Environmental and Social Review Summary (ESRS)
Increasing Renewable Energy Capacity with 360 Energy - ARGENTINA

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1. General information about the project and scope of IDB Invest's Environmental and Social Review

This transaction consists a financing to 360 Energy Solar S.A. ("360 Energy" or the "Company") and 360 Energy Catamarca S.A.[1], intended to cover capital investments for the design, construction, operation and maintenance of new solar and renewable energy facilities in Argentina (the "Project"). The Project includes: i) battery energy storage systems ("BESS"); ii) related interconnection infrastructure; iii) the refinancing of loans and negotiable obligations linked to two solar parks ("SP"); and iv) the construction of three SPs (La Rioja IV, Realicó and Arrecifes)[2].

360 Energy is an integrated solar generation company, covering development, technological research, commercialization, construction, operation and maintenance of photovoltaic solar parks and battery storage systems. In this way, it covers, transversally, the entire value chain, from initial design to long-term operation. The Company has a presence in Argentina, has made investments in Brazil and Mexico (linked to the decarbonization strategy of its partner Stellantis)[3], and has a professional team with more than 35 years of experience in the energy sector.

In Argentina, 360 Energy owns twelve solar parks in operation (with a total installed capacity of 255 MWp)[4], three under development (with a total capacity to be installed of 83 MWp)[5], and one under construction (12 MWp capacity)[6]. It also has a head office (Province of Buenos Aires, Argentina) and a regional office (Province of San Juan, Argentina).

The environmental and social due diligence ("ESDD") process included, among other aspects, i) a visit to the Palomar and La Rioja IV SPs; ii) interviews and meetings with Company officials; iii) a tour of the surrounding areas; and iv) the review of relevant environmental and social ("E&S") information, which included, but was not limited to the analysis of (a) the Project's Environmental

[1] 360 Energy Catamarca S.A. is a company of the 360 Energy S.A. group, focused on solar projects in the province of Catamarca.

[2] One park in operation (Córdoba) and another under construction (El Palomar).

[3] Official Global Website | Stellantis

[4] Cañada Honda I (Sarmiento, San Juan, Argentina), Cañada Honda II (Sarmiento, San Juan, Argentina), Cañada Honda IV (Sarmiento, San Juan, Argentina), Chimbera I (Sarmiento, San Juan, Argentina), Saujil (Saujil, Catamarca, Argentina), Tinogasta I and II (Tinogasta, Catamarca, Argentina), Fiambalá (Fiambalá, Catamarca, Argentina), Nonogasta (Nonogasta, La Rioja, Argentina), La Rioja I (Nonogasta, La Rioja, Argentina), La Rioja II (Nonogasta, La Rioja, Argentina), La Rioja III (Nonogasta, La Rioja, Argentina), and Córdoba (City of Córdoba, Córdoba, Argentina).

[5] Arrecifes (Arrecifes, Buenos Aires, Argentina), Realicó (Realicó, La Pampa, Argentina), La Rioja IV (La Rioja, Argentina).

[6] El Palomar (Municipality of Tres de Febrero, Buenos Aires, Argentina).

Impact Assessments ("EIAs"), (b) the environmental, social and occupational health and safety management system and (c) the Company's management plans.

To assess the Project's commitment to human rights and its zero tolerance for retaliation, the ESDD process included the review of the Project's Code of Conduct which contains provisions to protect human rights and to guarantee a safe environment.

2. Environmental and social classification and justification

In accordance with IDB Invest's Environmental and Social Sustainability Policy, the Project has been classified as Category B since it may generate, among others, the following risks and impacts: i) alteration of air quality and increase in noise and vibration levels during construction; ii) possible occupational accidents (falls and electrocution) associated with the execution of high-energy and height electrical work; iii) possible impacts on landforms produced by the preparation of work surfaces and excavation for the foundations of power line towers; iv) soil alteration and erosion processes due to removal of the organic layer; v) generation of waste and effluents; vi) risk of spillage of hazardous substances; vii) permanent alteration of the landscape due to the presence of solar panels; viii) removal and degradation of vegetation with possible impacts on fauna, flora and habitats; ix) road risks due to increased vehicular traffic and heavy machinery; x) increase in electromagnetic fields; xi) risk of fire and explosion (thermal runaway) from the operation of BESS with potential release of toxic gases and air and soil contamination; *and xii)* impact on flying fauna and terrestrial fauna due to electromagnetism and brightness of photovoltaic panels. These impacts are considered of medium intensity and will be managed through the implementation of prevention, mitigation and compensation measures.

The Performance Standards ("PS") activated by the Project are: i) PS1: Assessment and management of environmental and social risks and impacts; ii) PS2: Labor and working conditions; iii) PS3: Resource efficiency and pollution prevention; and iv) PS4: Community health and safety.

3. Environmental and social context

3.1 General characteristics of the project site

The solar generation projects developed by 360 Energy in Argentina are located in different types of areas. Some are far from large urban centers and close to small towns; while others may be near urban centers and within industrial premises. The Arrecifes and Realicó SPs are located on agricultural land; the Córdoba and Palomar SPs are located within automobile factories; and the La Rioja IV SP is located on land with vegetation cover that borders other SPs and agricultural land.

3.2 Contextual risks

Economic risk in Argentina at the country level is considered moderate. The indicators with the highest level of risk are "external capital flows" and "access to financing," followed by "macroeconomic stability" and "employment."

From the Project's perspective, Argentina's macroeconomic indicators—reflected in inflation, peso devaluation and exchange restrictions—may increase construction costs and hinder financial planning. Likewise, at the regulatory and institutional level, administrative delays may occur in obtaining environmental permits or construction licenses, which would extend execution timelines. In the social sphere, activities involving earth movements, incorporation of new land and alteration of the natural landscape may face land tenure and use conflicts, or tensions with local communities, if consultation processes are not managed adequately. Finally, regarding natural disasters, one of the main risks is associated with extreme weather events that could compromise the integrity of the infrastructure or the safety of personnel, especially during construction or maintenance activities.

4. Environmental risks and impacts and proposed mitigation and compensation measures

4.1 Assessment and management of environmental and social risks and impacts

4.1.a Environmental and Social Management System

360 Energy manages the Quality, Environment, Safety and Health ("QESH") aspects of its engineering and operation and maintenance ("O&M") activities through an Integrated Management System ("IMS"), certified in accordance with ISO 9.001 standards (quality management),[7] ISO 14.001 (environmental management)[8] and ISO 45.001 (occupational health and safety management)[9]. The IMS promotes continuous improvement through the stages of planning, execution, verification, review, as well as through the implementation of corrective actions, in line with the policies, strategies and plans defined by Management[10].

Additionally, the Company's Environmental Management Plan ("EMP") includes general guidelines for the implementation of environmental measures for the construction, and O&M of solar parks under tracker systems, carport, fixed on ground or *rooftop* systems. The EMP, which must be complied with by both 360 Energy personnel and contractors, is organized into a series of management programs that include, among others: i) Good Environmental Practices; ii) Rational Use of Resources; iii) Chemical Product Management; iv) Waste Management; v) Effluent Management; vi) Environmental Quality and Noise; vii) Training; and viii) Monitoring and Control. Likewise, the Environmental Contingency Plan establishes generic guidelines to minimize impacts associated with: i) clearing or deforestation; ii) soil erosion; iii) archaeological or paleontological findings; iv) installation of work camps; v) fuel storage; vi) transport of materials and resources; and vii) intervention on flora and fauna.

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7 Scope: Engineering and construction management of Photovoltaic Solar Parks.

8 Scope: Production of renewable electrical energy through photovoltaic solar generation.

9 Scope: Production of renewable electrical energy through photovoltaic solar generation.

10 360 Energy obtained certifications according to ISO 14.001:2015 (Environmental) and ISO 45.001:2018 (Occupational Health and Safety) standards for: Central Office – Pilar Headquarters, Cañada Honda PS, Nonogasta PS, Saujil PS, Tinogasta PS and Fiambalá PS.

Each new project is led by a Global Development Engineer, with support from a Local Development Engineer. In the feasibility stage, the team performs a desktop screening of the preliminarily identified land, evaluating its location based on the territorial planning map of native forests and available hydrological information. Subsequently, the team conducts a site visit to verify the screening results and collect information on: i) land boundaries; ii) the presence of archaeological elements or vestiges; iii) the possible presence of indigenous communities, through consultation with the National Institute of Indigenous Affairs ("INAI"); iv) the main characteristics of the land; and v) other important factors such as watercourses, flood risk, water wells, access to services, gas pipelines, presence of relevant flora or fauna, and power lines.

Through the Legal Requirements Matrix, the Company monitors and tracks applicable regulations, differentiating between directly and indirectly applicable standards, with legislative support provided by the Ecofield platform[11]. In addition, 360 Energy conducts annual legal compliance audits to verify the correct application of current regulations in all its activities.

4.1.b Policy

In April 2024, 360 Energy updated its Integrated Management System Policy, deepening its commitment to renewable energy generation, climate change mitigation, and continuous improvement of its operations. This policy is based on the following pillars: i) legal and regulatory compliance, both in environmental matters and occupational health and safety; ii) environmental protection and pollution prevention; iii) prevention of occupational risks, elimination of hazards, and creation of safe and healthy work environments; iv) responsible use of resources in all its activities; v) quality in processes and services to increase efficiency and customer satisfaction; vi) working with suppliers that share its values and principles; and vii) participation and development of its work team, fostering commitment and continuous improvement.

The Social Responsibility Policy establishes the Company's voluntary commitment to ethically manage the social, environmental, and economic impacts associated with photovoltaic solar energy generation, beyond legal compliance, to drive the energy transition and create shared value with all stakeholders. This policy, which is structured around five pillars (energy education and awareness, local training and development, community development, ethics and governance, and environmental management and well-being), defines concrete lines of action in education, community impact, transparency, human rights, diversity and inclusion, circular economy, and sustainable innovation. However, 360 Energy will strengthen it by including the following commitments: i) identify, prevent, mitigate, and, where appropriate, remedy social impacts; ii) respect human rights; iii) engage with stakeholders; and iv) provide accessible grievance and complaint mechanisms.

4.1.c Identification of risks and impacts

For the identification of environmental and social risks and impacts during the construction phase, the Company uses an identification matrix included in the ESIA of each PS. For the operation and

[11] Ecofield is an online legislative support platform specialized in Quality, Health, Occupational Safety and Environment ("QHSE") Management that offers tools for companies to manage their legal and regulatory requirements.

maintenance phase, 360 Energy has the Procedure for Identification, Weighting, and Control of Environmental Aspects, which requires completing the Environmental Aspects Identification, Evaluation, and Control Matrix by site. Based on these matrices, the Company develops management plans for construction and for O&M.

The Company also has an Occupational Risk Assessment Procedure that requires the evaluation of any activity with exposure to significant risks through the Occupational Risk Assessment Matrix Record. Based on this record, 360 Energy prepares Safety Programs for the construction and O&M phases.

To strengthen the identification of risks and impacts, the Company will implement, for each of the components that make up the Project, and for the construction and O&M stages; i) a Social Risk Assessment Procedure; ii) a Social Risk Assessment Matrix; and iii) a Social Management Plan.

4.1.c.i Direct and indirect impacts and risks

The most important risks and impacts that the Project could generate during the construction phase are, among others: i) alteration of air quality and increase in noise and vibration levels; ii) possible occupational accidents (falls and electrocution) associated with the execution of high-energy electrical work and work at height; iii) possible impacts on landforms produced by the preparation of work surfaces and excavation for the foundations of power line towers; iv) soil alteration and erosion processes due to removal of the organic layer; v) generation of waste and effluents; vi) risk of hazardous substance spills; vii) removal and degradation of vegetation with possible impacts on fauna, flora, and habitats; and ix) traffic risks due to increased vehicular traffic and heavy machinery.

For the operation phase, the Project could cause the following impacts and risks: i) increase in ionizing radiation; ii) possible occupational accidents (falls and electrocution) associated with the execution of high-energy electrical work and work at height; iii) generation of waste and effluents; vi) hazardous substance spills; vii) permanent alteration of the landscape due to the presence of solar panels; viii) fire and explosion risks (thermal runaway) from BESS operation with potential release of toxic gases and air and soil contamination; and ix) potential impact on flying and terrestrial fauna due to the glare from photovoltaic panels.

The closure and decommissioning of the Project components could cause: i) hazardous waste and materials from solar panels, BESS, electrical equipment, cables, and inverters; ii) accidental spills of dielectric oils, battery electrolytes or fuels, and release of hazardous substances stored in damaged or mishandled BESS; iii) dust from removal of structures and roads; iv) increased noise and vibrations especially in rural areas near communities; v) temporary habitat alteration during structure removal; and vi) temporary job loss. To manage these risks and impacts, 360 Energy will develop and implement a Decommissioning Plan for each PS that is part of the Project, which will address, at a minimum: i) the dismantling and removal of project infrastructure; ii) the management and disposal of hazardous waste and materials; and iii) the remediation and restoration of intervened sites.

4.1.c.ii Analysis of alternatives

360 Energy projects are subject to an alternatives analysis that incorporates, in addition to technical and economic criteria, the evaluation of environmental and social factors such as the project's location in relation to: i) protected areas, areas of ecological importance, and sites with archaeological, cultural, or paleontological potential; ii) populated areas; iii) indigenous communities; iv) watercourses; v) flood-prone areas; and vi) presence of relevant flora or fauna.

4.1.c.iii Cumulative impacts

360 Energy will conduct a Cumulative Impact Assessment for PS La Rioja IV and will implement the corresponding Cumulative Impact Mitigation Plan[12] to prevent, mitigate, and monitor the identified incremental impacts.

4.1.c.iv Gender risks

In Argentina, at the country level, relevant gender risks are associated with structural inequalities in the economic and labor spheres. Gaps persist in labor participation and access to technical and leadership positions, as well as limitations in access to financing, which can increase women's economic vulnerability to macroeconomic shocks and precarious employment conditions.

Additionally, the disproportionate burden of unpaid work, underrepresentation in STEM[13] occupations, and wage gaps can translate into risks of exclusion and discrimination in the labor market. While there are regulatory advances and policies with a gender perspective, implementation challenges remain that could sustain these gaps.

For construction and energy sector projects, relevant risks include: i) potential exposure to gender-based violence ("GBV") in work and community settings; and ii) sociocultural barriers that may limit the hiring and retention of women under equitable conditions.

4.1.c.v Gender programs

To manage gender risks, the Project will implement a GBV Risk Management Program that will include: i) a policy on gender violence and harassment; ii) a policy on non-discrimination, equity, and gender diversity; iii) internal and external accessible and confidential complaint mechanisms to address GBV-related grievances; iv) a specific plan to manage gender-related risks; v) training programs focused on GBV prevention and promotion of a safe and equitable environment, which are mandatory for direct and indirect employees; and vi) a gender indicator monitoring plan (% of women hired, incidents and resolution of gender violence cases, women's participation in stakeholder engagement activities, etc.).

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[12] Following the "Practical Guide for the Assessment and Management of Cumulative Impacts in Latin America and the Caribbean" by IDB Invest.

[13] Jobs focused on science, technology, engineering *and mathematics (Science, Technology, Engineering,* Mathematics), which focus on innovation, research and solving complex problems through technical and digital skills.

4.1.c.vi Exposure to climate change

The Project components are in areas with moderate climate change projections, particularly associated with more frequent or intense drought and water stress events. Likewise, a moderate increase in days with extreme temperatures is projected at PS Córdoba and a moderate level of exposure to river flooding at PS Arrecifes. Having identified climate change as a potential risk to its business, 360 Energy carries out several actions to mitigate the effects associated with extreme weather events, which include: i) measurement and analysis of meteorological data to identify trends in extreme frequencies; ii) sizing of hydraulic works to prevent flooding from extreme rainfall; iii) design and selection of trackers that can mitigate the impact of strong winds; and iv) provision to workers of hydration points, sun protection, and training to mitigate the impact of extreme temperatures.

Based on an analysis conducted in accordance with the IDB Group's Paris Alignment Implementation Approach, the Project is considered aligned with the Paris Agreement.

4.1.d Management programs

360 Energy has plans, programs, procedures, instructions, and records to manage Health, Occupational Safety, and Environment ("HSE") risks and impacts for projects under construction and parks in O&M, through which: i) it identifies and evaluates environmental aspects, occupational hazards, and legal compliance aspects and the Company's own requirements; ii) it establishes objectives and goals; iii) it sets HSE requirements applicable to each specific task; iv) it promotes awareness and training of personnel on HSE matters; and v) it requires monitoring and recording of results obtained.

4.1.e Organizational capacities and competence

360 Energy's E&S functions are handled by: i) a Health, Occupational Safety, Environment, Quality, and Regulatory Affairs Management; ii) an HSE Head; iii) a Quality Head; iv) four field HSE Coordinators to support O&M activities; v) a Quality Analyst; vi) an Integrated Management System Analyst; and vii) an HSE Coordinator at each PS under construction. Additionally, the Company has a Director of Corporate Affairs and Human Capital, and a Human Capital Manager.

Likewise, the IMS Committee has responsibilities that include: i) defining HSE objectives; ii) updating applicable legal requirements; iii) planning and conducting internal and external audits; iv) managing identified deviations; v) defining and implementing corrective and preventive actions; and vi) promoting continuous improvement of the system.

To strengthen the competencies of personnel involved in construction, operation, and maintenance, the Company implements a Training Program that includes courses and talks on, among others, the following topics: i) occupational safety; ii) environmental protection; iii) waste management; and iv) contingency and emergency preparedness and response.

360 Energy will hire a social specialist who will oversee implementing the Social Management Plan and stakeholder engagement processes for the Project.

4.1.f Emergency preparedness and response

As part of the IMS, 360 Energy has an Emergency Response Procedure that establishes the methodology for addressing emergencies arising from work activities and that is applicable to own personnel, third parties, and contractors. This procedure defines: i) roles and responsibilities; ii) protocols for fires, spills, occupational incidents, adverse weather events, and evacuations; and iii) requirements for drills, performance evaluation, and continuous improvement. Additionally, the Safety Program for each PS includes a general section on Emergency Response. However, the Company will develop Emergency Preparedness and Response Procedures for the construction and O&M phases of each of the components that are part of this Project, which will include, at a minimum: i) identification and evaluation of relevant emergency scenarios; ii) definition of roles and responsibilities; iii) response procedures for critical scenarios; iv) definition of meeting points and evacuation routes; v) guidelines for coordination with external services (e.g., firefighters and health centers) and neighbors; vi) guidelines for conducting drills; and vi) requirements for establishing a formal notification channel to external stakeholders.

4.1.g Monitoring and evaluation

The Company's Monitoring and Control Program establishes mechanisms to evaluate the effectiveness of HSE management, the degree of compliance with defined objectives, and the effectiveness of measures implemented during the construction, operation, and maintenance phases of the PSs. Within this framework, the Company: i) conducts periodic inspections to verify compliance with applicable regulations and proper execution of environmental management measures; ii) maintains systematic records of relevant activities; and iii) prepares monitoring reports to evaluate progress, identify deviations, and define corrective actions when appropriate.

Additionally, Senior Management conducts periodic reviews of IMS performance to ensure its relevance, effectiveness, and alignment with the Company's strategic direction. This process is regulated in the Management Review Procedure, which defines the frequency, evaluation criteria, responsibilities, and inputs and outputs associated with such reviews. 360 Energy also conducts internal IMS audits, with the objective of determining the degree of compliance with the requirements established therein.

The Company's Legal Requirements Compliance Program establishes the methodology for identifying, documenting, and monitoring applicable legal requirements, to ensure compliance with environmental and occupational health and safety obligations associated with the PSs.

4.1.h Stakeholder engagement

360 Energy conducted a Strengths, Opportunities, Weaknesses, and Threats ("SWOT") analysis, a process that advanced in the identification and prioritization of key stakeholders for its business, considering the particularities of each site where they operate. However, the Company will conduct a stakeholder mapping (including communities) for each of the components that are part of the Project.

4.1.h.i Information disclosure

360 Energy's Internal and External Communication Procedure establishes the following means for disseminating communications to third parties: i) its institutional website; ii) social media; iii) advertising slots on radio or television; iv) conferences, talks, meetings; v) press releases, press releases; vi) presence at fairs and exhibitions; vii) institutional brochures; and viii) sponsorships. Since 2022, 360 Energy publishes Sustainability Reports on its website[14].

4.1.h.ii Informed consultation and participation

The process of granting environmental licenses and operating permits for each PS requires holding a Public Hearing that submits the respective ESIA study to stakeholders for consideration (this process has variations in each jurisdiction), which becomes public information[15].

However, 360 Energy will prepare a Stakeholder Engagement Plan for each of the Project components that will include at a minimum: i) the obligation to disclose relevant E&S information about the project from its early stages and throughout its execution; ii) identification of stakeholders; iii) minimum content of disclosure (project description and its area of influence, main E&S risks and impacts identified, mitigation measures and management plans, results of the stakeholder engagement process, and grievance mechanisms available to communities and workers); iii) frequency of communication; and iv) contact channels (telephone, email, personal and group meetings, etc.).

4.1.h.iii Indigenous peoples

The Project does not produce adverse impacts on indigenous peoples.

4.1.h.iv Private sector responsibilities within a government-led stakeholder engagement process

The stakeholder engagement process is not government-led.

4.1.i External communications and grievance mechanism

4.1.i.i External communications

The Correspondence Sending and Receiving Instruction establishes the methodology for recording, storing, and monitoring the sending, receiving, and distribution of all correspondence from 360 Energy, its subsidiaries, and its collaborators. Likewise, specific information requirements related to environmental aspects and impacts, or to IMS performance, from stakeholders, are analyzed by the IMS team together with the Director of Corporate Affairs and Human Capital.

[14] 360Energy | Who we are | Argentine Solar Energy.

[15] Expansion of Renewable Energy Capacity in Argentina with 360 Solar | IDB Invest

4.1.i.ii Grievance mechanism for affected communities

Inquiries, complaints, suggestions, reports, and claims, including anonymous submissions, are channeled through the online reporting channel[16], or in person at each site. Additionally, the public can access a reporting channel, which: i) is managed by an independent third party; ii) guarantees anonymity and confidentiality, iii) is available 24 hours a day, 365 days a year; and iv) can be accessed from any country in the world.

The Reports and Investigations Procedure establishes mechanisms for capturing, receiving, managing, investigating, and resolving reports or inquiries related to possible irregularities, regulatory non-compliance, impacts on neighboring communities, or violations of the Code of Conduct, guaranteeing confidentiality, impartiality, and protection of the persons involved.

360 Energy will make the external grievance mechanism known to neighboring communities and other stakeholders of each component that is part of this Project.

4.1.i.iii Provisions to address complaints from vulnerable groups

360 Energy expressly prohibits any form of retaliation against those who report or cooperate in good faith investigations and considers any act of retaliation sanctionable. Likewise, it is not anticipated that the Project's activities could generate, either directly or indirectly, adverse impacts that could eventually aggravate the vulnerability condition of neighboring communities.

4.1.i.iv Reporting to affected communities

As part of the Stakeholder Engagement Plan, the Company will provide periodic reports to stakeholders directly affected by the Project, describing progress in the implementation of the Management Plans regarding the management and mitigation of risks or impacts on these individuals.

4.2 Labor and working conditions

4.2.a Working conditions and management of labor relations

In Argentina, the Company has a permanent payroll of 167 employees (89% men and 11% women); of these, 139 work in construction projects.

Currently, Argentina has ratified 61 conventions of the International Labour Organization ("ILO"), including the eight Fundamental Conventions[17].

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17 The Conventions are: i) ILO Convention No. 87 – Freedom of Association and Protection of the Right to Organise; ii) ILO Convention No. 98 – Right to Organise and Collective Bargaining; iii) ILO Convention No. 29 – Forced or Compulsory Labour; iv) ILO Convention No. 105 – Abolition of Forced Labour; v) ILO Convention No. 138 – Minimum Age for Admission to Employment; vi) ILO Convention No. 182 – Worst Forms of Child Labour; vii) ILO Convention No. 100 – Equal Remuneration; and viii) ILO Convention No. 111 – Discrimination (Employment and Occupation).

4.2.a.i Human resources policies and procedures

The 360 Energy Code of Conduct establishes the values and ethical rules that employees, leaders, and third parties must follow to: i) prevent discrimination, workplace harassment, and violence; ii) promote acting with integrity; and iii) ensure the proper use of information and data protection.

The Personnel Search and Selection Procedure regulates the processes of searching for and selecting human capital, seeking transparency in all personnel incorporation activities. Thus, once a person accepts the job offer, the Company begins their incorporation, following the Onboarding Procedure.

360 Energy is implementing a Training Plan, which is structured with information from the following sources, among others: i) the Training Needs Detection Registry; ii) the results of the climate survey; iii) performance evaluations; iv) internal and external audits; v) inspections by external agencies; vi) incident investigation reports, non-conformities; and vi) staff suggestions. Likewise, the Company has an On-Site Training Procedure that describes the process to train personnel in charge of project construction.

The Company will adopt, for each of the Project components, a Labor and Working Conditions Policy that is consistent with national legislation, best international practices, and the fundamental conventions of the ILO. This policy, which will be applicable in all phases of the Project and to all direct, contracted, and subcontracted workers: i) will ensure that (a) the terms and conditions of employment are clear, documented, and communicated to workers in an understandable language, (b) wages and benefits comply at a minimum with national legislation and applicable collective agreements, (c) payments are regular and timely; (d) the contractual form reflects the real nature of the employment relationship and (e) contracted workers have access to the grievance mechanism; ii) will include (a) the commitment to properly classify workers, avoiding the incorrect classification of essential workers as independent contractors, (b) measures to prevent work fatigue, and protect the health and safety of workers, including under flexible work arrangements, (c) measures against harassment and violence in the workplace and (d) a commitment to non-discrimination in hiring, remuneration, training, promotion, and termination processes; iii) will establish limits on working hours and overtime; iv) will guarantee (a) adequate rest periods and (b) a safe and healthy work environment; v) will recognize the right of workers to form or join worker organizations, and to participate in collective bargaining; vi) will establish the total prohibition of child and forced labor; vii) will refer to the labor grievance mechanism; and viii) will require monitoring of labor and OHS performance of contractors.

4.2.a.ii Labor conditions and terms of employment

The aspects of hiring, remuneration, compensation, health service coverage, vacations, and leave for own staff and contracted staff are managed by the Company in compliance with current legislation. Additionally, 360 Energy grants its employees the following benefits, among others: i) study scholarships through the "360Energy Te Impulsa" program; ii) language classes; iii) continuous training; iv) assistance with fuel expenses; v) corporate discounts with leading brands; vi) extended maternity and paternity leave; vii) assistance with daycare expenses; and viii) school kits.

For activities related to the Project components that require housing for both 360 Energy personnel and personnel contracted by third parties, the Company will ensure that the facilities comply with applicable international standards[18].

4.2.a.iii Labor organizations

In compliance with current legislation, 360 Energy promotes freedom of union association and maintains permanent and open dialogue with their representatives through meetings and encounters provided for in each agreement. Although to date there is personnel that is not unionized (59% of the total payroll) and is governed by Law 20.744[19], the Company has entered into collective labor agreements in Argentina with two unions[20].

4.2.a.iv Non-discrimination and equal opportunities

In line with its Code of Conduct and its Personnel Search and Selection Procedure, 360 Energy guarantees that employment-related decisions are based exclusively on the requirements inherent to each position, without considering personal characteristics unrelated to those criteria. The Company promotes equal opportunities and fair treatment, prohibiting any type of discrimination in all Human Capital processes, including recruitment, hiring, compensation (wages and benefits), working conditions and terms of employment, access to training, job assignment, promotion, dismissal, retirement, and disciplinary practices.

4.2.a.v Workforce reduction

At the stage of completion of construction of each Project component, the Company will conduct an analysis of alternatives aimed at promoting job continuity for local workers.

4.2.a.vi Grievance mechanism

The Code of Conduct provides mechanisms for capturing complaints and claims by employees and third parties, through: i) the online Complaints Channel[21]; ii) an email; iii) verbally to the direct supervisor; and iv) the "Complaints Book" at each operating site.

The Complaints Channel is managed through an external and independent platform[22] and has the internal support of the Compliance Officer. The channel is available for any person to submit complaints, make inquiries, and follow up in a safe, confidential, and anonymous manner regarding conduct that may imply a violation of the Code of Conduct, internal Policies, current regulations, or ethical principles.

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18 Workers' accommodation: processes and standards

19 The Employment Contract Law No. 20.744: It is the legal norm that regulates labor relations of workers who are in a dependency relationship, excluding employees of the Public Administration.

20 The Argentine Federation of Light and Power Workers ("FATLYF") and the Construction Workers Union of the Argentine Republic ("UOCRA").

21 https://canaldedenuncias.transparencialatam.com/Front/Index/360Energy

22 Transparencia Latam.

Complaints are managed through the Complaints and Investigations Procedure, which establishes the responsibilities assigned for their handling, as well as the methodology applicable in the reception, registration, and investigation stages.

The Company will disseminate to all employees (including workers contracted by third parties) and will post in visible places, information about the grievance mechanism for each of the Project components.

4.2.b Protection of the workforce

4.2.b.i Child labor and forced labor

As established by its Code of Conduct, the Company prohibits child, forced, or compulsory labor, as well as any form of violation of the rights of individuals and indigenous peoples.

4.2.c Occupational health and safety

360 Energy manages health and safety aspects at its facilities in a manner consistent with current regulations[23]. For each PS the Company prepares a "Workplace Safety Program" for the construction stages that must be approved by the workers' compensation insurer and for operation. The Program establishes: i) hazard identification; ii) risk assessment by tasks; iii) and the definition of specific preventive measures. The document defines responsibilities, includes safety inductions and training, requires the use of PPE, and establishes operational controls for critical tasks such as: i) work at height, ii) electrical work; and iii) lifting. In addition, it includes guidelines for incident reporting and investigation and for emergency response.

Likewise, the occupational risk matrices identify and evaluate hazards, including among others: i) vehicle travel; ii) equipment inspections; iii) lifting and handling of heavy loads; iv) medium voltage maneuvers; v) maintenance of inverters, bifacial panels, and solar trackers; and vi) trenching work. For each identified hazard, the matrix evaluates the primary risk and subsequently defines operational control measures that include: i) substitution; ii) engineering controls; iii) training, iv) personal protective equipment ("PPE") (helmets, dielectric gloves, eye protection, flame-resistant clothing, harnesses), corporate protective equipment ("CPE") (dielectric mats, lifelines, fire extinguishers, LOTO systems[24]), procedures and signage, to finally calculate the Secondary (residual) Risk, seeking to reduce it to acceptable levels. 360 Energy will prepare occupational risk matrices for the construction and O&M phase of each of the components that are part of the Project, including a risk analysis of operations with which they coexist (for example, for projects that are within factories such as Palomar and Córdoba).

The use of PPE is indicated in the Personal Protective Equipment Use Procedure. Additionally, 360 Energy has implemented the following tools to channel staff participation and consultations: i) weekly OHS meetings; ii) risk notices; iii) safety alerts; and iv) WhatsApp group with the OHS team.

[23] The basic legislation on Occupational Health and Safety is embodied in Law 19.587, its Regulatory Decree 351/79 and related resolutions.

[24] LOTO systems (Lockout/Tagout) are essential industrial safety procedures that isolate hazardous energy sources in machinery before performing maintenance tasks.

The Company provides training on topics that include: i) OHS induction and leadership; ii) basic first aid and cardiopulmonary resuscitation (CPR); iii) use of PPE and ergonomics; iv) industrial vehicle operation; v) emergency response; vi) work at height, electrical risk; vii) accident investigation; viii) contractor control; ix) lockout and tagging; and x) work permits.

360 Energy has an Incident Investigation Instruction and uploads the required information to the online platform Enaxis[25]. To date the Company has not registered fatalities, and during 2025, no occupational incidents with lost days were recorded in any of the PS, nor at the Pilar Headquarters.

The Company will implement respective Occupational Health and Safety Programs for the construction and O&M of all Project components. Additionally, it will strengthen these Programs through the explicit incorporation of performance indicators, periodic monitoring and review of results.

4.2.d Provisions for persons with disabilities

The components that are part of the Project must comply with Law 22.431 – Comprehensive Protection System for Persons with Disabilities (1981) [26].

4.2.e Workers hired by third parties

The Preventive Management Plan ("PGP") applicable to 360 Energy contractors and subcontractors, establishes mandatory OHS guidelines for construction, O&M and services. The plan contains among others: i) clear guidelines for contractors and subcontractors; ii) protocols for hazard identification and risk assessment; iii) work permit requirements for critical activities (work at height, hot work, in confined and energized spaces; excavations; and lifting); iv) procedures for the control of tools, equipment, vehicles and scaffolding; v) systematic and mandatory training; vi) guidelines for emergency management and incident investigation; and vii) the requirement of mandatory presence of Safety Officers, with defined ratios (1 per 30 workers when applicable).

For each of the components that are part of the Project, 360 Energy will strengthen the "PGP" with guidelines to manage: i) risks in the environment and in neighboring communities (when applicable); and ii) the labor conditions of workers hired by third parties. Additionally, the Company will develop and implement a Labor Supervision Plan to verify the labor conditions of workers hired by third parties.

4.2.f Supply chain

360 Energy implements a Due Diligence Procedure for the evaluation and monitoring of legal, reputational, financial, fiscal, regulatory, ethical, environmental and human rights background of third parties, to identify possible risks and ensure that they comply with regulatory and integrity standards. This includes: i) verification of legal existence; ii) review of judicial background, sanctions, open cases; iii) review of internal policies linked to integrity, anti-corruption, human rights, CSR, ESG

[25] Enaxis is collaborative software and a web application designed for quality management, teamwork and data traceability.

[26] Original Text - Law 22431 - Comprehensive Protection System for Persons with Disabilities | Argentina.gob.ar

and supply chain transparency; and iv) verification of compliance with local and international regulations. The Company additionally evaluates supply chain transparency, the existence of quality certifications, and its suppliers' adherence to anti-corruption and labor rights principles.

360 Energy includes in the contracts with third parties, clauses that prohibit the employment of child labor or forced labor.

For each of the components that are part of the Project, 360 Energy will conduct a due diligence to identify possible risks of child labor and forced labor in the solar panel supply chain, evaluating suppliers up to the polysilicon level.

4.3 Resource use efficiency and pollution prevention

360 Energy's PGA, which establishes the environmental requirements applicable to the construction, operation and maintenance of the PS, has the following objectives: i) facilitate compliance with project specifications, ensuring compatibility with the environment; ii) promote the identification of environmental aspects and impacts; iii) implement, manage and control the execution of prevention and mitigation measures; iv) promote the rational use of resources; v) supervise environmental performance during the construction and operational stages of the project; and vi) generate indicators that allow evaluating the environmental performance of activities, as well as that of suppliers and contractors.

Additionally, through the Environmental Aspects and Impacts Identification, Evaluation and Control Matrix, 360 Energy identifies and evaluates the environmental aspects associated with the O&M activities of each PS. The main environmental aspects identified include: i) the generation of greenhouse gases ("GHG"); ii) the consumption of water, fuels and electrical energy; iii) the generation of waste (domestic, hazardous and special); iii) the production and control of hydrocarbon and hazardous substance spills; iv) the management of sewage effluents; and v) the generation of noise, vibrations and particulate matter. The operational controls for each aspect are based primarily on documented procedures (Waste Management, Rational Use of Resources, and Occupational Risk Assessment), and are implemented through administrative and engineering controls, with monitoring indicators such as: i) carbon footprint; ii) m of³ water consumed; and iii) kg of hazardous waste.

4.3.a Resource use efficiency

The Company's Rational Use of Resources Procedure outlines actions that promote the rational and responsible use of resources in construction, O&M and administrative activities; and establishes generation or consumption indicators to evaluate environmental performance in terms of: i) energy; ii) fuels; iii) water (for human consumption, sanitary, irrigation or washing of solar panels); and iv) recyclable materials generated during the execution of tasks.

4.3.a.i Greenhouse gases

The main activity of 360 Energy, the generation of photovoltaic renewable energy, allows significantly avoiding CO2 emissions. For $_{2024,}$ the Company estimated this average value at 228,808

tCO2. Likewise, 360 Energy has been conducting its carbon footprint measurement partially since 2020 and has gradually expanded the scope of this calculation. In 2025, the Company, using the international standard of the Greenhouse Gas Protocol[27], recorded 1,582 tCO2 of emissions.

360 Energy offers International Renewable Energy Certificates ("IRECs") as a concrete tool for companies to offset their Scope 2 emissions by supporting the development of clean sources[28].

The Company, however, will conduct a GHG inventory for the construction and O&M phases of the components that are part of this Project in accordance with internationally recognized methodologies and good practices.

4.3.a.ii Water consumption

The Project will use water mainly for road irrigation, washing of solar panels and human consumption. This supply will be provided by external companies, either through tanker trucks or through dispensers with periodic replacement of containers. During 2025, total water consumption at the Company's PS was only 968m^3.

For panel washing, 360 Energy implements a robotic system that has allowed it to reduce water consumption by 80% and improve generation performance.

4.3.b Pollution prevention

The Environmental Contingencies Procedure establishes the action methodology for incidents that may occur from construction, O&M and administrative management activities. The procedure contemplates the following contingencies: i) spill of polluting substances; ii) leak of polluting gases; iii) waste handling; iv) fires; v) clearing or clearing of tree species; v) archaeological, paleontological and historical findings; vi) preservation of soil, water, and air; and vii) adverse weather conditions.

Additionally, the Environmental Quality and Noise Program establishes guidelines for monitoring and controlling noise and atmospheric pollution levels during construction and O&M, through regular measurements of noise and air quality in critical areas. Each PS implements a specific monitoring plan, which includes frequency, estimated number of measurement points and parameters to be measured. 360 Energy adopts corrective measures if noise or atmospheric pollution levels above permitted limits are detected, such as equipment optimization and installation of acoustic barriers.

4.3.b.i Waste

The Project identified the following types of hazardous and non-hazardous waste that would be generated during its construction and operation: i) ordinary solid waste, which includes organic

[27] The Greenhouse Gas Protocol ("GHG Protocol") is an international standard for measuring and managing greenhouse gas ("GHG") emissions from companies and governments, developed by the World Resources Institute ("WRI") and the World Business Council for Sustainable Development ("WBCSD").

[28] I-REC or I-TRACK (E) certificates, under the guidelines of the International Tracking Standard Foundation, guarantee the renewable origin of the energy consumed and allow our clients to advance in their sustainability commitments.

waste, as well as construction and demolition waste (wood, cardboard, plastics, scrap, aluminum, rubble, concrete remnants, reinforced steel remnants, cable remnants, metal scrap, etc.); and ii) hazardous waste (lubricants, oils and greases, solvents, batteries, soil contaminated with hydrocarbons, paint residues, batteries, toners and fluorescent lamps or tubes, among others).

The Company's Waste Management Program defines the guidelines for the treatment (classification, collection, storage, transportation and final disposal of materials, always prioritizing reuse and recycling whenever possible) of waste produced during construction and O&M. Recyclable materials are separated at source and destined for specific sites, considering the recycling, reuse and donation options available in each jurisdiction. Hazardous or special waste is stored temporarily and then transported to treatment or final disposal plants, in compliance with current legal regulations. Non-hazardous industrial waste and Waste Electrical and Electronic Equipment ("WEEE") are managed according to the revalorization or specific use possibilities available in each jurisdiction.

To manage decommissioned solar panels, 360 Energy performed an initial classification based on their condition: i) solar panels that function with reduced efficiency, which were given a second use, destining them to locations with limited or no access to the electrical grid, such as schools or facilities far from urban centers; and ii) damaged or non-functioning solar panels, which are managed as WEEE through authorized managers.

The Company signed an agreement in 2022 with Universidad Siglo XXI, with the objective of developing a reuse and recycling project, before defining the final disposal of panels whose performance is not adequate. Nevertheless, 360 Energy will prepare and implement an End-of-Life Management Plan for Solar Panels for the Project, which will include at a minimum: i) an estimated inventory of panels and materials (glass, aluminum, silicon, heavy metals); ii) a progressive retirement schedule or at closure; iii) reuse, recycling and final disposal options; and iv) requirements for periodically updating the plan considering technological and regulatory changes.

During its construction and O&M, the Project will generate liquid effluents from: i) sanitary facilities; ii) water derived from cleaning processes; and iii) mixing equipment. The Effluent Management Program establishes measures for the treatment and final disposal of effluents, with the objective of not causing soil or water contamination. Given that the only effluents generated are sewage, their treatment will be carried out through a buried biodigester, to subsequently be infiltrated into the surrounding terrain.

4.3.b.ii Hazardous materials management

The hazardous materials that will be used during the construction of the Project include: i) paints; coatings and solvents; ii) epoxy resins and adhesives; iii) fuels and oils; and iv) welding gases (such as acetylene and oxygen). For the operational phase, it is estimated that the following hazardous materials will be used: i) lubricating oils and greases; ii) hydraulic fluids; iii) refrigerants; iv) batteries; and v) cleaning products and degreasers.

The Chemical Products Management Program establishes measures for the storage, transportation, treatment and final disposal of chemical products used in the PS. For the Project, 360 Energy will

strengthen the Program by including: i) instructions on compatibility in the storage of hazardous substances; ii) the definition of basic safety conditions for temporary storage sites for hazardous substances (secondary containment, construction materials, fire protection systems, grounding of containers, possible installation of lightning rods and adequate ventilation, among others); and iii) the prohibition of transporting, storing and using products included in classes "Ia" (extremely hazardous) or "Ib" (highly hazardous) according to the classification recommended by the World Health Organization ("WHO").

4.3.b.iii Pesticide management and use

The Project will not use pesticides in vegetation clearing activities, as this will be carried out with manual methods and machinery. Nevertheless, the Project will implement a prohibition on the use of substances that are included in categories "Ia" and "Ib". Likewise, it will establish the restriction of the use of class "II" pesticides (such as Cypermethrin[29]), unless they are applied in sites with difficult access for untrained personnel, and provided that adequate equipment, training and facilities are available for their correct handling and disposal.

4.4 Community health and safety

4.4.a Community health and safety

The main impacts on community health and safety are: i) traffic accidents and run-overs due to the increase in vehicles and heavy machinery during construction; ii) exposure to dust, noise and vibrations, which can especially affect nearby populations; iii) technological and emergency risks, such as fires or thermal events of BESS equipment, with possible effects on public health; iv) and risks associated with the handling, storage and transportation of hazardous waste; and v) exposure to electromagnetic fields.

360 Energy implements a Permanent Monitoring Program that contemplates, among other aspects: i) monitoring of environmental and operational conditions at each site; ii) noise measurements; iii) air quality assessment of particulate matter; iv) measurement of electromagnetic fields; and v) annual measurement of grounding.

Additionally, to prevent and mitigate adverse impacts on community health and safety derived from traffic induced by the Project, 360 Energy will develop and implement traffic management plans for each of the Project components.

4.4.a.i Infrastructure and equipment design and safety

The electrical components of the BESS plants will be constructed in compliance with applicable international standards. To verify that their manufacture has been carried out under international requirements, 360 Energy will present: i) the UL 9540A Test Report[30]; and ii) certificates of

[29] Sipertrin® is a broad-spectrum pyrethroid insecticide, formulated as a concentrated suspension (flowable) based on Beta-Cypermethrin at 5%. It acts by contact, ingestion and repellency, with high flushing power against crawling and flying insects.

[30] UL 9540A Test Report: Protocol for testing system behavior in the event of thermal runaway.

conformity with standards NFPA 855; UL 9540; UL9540A; UL1973; UN38.3; IEC62619; IEC 62477-1; IEC 61000-6-2; IEC61000-6-4; IEC 62933-5-2; and IEC 63056[31].

To verify that the BESS plants have been constructed and installed in compliance with international regulations, 360 Energy will present: i) a certificate of verification of Electrical and Operational Safety of the plant, issued by an independent firm attesting to compliance with standard IEC 62933-5-2 and current legal requirements; ii) a certificate of verification of Fire Safety of the plant, issued by an independent firm attesting to compliance with standard NFPA 855 and applicable Argentine regulations; iii) a certificate of verification, issued by an independent firm, of the interconnection with the grid according to standard IEEE 1547, the technical procedures of the Compañía Administradora del Mercado Mayorista Eléctrico S.A. ("CAMMESA")[32] and the applicable technical and legal regulations for the Wholesale Electricity Market ("MEM").

4.4.a.ii Hazardous materials management and safety

To minimize community exposure to hazardous substances, the Project will strengthen the Chemical Products Management Program.

4.4.a.iii Services provided by ecosystems

No material impact of the Project on ecosystem services to communities is expected.

4.4.a.iv Community exposure to diseases

Given that the Project will prioritize the hiring of local labor, community exposure to contagious and sexually transmitted diseases is considered very low.

4.4.a.v Emergency preparedness and response

360 Energy will strengthen the Emergency Response Procedure for each Project component by including provisions to address the most probable contingencies that could imply risks to the community.

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[31] NFPA855: Standard for the design, installation, and maintenance of BESS plants, covering site details, electrical safety, monitoring, fire and explosion protection, and emergency management. UL9540: Standard for evaluating the safety of the BESS plant as an integrated unit (battery and inverter); UL1973: Standard that includes overcharge, deep discharge, external short circuit, insulation continuity, impact, drop, vibration, internal pressure, BMS evaluation, and environmental fire resistance tests; UN 38.3: Standard for the transport of lithium batteries, including external pressure tests, thermal test, vibration, impact, shock, and overcharge; IEC 62619: Standard that establishes the minimum mechanical and chemical safety requirements for lithium batteries, including external short circuit tests, overcharge and deep discharge, thermal propagation, impact, drop, and management system (BMS) safety; IEC 62477-1: *Safety standard for the* PCS (Power Conversion System) or inverter; IEC 61000-6-2: Standard that establishes immunity or resistance requirements against external electromagnetic disturbances; IEC61000-6-4: Standard that regulates emissions, limiting the electromagnetic pollution of the BESS plant; IEC 62933-5-2: Specific standard on safety requirements for grid-integrated BESS systems; IEC 63056: Specific standard for the safety of secondary lithium batteries used in energy storage systems with voltages up to 1500 V (DC), covering overheating prevention, BMS operation, mechanical strength requirements, and safety in the design of electrical connections.

[32] CAMMESA (Compañía Administradora del Mercado Mayorista Eléctrico S.A.) is the private company in Argentina (with state participation) responsible for managing the Wholesale Electricity Market ("MEM").

4.4.b Security personnel

The risks to the health and safety of third parties, linked to the actions of 360 Energy's security personnel, are considered not significant, given that the guards of the contracted security companies do not use weapons, operate under codes of conduct and specific action protocols, and must adhere to the Company's Code of Conduct.

4.5 Land acquisition and involuntary resettlement

4.5.a General aspects

The Project will not involve physical or economic displacement of people. The PS La Rioja IV, Realicó and Arrecifes acquired the sites through private purchase processes (deed of transfer of ownership). For their part, the PS Córdoba and Palomar have lease agreements granted by the owners of the industrial sites.

4.6 Biodiversity conservation and sustainable management of living natural resources

4.6.a General requirements

The main impact on the natural environment would occur during the construction phase of the PS, due to the removal of existing vegetation. However, to manage these impacts, the following are planned: i) the management measures provided in the respective Environmental Management Plan for each site (which incorporates requirements from the EIA and the DIA – Environmental Impact Statement); ii) the provisions contained in the permits issued by environmental authorities and iii) the provisions contained in the "EMP".

4.6.b Protection and conservation of biodiversity

The La Rioja, Córdoba and Arrecifes PS will require the removal of shrubs and trees. For the construction of the La Rioja PS, a total of 7 individuals of algarrobo (*Prosopis sp*.), the only *tree* species present on the site, will need to be cut. Currently, the Project is in the process of obtaining authorization for land use change. This site has a total area of 170 hectares, of which only 72 hectares will be intervened. The La Rioja PS will be installed in areas with the least vegetation cover, so that the remaining 98 hectares will not be intervened or affected. In compliance with current regulations, the Project will compensate for the felling by planting double the number of specimens removed.

Additionally, the Córdoba PS is located within a site with vegetation corresponding to the Espinal Forest. For its construction, 25 specimens of >15 cm diameter at breast height were removed. The Project compensated for the felling by planting a total of 85 specimens, as required by the local authority.

For its part, on the Arrecifes PS site there is a patch of shrubs and black acacias *(Gleditsia triacanthos) of* approximately 1,200 m², which will be completely removed. Black acacia is an

invasive exotic tree species of high impact in Argentina. The Project will compensate for the felling according to the parameters established by the Municipal Authority.

4.6.b.i Modified Habitat

All components of the Project are located within a mosaic of modified habitats with different degrees of human intervention that include agricultural, urban and industrial uses.

4.6.b.ii Natural habitat

The Project will conduct an assessment to rule out or confirm the presence of natural habitat at the La Rioja PS. If material impacts to natural habitat are confirmed, the Project will ensure no net loss of biodiversity[33].

4.6.b.iii Critical habitat

The project components do not impact critical habitat.

4.6.b.iv Legally protected and internationally recognized areas

The Project Area is not located within any protected natural area, national park, biosphere reserve, RAMSAR site, or municipal reserve.

4.6.b.v Invasive alien species

The Project does not propose or plan to use invasive alien species

4.6.c Management of ecosystem services

No material impact of the Project is expected on ecosystem services to current or future communities on which communities depend or use.

4.6.d Sustainable management of living natural resources

The Project will not participate in the primary production of living natural resources.

4.6.e Supply chain

The Project does not propose the purchase of primary production (food and fiber commodities).

4.7 Indigenous peoples

The Project will not produce impacts on indigenous peoples.

[33] Performance Standard 6.

4.8 Cultural heritage

The Project components are in areas of low archaeological and paleontological sensitivity. However, prior to the start of construction works and in accordance with current legal regulations, the Company conducts an Archaeological and Paleontological Impact Assessment of the site and does not begin activities before having obtained authorization from the competent enforcement authority.

For the management of both heritage factors (natural and cultural), 360 Energy has the "EMP" and the "Procedure for Environmental Contingencies" which, among other aspects, establish actions in the event of fortuitous findings, such as: i) suspension of work; ii) delimitation of the area; and iii) notification to the enforcement authorities.

5. Local access to project documentation

Information related to the Project can be accessed at the following link: Expansion of Renewable Energy Capacity in Argentina with 360 Solar | IDB Invest and 360Energy | Plants | Argentine Solar Energy.