and organizational behaviors:

COMPETENCIES	PILLARS
Initiative and Innovation	The Best of Me
Teamwork and Collaboration	The Best of Us
Leadership and Motivation	
Results Orientation	The Best of Results
Strategic Vision	

Value Proposition

GRI CONTENT INDEX: 2-6, 3-3

At 360Energy, we develop innovative, sustainable, and scalable energy solutions, with a focus on solar PV energy and energy storage.

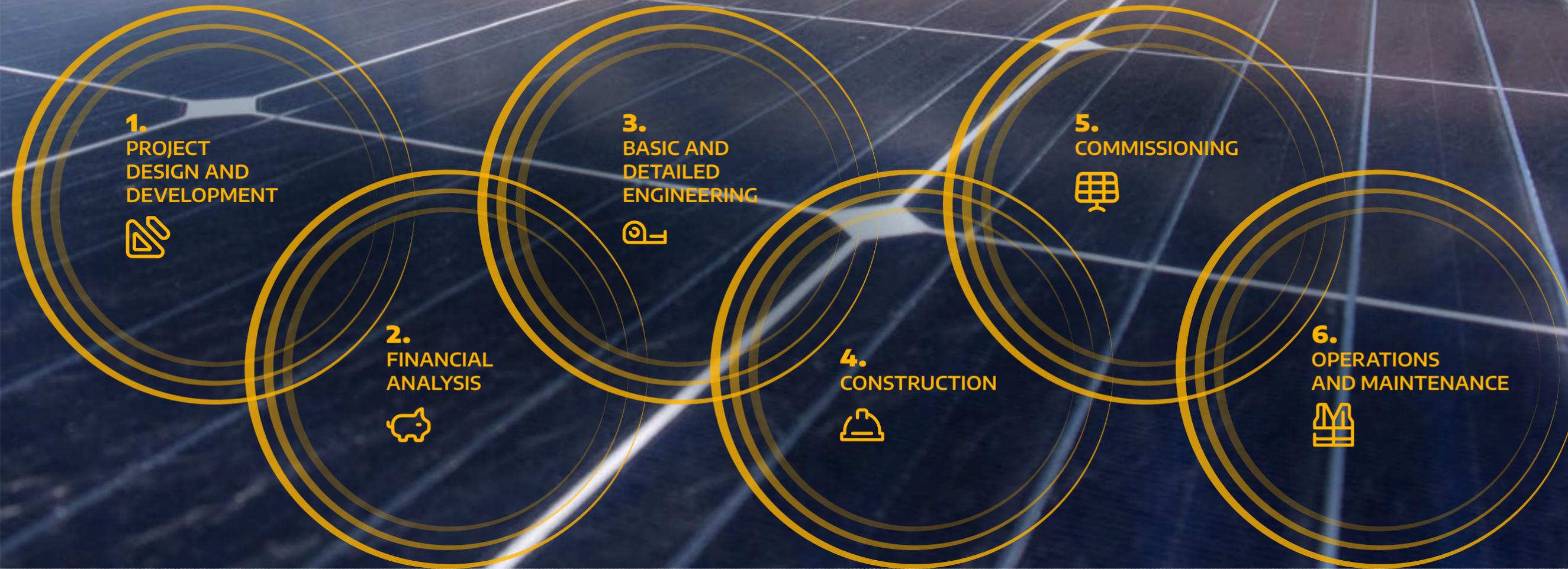
As a fully integrated company, we manage the entire lifecycle of energy projects under international quality and safety standards.

Our business model combines technological innovation, operational efficiency, and environmental responsibility to create shared value for our customers, communities, and shareholders.

What We Do

We specialize in developing, constructing, operating, and commercializing comprehensive energy solutions that span the entire value chain. In addition, we invest in **technological research** as a driver to achieve greater efficiency and accelerate results.

We cover the entire value chain in solar PV parks:



What Sets Us Apart

As an **integrated solar power company**, our value lies in our ability to **manage the entire process end-to-end**, delivering solutions tailored to the specific needs of each customer and ensuring optimal, sustainable performance of our solar PV parks.

Energy quality and scale

Our solar parks are designed and built to generate high-quality energy at significant volumes, providing reliable supply and ensuring customer satisfaction.

Continuous feedback

Through continuous learning and improvement, we evolve and grow substantially with each new project.

Continuous and exponential growth and evolution

The difference between our first solar park and our most recent projects reflects significant progress, driven by our commitment to excellence, innovation, and technological development.

Commitment to sustainability

Sustainability is at the core of all our operations, safeguarding the environment and biodiversity.

Our Approach

End-to-end value chain integration.

Technological innovation.

Close relationship with customers and local partners.

Our Growth Pillars

SECURED REVENUES

We develop business through long-term PPA contracts with industry-leading customers, ensuring predictable and reliable revenues that strengthen our business model.

RESEARCH AND DEVELOPMENT (R&D)

We stay at the forefront by investing in new technological solutions that enhance energy efficiency and secure the future of our projects.

HUMAN CAPITAL

Our team consists of highly skilled professionals with both local and international experience, who make sure that projects are executed on time and to the highest quality standards.

PROJECT PIPELINE

We maintain a strong portfolio of solar PV projects, carefully evaluating the best options in terms of location, logistics, efficiency, and technology, ensuring their feasibility and success.

CONTINUOUS GROWTH

We continue to expand our installed capacity in our own solar PV parks, consolidating our position as a global leader in the sector.

International Expansion Strategy

New Horizons in 360Energy's Evolution

We have launched an international expansion process that marks a new chapter in the company's evolution. Far from being merely geographic growth, this new stage represents a **qualitative leap for 360Energy**. The decision reflects our vision of **bringing to new markets the experience we have built in Argentina in the development of solar projects**, while reinforcing our identity, our values, and our commitment to sustainability.

The international expansion process, launched in 2024, represents the natural evolution of our strategy, aimed at scaling our core capabilities, broadening our reach, and enhancing our contribution to the energy transition.

In this journey, we embrace challenges that both motivate and challenge us:

- **Managing the accelerated growth of our organizational structure** while preserving the culture and talent that define us.
- **Integrating into new regulatory, technical, and cultural environments** with openness, sensitivity, and professionalism.
- **Showcasing Argentine know-how to the world** in the development, construction, and operation of solar PV parks.
- **Working alongside our strategic partner, Stellantis Group**, leveraging capabilities and sharing a common vision.
- **Strengthening and expanding our project pipeline in Argentina and in new markets**, with a long-term perspective and local commitment.



1. Solar PV Energy

STRATEGIC PARTNERSHIP WITH STELLANTIS GROUP

As part of its sustainability and energy autonomy goals, we established a high-impact partnership with **Stellantis Group**, which joined the Company as a new shareholder.

In a global environment shaped by the electrification of mobility and the transition from fossil fuels to renewable-based energy systems, Stellantis Group has shown a strong commitment in this direction, with investments in sectors such as solar PV energy and copper mining.

In partnership with Stellantis, we are building a project pipeline across multiple countries based on a next-generation energy solutions approach, combining the following stages:

2. Battery Energy Storage Systems (BESS)

The first stage (solar PV energy) is currently under execution, while the subsequent stages (green hydrogen and BESS) are in the development phase.

WE REMAIN FIRMLY CONVINCED THAT ARGENTINA WILL CONTINUE TO BE THE BEATING HEART OF OUR OPERATIONS. WE EXTEND OUR EXPERTISE, CULTURE, TEAMS, AND VISION BEYOND OUR BORDERS, CONTINUING TO BUILD FROM WHO WE ARE: AN INNOVATIVE COMPANY DEEPLY COMMITTED TO A CLEANER ENERGY FUTURE.

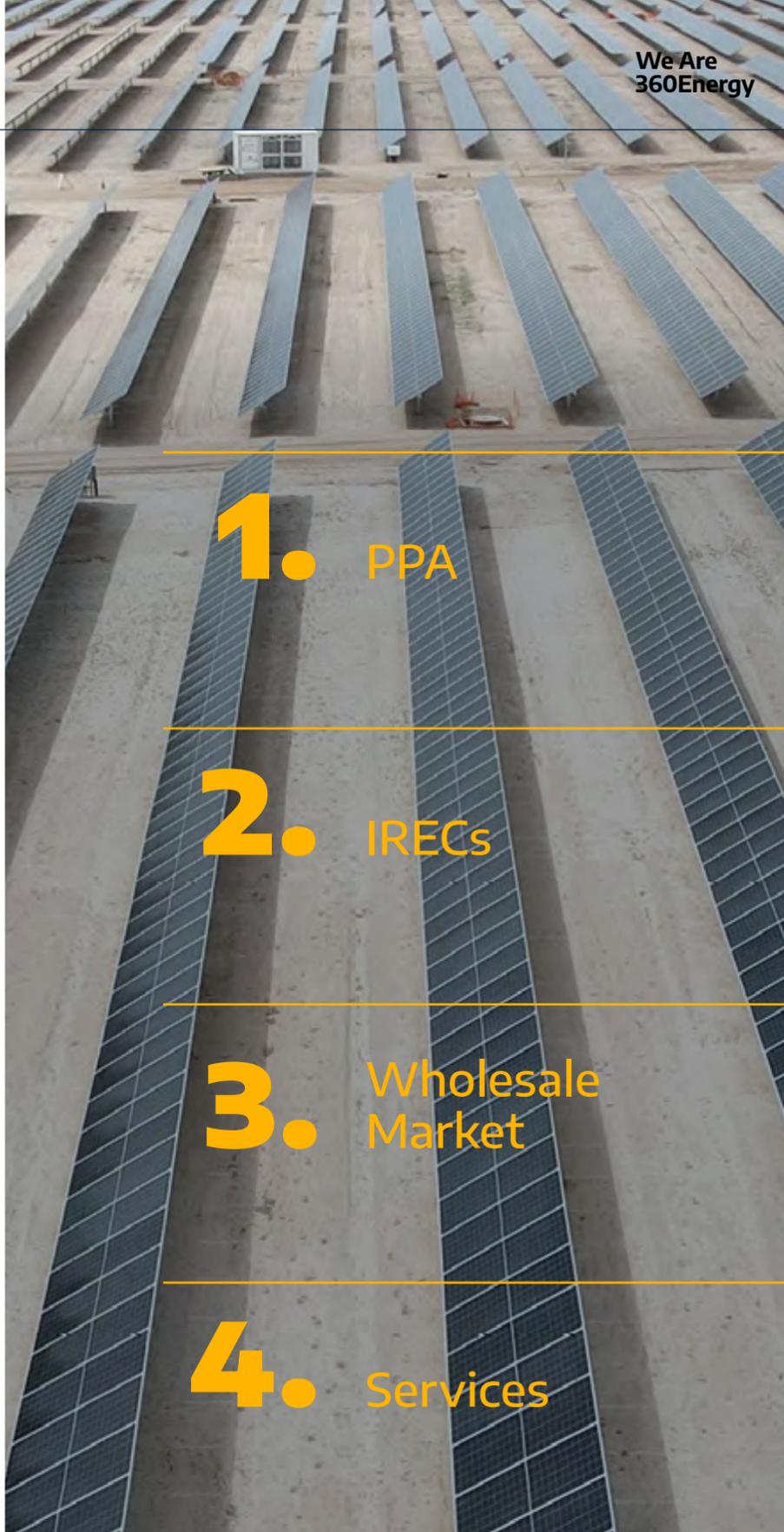
3. Green Hydrogen Production



Business Units

GRI CONTENT INDEX: 2-6

During this period, we underwent a key process of expansion and diversification that represented a substantial shift in our commercial strategy and international outlook. We made significant progress in the **development and commercialization of large-scale renewable energy**, expanding our customer base and markets while adopting new technological solutions to deliver increasingly sustainable energy supply.



1. PPA

Energy generation and commercialization for private customers.

14 companies

162,100 MWh delivered to Renewable Energy Futures Market customers

12,715 MWh delivered to the spot market

2. IRECs

Sale of renewable energy certificates.

78,600 IRECs canceled on behalf of 4 companies.

7 companies included long-term delivery commitments within their Power Purchase Agreements (PPAs)

3. Wholesale Market

Energy generation and commercialization for the wholesale electricity market.

8 contracts

238,624 MWh generated

4. Services

Engineering, Procurement, and Construction (EPC); and Operation and Maintenance (O&M).

1.

PPA – Renewable Solar Power Supply Contracts

TOTAL ENERGY CONTRACTED WITH MATER CUSTOMERS

214 GWh/year



TOTAL ENERGY DELIVERED TO MATER CUSTOMERS

162.1 GWh/year



WE EXPANDED OUR PRESENCE IN THE RENEWABLE ENERGY FUTURES MARKET

We reached a milestone by significantly expanding our participation in the Argentine Renewable Energy Futures Market (MATER), consolidating a new large-scale supply model under Power Purchase Agreements (PPAs).

Following the entry into commercial operation of the La Rioja Complex and the Cañada Honda IV Solar PV Park, we stopped supplying energy exclusively to CAMMESA and began delivering energy directly to major private-sector users in Argentina.

Throughout the year, our customer portfolio grew progressively and steadily, reaching a total of **14 companies supplied with our energy** by December 2024.

These contracts represent not only a strategic advancement in our commercial offering, but also a meaningful contribution to **our customers' decarbonization goals**, delivering solar PV energy in a **traceable, predictable, and environmentally responsible** manner.

SUPPORTING OUR CUSTOMERS IN THEIR DECARBONIZATION STRATEGIES

COMPANY	CONTRACTED ENERGY GWH/YEAR
acerbrag	74.50
TRANSCOLOR	8.80
DANONE <small>ONE PLANET. ONE HEALTH</small>	1.60
COTO	7.60
HOLCIM	30.00
PEUGEOT	34.00
FCA <small>FIAT CHRYSLER AUTOMOBILES</small>	27.20

COMPANY	CONTRACTED ENERGY GWH/YEAR
Smurfit Kappa	14.30
SAESA <small>Buena energía</small>	7.90
BRIDGESTONE	4.00
GrupoEstisol <small>innovamos para que vivas mejor</small>	2.20
JOHN DEERE	0.30
REHAU	0.80
spirax sarco <small>by Spirax Group</small>	0.80

Distribution by industry

SECTOR	GWH/YEAR	%
Construction	105.3	49.21%
Retail	9.2	4.30%
Automotive	65.2	30.47%
Chemicals	9.6	4.49%
Packaging	24.4	11.40%
Agriculture	0.3	0.14%
TOTAL	214	100%

NEW CONTRACTS IN LATIN AMERICA AND EUROPE

We are accelerating the energy transition with new PPA contracts across Latin America and Europe. In 2024, we made significant progress in agreements with Stellantis to supply clean and reliable solar energy to industrial plants in Argentina, Brazil, Spain, and Mexico.

ARGENTINA

In October 2024, we signed contracts for the design, construction, and operation of new solar PV parks to supply renewable energy to Fiat's industrial plants in Córdoba and Peugeot's in Buenos Aires. This supports a self-generation model aimed at reducing their carbon footprint without compromising competitiveness.

Additionally, this project marks both a technical and commercial milestone with the start of **360Energy's first solar carport development in Argentina**, a solution that turns parking spaces into energy-generating assets, combining functionality, efficiency, and design.

11.9 MW
Palomar.

8 MW
Córdoba.

BRAZIL

13.4 MW
Porto Real.

55.0 MW
Goiana.

SPAIN

In Vigo, we will build a solar PV park under a self-generation and carport model, which, once completed, will be among the largest of its kind in Europe. This project will strengthen our capacity to lead innovative developments on the continent.

21 MW

MEXICO

We are progressing in negotiations for renewable energy generation contracts. We expect them to be formalized in January 2025.

24.4 MW
Betim- first Carport
project outside Argentina.



BENEFITS FOR OUR CUSTOMERS

By choosing our renewable energy solutions, our customers gain advantages that enhance competitiveness, reduce environmental impact, and generate long-term value:

- **Certainty:** We provide predictable and competitive energy prices, enabling solid long-term financial planning.
- **Environmental sustainability:** By sourcing clean and reliable energy, our customers actively contribute to emission reductions and environmental protection.
- **Confidence in technology:** We use cutting-edge, proven technology, building and operating our own facilities to ensure high standards of quality and control at every stage.
- **Extensive project pipeline:** With over 30 projects totaling more than 1,000 MW, we guarantee the availability of renewable energy for our customers.
- **Global commitment:** We align with international and national commitments, such as the Paris Agreement and Argentina's Law No. 27,191 on the National Promotion of Renewable Energy, further strengthening our commitment to sustainable development.
- **Financial stability:** We offer long-term PPA contracts with stable, predictable cash flows in U.S. dollars, providing financial certainty to our customers.

2.

IRECs – International Renewable Energy Certificates

We continue offering **International Renewable Energy Certificates (I-RECs)** as a concrete tool for companies to offset **Scope 2 emissions** by supporting the development of clean energy sources.

I-RECs or **I-TRACK (E)**, under the **International Tracking Standard Foundation** guidelines, certify the renewable origin of the energy consumed and allow our customers to advance their sustainability commitments.

We provide carbon footprint compensation options for companies.



Customers Who Choose Us

CUSTOMERS



3.

Wholesale Market

Once again, we actively participated as generators in the Argentine wholesale electricity market, injecting solar PV energy into Argentina’s Interconnection System (**SADI**) through contracts with Argentina’s Wholesale Electricity Market Administration Company (**CAMMESA**).

The energy generated comes from the following solar parks:

- Cañada Honda I, II, IV y Chimbera I.
- La Rioja I, La Rioja II y La Rioja III.
- Nonogasta.
- Fiambalá.
- Tinogasta I y II.
- Saujil.

We contribute to the diversification and sustainability of Argentina’s energy market.



In 2024, we delivered energy through projects awarded in the GenRen (2009) tender and the RenovAr (2016) tender rounds:

CONTRACT	GENERATION (MWH)
GENREN	19,162
RenovAr	218,055
Spot	1,408
TOTAL	238,624

4.

Services

We provide comprehensive **EPC** (Engineering, Procurement, and Construction) and **O&M** (Operation and Maintenance) services for solar PV parks, covering the full value chain from initial design to long-term operation.

EPC

Engineering, Procurement, and Construction

Our EPC service follows a turnkey model, managing and executing every phase of a solar project, ensuring quality, efficiency, and on-time delivery:

1.

Design and Engineering

We develop the project's design and engineering to meet all technical, regulatory, and quality requirements.

2.

Construction and Installation

We supervise and execute construction to meet the highest quality and safety standards.

3.

Procurement Management

We strategically source materials and equipment, managing suppliers to ensure quality and competitive pricing.

4.

Commissioning

We carry out the commissioning, ensuring that all systems operate optimally and that the park is ready to begin generating energy.

Key EPC Benefits

- **Comprehensive solution:** By centralizing all project phases, our end-to-end solution reduces complexity for our customers, allowing them to focus on their core business while we manage the technical, logistical, and oversight aspects.
- **Cost and schedule efficiency:** Our comprehensive approach optimizes resources, ensuring execution within budget and timeline.
- **Quality and safety control:** By directly managing each phase of the project, we maintain strict quality and safety controls, ensuring compliance with the highest international standards.
- **Risk reduction:** Turnkey contracts transfer total project responsibility to us, minimizing risk and ensuring delivery as agreed.
- **Expertise in testing and measurement:** We have an in-house team to carry out complex testing, measurements, and technical verifications, ensuring traceability, quality, and reliability in construction. This expertise provides a competitive edge by reducing the time, costs, and risks associated with subcontracting.
- **High performance from day one:** During construction, our controls—particularly over material traceability, testing, and issue management—ensure the parks enter operation with guaranteed *performance indicators* from day one, minimizing technical losses and maximizing long-term reliability.

OPERATIONS AND MAINTENANCE

At 360Energy, we manage the operation and maintenance of our solar PV parks to maximize renewable energy generation, ensure asset availability, and extend lifespan while guaranteeing reliability and sustainability.

In 2024, we maintained permanent local technical presence at each park, with specialized teams performing operations, incident management, and preventive and corrective maintenance.

This on-site presence is complemented by remote monitoring via each park's SCADA systems, enabling real-time performance oversight and the detection of any deviations from operational parameters.

This approach combines immediate on-site responses with continuous data analysis to optimize asset performance.

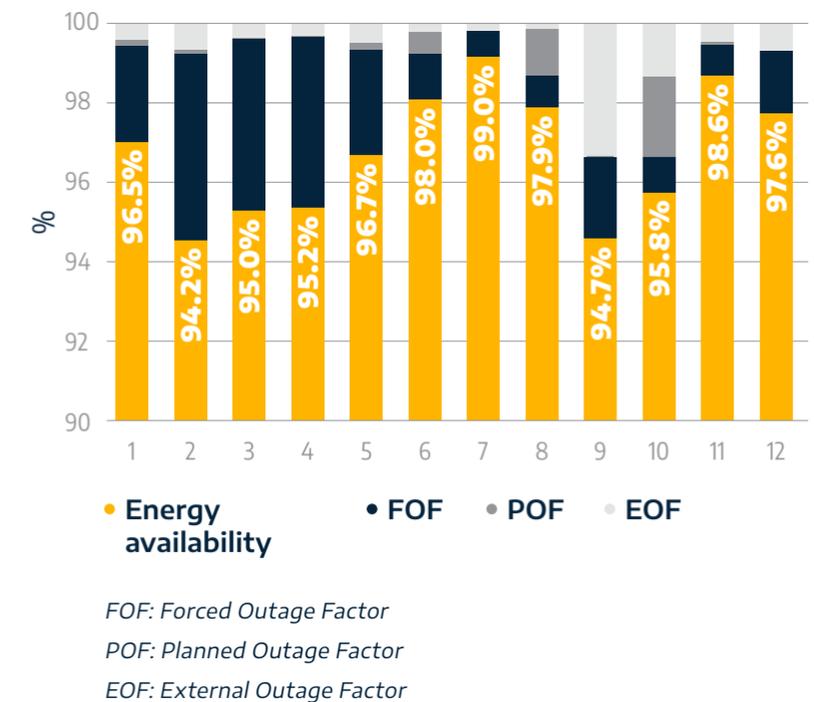
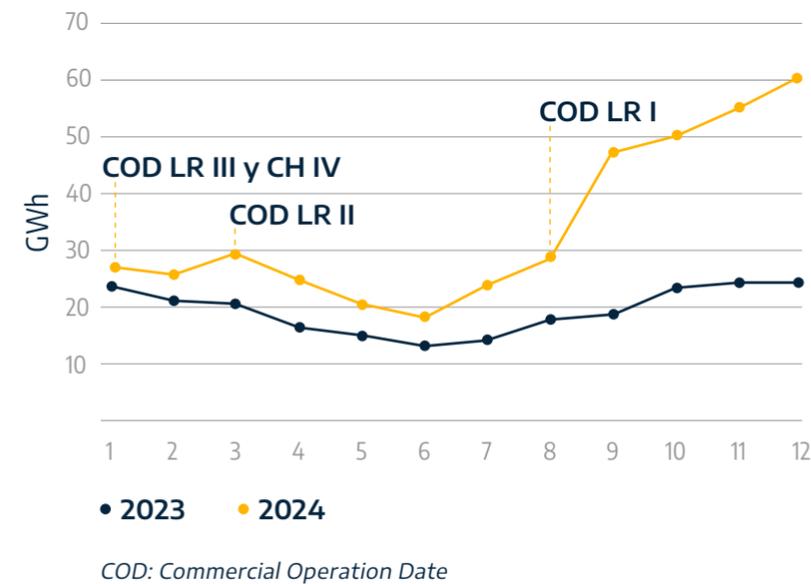
Our Activities in 2024:

- **Preventive maintenance** carried out according to IEC standards and manufacturer recommendations, reducing the likelihood of failures and optimizing reliability.
- **Corrective maintenance** executed under protocols that minimize downtime.
- **Management of critical spare parts and tools** to ensure operational continuity.
- **Monitoring of key performance indicators (KPIs)** to assess results, pinpoint areas for improvement, and enhance operational and management efficiency.

Leveraging this model, in 2024 we achieved higher energy generation than in 2023 for the GENREN and RENOVAR contracts, optimized output relative to budgeted projections, and minimized unplanned losses, laying the groundwork for centralized management in 2025.

CONTRACT / MWH	2024	2023	PERCENTAGE CHANGE
GENREN + Spot	20,570	18,997	+8%
RENOVAR	218,055	215,040	+1%

2024 Evolution of Solar PV Park Generation



GENERATOR OPERATIONS CENTER

We have advanced in the planning and implementation of the **Generator Operations Center**, which will centralize the monitoring and control of our solar parks starting in 2025. This new framework will improve response capabilities, standardize processes, and enhance operational efficiency.



Key Operational Indicators

SOLAR PV PARK	CONTRACTED CAPACITY (MW)	TOTAL GENERATION (MWH)	SOLAR RESOURCE (MWH/M2)	ENERGY AVAILABILITY	CAPACITY FACTOR
Cañada Honda					
Cañada Honda I	2	6,899.3	2,399.6	99.10%	39.30%
Cañada Honda II	3	6,752.7	2,269.6	98.90%	25.60%
Cañada Honda IV	5	12,355.4	2,503.2	95.20%	28.10%
Chimbera	2	6,917.6	2,373.3	98.40%	39.40%
Saujil					
Saujil	22.5	57,449.4	2,694.2	97.70%	29.10%
Tinogasta					
Tinogasta I	15	34,019.0	2,635.8	91.60%	25.80%
Tinogasta II	7	16,461.3	2,635.8	97.60%	26.80%
Fiambalá					
Fiambalá	11	28,490.0	2,901.3	95.80%	29.50%
Nonogasta					
Nonogasta	35	81,635.0	2,557.9	97.90%	26.60%
La Rioja Solar Complex					
La Rioja I	60	67,608.7	1,145.2	97.20%	35.60%
La Rioja II	20	38,415.1	2,379.7	94.80%	27.30%
La Rioja III	22	56,459.3	2,379.7	96.40%	31.50%
TOTAL	204.5	413,462.8		96.5%	30.3%

2024 Solar PV Parks Annual Generation





Commitment to Our Customer

GRI CONTENT INDEX: 2-23, 2-24, 2-27, 418-1

At 360Energy, we are fully committed to protecting the data of our customers and all parties involved in our business relationships. We maintain confidentiality agreements with each party in accordance with Argentine Law No. 24,766.

We have a procedure for supplying and selling energy from our solar projects to private companies called “MATER Energy Supply,” which establishes that all parties involved must sign a non-disclosure agreement to protect sensitive information shared between the companies.

Projects and Construction

GRI CONTENT INDEX: 2-6, 201-2, 203-1, 203-2

At 360Energy, we approach every project as an opportunity to transform solar potential into clean, safe, and reliable energy. Our commitment to technical excellence, sustainability, and innovation is reflected in how we design, build, and commission our solar PV parks.

Through a comprehensive management model, we combine cutting-edge engineering, efficient processes, and strict quality controls to ensure each project meets the highest international standards and achieves optimal performance from day one.

Each project also serves as a platform for collaboration with the local communities and regions where we operate, creating local employment opportunities, supporting supplier development, and promoting responsible practices that reduce environmental impact.

From initial planning to grid connection, we are guided by the conviction that our projects not only generate energy but also foster progress and well-being in the regions we serve.

OUR PROJECT PIPELINE

PROJECTS

15



COUNTRIES

4



SOLAR PANELS

+900 k



ESTIMATED GENERATION

+1,100 GWh/year



INSTALLED BESS CAPACITY

+320 MW



INSTALLED PV CAPACITY

+570 MW



Projects and Construction

Solar PV Parks

COUNTRY	PROJECT	CUSTOMER	TECHNOLOGY	ESTIMATED AVERAGE GENERATION (GWH/YEAR)	SOLAR PANELS (ESTIMATED UNITS)	INSTALLED CAPACITY (MW)
Argentina	Córdoba	Stellantis	Tracker	17.2	12,584	8.1
Argentina	Palomar	Stellantis	Carport	18.5	18,740	11.9
Argentina	360E Realicó II Solar PV Park	MATER	Tracker	20.8	18,898	12.0
Argentina	360E Colonia Elia Solar PV Park	MATER	Tracker	390.0	315,000	200.0
Argentina	360E La Rioja IV Solar PV Park	MATER	Tracker	96	70,900	45.0
Brazil	Betim	Stellantis	Carport and Fixed	40.5	38,292	24.4
Brazil	Goiana	Stellantis	Tracker	118.1	86,276	55.0
Brazil	Porto Real	Stellantis	Tracker	24.8	21,224	13.4
Spain	Vigo PV	Stellantis	Carport	26.5	33,070	21.0
TOTAL				752.4	614,984	391

Solar PV Parks + BESS Storage

COUNTRY	PROJECT	CUSTOMER	TECHNOLOGY	ESTIMATED AVERAGE GENERATION (GWH/YEAR)	SOLAR PANELS (ESTIMATED UNITS)	INSTALLED CAPACITY	
						PV (MW)	BESS (MWH)
Argentina	360E Arrecifes Solar PV Park	CAMMESA	Tracker	38.4	30,000	19.2	13.1
Argentina	360E Colón Solar PV Park	CAMMESA	Tracker	46.0	35,938	23.0	15.0
Argentina	360E Realicó Solar PV Park	CAMMESA	Tracker	37.2	28,346	18.0	11.3
Mexico	Saltillo Sur	Stellantis	Tracker and Carport	226.7	159,666	100.0	200.0
Mexico	Saltillo Norte	Stellantis	Tracker and Carport	3.5	3,150	2.1	25.0
Mexico	Toluca	Stellantis	Carport	33.3	32,412	20.5	60.0
TOTAL				385.1	289,512	182.8	324.4

New Solar PV Parks

2024 Construction Projects

LA RIOJA I, II AND III SOLAR PV PARKS ARGENTINA

We have completed the construction, installation, and grid connection to the SADI of three solar PV parks near the Nonogasta Solar Park, with connection to the SADI at the Nonogasta Solar Substation.

	RIOJA I	RIOJA II	RIOJA III
Entry into Commercial Operation	August 2024	March 2024	January 2024
Capacity (MW)	60	20	22
Solar Panels	111,176	36,696	46,080
		193,952	

Land:
299-hectare owned site. No prior use or development.

Workforce:
255 people at peak.

Logistics:
+620 forty-foot containers.

Financing:
Green bond

53,295 m³
Total water consumption

432,117 kg
Total waste generation

93%
Recyclable waste

129,459 l
Total fuel consumption

358.59 tCO₂
Emissions (from fuel consumption)



CAÑADA HONDA IV SOLAR PV PARK ARGENTINA

We expanded the Cañada Honda Solar PV Park, adding to the three already operational parks: Cañada Honda I, Cañada Honda II, and La Chimbera I.

Commercial Operation:
February 2024

Capacity (MW):
6

Solar Panels:
9,880

Workforce:
17 people

Financing:
Green bond

5,784 m³
Total water consumption

391,024 kg
Total waste generation

99.8%
Recyclable waste

37,595 l
Total fuel use

103.99 tCO₂
Emissions (from fuel use)



[CONSTRUCTION WORK VIDEO](#)



New Solar PV Parks

2024 Construction Projects



PORTO REAL SOLAR PV PARK BRAZIL

In December 2024, we began construction of a solar PV park at the Stellantis plant in Porto Real, Rio de Janeiro.

The new PV plant will connect to Stellantis' substation, supplying energy to the industrial facility. Excess energy generated beyond the plant's consumption will be fed into the grid.

Status:
Under construction

Expected completion date:
October 2025

Capacity (MW):
10

Financing:
Bridge loan and equity contribution

Work progress

Workforce:
~20 people

Installation of site offices

Start of earthworks

PETREL BASE SOLAR PV PARK ANTARCTICA. ARGENTINA

360Energy, in collaboration with Genneia, led the donation, development, and construction of a solar PV park at Petrel Antarctic Base as part of Argentina's national reactivation plan. The initiative positioned the base as the country's primary logistics hub for Antarctic operations, supported by new infrastructure including an airstrip and a dock.

Since 2021, we have been working on this **project of great strategic and environmental value**. We provided approximately 70% of the necessary materials and equipment and took an active role in the engineering design and construction execution.

The park began generating renewable energy during the 2023/2024 summer campaign, with the goal of supplying part of the electricity consumption of the base's future permanent personnel.

This development aims to partially replace the use of fossil fuels in one of

the most sensitive areas on the planet. At the same time, it represents progress in improving the quality of life of deployed personnel by providing a reliable, quiet, and low-maintenance energy source, while significantly reducing the environmental risk associated with the transport and storage of Antarctic diesel fuel.

Challenges Overcome:

- **Site relocation:** The location initially planned for the park installation had to be modified following field surveys and adjustments.
- **Electrical integration:** The electrical coupling design had to be tested in the laboratory, as the pre-existing generator sets were not automatic.
- **Extreme weather:** Low Antarctic temperatures prolonged the execution of critical tasks such as concrete pouring.

PROJECT DATA:

50 kW
Installed capacity

200
Polycrystalline PV panels

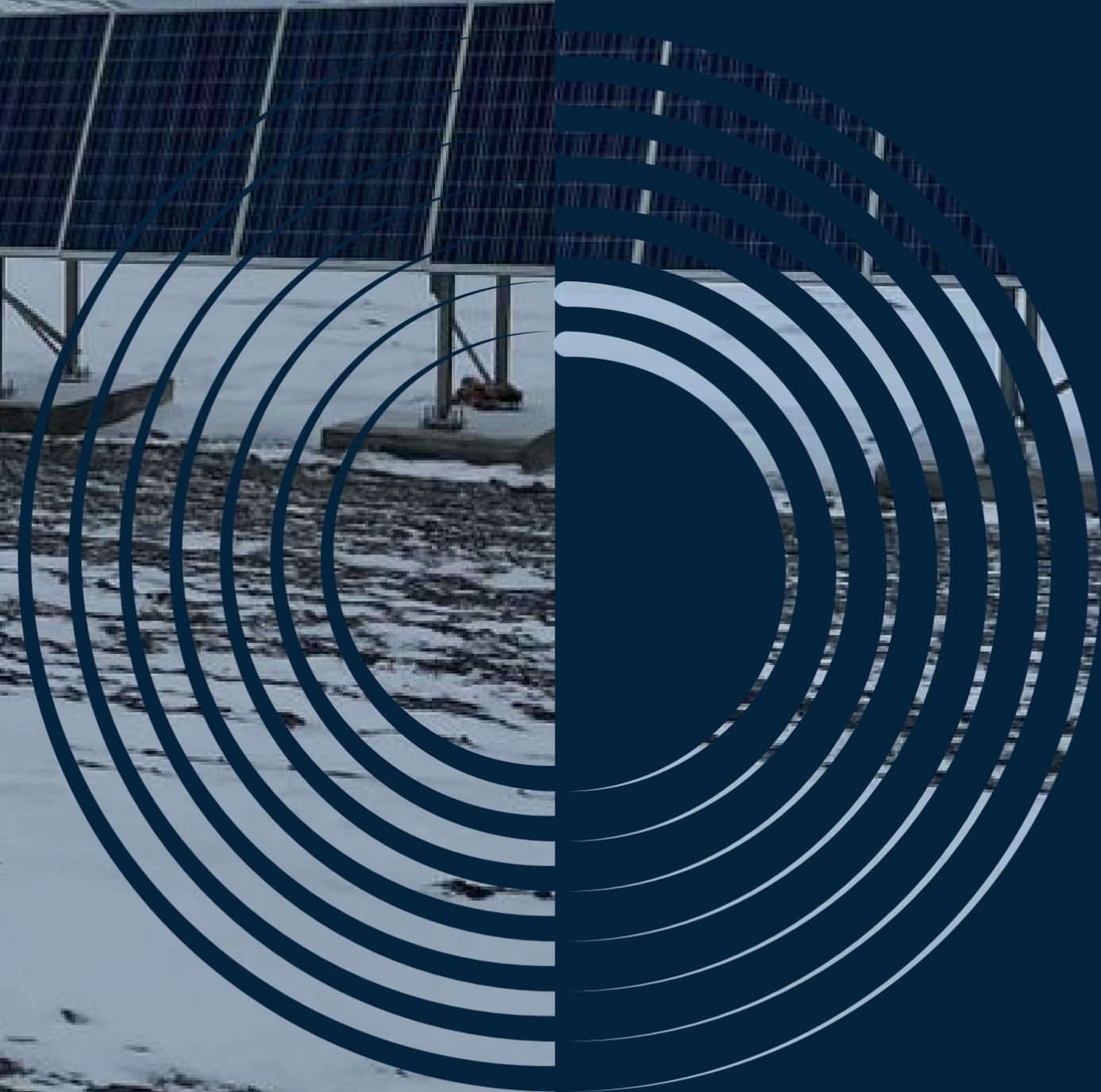
800 m²
Surface area

+40%
Estimated reduction in fossil fuel consumption

USD 150,000
Estimated investment

PETREL BASE SOLAR PV PARK
ANTARCTICA, ARGENTINA

This project places Argentina among the few countries with Antarctic bases whose energy matrix incorporates renewable energy sources.



Other Construction and Efficiency Projects

BESS CHIMBERA I ARGENTINA

We have begun construction of a **new Battery Energy Storage System (BESS) at the Cañada Honda Solar PV Park**. The system, developed and built in 2024, provides **4 MWh** of capacity, adding to the 2 MWh installed in 2022, for a total of **6 MWh** of installed capacity.

With this implementation, we have become the **first and only company in Argentina with operational BESS systems connected to the Argentine Interconnection System (SADI)**.

Status:
Under construction

Expected completion date:
April 2025

- System components:**
- 2 batteries
 - 4 Power Conversion Systems (PCS)
 - 1 Plant Power Controller (PPC)

WORK PROGRESS:

10 m³
Total water consumption

50 l
Total fuel consumption

0.14 tCO₂
Emissions (from fuel consumption)



NONOGASTA SOLAR SUBSTATION EXPANSION

We carried out expansion works at the Nonogasta Solar Substation to enable the integration into SADI of the energy generated by the new **La Rioja I, La Rioja II, and La Rioja III** Solar PV Parks, while anticipating the future addition of **La Rioja IV**.

Until then, the substation had one transformer and three overhead high-voltage transmission lines that allowed the Nonogasta Solar Park to dispatch energy to SADI. The expansion included the addition of two new transformer bays, along with their respective metering and switching equipment, while maintaining the existing high-voltage transmission line infrastructure.

Commercial operation date:
October 2024

324 m³
Total water consumption

80,753 kg
Total waste generation

97%
Recyclable waste

4,467 l
Total fuel consumption

12.37 tCO₂
Emissions (from fuel consumption)





Integrated Management System

GRI CONTENT INDEX: 2-9,2-12, 2-23, 2-24, 2-25, 2-27, 3-3, 203-2

At 360Energy, we understand that operational excellence, sustainability, and safety can only be achieved through comprehensive and consistent management at every level of the organization.

Our Integrated Management System (IMS) brings together policies, processes, and procedures in a coordinated way, enabling us to meet the highest international standards in quality, environmental management, and occupational health and safety.

Based on ISO 9001, ISO 14001, and ISO 45001 standards, this system not only ensures legal and regulatory compliance, but also drives continuous improvement, strengthens operational traceability, and fosters an organizational culture focused on prevention, efficiency, and environmental stewardship.

The IMS applies to all our personnel—both direct employees and contractors—and is embedded in every stage of our value chain. This integrated approach allows us to anticipate risks, optimize resources, ensure project quality, and contribute to building a sustainable energy future.

Triple Certification

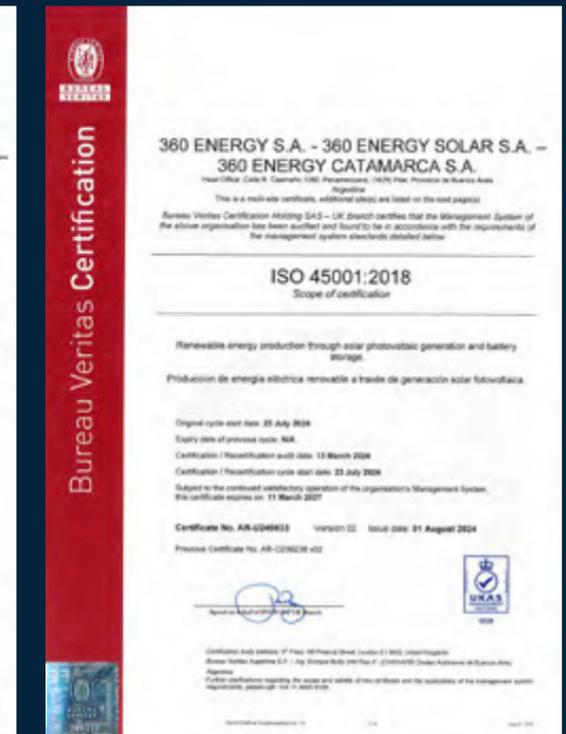
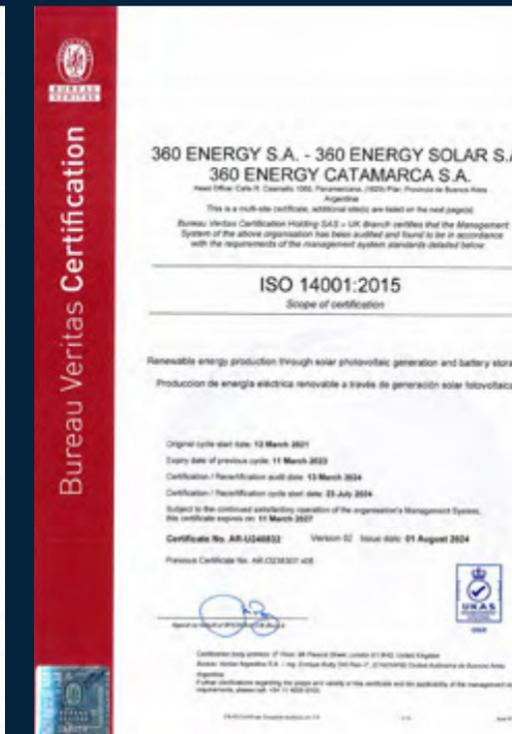
In July 2024, we reached a new milestone in management excellence by **obtaining ISO 9001:2015 certification** for our Quality Management System in the **engineering and construction of solar PV parks**.

This achievement builds on our previously obtained certifications in Environmental Management (ISO 14001:2015) and Occupational Health and Safety (ISO 45001:2018), consolidating our Integrated Management System's **triple certification**.

ISO 9001:2015 – Quality management systems
Engineering and construction management of solar PV parks.

ISO 14001:2015 – Environmental management systems
Renewable electricity generation through solar PV energy.

ISO 45.001:2018 – Occupational health and safety management systems
Renewable electricity generation through solar PV energy.



IMS Committee

GRI CONTENT INDEX: 2-9, 2-12

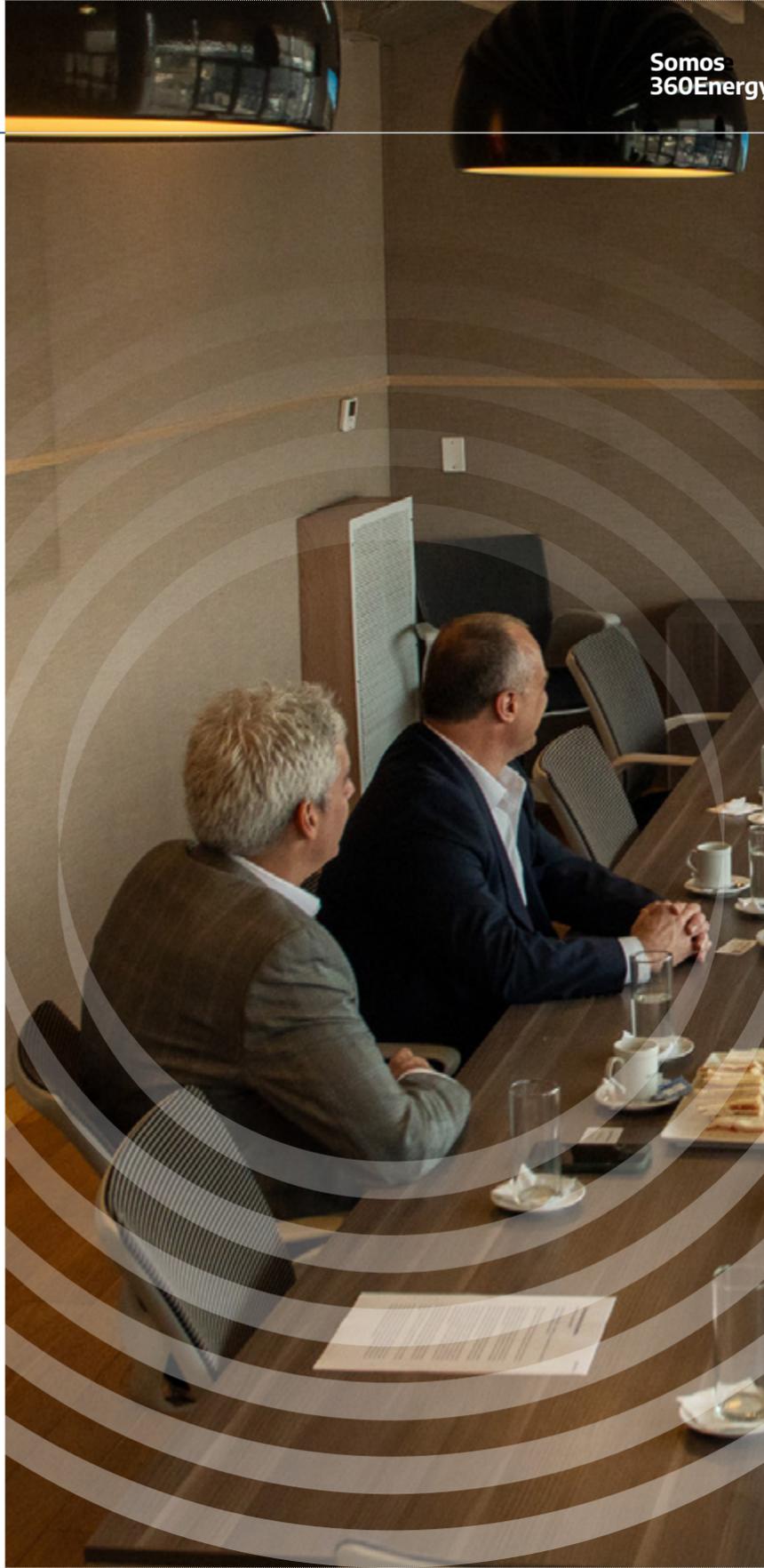
Members

Representatives of the Environmental Management, Occupational Health and Safety, Quality, and Process Management systems.

Weekly meetings focused on the comprehensive management of the systems, where park KPIs are presented, annual objectives are reviewed, training programs are coordinated, and procedures and aspect-and-impact matrices are updated.

Key areas of work:

- Defining environmental and occupational health and safety objectives.
- Updating applicable legal requirements.
- Planning internal and external audits.
- Responding to early signs of non-compliance or deviations.
- Establishing corrective and preventive actions.
- Promoting continuous improvement.



IMS Policy

GRI CONTENT INDEX: 2-23, 2-24

In April 2024, we updated our **Integrated Management System Policy**, strengthening our commitment to renewable energy generation, climate change mitigation, and the continuous improvement of our operations.

The policy is based on the following pillars:

- **Compliance** with environmental, occupational health, and safety laws and regulations.
- **Environmental protection** and pollution prevention.
- **Prevention of occupational risks**, elimination of hazards, and creation of safe and healthy workplaces.
- **Responsible use of resources** across all our activities.
- **Quality assurance** in our processes and services to increase efficiency and customer satisfaction.
- **Collaboration with suppliers** who share our values and principles.
- **Engagement and development** of our workforce, fostering commitment and continuous improvement.

We have integrated these principles into the core of our business strategy, ensuring their communication, understanding, and compliance across all our operations in Argentina and abroad.

IMS POLICY



Quality Management

GRI CONTENT INDEX: 2-23, 2-24, 2-25

With the achievement of ISO 9001:2015 certification, we have strengthened our commitment to quality, operational efficiency, and process standardization in the **design and construction of solar PV parks** in Argentina and in new international markets. This ensures **safe, efficient, and sustainable** facilities aligned with our customers' requirements.

Organizational culture and sustainability

Promotion of innovation, continuous improvement, and sustainability as cross-cutting principles throughout the organization.

Reputation and strategic partnerships

Improved positioning within the sector, stronger relationships with stakeholders, and consolidation of a responsible corporate image.

Operational efficiency and performance

Comprehensive performance improvement, cost reduction, resource optimization, and greater audit efficiency.

Compliance and risk management

Alignment with legal and regulatory standards, a preventive approach to risk management, and strengthened internal controls.



Solar PV Park Construction Manual

GRI CONTENT INDEX: 2-23, 2-24, 2-25

The development of this manual responds to the growth of our operations and the need for a shared technical guide to support our international expansion, consolidating the standards, guidelines, and best practices applicable to all 360Energy projects.

It was developed to ensure a **consistent, uniform, and traceable level of quality** at every stage of the construction process and is updated annually to incorporate new technologies and internal learning. A Portuguese and English version will be available by 2025. The manual is structured into two chapters:

- **Project Management:** It establishes criteria for team creation, schedule planning and monitoring, management of human and material resources, supplier control, contract management, communications, and use of the project document site. It also defines project quality requirements, such as commercial operation and performance ratio compliance.
- **Schedule Tasks:** It outlines the technical and quality procedures for each construction stage, including civil, electrical, and installation works, as well as the processes for material receiving, traceability, labeling, testing, commissioning, energization, provisional acceptance, and demobilization. Each activity is aligned with international standards (IEC, ISO, EN) and 360Energy's internal procedures.

Occupational Health, Safety, and Environmental Management

GRI CONTENT INDEX: 2-23, 2-24, 2-25, 2-27



Our approach is based on systems that are certified under international standards, ensuring regulatory compliance, prevention of occupational risks, and minimization of environmental impacts across all operations.

Planning, Management, and Control

For construction stages, we have developed **Environmental Management Plans and Preventive Risk Management Plans** tailored to each type of project. These ensure:

- Legal compliance.
- Prevention, control, and mitigation of environmental impacts.
- Management of occupational risks associated with our activities.

In operations and maintenance, we use site-specific **matrices to evaluate occupational risks and environmental aspects and impacts**, developed in accordance with the methodologies established in our Integrated Management System.

Occupational Risk and Environmental Impact Management

Our **procedures for assessing occupational risks and environmental aspects and impacts**—widely disseminated and accessible to employees—establish criteria to:

- Continuously identify workplace hazards and environmental aspects.
- Assess occupational risks and environmental impacts.
- Determine necessary controls for activities and services performed by both personnel and contractors.

These assessments are documented in matrices based on our operational context (workplaces, processes, people, and situations). All identified hazards and impacts have at least one control measure, and related information is available through our process management software.

Regulatory Compliance

We maintain a proactive approach to ensuring compliance with all applicable legal obligations. We conduct comprehensive monitoring and follow-up through the annual update and evaluation of our **Legal Requirements Matrix**, distinguishing between directly and indirectly applicable regulations, with legislative support provided by the Ecofield platform.

In addition, we carry out legal compliance audits to verify the correct application of current regulations across all 360Energy activities.

02.

Sustainability

GRI CONTENT INDEX: 2-23, 2-24, 2-27, 2-28, 2-29, 3-1, 3-2, 3-3

We are the footprint we leave

Strategy and Sustainable Management

We understand sustainability as the ability to create long-term value across multiple dimensions, integrating economic development, environmental stewardship, and social well-being into every decision we make. It is not only about generating renewable energy, but about how and where we do it—guided by a conscious, responsible, and committed approach to the challenges we face.

This approach is embedded at every level of the organization—from recruiting our employees and designing each solar park, through construction and operations, to implementing efficient technological solutions and strengthening strategic partnerships.

We believe in this management model, and it is reflected in every pillar of our Integrated Management System Policy. With this comprehensive perspective, we continuously work to raise our standards, measure our impact, and make decisions that balance today's needs with those of tomorrow.

Our approach to sustainability is built on four pillars:

1.
Thinking long term.

2.
Minimizing environmental impact.

3.
Promoting responsible relationships with all our stakeholders.

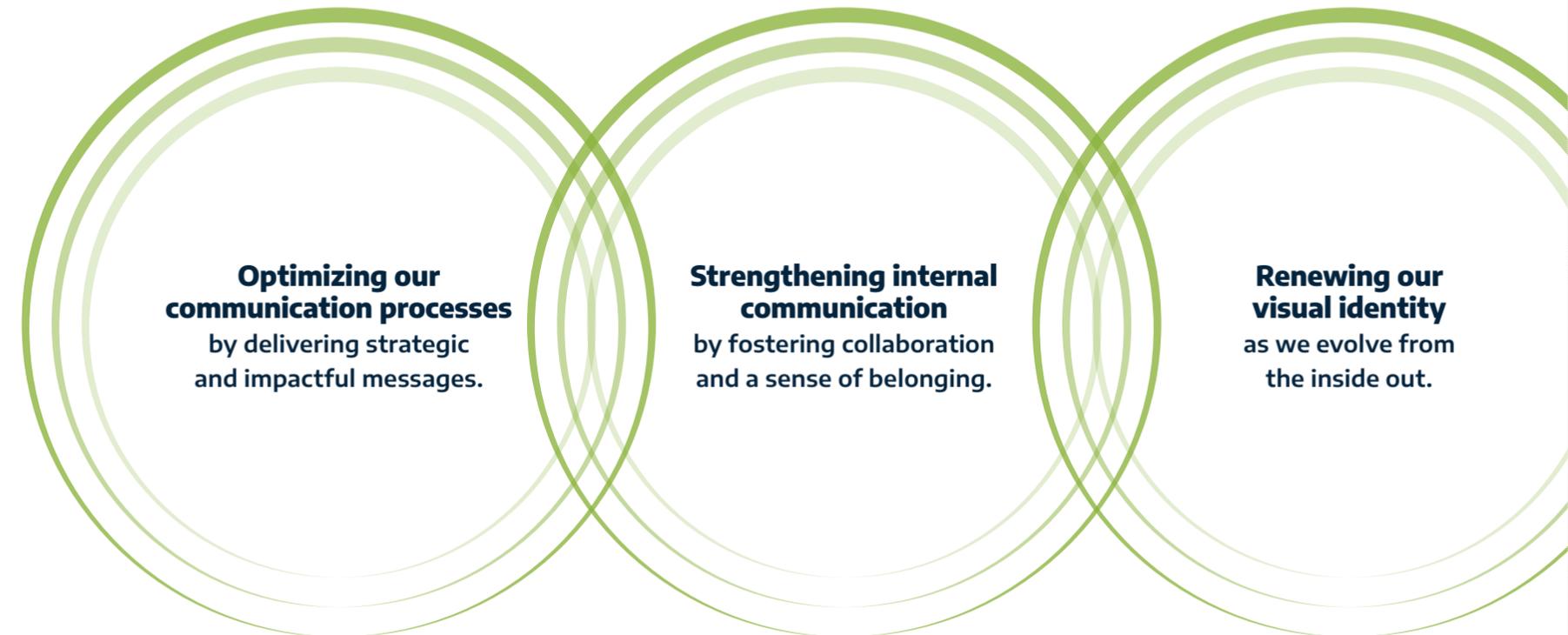
4.
Continuously improving our processes, technologies, and practices within an integrity framework.

Communication that Connects, Transforms, and Projects

For us, communication is a driving force that fuels and supports our growth, strengthens our organizational culture, and projects our identity on a global stage.

In a year marked by organizational changes, we deepened and consolidated our communications strategy, aligning it with new challenges.

We focused on:

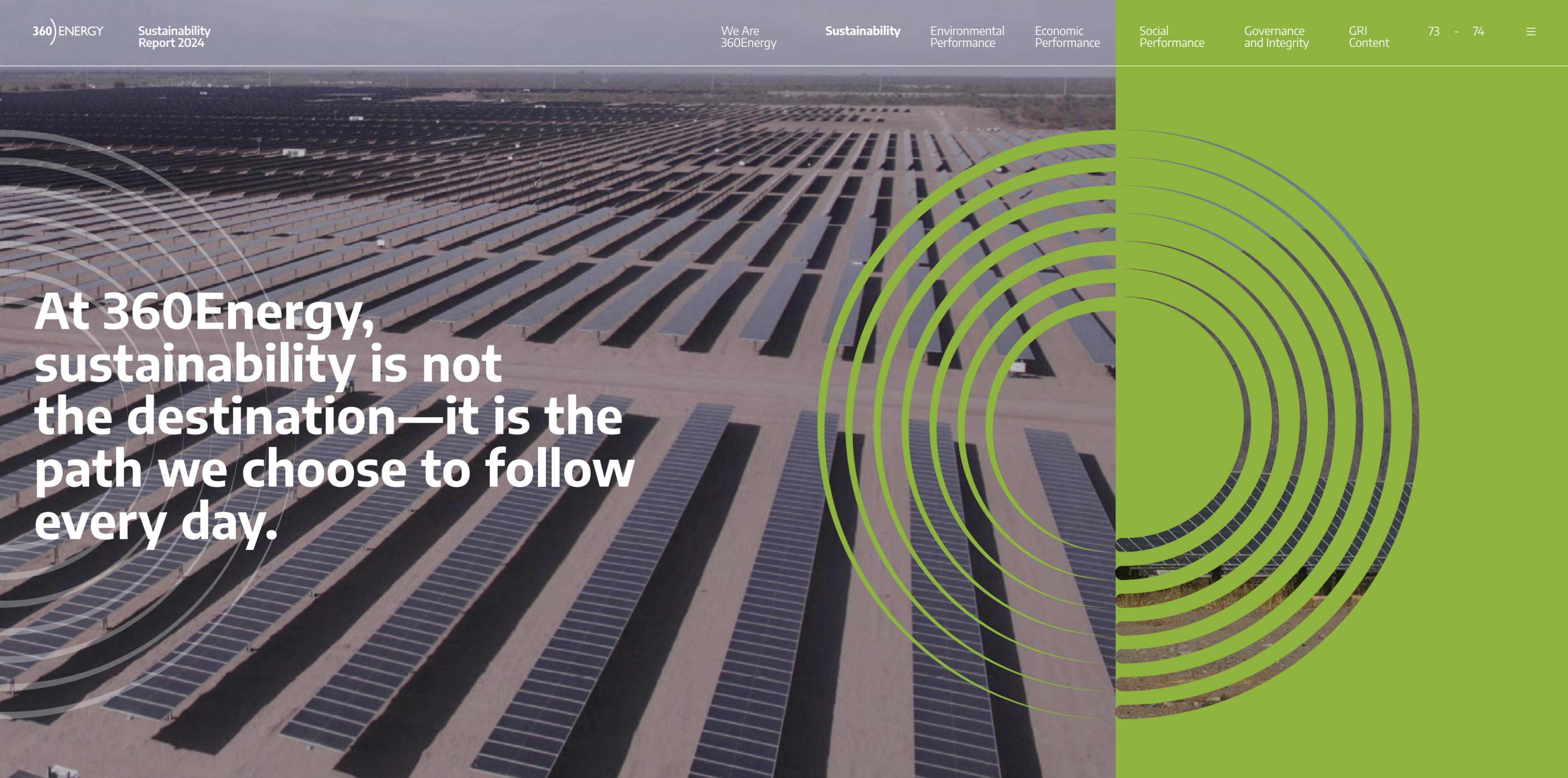


Optimizing our communication processes
by delivering strategic and impactful messages.

Strengthening internal communication
by fostering collaboration and a sense of belonging.

Renewing our visual identity
as we evolve from the inside out.

**At 360Energy,
sustainability is not
the destination—it is the
path we choose to follow
every day.**



Stakeholders

GRI CONTENT INDEX: 2-29

We conducted a comprehensive review and update of the impacts generated by our operations across the regions where we operate. This approach allowed us to assess how the various stakeholders we engage with influence each stage of our processes, projects, and initiatives.

As part of this effort, we carried out a detailed SWOT analysis, identifying internal and external factors that may affect both our company and its operating environment. Building on this assessment, we identified and prioritized key stakeholders, carefully considering the specific characteristics of each site where we operate.

Stakeholder communication mechanisms and objectives

STAKEHOLDER GROUP	WHO THEY ARE	COMMUNICATION CHANNELS	GOALS AND CHALLENGES	WHY THEY ARE IMPORTANT TO 360ENERGY
Shareholders / Board of Directors	Shareholders, directors, strategic partner Stellantis	Board meetings, shareholder assemblies, emails, video-conferences.	Comply with legal requirements, ensure efficient economic management, and guarantee environmental and human health protection.	They provide strategic direction, long-term vision, and key resources for growth. Their involvement is fundamental to consolidating governance, regulatory compliance, and financial sustainability.
Employees	Office staff, HUBs, and solar PV parks personnel.	360E News, surveys, emails, reporting channels, WhatsApp groups.	Ensure health, safety, and professional development in an inclusive and motivating work environment.	They are the engine driving growth and expansion. Their commitment and well-being directly impact service quality, operational safety, and achieving company goals.
Customers	CAMMESA, private companies (MATER)		Sale of solar PV energy from our solar parks.	They push us to maintain high standards of quality, efficiency, and compliance, and allow us to actively contribute to a cleaner energy matrix.
Electricity Market Actors	Wholesale Electricity Market Transporters: TRANSNOA, DISTROCUYO.	Phone calls, emails, satisfaction surveys, whistleblowing channels.	Transport the energy generated in solar parks.	They ensure renewable energy reaches end-users and maintain system stability. They are strategic allies in daily operations.
	Wholesale Electricity Market Distributors: ECSAPEM, EDELAR, ENERGÍA SAN JUAN		Supply energy in the provinces of Catamarca, La Rioja, and San Juan.	

STAKEHOLDER GROUP	WHO THEY ARE	COMMUNICATION CHANNELS	GOALS AND CHALLENGES	WHY THEY ARE IMPORTANT TO 360ENERGY
Competitors	Other renewable energy generators.	Website, forums, industry entities.	Promote the transition of the energy matrix.	They encourage innovation and continuous improvement. Their presence strengthens the market and accelerates regional energy transition.
Public Administration / Governments	Argentina: ENRE, Ministry of Productive Development, Secretariat of Energy, Subsecretariat of Electricity, Directorate of Renewable Energy, Ren-MDI, Municipalities: Chilecito (La Rioja), Fimbalá, Tinogasta, Saujil (Catamarca), Sarmiento (San Juan) Brazil: Prefeitura de Porto Real, Prefeitura de Betim, Prefeitura de Goiana, State of Minas Gerais, State of Pernambuco, ANEEL Mexico: SEMARNAT, Municipalities of Saltillo, Toluca	Emails, satisfaction surveys, reporting channels, formal presentations.	Comply with legal requirements, create spaces for dialogue and collaboration.	Their role is essential to enable projects, authorize operations, and ensure regulatory compliance. Transparent and collaborative relationships are key for national and international expansion.
Environmental Stakeholders	Waste treatment and recycling centers.	Phone calls, emails, satisfaction surveys, reporting channels.	Contribute to environmental awareness and promote responsible waste management.	They provide concrete solutions for environmental management.
Industry Associations	Argentine Association of Electricity Generators (AGEERA), technical and safety working groups.	Emails, committee meetings, participation in events.	Update knowledge, exchange ideas and experiences, share needs among industry actors.	They facilitate collaboration and learning spaces, helping 360Energy actively participate in market development.
Social Organizations	Universities, schools, volunteer firefighter associations, among others.	Agreements, visits, phone calls, emails.	Promote environmental awareness, foster generation and use of photovoltaic renewable energy, create dialogue spaces.	They provide knowledge and talent development. They are key allies for research and development.
Investors and Financial Entities	National Securities Commission (CNV), investors, other financial entities.	Financial reports, institutional meetings.	Ensure transparency in management and use of funds from green bond issuance.	They provide the resources necessary for sustainable business expansion. Their trust drives innovation and development of new clean energy projects.

Materiality

GRI CONTENT INDEX: 3-1, 3-2

In 2024, we reviewed the results of the material topic identification and prioritization process conducted in 2023, confirming that no new topics have been added to our sustainability agenda. The topics defined in that period continue to represent 360Energy’s most significant impacts.

This process followed the guidelines of **GRI Universal Standard 3** and involved our Executive Committee.

The process included the following stages:

1. Analyzing and understanding 360Energy’s context and trends.
2. Identifying and assessing the significance of actual and potential impacts.
3. Developing a list of material topics.
4. Prioritizing material topics.

- Renewable energy
- Climate action
- Waste management
- Responsible water use



ENVIRONMENT



ECONOMY

- Economic performance
- Supply chain management
- Sustainable investments and finance

- Occupational health and safety
- Diversity and inclusion
- Local communities
- Employment
- Training and development



SOCIETY



GOVERNANCE

- Ethics and integrity
- Anti-corruption

Contribution of Material Topics to the Sustainable Development Goals (SDGs)

As part of the process of identifying and prioritizing material topics, we have linked the prioritized material topics to the United Nations Sustainable Development Goals (SDGs). This alignment enables us to steer our actions toward international goals, maximize the positive impact of our management, and actively support a more just and sustainable development.

MATERIAL TOPIC	SDG
Renewable energy	
Climate action	
Waste management	
Responsible water use	
Occupational health and safety	
Diversity, equality and inclusion	
Local communities	

MATERIAL TOPIC	SDG
Employment	
Training and development	
Economic performance	
Supply chain management	
Sustainable investments and finance	
Ethics and integrity	
Anti-corruption	

EcoVadis

GRI CONTENT INDEX: 2-23, 2-24

We have initiated the registration process for 360Energy on the EcoVadis platform, a globally recognized tool for assessing corporate sustainability, in line with our commitment to continuous improvement and transparency toward our stakeholders.

This rating includes a comprehensive review of our policies, actions, and results across four key areas: **environment, labor and human rights, ethics, and sustainable procurement.**

We expect to complete the assessment in 2025, enabling us to establish targeted action plans and continue advancing toward more responsible operations aligned with international standards.

Business Chambers and Industry Associations

GRI CONTENT INDEX: 2-28

AGEERA

We are members of the Argentine Association of Electricity Generators (AGEERA), a civil association that brings together Argentina's leading electricity generation companies. AGEERA is also a shareholder in CAMMESA, the company responsible for managing the country's wholesale electricity market.

In 2024, we participated in Board of Directors meetings and various working committees, contributing strategic, technical, and operational perspectives on the sector's key issues.

Argentine Center of Engineers

We have collaborated with the Argentine Center of Engineers, supporting its initiatives focused on professional development and technological innovation. In April 2024, we took part in the Career Expo organized at its headquarters in the City of Buenos Aires, where we shared our perspective on the future of the energy sector and engaged with young professionals.

Fundación Mediterránea / IERAL

The Foundation promotes research on Argentina's and Latin America's economic challenges from a nonpartisan perspective grounded in the principles of freedom and human dignity.

As members of this nonprofit civil association, we regularly participate in its seminars, conferences, and economic analysis forums. These platforms provide valuable insights into the local and regional macroeconomic landscape and help us identify emerging trends.



03.

Environmental Performance



GRI CONTENT INDEX: 2-4, 2-23, 2-24, 2-25, 2-27, 3-3, 301-1, 301-2, 301-3, 302-1, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 304-2, 305-1, 305-2, 305-4, 305-5, 306-1, 306-2

SDGS: 7, 11, 13, 17

We harness solar energy to power a sustainable future.

247.2 MW DC
OF INSTALLED CAPACITY

204.5 MW
OF OPERATIONAL CAPACITY

413,463 MWh
OF PV ENERGY GENERATED IN 2024



103,366
HOUSEHOLDS SUPPLIED

177,500 tCO₂
AVOIDED IN 2024 (+75.6% VS. 2023)

412,790
BARRELS OF OIL DISPLACED THROUGH
CLEAN ENERGY GENERATION

Environmental Commitment and Management

GRI CONTENT INDEX: 2-23, 2-24, 3-3

Strategy for Contributing to Climate Action

At 360Energy, addressing climate change is at the core of our purpose and business strategy. Our activities contribute directly, tangibly, and measurably to decarbonization goals.

With every solar park we build and every project we advance, we strive to lead with impact—delivering solutions that address today’s challenges while supporting the decarbonization of the energy matrix, fulfilling international climate commitments, and mitigating the effects of climate change. In doing so, we help accelerate the transition toward a cleaner energy model.



Environmental Management and Monitoring

GRI CONTENT INDEX: 2-25

We implement robust environmental management plans designed not only to ensure compliance with applicable laws and regulations, but also to reduce, mitigate, and offset any potential impacts our activities may have on the environment.

These plans are integrated across all phases of each project, promoting responsible and sustainable development through actions such as:

- Protecting local biodiversity.
- Preserving natural resources, such as water and energy.
- Preventing soil, air, and water pollution.

They are implemented through programs focused on construction and operational best practices; the management of waste, effluents, and chemicals; the responsible use of resources; and training plans.

In line with our commitment to **biodiversity** and local communities, we work to preserve the environmental integrity of the areas where we operate, avoiding significant impacts on their ecosystems. To this end, we implement an ongoing monitoring program that takes into account, among other aspects:

- Environmental and operational conditions at each site.
- Noise level measurements.
- Air quality assessments through monitoring of respirable and settleable particulate matter.
- Electromagnetic field measurements.
- Annual grounding system testing.

Compliance with Environmental Regulations

GRI CONTENT INDEX: 2-23, 2-24, 2-27

In 2024, our expansion into new markets posed environmental management challenges. We addressed them by strengthening our specialized teams both at headquarters and at construction sites, and by reinforcing regulatory compliance in each jurisdiction, while maintaining the high environmental standards that characterize our operational solar PV parks.

Our work was structured around three key pillars:

- **Environmental compliance in Argentina**, where we continuously supported the operation of our parks and ongoing construction projects through our certified Environmental Management System. We fulfilled the annual environmental plan and renewed the Environmental Impact Statement (EIS) for Cañada Honda Solar Park for 3 years and for Nonogasta Solar Park for 2 years, ensuring their full validity.
- **Regulatory management for projects**, ensuring the timely issuance of permits and licenses to meet established project schedules. In 2024, we monitored the Environmental Impact Statement (EIS) approval process for the projects in Realicó, Colón, and Arrecifes, and initiated the corresponding procedures for the Palomar and Córdoba projects.

- **Implementation of environmental management in new international markets**, where we launched licensing processes in each country, with the support of our headquarters team and local consultants. In Brazil, we made progress with the Preliminary and Installation Licenses for the projects in Porto Real, Goiana, and Betim, and obtained the Earthmoving Environmental License that allowed construction to begin in Porto Real. In Mexico, we submitted the Environmental Impact Assessment (EIA) for the Saltillo Complex project for approval.

From our Pilar headquarters, we actively coordinated the management and monitoring of all international permits, adapting to local requirements and the specific submission formats. As of December 2024, all required permits were on schedule, enabling us to move forward in accordance with the commitments undertaken for each project.

In addition, our **Integrity Program** allows us to identify, prevent, and manage potential risks of improper conduct, ensuring that our activities are carried out in harmony with nature and minimizing the negative impact of our operations.



Procedure Manual for the Responsible Use of Resources

GRI CONTENT INDEX: 2-23, 2-24, 2-25

This manual serves as a guide to improve our environmental performance. It applies to both our own personnel and to third parties and/or contractors performing assigned tasks related to any of our solar parks or facilities.

Objectives:

- To establish actions that promote the rational and responsible use of resources in construction, operation, maintenance, and administrative activities.
- To define generation and consumption indicators that allow us to evaluate the environmental performance of our activities.

The resources covered include energy, fuel, water (for human consumption, sanitary use, irrigation, and/or cleaning of solar panels), and recyclable materials generated during task execution.



Environmental Contingences

GRI CONTENT INDEX: 2-23, 2-24, 2-25

We have an **Environmental Contingency Procedure** that establishes the response methodology for incidents that may arise from construction, operation, maintenance, and administrative activities.

This procedure enables us to protect and safeguard the integrity of people and the environment, as well as preserve our facilities, equipment, and supplies—both our own and those of third parties. It also helps minimize losses, optimize resource use, and mitigate environmental impacts, in line with our commitment to continuous improvement.

Contingencies covered include:

- Spills of hazardous substances.
- Polluting gas leaks.
- Waste handling incidents.
- Fires.
- Clearing and/or grubbing of tree species.
- Archaeological, paleontological, and historical discoveries.
- Preservation of soil, water, and air.
- Extreme weather.

Climate Action

GRI CONTENT INDEX: 2-4, 3-3, 302-1, 302-3, 302-4, 305-1, 305-2, 305-4, 305-5

The sun is our main ally in the fight against climate change: we transform it into clean energy that powers communities and helps protect the planet.

Each of our projects helps accelerate the energy transition by cutting emissions and delivering positive impacts that go beyond environmental benefits, while strengthening the social and economic development of the communities where we operate.

Climate Change

We have launched new initiatives to address climate change from a cross-cutting perspective, aligned with the addendum to the ISO London Declaration. This document reinforced the need to incorporate climate considerations and make specific adjustments within our Integrated Management System.

“CLIMATE CHANGE AND HEALTH” CAMPAIGN

Between May and November 2024, we carried out a campaign—with the support of external professionals and the active participation of our teams—focused on raising awareness about the effects of climate change not only on the environment, but also on people’s health in the workplace.

CLIMATE CHANGE WEEK

From October 28 to November 1, we celebrated Climate Change Week, a participatory initiative featuring workshops, quizzes, challenges, and prize draws. Through these activities, we aimed to strengthen 360Energy’s climate culture, fostering awareness and collective commitment to addressing climate risks from a preventive, environmental, and human-centered approach.

Energy

GRI CONTENT INDEX: 3-3, 302-1, 302-3, 302-4

Energy Generation

Total Generation by Solar PV Park (MWh)

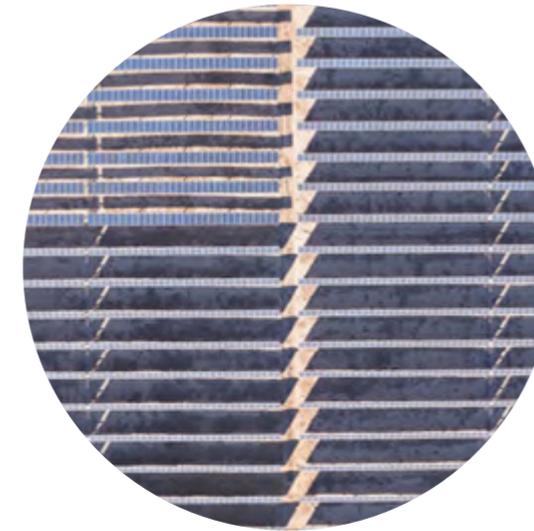
SOLAR PV PARK	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Cañada Honda	32,925	20,375	18,923	61.6%
Saujil	57,449	55,165	57,724	4.1%
Tinogasta	50,480	54,250	54,152	-6.9%
Fiambalá	28,490	25,387	27,929	12.2%
La Rioja Node*	244,118	80,239	87,707	204.2%
TOTAL	413,463	235,415	246,434	75.6%

Annual generation compared to the previous year

* The La Rioja Node includes the Nonogasta Solar PV Park and the La Rioja Solar Complex (La Rioja I, II, and III Solar PV Parks).

In 2024, energy generation increased by more than **75%** compared to the previous year. The increase was primarily driven by new solar parks coming online.

The decrease in generation at Tinogasta was mainly due to internal component failures in the central inverters at Tinogasta I during the first quarter. These issues were resolved through a corrective maintenance plan implemented at the end of the quarter.



Energy Consumption

We continuously monitor our energy consumption to identify opportunities for efficiency and optimization. This approach allows us to reduce operating costs, minimize our environmental footprint, and ensure responsible energy use across all our operations.

Energy consumption is primarily associated with auxiliary services and the operation of equipment directly related to power generation.

At our Pilar headquarters, energy consumption per person decreased by 27%, driven mainly by the implementation of a **100% LED lighting** system. We will continue implementing measures to improve energy efficiency and further reduce the environmental footprint of our administrative operations.

Energy Consumed (MWh)

SITES	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
SOLAR PARKS*	3,035.30	1,909.24	2,358.77	59.0%
Pilar HQ	88.59	75.83	58.26	16.8%
Consumption per Person (MWh/person)	0.07	0.10	0.11	-27.2%
TOTAL	3,123.89	1,985.07	2,417.03	

* The concept of “energy consumed” in the solar PV parks refers to the sum of the parks’ auxiliary service consumption and spot energy consumption, plus installation losses. It includes the Cañada Honda, Saujil, Tinogasta, Fiambalá, and La Rioja Node solar parks.



Fuel Consumption

We use fuels—primarily gasoline and diesel—to operate pickup trucks, forklifts, tractors, electric generators, machinery, and combustion-powered tools.

To optimize the use of fossil fuels and reduce our environmental impact, we have implemented the following measures::

- Preventive inspection of facilities
- Responsible reuse practices
- Efficient use of equipment

Fuel Consumed (liters)

SOLAR PARKS	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Operations And Maintenance *	17,924.7	16,007.3	19,114.7	12.0%

* Fuel consumption includes gasoline and diesel usage. It includes the Cañada Honda, Saujil, Tinogasta, Fiambalá, and La Rioja Node solar parks.

FUEL CONSUMED AT CONSTRUCTION SITES

In **2024**, a total of **56,327 liters** of fuel were consumed across the construction projects carried out.

Emissions

GRI CONTENT INDEX: 2-4, 3-3, 305-1, 305-2, 305-4, 305-5

CO₂ Emissions Avoided through PV Energy Generation

Our core activity—renewable PV energy generation—significantly reduces CO₂ emissions. To estimate the resulting savings, we use the (mixed) reference grid emission factor, as it reflects an energy mix that includes thermal sources (such as gas and liquid fuels, among others). In 2024, this average value was estimated at **0.4293 tCO₂/MWh**.

CO₂ Emissions Avoided (tons)

SOLAR PV PARK	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023	EQUIVALENT BARRELS OF OIL DISPLACED PER YEAR
Cañada Honda	14,135	8,748	8,513	61.6%	32,871
Saujil	24,663	23,683	25,969	4.1%	57,356
Tinogasta	21,671	23,288	24,362	-6.9%	50,398
Fiambalá	12,231	10,895	12,564	12.3%	28,444
La Rioja Node	104,800	34,449	39,457	204.2%	243,721
TOTAL	177,500	101,063	110,865	75.6%	412,790



Carbon Footprint

The growth of 360Energy in 2024, driven by international expansion and the ongoing development of new solar PV parks, led us to consolidate our carbon footprint calculation process to improve traceability and management of our environmental impact.

In this context, we standardized our methodological criteria in accordance with the international **GHG Protocol** and **updated our Emission Factors**. As part of this process, we recalculated the data for 2022 and 2023 using the new factors to ensure comparability and consistency of the reported information.

SCOPE

For emissions calculations, we considered the corporate fuel consumption of vehicles, equipment, and machinery used in operational solar PV parks (Cañada Honda, La Rioja Node, Saujil, Tinogasta, and Fiambalá) and the construction projects carried out during that period (La Rioja I, II, and III; Cañada Honda IV). We also considered the mobility of our employees stationed at the operational parks and of contractors working on site.

NEXT STEPS

Starting in the next reporting period, we will **gradually expand the scope of our carbon footprint** to include more company activities and sites. In the first stage, we will systematize emissions estimates for solar PV parks using the data already available, breaking them down into **Scope 1 (direct) and Scope 2 (indirect) emissions**. Over time, we will also incorporate **Scope 3 (other indirect) emissions**.

In addition, for our **administrative headquarters in Pilar**, we will incorporate **Scope 2 emissions** based on energy consumption data to enhance inventory coverage and develop a more comprehensive and integrated view of our climate impact across operations.



CO₂ Emissions Generated at Solar PV Parks

(tons)

SOLAR PV PARK	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Cañada Honda	23.33	25.62	25.80	-9.0%
Saujil	13.47	9.89	11.79	36.3%
Tinogasta	10.38	8.43	14.71	23.0%
Fiambalá	5.26	6.72	13.53	-21.7%
La Rioja Node	25.62	24.31	21.71	5.4%
TOTAL	78.05	74.97	87.54	4.1%

2024 Solar PV Parks Annual Generation

The values for 2022 and 2023 were recalculated based on the new emission factors.

CO₂ EMISSIONS GENERATED AT CONSTRUCTION SITES

The largest contribution to CO₂ emissions comes from construction, reaching **277.83 tCO₂** in 2024.

In 2024, we recorded an increase in CO₂ emissions at some solar PV parks, mainly associated with higher fuel consumption for operational reasons.

At **Saujil and Tinogasta**, the increase was related to the incorporation of company-owned tractors for irrigation, cleaning, and weed control tasks. These activities had previously been outsourced and were therefore not included in our carbon footprint.

At the **La Rioja Node**, the increase was related to the addition of operations and maintenance personnel and the expansion of area from new parks coming online, which led to higher activity and fuel consumption.

These variations largely reflect improved operational control and enhanced emissions traceability, allowing us to obtain more accurate information for management and future reduction efforts.

Emission Intensity CO₂ Emissions (t)/Energy Generated (MWh)

SOLAR PV PARK	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Cañada Honda	0.00071	0.00062	0.00063	14%
Saujil	0.00023	0.00009	0.00008	161%
Tinogasta	0.00021	0.00005	0.00004	311%
Fiambalá	0.00018	0.00023	0.00037	-20%
La Rioja Node	0.00018	0.00012	0.00012	54%



Circular Economy

GRI CONTENT INDEX: 3-3, 301-1, 301-2, 301-3, 303-1, 303-2, 303-3, 303-4, 303-5, 306-1, 306-2

Supply and Waste Management

GRI CONTENT INDEX: 3-3, 301-1, 301-2, 301-3, 306-1, 306-2

During each construction phase of our solar PV parks, certain materials are produced that can no longer be reused in our processes but still have significant value as raw materials for other purposes. These include packaging remnants such as:

- Wood, cardboard, metal straps, and plastics
- Medium- and low-voltage cable reels
- Decommissioned solar panels

At 360Energy, we work to repurpose these materials to prevent them from becoming waste, by identifying them, tracking their use, and giving them a second life in other processes.

Waste Management Procedures Manual

GRI CONTENT INDEX: 2-23, 2-24

Waste Categories

A.

Municipal Solid Waste (MSW)

Food scraps, beverages, and office items.

- Stored in **green containers** labeled “MSW.”

B.

Recyclable Waste

Paper, cardboard, plastics, metals, wood, and cables.

- Stored in **yellow containers** at the Clean Point or in designated areas.

C.

Hazardous Waste

Used hydrocarbons, contaminated solids, discarded batteries, or contaminated protective equipment.

- Stored in **red containers** in the Hazardous Waste Storage Area, labeled according to their hazard level.

We have a manual that establishes the guidelines for the responsible management of waste generated in our operations. This document sets clear criteria for the **classification, collection, storage, transportation, and final disposal** of materials, always prioritizing reuse and recycling whenever possible.

We define waste as any material resulting from an activity that no longer has use in the original process. In such cases, we promote its repurposing through practices that give it a second life, either by reusing or recycling it.

D.

Sewage Effluents

Effluents from restrooms, disposed of through authorized handlers.

E.

Waste Electrical and Electronic Equipment (WEEE)

Equipment, tools, and other instruments, including solar panels and certain lighting fixtures for disposal.

- Stored in **gray containers** at the Clean Point or in designated areas.

Waste Generation at Solar PV Parks (kilograms)

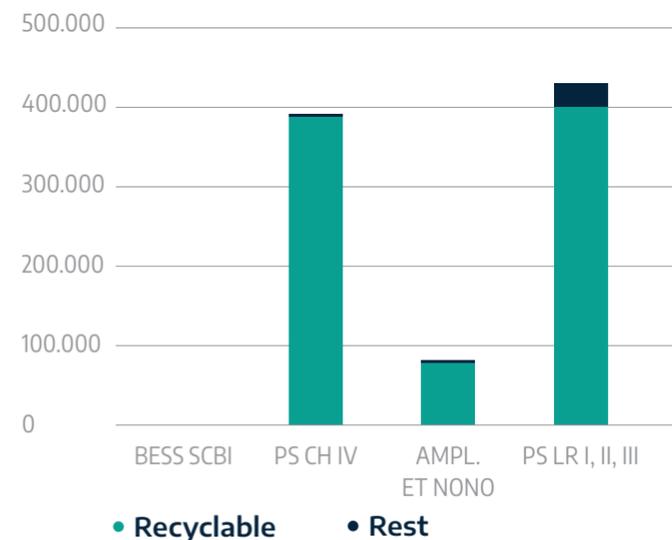
TYPE OF WASTE	2024	2023	2022	PERCENTAGE CHANGE 2024 VS 2023	TREATMENT / FINAL DISPOSAL (DESTINATION)
MSW	2,421	2,084	2,466	16.2%	Sanitary landfill - Municipal center
Hazardous waste	1,497	156	234	859.5%	Treatment and final disposal by authorized handler
WEEE	169	433	1,418	-61.0%	Recycling / Reuse - treatment by authorized handler
Recyclable waste	9,583	284	17,058	3274.3%	Recycling / Reuse
TOTAL	13,670	2,957	21,176	362.3%	

Waste Generation at Construction Sites (kilograms)

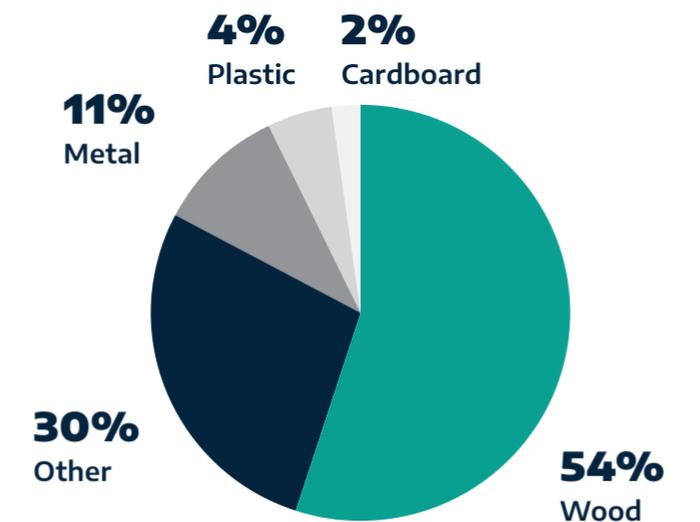
2024	LA RIOJA SOLAR COMPLEX	NONOGASTA SOLAR SUBSTATION EXPANSION	CAÑADA HONDA IV SOLAR PV PARK	PORTO REAL	TOTAL
TOTAL WASTE GENERATION	349,620	40,738	11,530	10	401,898
Recyclable Waste	329,776	39,130	11,214	-	380,120
	94%	96%	97%		

MORE THAN 90% OF THE WASTE GENERATED AT CONSTRUCTION SITES IS RECYCLABLE.

Total Waste Generation (kg)



Type of Recyclable Waste



Decommissioned Solar Panels Management Plan

In 2011, we built the first large-scale solar park in Argentina and Latin America. We anticipate that a partial replacement of the original panels may begin by 2030, so we are already planning actions to ensure a sustainable end-of-life for these systems.

As part of these initiatives, in 2022 we signed an agreement with Siglo XXI University to develop a project for the reuse and recycling of panels before determining their final disposal.

There are several reasons why a solar panel may stop being productive:

- End of service life, usually between 20 and 30 years.
- Efficiency loss that reduces electricity generation performance.
- Technological changes for which the panel may not be suitable.
- Damage caused by extreme weather conditions, such as unusual hailstorms or winds that deform the structure.
- Damage resulting from improper handling during installation, transport, or maintenance.
- Development of hot spots or short circuits that render the panel inoperable.

MANAGEMENT OF DECOMMISSIONED SOLAR PANELS

To manage decommissioned solar panels, we first classify them based on their condition:

Solar panels with reduced efficiency
We give them a second life by deploying them in locations with limited or no access to the electrical grid, such as schools or remote facilities.

Damaged or non-functioning solar panels
We evaluate whether they can be repaired; if not, they are managed as Waste Electrical and Electronic Equipment (WEEE) through authorized handlers.

In these processes, we aim to recover valuable components and ensure maximum recycling, especially for aluminum frames and glass panels. Finally, materials that cannot be recovered are classified and managed as waste according to their nature, ensuring responsible handling aligned with our sustainability policy.

Initiatives and Actions Implemented

In 2024, we advanced new actions to minimize the environmental impact associated with resource consumption and waste management. These initiatives not only promote the efficient use of resources but also strengthen our environmental responsibility culture at all levels of the organization.

1. REDUCTION IN PAPER CONSUMPTION

At our Pilar HQ, we reinforced more sustainable paper use through monitoring of print activity, internal awareness campaigns, and the digitization of administrative processes. Despite personnel growth at this location, we successfully reduced the number of prints per person. Additionally, we began tracking paper consumption at our solar PV parks to expand the scope of our measurement and set future reduction targets.

-12%
in prints per person
at Pilar HQ

2. RESPONSIBLE MANAGEMENT OF SPECIAL WASTE

We implemented the first management initiative for **end-of-life tires (ELTs)** and **lead-acid batteries** from our solar parks, ensuring proper final disposal and reinforcing environmental management practices across all operational sites.

- In June, we carried out the **first disposal of end-of-life tires (ELTs) – 94 tires collected.**
- In October, we carried out the **first disposal of lead-acid batteries** – almost **400 kg managed.**

3. TARGETED COLLECTION CAMPAIGNS: BATTERIES AND CIGARETTE BUTTS

Every year, we run internal campaigns to collect batteries and cigarette butts across all sites to prevent soil and water contamination and avoid mixing with general waste. In May, these were delivered to **Punto GIRO** in San Fernando del Valle de Catamarca, ensuring proper disposal through authorized handlers.

In the case of cigarette butts, we collaborate on the production of **Cigabricks**, eco-friendly construction bricks made in Mendoza from recycled cigarette waste.

4. CLEAN-UP AND ORGANIZATION AT SOLAR PV PARKS IN CATAMARCA

We conducted a comprehensive assessment of the solar PV parks in Catamarca to improve organization and resource utilization.

This initiative included cleaning and organizing spare parts areas, evaluating the condition of stored materials, and assessing their potential for reuse in new construction projects.

As a result, we identified components suitable for repurposing to optimize park maintenance and implemented an organizational system that enhances operational efficiency and ensures immediate availability of materials.

5. PARTNERSHIPS WITH TECHNICAL SCHOOLS IN AREAS OF INFLUENCE

To give recovered materials a second life, we actively foster partnerships with technical schools in each of our areas of influence. This enables the materials to be reused and transformed into useful items, contributing to local development and the circular economy.

For example, students from EPET N°8 School in Saujil, Catamarca repurposed remnant materials from solar panel and inverter packaging—such as wood, wooden pallets, double wall corrugated cardboard, and metal and plastic straps—in their school projects.



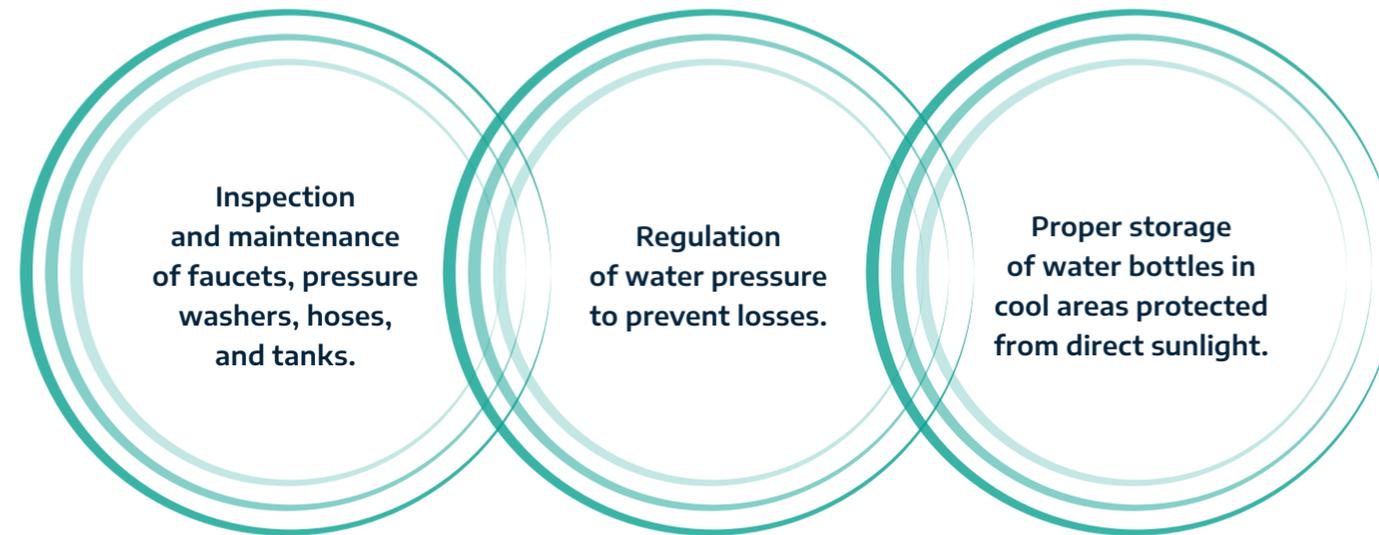
Responsible Water Management

GRI CONTENT INDEX: 3-3, 303-1, 303-2, 303-3, 303-4, 303-5

At 360Energy, we recognize that water is an essential and limited resource, and that its responsible use is key to the environment in which we operate. That is why we maintain an ongoing commitment to its conservation, promoting initiatives that reduce our consumption and optimize every liter used.

In our operations, potable water is used primarily for **road irrigation, solar panel cleaning, and human consumption**. This supply is provided by external companies, either through tanker trucks or through water dispensers with periodic bottle replacement. It is important to note that our solar parks do not have on-site extraction wells for internal consumption.

Throughout 2024, we implemented several measures to optimize water use, including:



In addition, we took a significant step forward by **implementing robotic technology for solar panel cleaning**—an innovative, efficient, and sustainable solution that minimizes water use while improving the performance of our solar PV parks.

THROUGH THESE ACTIONS, WE ACHIEVED A REDUCTION OF MORE THAN 67% IN WATER CONSUMPTION COMPARED TO THE PREVIOUS YEAR.



Water Consumption at Solar PV Parks (m3)

TYPE OF CONSUMPTION	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Potable water	8.6	8.9	37.8	-3.3%
Irrigation water	359.5	2,223.75	8,056.7	-83.8%
Sanitary water	220.5	313.2	255.0	-29.6%
Panel cleaning water	868.7	1,900.1	308.0	-54.3%
TOTAL	1,457.4	4,445.9	8,657.5	-67.2%

Water Consumption by Solar PV Park (m3)

SOLAR PV PARK	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Cañada Honda	112.9	153.2	622.5	-26.3%
Saujil	1,228.1	2,915.8	7,485.2	-57.9%
Tinogasta	45.2	53.7	45.4	-15.8%
Fiambalá	49.3	49.7	40.1	-0.8%
La Rioja Node	21.9	1,274.4	464.4	-98.3%
TOTAL	1,457.4	4,445.9	8,657.5	-67.2%

Specific Water Consumption Water Consumption (m3) / Energy Generated (GWh)

SOLAR PV PARK	2024	2023	2022	PERCENTAGE CHANGE 2024 VS. 2023
Cañada Honda	3.43	7.52	32.89	-54.4%
Saujil	21.38	52.84	129.67	-59.5%
Tinogasta	0.90	0.99	0.84	-9.5%
Fiambalá	1.73	1.96	1.44	-11.6%
La Rioja Node	0.09	15.88	5.29	-99.4%

Robotic Solar Panel Cleaning

We have made progress in incorporating technological solutions to optimize the operation and maintenance of our solar PV parks through the acquisition of two robots specifically designed for cleaning solar PV panels.

This technology will help maintain the optimal performance of our assets by integrating efficiency, innovation, and sustainability into our operational processes, as part of a broader strategy to reduce resource use and minimize personnel exposure to demanding operational tasks.

As part of this project, throughout the year we conducted field tests at most of our solar PV parks, demonstrating a high level of effectiveness and adaptability to the specific conditions of each site.

NEXT STEPS

Starting in 2025, we will implement this new cleaning methodology at the Nonogasta, Saujil, Tinogasta, and Fiambalá Solar PV Parks, and in the repowering projects at Cañada Honda I and Chimbera I Solar PV Parks.

BENEFITS

REDUCED PERSONNEL REQUIREMENTS

2 people per robot.

2 robots acquired for automated panel cleaning.

UP TO

80%

SAVINGS IN WATER CONSUMPTION compared to traditional cleaning methods (dry-cleaning option available).

Ability to operate year-round depending on weather conditions, including cleaning at parks without access to water

ESTIMATED SCOPE

330,000

solar panels.

EQUIVALENT CAPACITY

109 MW DC



04.

Economic performance

GRI: 2-6, 2-27, 3-3, 201-1, 201-2, 202-2, 203-1, 203-2, 204-1, 415-1

SDGS: 7, 9, 12, 13, 17

We drive value that goes beyond balance sheets.

Economic Performance

2024

GRI CONTENT INDEX: 2-27, 3-3, 201-1, 201-2, 203-1, 203-2, 415-1

ENERGY SUPPLY TO

103,366

households

78,600

IRECs sold (+274% vs. 2023)

100%

of Senior Executives* hired at HQ, Buenos Aires.

* "Senior executives" refers to Directors and first-line Managers (C-level).



STRONG CAPITAL STRUCTURE



REVENUES LINKED TO THE U.S. DOLLAR

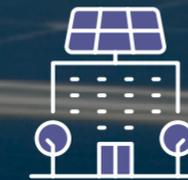
USD 209,770,000

invested in the construction of solar PV parks

CONSOLIDATED EBITDA

24.81

millions of USD (vs. 2023: 9.9)



TIER-ONE PPA CUSTOMERS



DECREASING FINANCIAL LEVERAGE

SOLAR PV PARKS

12

in operation

1

under construction

CAPITAL MARKET

Issuance of

4

corporate bonds

totaling

122.3

millions

We have not received any type of financial assistance or benefit from the Government, nor have we made contributions to political parties and/or political representatives.



GBP-ALIGNED GREEN BOND ISSUER

Direct Economic Value Generated and Distributed

GRI CONTENT INDEX: 201-1

CONCEPT	STAKE-HOLDERS	VALUE (USD MM)
TOTAL ECONOMIC VALUE GENERATED		37.16
Sales revenue	Customers	35.63
EPC (construction contracts)	Customers	0.23
Shared services center	Customers	1.3
TOTAL ECONOMIC VALUE DISTRIBUTED		8.36
Operating costs	Suppliers	3.15
Salaries and employee benefits	Employees	8.65
Community investments	Community	0.08
Taxes and contributions	Government	-22.13
Financial expenses	Suppliers	10.36
Asset impairment loss		7.71
Other expenses		0.54
TOTAL ECONOMIC VALUE RETAINED		28.80



Sustainable Financing: Green Corporate Bonds

GRI CONTENT INDEX: 3-3, 201-2, 203-1, 203-2

We view financing as a key tool to accelerate the energy transition. Therefore, since 2022 we have adopted a strategy aligned with our sustainability commitments, combining business growth with the generation of positive environmental impacts.

Under this strategy, we have positioned **our company as a Green Bond issuer in Argentina’s energy sector**, in accordance with the **Green Bond Principles (GBP)** promoted by the International Capital Market Association (ICMA).

Over the years, we have issued **4 Green Bonds**, exclusively allocated to financing projects that support the energy transition, through the construction of our solar PV parks and other initiatives related to renewable energy generation and energy storage.

Green Bond Classification

BV1 (ARG) GREEN BOND RATING – FIX SCR

In its reports, the rating agency FIX SCR, a regional leader, concluded that our Green Bonds (GB) are aligned with the four main components of the Green Bond Principles, granting them the “BV1(arg)” Green Bond rating.

FIX’s Green Bond Evaluation Manual, approved by the Argentine National Securities Commission (CNV), follows the guidelines established for bond issuance in the local market. The main elements evaluated by FIX include:

- Use of proceeds (“Use of Proceeds” section).
- Project evaluation and selection process (“Corporate Governance” section of the CNV Manual).
- Fund management (“Fund Management” section of the CNV Manual).
- Reporting and transparency (“Transparency” section of the CNV Manual)



What does this rating mean?

The “BV1(arg)” rating certifies that our Green Bonds meet a superior standard in fundamental aspects such as the use of proceeds, decision-making processes, fund management, and transparency. This reinforces our contribution to generating a positive environmental impact, in line with SDG 7 (Affordable and clean energy) and SDG 13 (Climate action).

Green Bond Issuances

We have successfully raised a total of **USD 122,278,429** through the issuance of **four Green Bonds**, under the regulation of the National Securities Commission (CNV).

100% of the net proceeds from these issuances have been allocated to the implementation of **eligible green projects**, assessed according to international sustainability standards. Specifically, the net proceeds from the Class 4 Green Bond issuance will be fully dedicated to construction, as well as to potential projects that are already operational and/or under development.

	CLASS 1 GB	CLASS 2 GB	CLASS 3 GB	CLASS 4 GB
Issue Date	6/22/2022	3/08/2023	3/08/2023	10/30/2024
Amount Raised (USD)	20,000,000	20,000,000	60,000,000	22,278,429
Annual Nominal Interest Rate	1.25%	0.00%	5.00%	8.00%
Use of Proceeds	Construction of La Rioja I Solar PV Park	Construction of La Rioja II and III Solar PV Parks	Construction of La Rioja II and III Solar PV Parks	Portfolio of Eligible Green Projects
Maturity Date	12/29/2025	3/08/2025	3/08/2032	10/30/2027
Currency	Bond-linked Dollar	Bond-linked Dollar	Bond-linked Dollar	Hard Dollar
FIX Arg Rating	A+	A	A	A
Special Conditions	Secured by a guarantee trust, whose trust assets consist of the receivables from the Cañada Honda and Chimbera Solar PV Parks.	CLEAN	CLEAN	CLEAN

Supply Chain

GRI CONTENT INDEX: 2-6, 3-3, 204-1

In 2024, our expansion into new territories accelerated the refinement of our practices. This growth prompted us to enhance our processes and evaluation criteria to ensure the efficiency and reliability of our supply chain at both national and international levels.

The Procurement department works to respond swiftly and effectively to the needs of internal teams, optimizing business profitability, safeguarding operational continuity, and contributing to the well-being and safety of our employees.

Our purchasing process is grounded in principles of transparency, with a strong emphasis on quality standards across all services and materials we acquire.

Through our **General Terms and Conditions of Contract** and our **Procurement of Goods and Services Procedure**, we set clear and stringent requirements for all contract awards. These frameworks promote responsible, strong, and sustainable business relationships with our suppliers. During the reporting period, we revised the data requirements in our supplier onboarding form and incorporated a statement highlighting the existence of the company's Code of Conduct.



2024 Milestones



International growth

Our international supplier portfolio increased by 300%, with a focus on Brazil, Mexico, and Spain.

Integrity tool

We implemented a creditworthiness and compliance verification platform in coordination with the Compliance department.

Stronger local management

We incorporated resident buyers in the new countries where we operate, improving response times, transparency, and engagement with local suppliers.

FOTON Project

We streamlined procurement workflows by implementing an SAP module to enhance traceability of critical suppliers, accelerating contracting processes and performance analysis.

Integration of Sustainability Criteria

We promote a supply chain aligned with our values by incorporating sustainability, quality, and efficiency criteria into every purchasing decision. Although we do not yet have a formal sustainable procurement policy, we have advanced concrete practices that foster responsible, long-term relationships with our suppliers.

We prioritize suppliers that:

- Deliver proven quality solutions and demonstrated compliance.
- Hold recognized certifications such as ISO 9001, 14001, and 45001.
- Are geographically close to our operations, minimizing transportation, reducing our environmental footprint, and strengthening regional economies.

This approach is complemented by ongoing risk assessments, technical inspections upon receipt, and continuous performance monitoring of all involved parties.

Our Procurement department promotes forward-looking, centralized planning to reduce deviations, avoid urgent purchases, and consolidate purchase orders more efficiently—contributing to a more responsible supply chain aligned with our sustainability objectives.



Classification of Main Components

We categorize the goods and services acquired for our operations and projects according to their criticality and impact. This allows us to optimize procurement, mitigate risks, and manage resources responsibly.

CRITICAL MATERIALS AND SERVICES

Identified by the Occupational Health, Safety, and Environment (OHSE) team, these are supplies and services that have an environmental impact. They are primarily used during the operation and maintenance stages and require specific monitoring and control. These include:

- Personal protective equipment (PPE): gloves, face shields, hot sticks, flame-resistant clothing
- Services such as fumigation, fuel supply, irrigation, panel washing, land clearing, trenching, and cable laying
- Electrical, infrastructure, thermomechanical, main component, and field equipment maintenance

MAIN COMPONENTS

These are the essential elements for the construction of solar PV parks:

- Solar panels
- Cables (solar, copper, low- and medium-voltage)
- Inverters
- Trackers

NON-CRITICAL MATERIALS AND SERVICES (CONSUMABLES)

These include general supplies and contracted services that support operations or administrative functions. These include:

- Office supplies
- Electrical materials and tools
- Hardware consumables
- Workwear
- Training, cleaning, and security services

Evaluation of Critical Suppliers

Within the framework of our Quality Management System, we implemented a rigorous evaluation process for suppliers providing critical materials and services for the construction of solar PV parks. This process consists of two stages:

Pre-supply evaluation: Verification of specific technical requirements established by the Quality department, including submission of certificates, type tests, regulatory compliance, and technical audits.

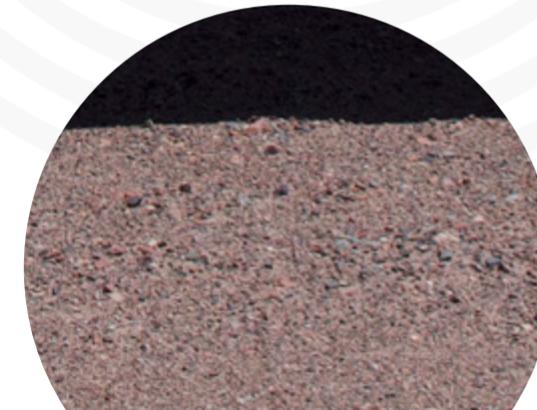
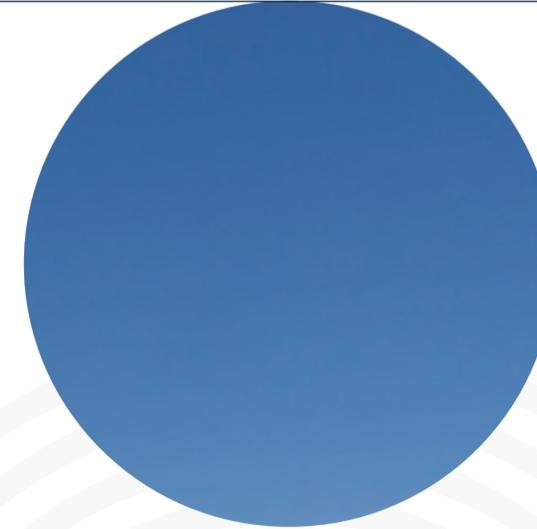
Comprehensive re-evaluation based on actual performance, considering:

- Quality of the product or service delivered.
- On-time delivery performance.
- Incidents associated with previous deliveries.
- Certification to ISO 9001, 14001, and 45001 standards or equivalent.

This approach mitigates risks associated with material quality, ensures supply reliability, and fosters transparent, continuous improvement-oriented relationships with strategic suppliers.

Risk Assessment in Supplier Selection

Risk assessment, conducted by our Compliance Officer, plays a strategic role in supplier selection. This process enables us to identify and prioritize suppliers that meet our ethical, technical, and operational standards, while establishing monitoring alerts to track potential deviations.



Innovation and Development Projects

At 360Energy, technological innovation is a strategic pillar for consolidating our leadership in renewable energy and expanding our presence in the markets where we operate.

Our innovation and development strategy focuses on two main areas: energy storage systems and green hydrogen production—both key pillars for advancing toward a more flexible and efficient energy system.

LITHIUM STORAGE SYSTEMS AND OTHER TECHNOLOGIES

In 2024, we participated in the development of projects totaling more than 700 MWh of storage capacity. These comprehensive solutions included lithium batteries, converter and inverter stations, and energy management systems.

Most of the projects focused on maximizing the output of solar PV parks, while others were designed to support the internal networks of industrial customers. This approach enabled us to:

- Strengthen partnerships with key suppliers.
- Design technical and economic proposals tailored to each customer's specific needs.
- Incorporate lessons learned to optimize performance and operational reliability.

Looking ahead, we plan to expand our BESS project portfolio toward new applications, such as direct support to the power grid, and to diversify our technologies by exploring alternatives beyond lithium, including second-life batteries and emerging energy storage solutions.



05.

Social performance



GRI: 2-7,2-8, 2-23, 2-24, 2-25, 2-27, 2-30, 3-3, 201-3, 202-1, 401-1, 401-2, 401-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 404-1, 404-2, 404-3, 405-1, 405-2, 406-1, 407-1, 408-1, 409-1, 411-1, 413-1

SDGS: 4, 8

Committed to our employees and local communities, we empower individual growth.

Social Strategy

GRI: 3-3



TEAM BUILDING

We developed an **intensive recruitment and training plan**, reinforcing our local capabilities and adding talent in the countries where we began operating: Brazil, Spain, and Mexico. This process required the support of international consulting firms, which facilitated adaptation to new contexts and ensured global quality standards.



ORGANIZATIONAL EFFICIENCY

We **centralized key human talent management processes** (personnel administration, recruitment, training, and development), generating synergies among offices, strengthening operational traceability, and ensuring consistent implementation across all territories.

At the same time, we conducted **internal audits within the department** to further refine our practices, identify opportunities for improvement, and ensure alignment with the company's strategic guidelines.



COLLABORATIVE CULTURE BUILDING

We promoted a **close, hands-on approach with our teams** through site visits, on-site interviews, and integration opportunities. These initiatives enabled us to support operational processes, strengthen relationships, encourage dialogue, and foster a motivating, inclusive work environment aligned with our organizational culture.

In a year marked by the accelerated evolution of 360Energy, the Human Capital department played a leading role in supporting the company's growth, geographic expansion, and internationalization process through a **people-centered strategic management approach**. This enabled us to anticipate and respond swiftly to new demands related to scale, operational complexity, and cultural diversity.

During this transformation phase, our team worked with a comprehensive approach focused on three main pillars:

Our Human Capital

GRI: 2-7, 2-8, 2-30, 3-3, 401-1, 401-2, 401-3, 405-1, 405-2, 407-1

We consider our people to be our most valuable asset and the driving force behind our sustainable growth. In 2024, we further strengthened our talent management strategy, with a focus on well-being, professional development, equity, and building a strong organizational culture aligned with our purpose.

Workforce | Employees

GRI CONTENT INDEX: 2-7, 2-8, 401-1, 401-3, 405-1

During the second half of 2024, we advanced the onboarding of our first employees in Mexico, Brazil, and Spain, while also implementing key people management services, including social security, benefits administration, recruitment, compliance with local regulations, occupational health, and administrative support.

This work, carried out in coordination with local teams and corporate departments, enabled us to ensure a consistent employee experience across all geographies, consolidating a shared culture and laying the foundations for sustainable international growth.

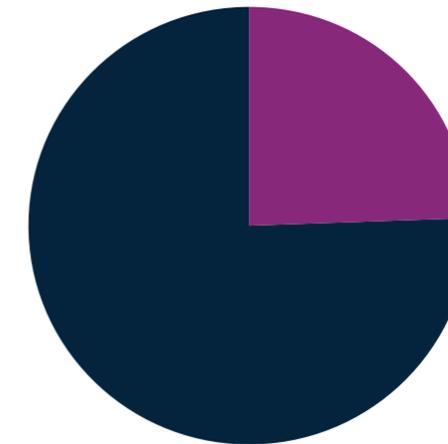


WORKFORCE

260
2024

196
75.38%
Male workforce

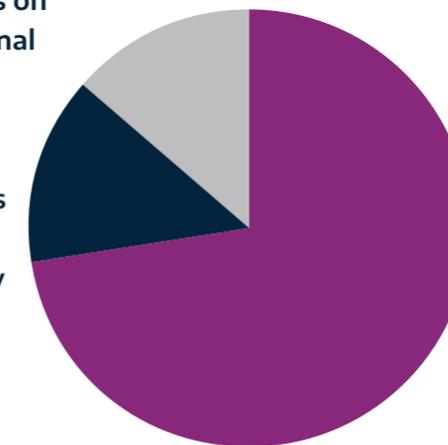
64
24.62%
Female workforce



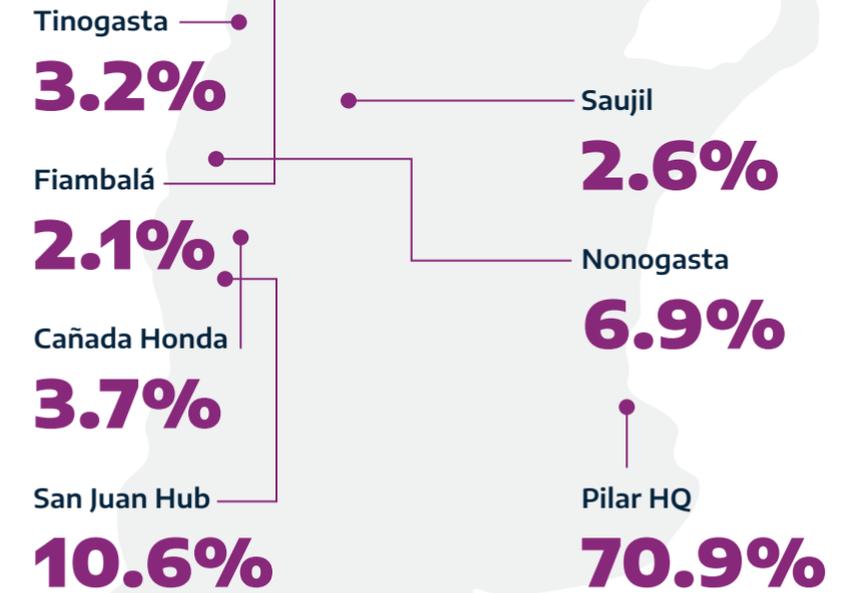
35
employees on international projects

36
employees on temporary projects

189
permanent employees in Argentina



Geographic Distribution in Argentina



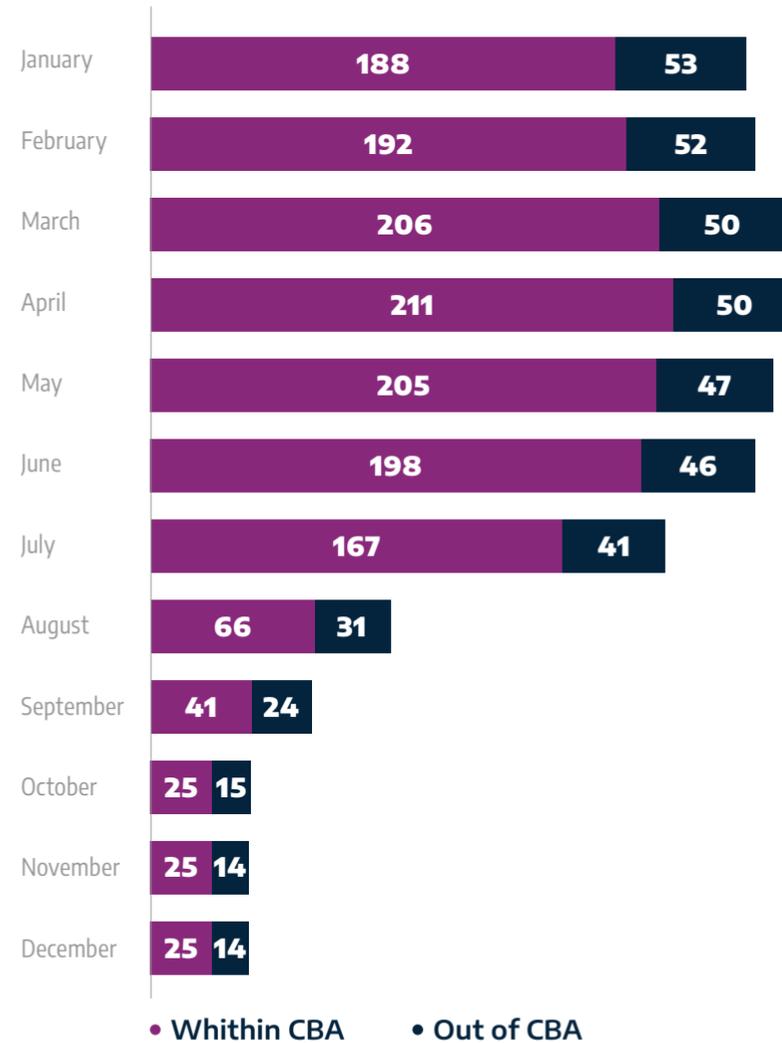
Workforce by Gender and Age Group

WORKFORCE	2024	2023
Female	64	51
< 30 years old	24	18
31-50 years old	36	29
> 51 years old	4	4
Male	196	344
< 30 years old	45	118
31-50 years old	135	210
> 51 years old	16	16
TOTAL	260	395
Year-on-year variation	-43%	45%

Workforce as of 12/31/2024

The decrease in the total number of employees compared to 2023 is explained by the fact that, at year-end, there were no ongoing projects requiring a large workforce allocation.

Workforce Evolution in Projects



CBA: Collective Bargaining Agreement

Workforce by Gender and Work Location

WORK LOCATION	2024		
	FEMALE	MALE	TOTAL
ARGENTINA	56	169	225
Cañada Honda	1	13	14
Fiambalá	0	4	4
San Juan Hub	1	19	20
Nonogasta	5	37	42
Pilar Central	49	85	134
Saujil	0	5	5
Tinogasta	0	6	6
SPAIN	3	4	7
ITALY	0	1	1
BRAZIL	1	13	14
MEXICO	4	9	13
TOTAL EMPLOYEES	64	196	260

PARENTAL LEAVE

GRI: 401-3

In 2024, eight employees took paternity leave, while no maternity leave cases were recorded.

All employees who accessed this benefit returned to their roles and remained with the company for at least 12 months, resulting in a 100% return-to-work and retention rate.

EMPLOYEE TURNOVER RATE (Permanent Workforce*)

1.25%
monthly average

* The employee turnover rate is calculated based on employees not subject to collective bargaining agreements and employees subject to the Luz y Fuerza Collective Bargaining Agreement. It does not include employees subject to the UOCRA agreement, as they are assigned to construction projects.

Employee Well-being and Development

GRI CONTENT INDEX: 401-2

Our benefits grow alongside the company and adapt to an increasingly diverse and global team. We promote a comprehensive well-being ecosystem that combines **professional development, personal care, and flexibility**, enabling each employee to grow, contribute, and enjoy life both at work and beyond.

In 2024, we introduced and expanded multiple benefits for both permanent workforce employees and project-based personnel. Among the main initiatives, we highlight:

In 2025, we will introduce new benefits based on preferences expressed by our teams during Onboarding breakfasts.

- OSDE private health insurance.
- Healthy meal service and breakfast with fruit and nuts.
- Lunch allowance reflected in payslip.**
- Gym access.

- Extended maternity and paternity leave (7 and 5 additional consecutive days beyond Argentine legal requirements, respectively).
- 2 days of leave for relocation and personal matters.
- Birthday day off.
- Half-day off for each child's birthday.
- Additional birthday leave.
- Remote work model (depending on role).
- Self-managed vacation scheduling.*
- Childcare expense support.
- Distribution of school kits at the beginning of the school year.

HEALTH AND WELL-BEING

TRAINING AND DEVELOPMENT

- Study scholarships through the 360Energy Telimpulsa program.
- Language classes.
- Educational agreements.
- Ongoing training.

WORK-LIFE BALANCE

FINANCIAL BENEFITS AND DISCOUNTS

- Fuel expense support.
- Mobility Management benefit: discount on vehicle purchases from Stellantis Group.
- Corporate discounts with leading brands (Unilever, Arcor, Samsung, Grupo Peñaflo).
- Discounts on mobile phone plans and insurance.
- Performance-based variable compensation.***

Benefits are subject to specific conditions and eligibility depending on location, department, collective agreement, and internal policies.

* Employees not subject to collective agreements

** Solar PV Park personnel

*** Managerial positions not subject to collective agreements

Relationship with Trade Unions

GRI CONTENT INDEX: 2-30, 202-1, 405-2, 407-1



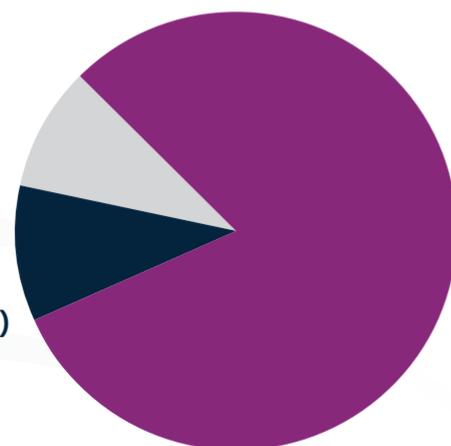
We maintain open, preventive, and collaborative dialogue with trade union organizations, ensuring compliance with labor regulations and promoting fair working environments.

In 2024, no workdays were lost due to labor disputes, reflecting strong management based on mutual respect and constructive negotiation.

Collective Bargaining Agreements (CBAs) Argentina

9% Luz y Fuerza (Electricity)

10% UOCRA (Construction)



81% Not subject to CBA

Our **compensation policy is aligned with the applicable collective bargaining agreements**, ensuring fair and equitable conditions for our employees. In the case of employees subject to collective bargaining agreements, salary updates are established through negotiations with union representatives.

In the case of employees not subject to collective bargaining agreements, the company establishes employment conditions and terms based on practices within the energy sector and in accordance with **Employment Contract Law No. 20,744.**

PROGRESS IN THE INTERNATIONAL CONTEXT

The regional expansion process brought new trade union challenges, particularly in Brazil, where we formally established our first ties with local energy sector unions. This work included:

- **Mapping union stakeholders** with industry coverage.
- **Initiating institutional negotiations** to ensure labor conditions aligned with each country's regulations.
- **Implementing dialogue protocols and permanent consultation channels** to strengthen on-site relationships.

This milestone marked a shift toward proactive union management, positively impacting workforce planning and legal compliance in multicultural environments.

Internal Culture and Employer Branding

GRI CONTENT INDEX: 3-3, 405-1, 408-1, 409-1

Our Culture

2024 was a key year in the consolidation of our organizational culture, marked by the incorporation of multicultural profiles.

This transformation process challenged us to build a strong, inclusive, and purpose-driven organizational culture, capable of supporting sustained growth and the international expansion of 360Energy through the integration of diverse realities, perspectives, and ways of working. In doing so, we strengthened the bonds that unite us and projected a shared identity beyond borders.

We have focused on creating experiences that reinforce a sense of belonging, foster team connection, and enhance our employer brand, reflecting our purpose, social awareness, and vision for the future.

Key Initiatives

Through various initiatives and events, we sought to strengthen internal cohesion, promote collaboration, and encourage a positive and empathetic work environment. Among the most notable:

These actions contributed to maintaining engagement and reinforcing team cohesion in a year marked by expansion and cultural diversity. We have consolidated a culture based on respect, collaboration, and commitment, creating an environment that balances individual well-being with the achievement of collective results.

Informal and experiential settings have strengthened the emotional bond with the organization and created memorable experiences that reinforce pride in belonging to 360Energy.



AN INTEGRATION DAY at the Pilar HQ, including group activities and a community service initiative that enabled the construction of balance bikes for the Hogar Sagrada Familia children's home in Del Viso.

REDESIGN OF THE ORGANIZATIONAL STRUCTURE for Argentina and international projects, consolidating a matrix model that clarifies responsibilities and facilitates cross-functional management.



SOCIAL EVENTS AFTER WORKING HOURS, designed to create a relaxed atmosphere and foster genuine interactions among colleagues.

30-60-90 ONBOARDING PLAN, with group and individual activities (breakfast meetings, talks with leaders, satisfaction surveys) to ensure a welcoming onboarding experience aligned with our values.

Diversity and Inclusion

GRI CONTENT INDEX: 2-23, 2-24

We reaffirm our commitment to respecting Human Rights across all our operations and stakeholder relationships, prioritizing the protection and well-being of our employees, suppliers, and surrounding communities.

We uphold a **zero-tolerance policy** toward child labor, forced or compulsory labor, and any form of violation of the rights of individuals and Indigenous peoples. This commitment aligns with current regulations and our corporate values, which promote dignity, equal opportunities, and fair treatment at all levels.

In 2024, we strengthened these efforts through **global Compliance training sessions**, in which we communicated and reinforced the scope of our **Code of Conduct**, fostering a culture based on respect and best practices.



MULTICULTURAL TEAMS

The internationalization process initiated in 2024 has led us to build teams made up of people from multiple backgrounds, cultures, and working experiences. This new context challenges us to adapt our practices to ensure inclusive, cohesive, and effective environments, while respecting the specific characteristics of each region in which we operate.



CULTURAL INTEGRATION AND ADAPTATION

To support this diversity, we implemented the following actions:

- **Onboarding protocols adapted** to language realities, local customs, and specific time zones.
- **Flexible routines and work formats** to accommodate cultural differences, such as working hours, communication styles, and country-specific practices.
- **Intercultural training and awareness programs** to promote empathy and collaboration in diverse environments.
- **Collaborative digital tools** that facilitate project coordination across regions.
- **Inclusive communication**, with institutional messages in more than one language (Spanish and Portuguese) and the sharing of local holidays to respect each country's public holidays.

COHESION AND EFFECTIVENESS IN DIVERSE CONTEXTS

We actively focused on strengthening internal cohesion by:

- **Promoting inclusive leadership** with a shared vision aligned with our values.
- **Developing skills for collaborative work** in multi-cultural environments.
- **Using internal communication channels** that reinforce a shared identity and sense of belonging.

LINES OF ACTION

- **Review of internal policies** to ensure non-discriminatory practices across all processes.
- **Targeted training** for leaders and key teams on human rights, unconscious bias, and inclusive management.
- **Monitoring diversity indicators** through our people management dashboards.
- **Alignment of recruitment and development processes** with ethical and intercultural respect standards.
- **Dedicated meetings to address diversity from a collective perspective**, with the aim of fostering genuine dialogue, building more empathetic environments, and generating shared learning that reinforces the company's cultural evolution.

CHALLENGES AND OUTLOOK FOR 2025

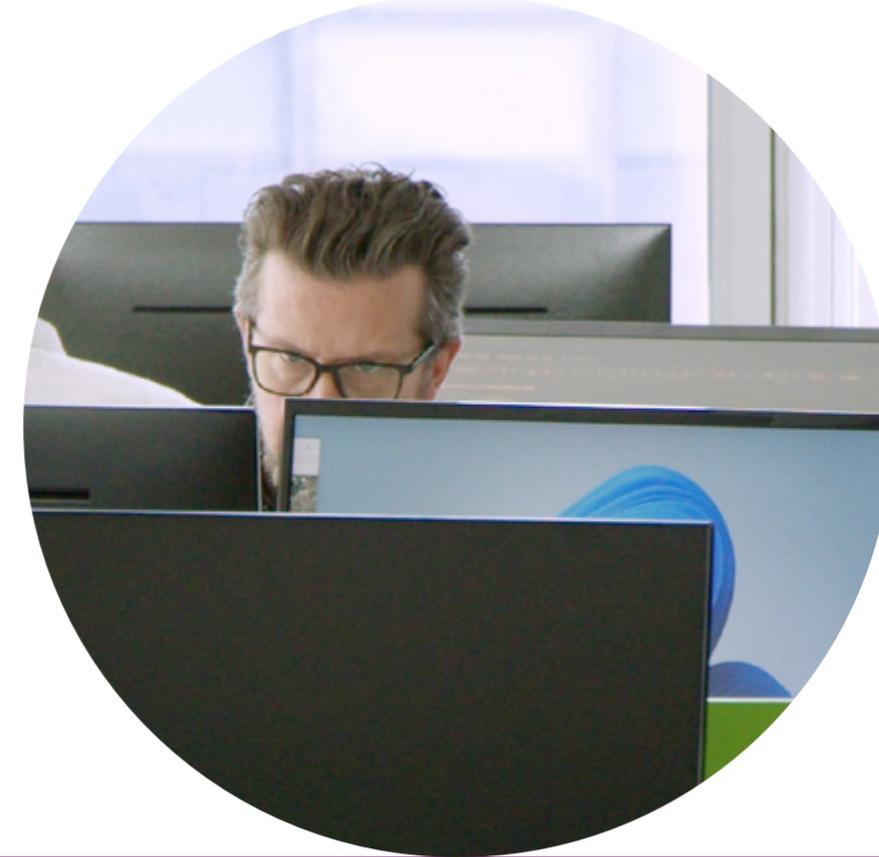
Although we achieved significant progress in 2024, we identified opportunities to further strengthen our inclusive and diverse culture:

- **Creating dedicated spaces focused exclusively on diversity topics**, encouraging dialogue and the participation of new voices.
- **Systematizing inclusive practices at the regional level**, adapting them to each context while maintaining organizational coherence.

Employer Brand

We consolidated our employer brand by showcasing, with transparency and authenticity, the culture that defines us. We created the “**Vida en la Empresa**” (Life at the Company) page on LinkedIn, a space to bring potential candidates and the community closer to our daily work, our values, and the positive impact we seek to generate.

LIFE AT THE COMPANY →



LOOKING AHEAD TO 2025

We are preparing to launch the **Brand Ambassadors Project**, an initiative designed to amplify our digital presence through employees who will share real and authentic experiences, showcasing our purpose and commitment to a sustainable future.

Talent Management

GRI CONTENT INDEX: 3-3, 404-1, 404-2, 404-3

Our talent management has been one of the key pillars in sustaining our growth and consolidating our organizational culture in a diverse and multicultural context.

Our approach combines strategic processes, close engagement with our teams, and tools that enhance professional development, aligning individual capabilities with 360Energy's global objectives.

We believe that talent is built and strengthened through close connection with our operations, clarity around expected performance, and the creation of growth opportunities. For this reason, we have integrated various actions, from immersion in our operations to the implementation of performance management systems, always with the purpose of building a strong, competitive, and people-centered organization.

CLOSE ENGAGEMENT WITH OUR TEAMS

Field visits are a distinctive practice at 360Energy, allowing us to experience firsthand the reality of our projects and understand the specific characteristics of each operation. These initiatives not only enhance technical knowledge but also reinforce internal culture and sense of belonging.

This practice, while presenting logistical challenges, is also a strategic investment that enhances business knowledge, internal cohesion, and alignment with our operational dynamics and sustainability goals.

By visiting solar PV parks and the San Juan Hub, we have been able to:

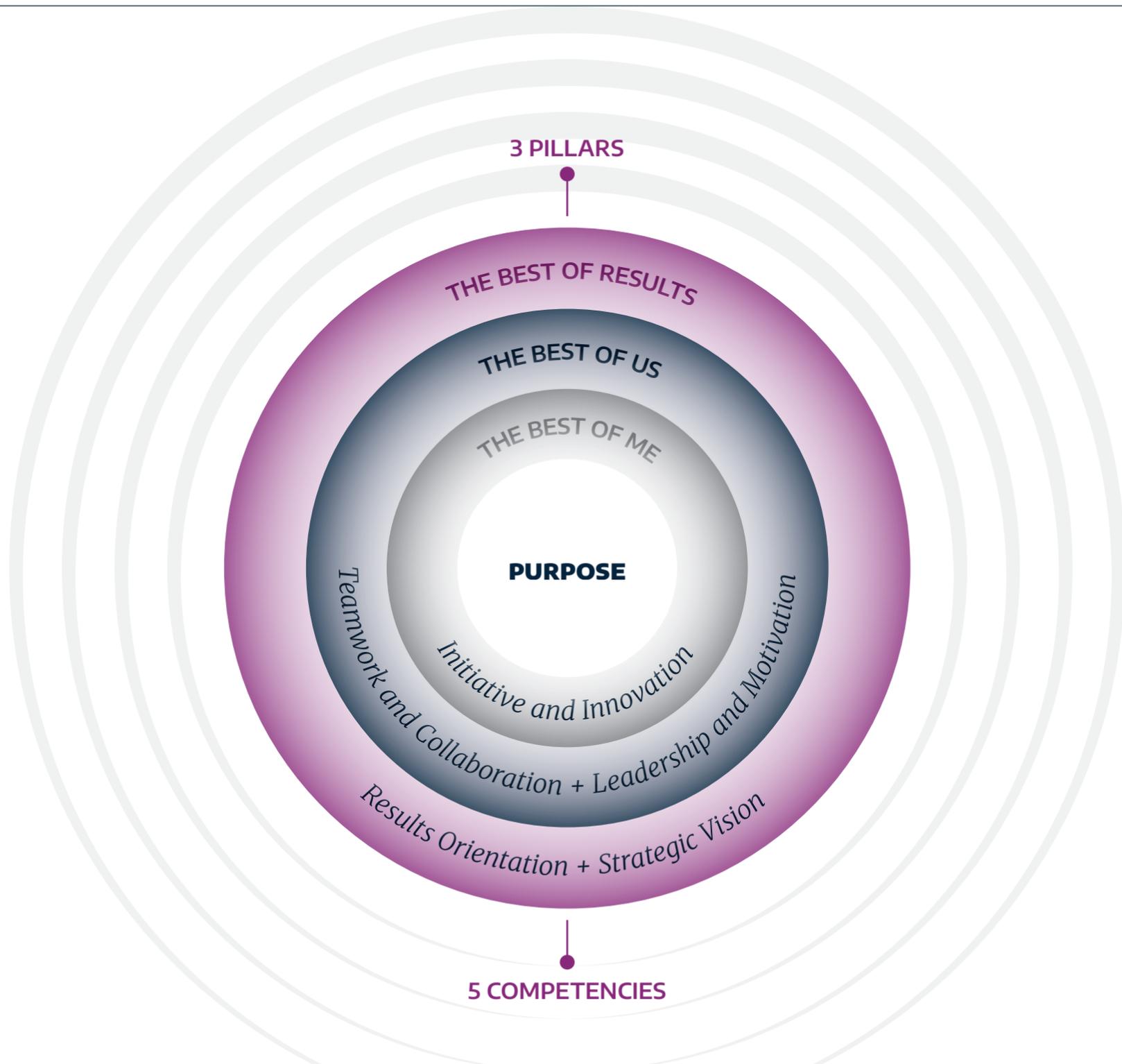
Better understand work environments and job-specific requirements, optimizing and humanizing talent attraction and selection processes.

Learn about our technologies, such as bifacial panels, trackers, and storage systems, improving business understanding and responsiveness to technical inquiries.

Identify opportunities for innovation and operational efficiency through direct interaction with field teams.

Strengthen human connections and communication between offices and projects, improving integration and daily effectiveness.





Performance Management System

GRI CONTENT INDEX: 404-3

We designed our Performance Management System to directly link individual objectives with organizational goals, fostering a culture of continuous learning and aligning our team's professional development with 360Energy's growth strategy.

Each competency includes observable behaviors and five development levels, ensuring **transparent, objective, and evidence-based** performance appraisals.

Through this system, we drive performance and promote a culture that values **participation, continuous learning, and shared growth**. It enables us to create value through commitment, projecting a stronger, more competitive, and more humane organization.

It applies to non-union employees with more than six months of tenure. Each employee defines three to five **SMART objectives** aligned with the company's strategy, which are validated and evaluated by their direct leader.

By the end of 2024, **45% of employees** had defined their objectives, marking significant progress toward a performance-oriented and continuous improvement culture.

Work Climate 2024 Survey

GRI CONTENT INDEX: 404-3

OVERALL SATISFACTION INDEX

74%



NON-COMPLETION RATE

7

points below the general benchmark.



For the second consecutive year, we conducted our **Work Climate Survey** in December. This tool allows us to understand team perceptions and expectations, helping us continuously improve the employee experience and strengthen our work environment.

Participation reached **82%** (168 out of 206 invited employees), reflecting a strong commitment to continuous improvement.

ASSESSED DIMENSIONS

We analyzed six key dimensions to understand the strengths and areas for improvement in our organizational climate:

Infrastructure and working conditions

85%

★

Belonging and commitment

75%

★

Culture

74%

★

Company (vision, direction, communication)

72%

★

Tasks, motivation, and development

70%

★

Leadership

68%

★

KEY HIGHLIGHTS

9/10

employees know and share 360Energy's mission, vision, and values.

A safe environment, adequate infrastructure, and respectful labor relations are highly valued.

Pride in belonging to a growing Argentine company with strong sustainability awareness is widespread.

ACTIVE LISTENING

We complemented the climate survey with in-person focus group sessions:

52

participants

Cross-functional representation, including middle management, San Juan Hub teams, and employees from various departments.

5

hours of exchange and active listening

2025 ACTION PLAN

Based on the work climate survey and focus group findings, we established five strategic priority lines of action:

- **Organizational Communication:** We will organize channels, prioritize content, and strengthen communication between offices to improve the clarity, transparency, and timeliness of internal messages.
- **Feedback and Recognition:** We will develop training programs for leaders that encourage frequent, specific, and constructive feedback, as well as recognition of individual and team achievements.
- **Collaboration and Leadership:** We will promote leadership practices that foster support, empathy, and teamwork, particularly in hybrid and distributed work environments.
- **Equity and Development:** We will implement processes to support the professional growth of our employees.
- **Work-Life Balance:** We will optimize workload management through planning strategies, task redistribution, and clear prioritization.

PLANNED ACTIONS FOR 2025

- **Breakfast with the CEO**, as a space for connection and open dialogue.
- **Creation of the 360E Leader Manifesto**, outlining the core principles of leadership.
- **Launch of the Leadership Program for middle management**, focused on soft skills.
- **Implementation of the People Review process** to identify talent and key positions.
- **Promotion of team meetings** to foster integration, alignment, and trust.



Strategic Programs

GRI CONTENT INDEX: 404-2

We continued actively promoting talent development and an agile organizational culture through targeted programs, strengthening our capabilities to address future challenges:

360E Capacita

it promoted continuous training aligned with business needs.

Young Talent Program

it encouraged the recruitment and development of high-potential profiles.

360Energy Telmpulsa

it expanded its reach by granting scholarships to support individual career paths through specific training opportunities.



These programs have helped reinforce team cohesion and strengthen the sense of belonging, demonstrating their strategic value for the social sustainability of our growth, as evidenced by the results of our internal surveys and the high participation in training initiatives.

Training and Development

GRI CONTENT INDEX: 404-1, 404-2

In 2024, we further developed key capabilities by aligning our training agenda with 360Energy's strategic needs and our international expansion process. All initiatives were designed to enhance technical and cross-functional skills that contribute to improving operational efficiency, promoting safety, and supporting the company's growth.

Priority Training Areas:



2024 MILESTONES AND ACHIEVEMENTS

- We developed **specific training procedures for construction projects**, ensuring proper training for field personnel and guaranteeing execution quality.
- We continued **operational technical training programs**, including PT15, heavy equipment operation, hydraulic cranes, MEWPs, and forklifts, which are essential for safe and efficient operations.
- We maintained our **technical upskilling** programs to enable our teams to continue learning, innovating, and achieving new levels of professional performance.

94%
of the training plan executed

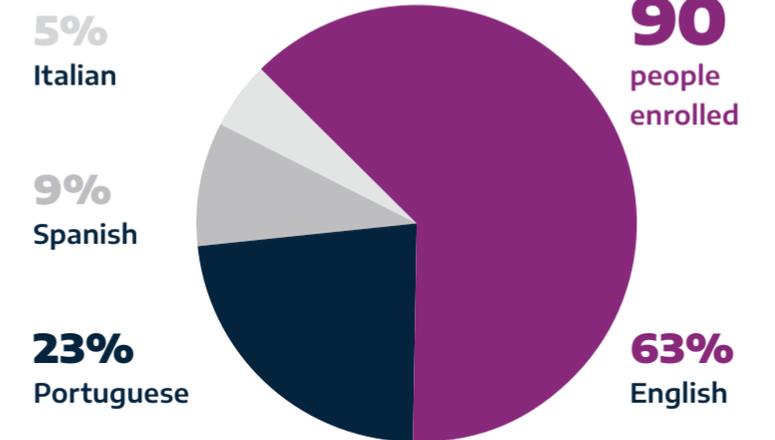
8 h
of training per person (average)

7,678 h
of training delivered

GENERAL TRAINING PROGRAMS

Language classes

English, Portuguese, Spanish, and Italian.



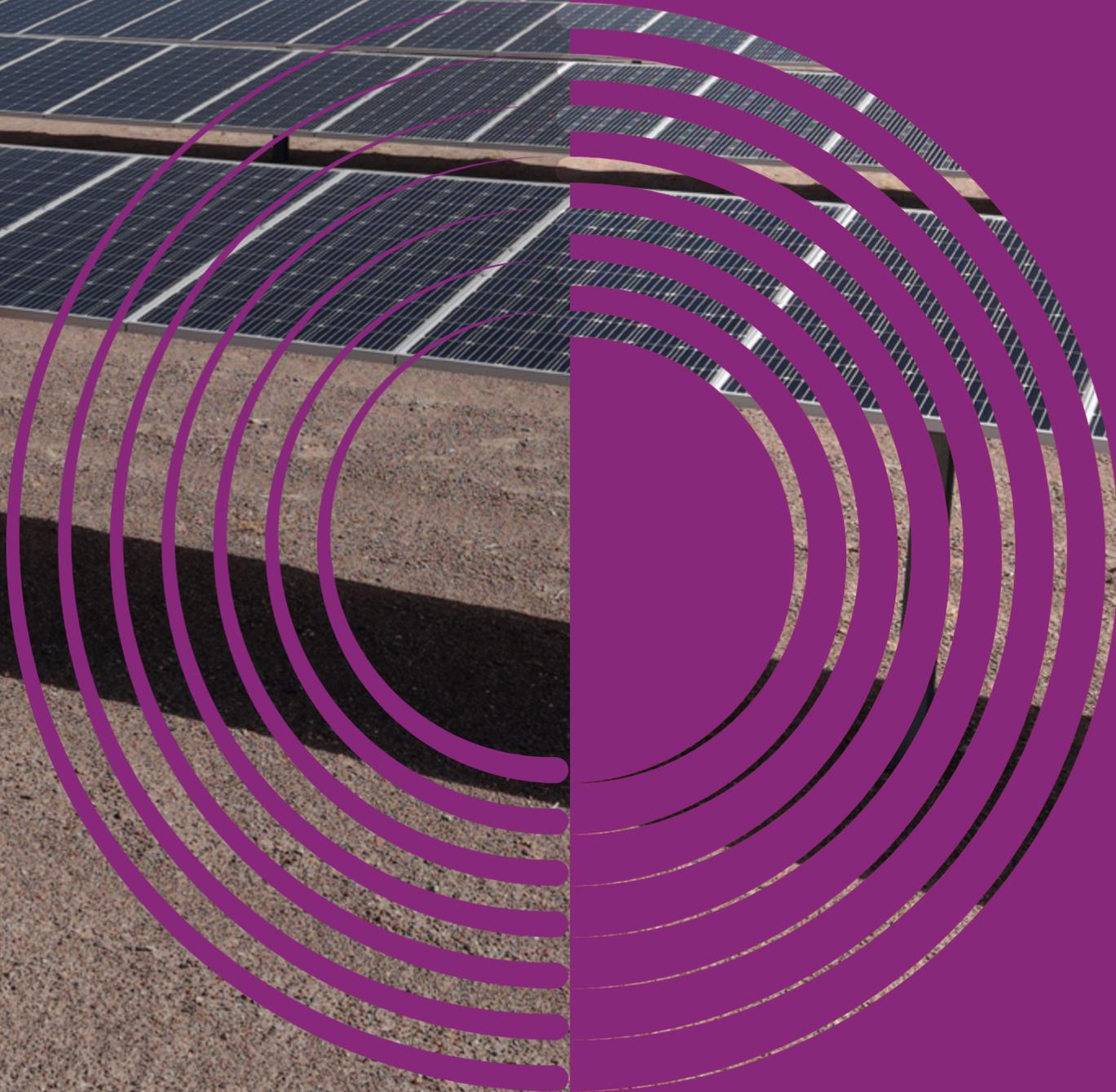
Microsoft Office

Available to all 360Energy employees.

+15 h
of training



**At 360Energy,
the health and safety
of our employees and
everyone involved in
our operations is our
highest priority.**



Occupational Health and Safety (OHS)

GRI CONTENT INDEX: 2-25, 2-27, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

Through our **Integrated Management System**, based on the **ISO 45001:2018** standard, we work to:

- Meet our health and safety objectives.
- Minimize exposure to risks.
- Proactively prepare for any contingency.

This system covers both our own personnel and third parties and is an essential part of our prevention culture.

New Integrated OHSE Dashboard

We have implemented a tool that allows us to perform comparative analyses of results and performance by site, verify the achievement of objectives, and visualize data through dynamic charts and multiple filters.

Meetings with Personnel

These sessions have allowed us to review monitoring activities, campaigns, trainings, findings, and the dissemination of relevant information.

Equipment Lockouts

Performance varied across sites, primarily due to improvements or preventive maintenance. The site with the most lockouts in 2024 was the La Rioja Node, due to its size.

Days without Lost-Time Incidents

In 2024, no workplace incidents resulting in lost workdays were recorded at any of our solar PV parks or at the Pilar HQ.

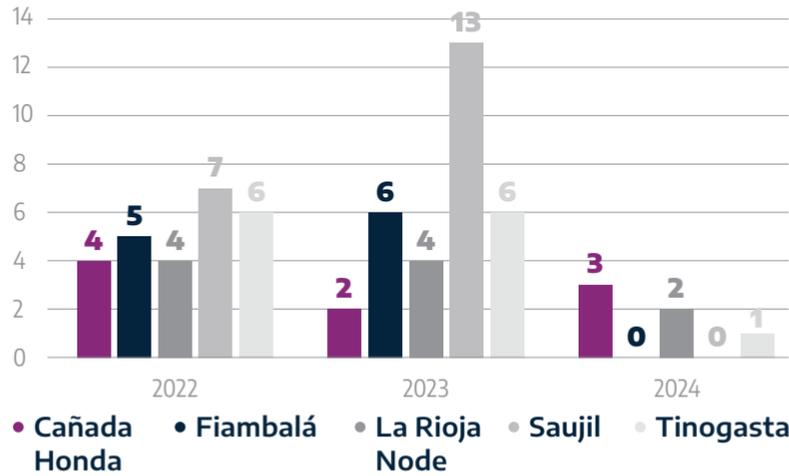
Incident Indicators

We significantly exceeded our goal of maintaining an index below 3%, closing the year at 1.6% across all scenarios.



Incidents without Consequences

We recorded improvement across our sites compared to 2022 and 2023.

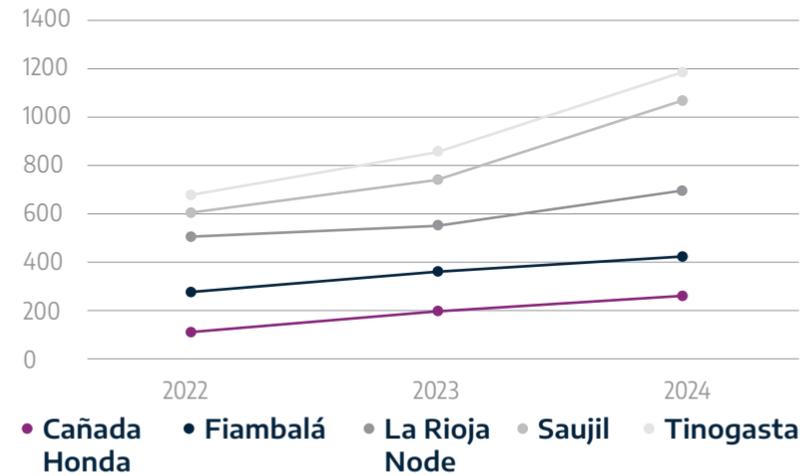


2024 Construction Site Risk Notices

SOLAR PV PARK	RISK NOTICES
Cañada Honda IV	13
La Rioja I, II and III	252
TOTAL	265

Work Permits

Data from 2022 to 2024 shows steady and uniform growth in the issuance of work permits.

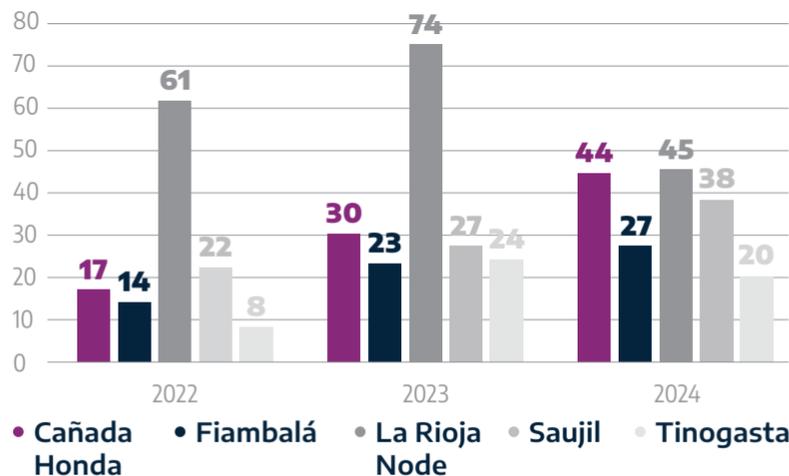


CONSTRUCTION SITE PERMITS

1,610
work permits managed

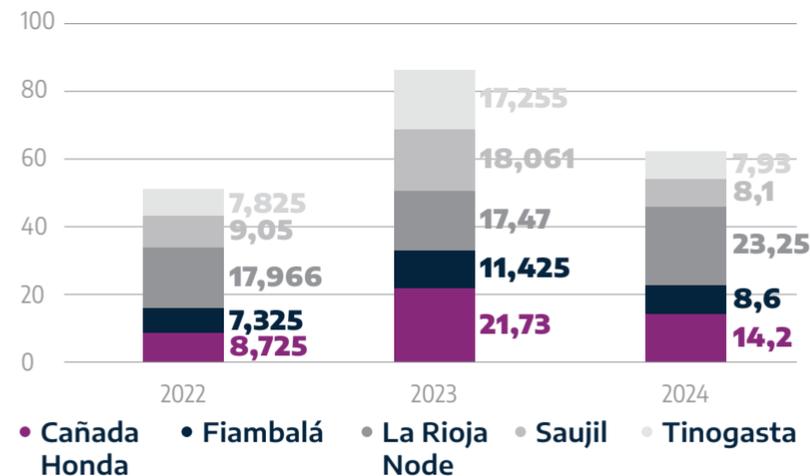
Risk Notices

The identification of unsafe conditions and actions has remained consistent with 2022 and 2023, reinforcing our prevention culture.



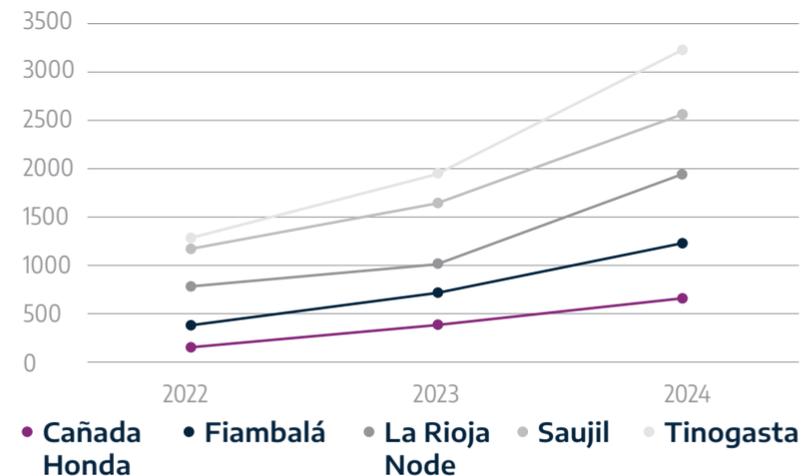
OHSE Training Index

In 2024, preliminary global results compared to 2022 and 2023 show a slight upward trend. The La Rioja Node stands out with the highest growth.



Equipment Control

From 2022 to 2024, we have seen consistent, year-on-year growth in controls, significantly strengthening the OHSE culture.



2024 SAFETY CONTROLS OF CONSTRUCTION SITE EQUIPMENT

800
Annual Goal

1,475
Controls Conducted

Focus Areas for Occupational Health and Safety Management

2024

Hazard identification and risk assessment procedure.

Weekly health and safety meetings: personnel consultation and participation.

Risk reevaluation and annual verification of the risk matrix.

Support team for operational and construction sites.

Permanent Health, Safety, and Environment team at sites and headquarters.

Creation of the Standards and Regulations and Document Control departments, under the coordination of OHS.

Occupational Safety, Environment, and Quality Training

Our training plan included courses on:

- OHS onboarding and leadership.
- Basic first aid and cardiopulmonary resuscitation (CPR).
- Climate change.
- Use of personal protective equipment (PPE) and ergonomics.
- Operation of industrial vehicles.
- Emergency response, occupational health, safety, and environmental objectives.
- Working at heights, electrical hazards.
- Healthy living, heart disease and addiction prevention.
- Safety Policy and ISO 45001:2018 Standard.
- Accident investigation.
- Hazard and risk management, management of environmental aspects and impacts.
- Contractor control, lockout/tagout procedures, work permits.

ON-SITE TRAINING

1,400
training sessions

1,013
employees

387
contractors

56
hours of training per capita (average)
vs. annual target of 53 hours



Participation and Consultation in OHS Matters

To ensure adequate support and address the needs of our teams, we have implemented the following tools to facilitate participation and consultation:

- Weekly OHSE - O&M meetings.
- Risk notices.
- Safety alerts.
- WhatsApp communication with the OHS team.
- Meetings organized by Human Capital with Park Managers and Operations Managers.
- "0800" safety hotline.
- Onboarding surveys and talks conducted by Human Capital to monitor and assist new employees in adapting to their specific roles.
- Internal training sessions led by HSE.
- Implementation process of the Performance Management System.

OHSE - O&M MEETINGS (HOURS PER SITE)

Weekly sessions between OHSE and O&M teams to leverage shared experiences and address findings that can be applied across other sites. Monitoring activities and related management outcomes are also reviewed. Our annual goal is to achieve the highest possible level of participation in support of leadership's commitment.



Occupational Health | Medical Service

In 2024, we strengthened medical presence both at the Pilar HQ and in regional locations, creating opportunities for direct consultations with our in-house doctors.

Our medical service provides:

- Health coverage and training.
- Absenteeism management, including support tasks (remote patient monitoring and follow-up).
- Coordination of health campaigns such as vaccinations and preventive check-ups.
- First aid and transportation services (if necessary).

Main workplace hazards with risk of injury:

- Limb entrapment.
- Poor ergonomics.
- Impacts or blows from tools.

For any workplace incident, we have three levels of response:

1. ART (Work Risk Insurance).
2. Protected area service.
3. Internal remote medical service.

ON-SITE MEDICAL SERVICE

100

general medical consultations (94 for personnel, 6 for contractors).

3

solar PV parks (Cañada Honda IV, La Rioja II, and La Rioja III).

15

workplace incidents

85

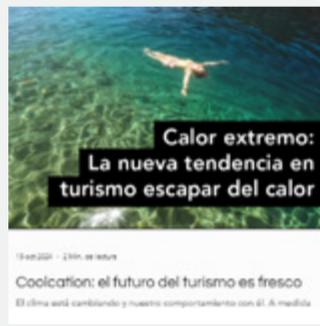
non-work-related illnesses (vs. 243 in 2023)



29 abr 2024 • 2 Min. de lectura

Semana de la Seguridad 2024 en 360Energy

La Semana de la Seguridad es un recordatorio que la seguridad y la salud en el trabajo son pilares indispensables para el bienestar de...



14 nov 2024 • 2 Min. de lectura

Coolcation: el futuro del turismo es fresco
El clima está cambiando y nuestro comportamiento con él, a medida...



14 nov 2024 • 1 Min. de lectura

¡Gracias a todos por ser parte de la Semana del Cambio Climático 2024!

¡Finalizó la Semana del Cambio Climático! Una oportunidad para movernos, reflexionar y aprender juntos sobre cómo cuidar nuestra salud...



11 jul 2024 • 1 Min. de lectura

#NosotrosTambienCambiamos Video Salud y Cambio Climático 2

Les animamos el 2do video de nuestro Programa de Salud y Cambio Climático para que realicen estos ejercicios y trabajen la mejora de la...



12 jul 2024 • 1 Min. de lectura

Estas vacaciones de invierno, maneje con cuidado.

Comienzan para muchos las vacaciones de invierno y salimos a las rutas a disfrutar con nuestras familias. Por eso, nos parece importante...

Communication and Awareness on Occupational Health and Safety

Working safely means protecting ourselves and those around us. Every action we take helps build a stronger, more committed, and prepared team for present and future challenges.

As part of our health and safety strategy, we continue to develop communication campaigns aimed at raising awareness among employees about various health topics and promoting a healthy lifestyle.

Our Communication Channels

All our communications were disseminated using graphic materials, physical channels, emails, and our website to reach our entire internal and external community.

Safe Week 2024

Once again, we held a new edition of Safety Week, reaffirming our commitment to prevention and well-being. This initiative reinforces our organizational culture and promotes habits that ensure safer and healthier work environments.

HIGHLIGHTS

- **Training on Health and Climate Change**, delivered across Solar Parks, HUBs, and our HQ.
- **Playful competitions among all parks, “Secure the Field” and “The Safety Dice,”** coordinated by the OHSE and O&M teams.
- **“We Are Aware” contest**, where employees and their families express, through photos or drawings, what a safe work environment means to them.
- **Online talks with 360Energy doctors** on topics such as smoking, high blood pressure and cardiovascular risk, sedentary lifestyles, and healthy living.

KEY INITIATIVES

During the 2024 edition, we carried out activities combining technical training, participatory exercises, and reflection moments:

- **Health and safety training**, ensuring every employee has the tools to act safely and wisely.
- **Talks with experts**, covering key topics such as cardiovascular health and healthy habits.
- **Simulations and drills**, including CPR practices and the use of automated external defibrillators (AEDs).
- **Interactive activities** that reinforce dynamic learning and encourage team participation.
- **Reflection and commitment instances**, where employees actively contribute to building a prevention culture.

2024 360 OHSE NEWS

Some of Our Publications



Pink October

On October 21, we organized an open virtual session for all our personnel to raise awareness and prevent breast cancer. The session was led by oncologist Fernando Petracci, who provided valuable information and answered participants' questions.

This initiative complemented the global campaign promoted by the World Health Organization to encourage early detection, access to screenings, and adoption of preventive habits, reinforcing our commitment to our team's health and well-being.

Commitment to Society

GRI CONTENT INDEX: 413-1

TEAM BUILDING - BALANCE BIKES

In November 2024, we held the first half-day event that brought together our entire Pilar HQ team. In a relaxed and collaborative environment, we conducted activities designed to reinforce integration and teamwork.

The most emotional part of the day was the solidarity challenge: building balance bikes that were donated to the Hogar Sagrada Familia children's home in Del Viso, contributing to the recreation and well-being of children in the community.



PROFESSIONAL TRAINEESHIPS AT NONOGASTA SOLAR PV PARK

As part of our commitment to technical education and capacity building in the regions where we operate, in September 2024 we held a new edition of professional traineeships at the Nonogasta Solar PV Park in La Rioja.

32 final-year students from Provincial Technical School No. 1 "Gral. Ángel V. Peñañoza" in Chilecito participated in an intensive traineeship that allowed them to:

- Collaborate on real operation and maintenance tasks.
- Receive training from the Occupational Health, Safety, and Environment (OHSE) team.
- Rotate through different functions to understand the park's overall operations.

This initiative reinforces our commitment to local talent development, provides educational value to the community, and fosters career paths aligned with the energy transition.



JOB FAIRS

We participated in various job fairs to connect 360Energy with new talent, strengthening our ties with universities and young professionals. These activities allow us to showcase development opportunities in a growth and internationalization context:

- 2024 Labor Expo at the Argentine Center of Engineers
- Austral University Business Fair, alongside more than 50 national and international companies.
- Executive Business Fair for Austral University graduates, alongside other top-tier companies.

Through these initiatives, we aim to strengthen our connections with surrounding communities, meet the professionals of the future, and engage with emerging talent.

06.

Corporate Governance and Integrity

GRI CONTENT INDEX: 2-1, 2-2, 2-9, 2-10, 2-11, 2-13, 2-14, 2-15, 2-16, 2-17, 2-23, 2-24, 2-25, 2-26, 2-27, 3-3, 205-1, 205-2, 206-1, 405-1

SDGS: 16, 17

Governed by transparency, grounded in integrity.

Corporate Governance

GRI CONTENT INDEX: 2-1, 2-2, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-25, 2-23, 2-24, 2-26, 2-27, 3-3, 405-1

We have structured 360Energy's corporate governance around the principles of ethics, integrity, transparency, and accountability.

The Board of Directors is the company's highest governing body, led by a Chairman and composed of a Vice Chairman and six Directors. Board members are elected and appointed at the shareholders' meeting, based on their abilities, experience, and competencies to strategically steer the direction of the company.

This structure ensures diversity of perspectives and experiences, strengthening our governance and supporting the consolidation of 360Energy as a key player in the energy transition.



27%

*of Board positions
are held by women.*

Our leadership team aligns its decisions with the organization's values and with long-term sustainability and growth objectives, playing an essential role in:

- Overseeing the implementation of the Integrity Program.
- Paying close attention to the management of risks and impacts arising from the company's activities on the economy, the environment, people, and the communities in which we operate.
- Fostering an ethical workplace culture.
- Defining the company's vision, mission, and values.

Committees

GRI CONTENT INDEX: 2-9, 2-12



COMMITTEE	MEMBERS	FREQUENCY OF MEETINGS	ROLES AND RESPONSIBILITIES	2024 KEY INITIATIVES	2025 ROADMAP
Ethics Committee	<ul style="list-style-type: none"> → Director of Corporate Affairs and Human Capital → Legal Affairs Manager → Chief Financial Officer → Compliance Officer (Coordinator) 	Bi-monthly, with extraordinary meetings when necessary.	<ul style="list-style-type: none"> → The Ethics Committee ensures the proper implementation of the Code of Conduct and integrity policies. → It oversees reports received through the integrity channel and promotes a culture of ethical compliance throughout the organization. 	<ul style="list-style-type: none"> → It led the update of internal policies. → It advanced the revision of the Code of Conduct. → It prepared due diligence reports for customers and suppliers. → It promoted training initiatives and encouraged the use of the whistleblowing channel. → It expanded the scope of the Integrity Program to third parties. 	<ul style="list-style-type: none"> → To finalize and publish the new Code of Conduct → To update policies and procedures in line with the international context. → To strengthen internal communication to build trust in the whistleblowing channel. → To monitor key metrics and conflicts of interest.
Executive Committee	Three BOD members	Weekly	<ul style="list-style-type: none"> → The Executive Committee addresses the company's tactical and strategic matters together with the Chairman and CEO. → It defines strategic guidelines, sets operational directives, and ensures that Board decisions are implemented in coordination with the management team. 	It ensured ongoing weekly strategic and operational coordination, reinforcing guideline execution and alignment between strategies and day-to-day operations.	To continue ensuring that strategic decisions are translated into concrete actions, strengthening coordination across all company departments.
Audit Committee	Two BOD members	Monthly	<ul style="list-style-type: none"> → The Audit Committee oversees the integrity of financial information, the effectiveness of internal controls, and regulatory compliance. → It ensures the independence and quality of internal and external audits and facilitates communication between the Board, management, and auditors. 	Official creation of the Committee and establishment of its initial priorities.	To formalize its operation through the Internal Audit Charter, defining the purpose, authority, and responsibilities of the internal audit function, thereby consolidating governance, risk management, and internal control.

Legal Management and Compliance

GRI CONTENT INDEX: 2-26, 2-27

The Legal & Compliance department has actively supported 360Energy's transition toward an international operating model, adapting to the new regulatory, ethical, and operational challenges associated with this stage.

In a context of strong growth, expansion, and diversification, the work of the Legal & Compliance team is key to ensuring operational continuity, transparency, and regulatory compliance in every country where we operate.



From a cross-functional perspective, the team participates in critical processes such as:

- **Legal structuring of new corporate entities**, advising on the consolidation of the Group's new corporate structure and ensuring proper incorporation and operation under the legal frameworks of each country.
- **Energy and environmental regulatory compliance**, supporting the development of new projects by ensuring compliance with local and international regulations and assisting in obtaining permits, environmental licenses, and grid connection authorizations, in coordination with the OHSE, Quality, and Regulatory Affairs departments.
- **Intellectual property protection**, promoting the registration of trademarks, patents, and strategic developments while safeguarding the company's know-how.
- **Ethical, transparent, and responsible third-party contracting**, overseeing contracts and commercial engagement processes, aligning them with the Integrity Program principles and promoting fair, transparent, and sustainable relationships with suppliers, contractors, and strategic partners.
- **Strengthening corporate governance**, working alongside decision-making bodies to update internal policies, ensure legal compliance, and consolidate a governance structure aligned with the highest standards of integrity and transparency.
- **Structuring sustainable financing operations**, facilitating legal documentation and processes related to new Green Bond issuances, ensuring regulatory compliance before supervisory authorities and alignment with international sustainability standards.
- **Dispute resolution under integrity principles**, managing claims and litigation with a focus on dialogue and alternative dispute resolution, prioritizing consensual solutions that uphold company values.

Corporate and Organizational Structure

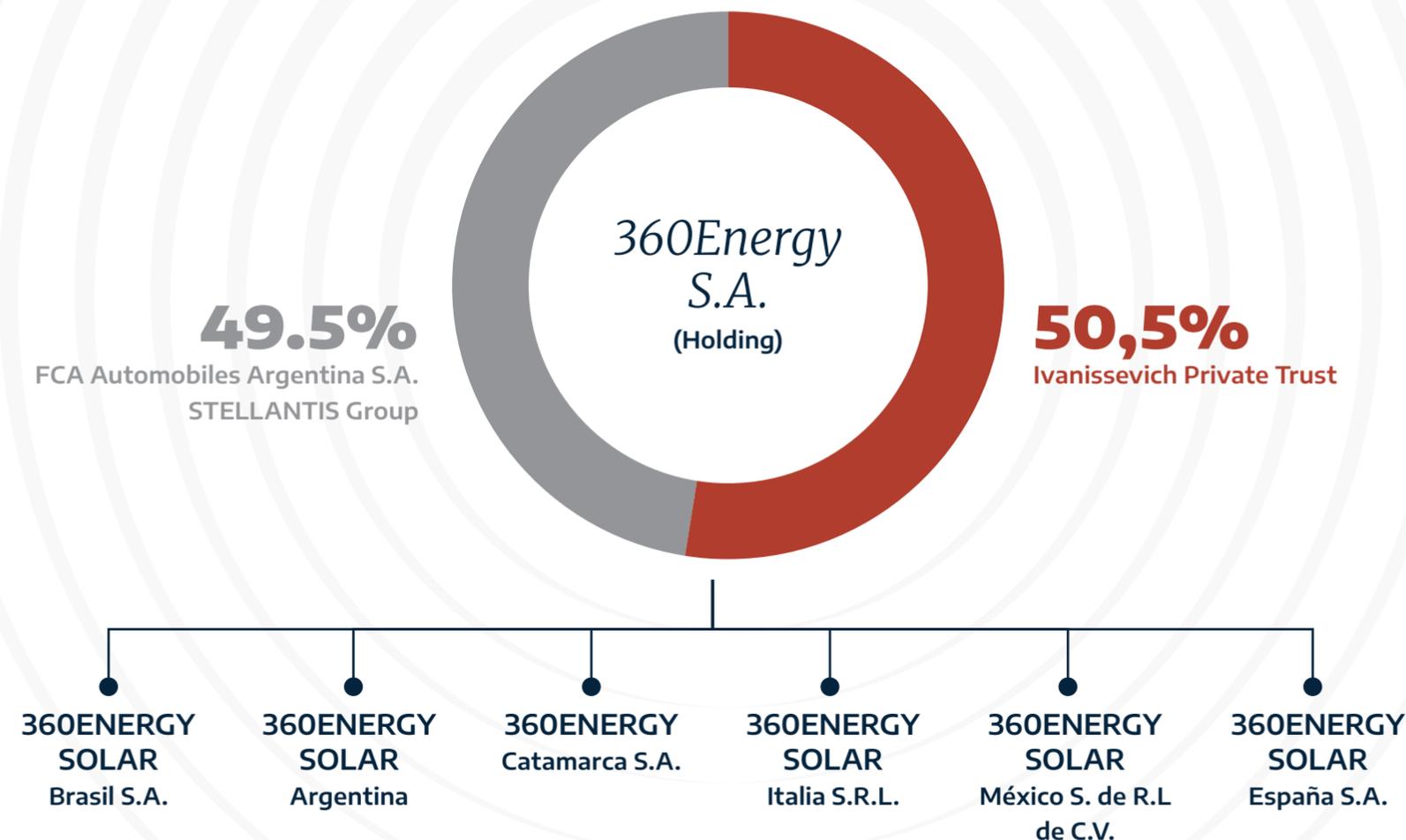
GRI: 2-1, 2-2

Corporate Structure

In 2024, we worked on consolidating a new corporate structure to support our internationalization process following the incorporation of Stellantis Group as a strategic partner.

We transitioned from being an Argentine company with local operations to becoming a group with global presence. As part of this transformation, we formally created new companies in key markets: 360Energy Spain, **360Energy Mexico**, **360Energy Brazil** and **360Energy Italy**, all integrated under 360Energy Solar.

We also inaugurated the **Valencia Hub**—a logistics and operations center in Valencia, Spain—and established operational offices in Brazil and Mexico.



Organizational Structure

We redefined our organizational structure to support growth and operations in new markets. We adopted a **matrix model** integrating cross-functional areas with regional project management, enhancing operational agility, role clarity, and strategic alignment.

As part of this evolution, we created a **Shared Services Center (SSC)** in Argentina, which acts as a centralized support unit for key processes, providing services across all departments and countries while fostering a unified organizational culture.

Additionally, we implemented a Northern and Southern Hemisphere structure, enabling planning and execution tailored to the specific characteristics of each region and adapting resources and capabilities on a global scale.

This new framework has supported our expansion pace, enabled the incorporation of new strategic positions, and reinforced collaborative, efficient structures aligned with business challenges.

GLOBAL CEO

SSC CEO



SA REGION CEO

NH REGION CEO



Corporate Governance Code

GRI CONTENT INDEX: 2-15, 2-23, 2-24

In May 2024, we updated our **Corporate Governance Code** to formalize the responsibilities, principles, and best practices that guide 360Energy's management in matters of ethics, integrity, transparency, internal control, stakeholder engagement, and sustainability.

We took into consideration the guidelines established by the National Securities Commission (CNV), which in turn incorporate the recommendations of the Organisation for Economic Co-operation and Development (OECD), in compliance with **CNV Resolution No. 797/2019** and in accordance with the Argentine General Companies Law, the bylaws of the companies that make up the 360Energy Group, and the Shareholders' Agreement.

This Code also outlines the compliance principles applicable to the Board of Directors and Senior Management and integrates our **Integrity Program, Code of Conduct**, and other Compliance **policies and procedures**.

Ethics and Integrity

GRI CONTENT INDEX: 2-13, 2-15, 2-16, 2-17, 2-23, 2-24, 2-25, 2-26, 2-27, 3-3, 205-1, 205-2, 405-1

In 2024, we worked on consolidating the Program. One of the main milestones was the appointment of an internal Compliance Officer, allowing us to take a further step in institutionalizing ethics and integrity, while promoting a more hands-on, agile management approach tailored to our context.



Integrity Program

GRI CONTENT INDEX: 2-23, 2-24, 2-25

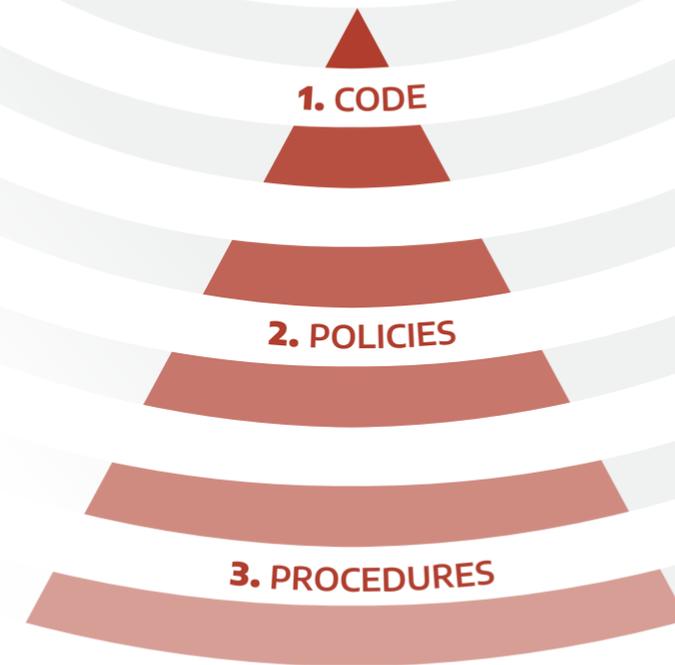
CODE OF CONDUCT + POLICIES AND PROCEDURES

The Integrity Program sets out the principles and guidelines that govern ethical and transparent conduct across all of 360Energy’s operations. It is designed to ensure full compliance with Argentine Law No. 27,401 on Corporate Criminal Liability, as well as with applicable international standards governing this matter.

Its purpose is to promote a culture of integrity, transparency, and ethics throughout all our operations. It seeks to **prevent, detect, and address any type of regulatory non-compliance** within 360Energy and across our entire value chain, with particular attention to Human Rights, Business Standards, and the Environment.

The Program consists of a **Code of Conduct**, grounded in our defined Values, as well as **Policies and Procedures** that are duly communicated and integrated into our ongoing training programs for employees and associated third parties.

Integrity Framework



INTEGRITY FRAMEWORK



Integrity Framework

GRI CONTENT INDEX: 2-23, 2-24, 2-25

In December, we began a process to **revise this Code**, led by the Ethics Committee, with the aim of **updating its scope and content** in light of the new challenges arising from our stage of international expansion. With this update, we seek to:

- **Include all companies within the Holding**, integrating employees from different countries and cultures.
- **Expand its scope to third parties**, such as **suppliers, contractors, customers, and strategic partners**, promoting shared ethical standards across all business relationships.
- **Incorporate a global perspective**, adapted to diverse regulatory contexts and to the risks associated with our new operations.

Objectives of the Code of Conduct:

- Prevent discrimination, workplace harassment, and violence.
- Promote acting with integrity (anti-bribery, anti-corruption, conflicts of interest, money laundering and terrorist financing prevention, defense of fair competition, and accuracy in financial controls and records).
- Safeguard the protection of 360Energy’s tangible and intangible assets, particularly data and the use of confidential information belonging to employees and third parties.
- Protect the environment and the communities in which we operate.

CODE OF CONDUCT →

Whistleblowing Channel

GRI CONTENT INDEX: 2-26, 205-2

Our whistleblowing channel is managed through the **external and independent platform of Transparencia Latam** and is supported internally by the **Compliance Officer**.

It is available for **anyone** to make complaints, ask questions, and track their cases in a **secure, confidential, and anonymous manner** regarding conduct that may constitute a violation of the Code of Conduct, internal policies, applicable laws, or ethical principles.

This channel is a key tool within the Integrity Program, as it enables the **prevention, detection, and proper handling of inappropriate conduct**.

Available 24 hours a day, 365 days a year.

For inquiries and questions regarding our Policies and Code of Conduct: compliance@360energy.solar

WHISTLEBLOWING CHANNEL →

Training

GRI CONTENT INDEX: 2-25

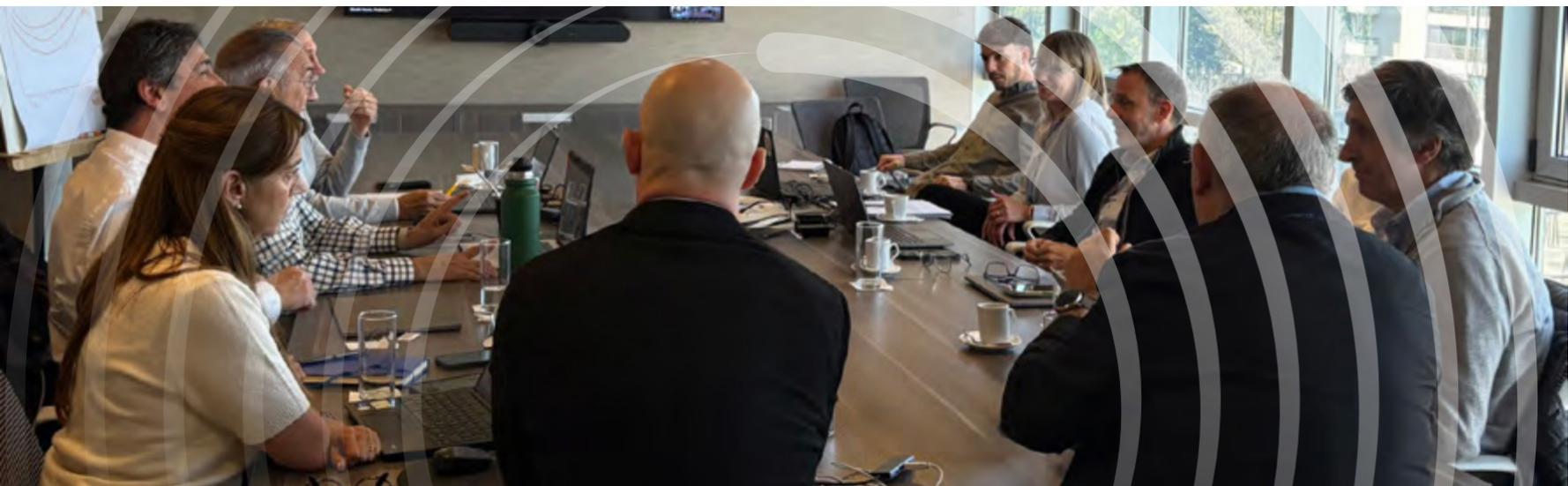
We have implemented a continuous Compliance training program. These training sessions, available in the local language of each country where we operate, cover three key areas:

- Mandatory onboarding for new hires.
- Periodic refresher sessions.
- Annual compliance training.

Through this comprehensive approach, all employees consolidate their knowledge of internal Policies and Procedures, fostering a culture of transparency and integrity throughout the organization.

+160

employees trained (Pilar HQ + Solar PV Parks)



Compliance Policies and Procedures

GRI CONTENT INDEX: 2-23, 2-24, 2-25

WE UPDATED OUR POLICIES

We carried out a comprehensive review of our Policies and Procedures to align them with 360Energy's new organizational context. The sustained growth of our operations—both in Argentina and internationally—together with the creation of multicultural teams, required us to respond to new demands from our internal community by integrating the needs of our employees.

This process was also influenced by the incorporation of Stellantis as a strategic partner, specific customer requirements, and the need to have strong, up-to-date frameworks that enable us to participate in tenders across different markets.

ANTI-CORRUPTION POLICY

It establishes a zero-tolerance stance toward corruption and a commitment to always act professionally and impartially, in line with our corporate values.

RESPONSIBLE THIRD-PARTY DUE DILIGENCE POLICY (NEW)

It implements an evaluation and monitoring process for third parties that considers legal and reputational background, as well as compliance with ethical, environmental, and human rights standards, promoting the efficient use of resources and the sustainable development of 360Energy's value chain.

WHISTLEBLOWING POLICY

It provides communication channels and explains how they operate for anyone wishing to make complaints or inquiries related to Ethics and Integrity.

DONATIONS AND SPONSORSHIP POLICY

It applies to all donations made to foundations, non-governmental organizations (NGOs), and/or any other entity for Corporate Social Responsibility (CSR) purposes.

ETHICS COMMITTEE OPERATING POLICY

It sets out the formal procedures for convening, conducting, and closing Ethics Committee meetings, as well as the mechanisms for documenting, communicating, and recording its decisions.

REPORT INVESTIGATION POLICY

It provides guidelines on principles and work processes to ensure that investigations are conducted in a professional, objective, confidential, and independent manner.

GIFTS, HOSPITALITY, AND OTHER COURTESIES POLICY

It emphasizes that giving or receiving gifts intended to improperly influence decisions or create conflicts of interest is not permitted.

TRAINING PROCEDURE

It outlines the guidelines and methodology for training all employees on the Code of Conduct and the policies and procedures that make up our Compliance Program.

CONFLICT OF INTEREST PROCEDURE

It establishes the framework for identifying, preventing, managing, and resolving real, potential, or perceived conflicts of interest in order to protect 360Energy's interests and avoid or limit any negative impacts such conflicts may generate.

PLANNED ACTIONS FOR 2025

- To translate the Code of Conduct, Policies, and Procedures into English and Portuguese, ensuring understanding and applicability in all countries where 360Energy operates.
- To deliver in-person training sessions at operational sites in Argentina and across all international project locations, strengthening the Compliance culture.
- To launch internal campaigns on ethics, the whistleblowing channel, and key Integrity Program guidelines.
- To reinforce the role of the Ethics Committee through a systematic review of the Program.

07.

Gri Content Index

360Energy has presented the information referenced in this GRI Content Index for the period from January 1, 2024, to December 31, 2024, using the GRI Standards as a reference.

Gri Content Index

GRI USED. GRI 1: FOUNDATION 2021

GRI STANDARD	DISCLOSURE	LOCATION
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	2-2 Entities included in the organization’s sustainability reportin	9-10, 187-188
	2-3 Reporting period, frequency and contact point	9-10, 206
	2-4 Restatements of information	101
	2-5 External assurance	9-10
	2-6 Activities, value chain and other business relationships	11-68, 127-132
	2-7 Employees	139-142
	2-8 Workers who are not employees	139-142
	2-9 Governance structure and composition	181
	2-10 Nomination and selection of the highest governance body	181
	2-11 Chair of the highest governance body	181
	2-12 Role of the highest governance body in overseeing the management of impacts	182
	2-13 Delegation of responsibility for managing impacts	63, 183-184

GRI STANDARD	DISCLOSURE	LOCATION
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	9-10
	2-15 Conflicts of interest	190, 193-194
	2-16 Communication of critical concerns	194
	2-22 Statement on sustainable development strategy	7-8
	2-23 Policy commitments	Throughout the report
	2-24 Embedding policy commitments	Throughout the report
	2-25 Processes to remediate negative impacts	Throughout the report
	2-26 Mechanisms for seeking advice and raising concerns	185-186, 194
	2-27 Compliance with laws and regulations	Throughout the report
	2-28 Membership associations	81-82
	2-29 Approach to stakeholder engagement	75-76
	2-30 Collective bargaining agreements	145-146

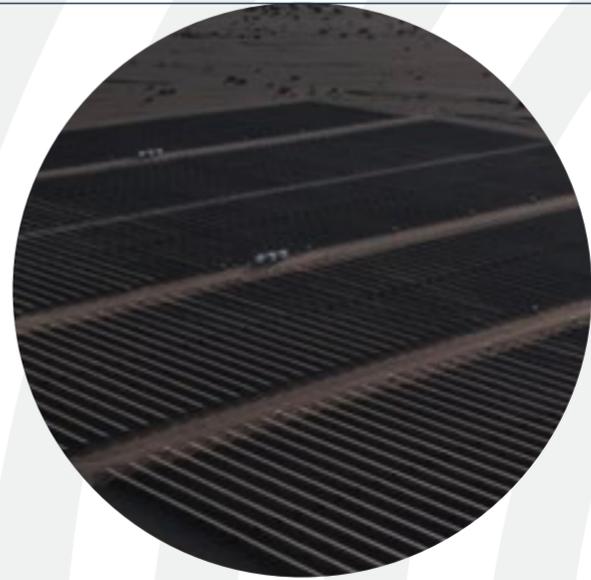
GRI STANDARD	DISCLOSURE	LOCATION
MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	77
	3-2 List of material topics	78-79
	3-3 Management of material topics	Throughout the report
ECONOMIC PERFORMANCE; SUPPLY CHAIN; SUSTAINABLE INVESTMENTS AND FINANCE		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	123
	201-2 Financial implications and other risks and opportunities due to climate change	124-126
	201-4 Financial assistance received from government	122
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	146
	202-2 Proportion of senior management hired from the local community	122
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	19-20, 49-60, 121-122, 124-125
	203-2 Significant indirect economic impacts	19-20, 49-60, 121-122, 124-125
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	128
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	204 (Note 1)
	205-2 Communication and training about anti-corruption policies and procedures	194
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	204 (Note 1)
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	204 (Note 1)

GRI STANDARD	DISCLOSURE	LOCATION
RENEWABLE ENERGY; CLIMATE ACTION; WASTE MANAGEMENT; RESPONSIBLE WATER USE		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	107-108
	301-2 Recycled input materials used	105-112
	301-3 Reclaimed products and their packaging materials	105-112
GRI 302: Energy 2016	302-1 Energy consumption within the organization	97-98
	302-4 Reduction of energy consumption	95-98
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	113-114, 117-118
	303-2 Management of water discharge-related impacts	113-114, 117-118
	303-3 Water withdrawal	115-116
	303-4 Water discharge	115-116
	303-5 Water consumption	115-118
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	101-104
	305-2 Energy indirect (Scope 2) GHG emissions	101-104
	305-4 GHG emissions intensity	103-104
GRI 306: Waste 2020	305-5 Reduction of GHG emissions	99-100, 103
	306-1 Water discharge by quality and destination	105-112
	306-2 Waste by type and disposal method	105-112

GRI STANDARD	DISCLOSURE	LOCATION
EMPLOYMENT; DIVERSITY AND INCLUSION; OCCUPATIONAL HEALTH AND SAFETY; TRAINING AND DEVELOPMENT; LOCAL COMMUNITIES		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	141-142
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	143-144
	401-3 Parental leave	142
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	61-62, 64, 67-68, 165-166
	403-2 Hazard identification, risk assessment, and incident investigation	67-68, 165-169
	403-3 Occupational health services	172
	403-4 Worker participation, consultation, and communication on occupational health and safety	171
	403-5 Worker training on occupational health and safety	170
	403-6 Promotion of worker health	173-176
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	173-176
	403-8 Workers covered by an occupational health and safety management system	61
	403-9 Work-related injuries	167-168
	403-10 Work-related ill health	172
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	160-162
	404-2 Programs for upgrading employee skills and transition assistance programs	160-162
	404-3 Percentage of employees receiving regular performance and career development reviews	157-159

GRI STANDARD	DISCLOSURE	LOCATION
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	140-142, 149-150, 182
	405-2 Ratio of basic salary and remuneration of women to men	145-146
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	149, 193, 204 (Note 1)
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	145-146, 204 (Note 1)
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	149, 204 (Note 1)
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	149, 204 (Note 1)
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	149, 204 (Note 1)
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	177-178
GRI 415: Public Policy 2016	415-1 Political contributions	122
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	48

Note 1: Within the framework of our Integrity Program, and in order to safeguard the security, confidentiality, and protection of all parties involved, 360Energy does not publicly disclose the number of reports received or the details of litigation related to the matters covered by this program. This decision is aligned with the principles of confidentiality and protection that govern both the Whistleblowing Channel and our internal management processes, thereby ensuring trust, impartiality, and integrity in their handling.



360Energy

Pilar Office

Edificio Work W301
R. Caamaño 1060 (Panamericana altura km46)
CP 1631, Villa Rosa, Pilar.
Buenos Aires, Argentina.

+54 (0230) 4384-555
+54 (0230) 4386-960
info@360Energy.com.ar
<https://www.360energy.solar/>

Social Media

LinkedIn: @360energyar
Instagram: @360energy_ar

Content Coordination

HSE Management

Technical Assistance

Tándem Estrategias Sostenibles

Design

Thölon

Publication Date

September 2025



We Are Energy
We Are 360

360) ENERGY