

Summary of the Environmental and Social Review (RRAS) Expanding Renewable Energy Capacity with 360 Energy - ARGENTINA

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1. General Information on the Project and the Scope of the IDB Invest Environmental and Social Review of

This transaction consists of financing provided to 360 Energy Solar S.A. (“360 Energy” or the “Company”) and 360 Energy Catamarca S.A.¹, intended to fund Capital Expenditures for the design, construction, operation, and maintenance of new solar and renewable energy facilities in Argentina (the “Project”). The Project includes: i) the construction of two solar parks (“SP”) (Realicó and Arrecifes); ii) the installation and commissioning of four Battery Energy Storage Systems (“BESS”)²; iii) the construction of related interconnection infrastructure; and iv) the refinancing of loans and negotiable obligations related to two SPs³.

360 Energy is an integrated solar power generation company that encompasses the development, technological research, marketing, construction, operation, and maintenance of photovoltaic solar farms and battery storage systems. As such, it covers the entire value chain—from initial design to long-term operation. The Company operates in Argentina, has made investments in Brazil and Mexico (aligned with the decarbonization strategy of its partner Stellantis⁴), and has a professional team with more than 35 years of experience in the energy sector.

In Argentina, 360 Energy operates twelve solar farms (with a total installed capacity of 255 MWp⁵), has three under development (with a total capacity to be installed of 83 MWp⁶), and one under construction (12 MWp capacity⁷). It also has a headquarters office (Province of Buenos Aires, Argentina) and a regional office (Province of San Juan, Argentina).

¹ 360 Energy Catamarca S.A. is a company within the 360 Energy S.A. group that focuses on solar projects in the province of Catamarca.

² The 360E Nonogasta Solar and 360E Realicó II BESS storage systems were awarded under Argentina’s AlmaSADI tender and have a total storage capacity of 240 MWh. Additionally, the Arrecifes and Realicó solar parks include BESS components at each site with a total storage capacity of 12.54 MWh.

³ One plant is in operation (Córdoba) and another is under construction (El Palomar).

⁴ [Official Global Website | Stellantis](#)

⁵ 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).

⁶ Arrecifes (Arrecifes, Buenos Aires, Argentina), Realicó (Realicó, La Pampa, Argentina), La Rioja IV (La Rioja, Argentina).

⁷ El Palomar (Tres de Febrero Municipality, Buenos Aires, Argentina).

The environmental and social due diligence (“ESDD”) process included, among other aspects, i) a visit to the Palomar and La Rioja IV power plants; ii) interviews and meetings with Company officials; iii) a tour of the surrounding areas; and iv) a review of relevant Environmental and Social (“E&S”) information, which included, but was not limited to, an analysis of (a) the Project’s Environmental Impact Assessments (“EIAs”), (b) the Environmental and Social Management System (ESMS), and (c) the Company’s management plans.

To assess the Project’s commitment to human rights and its zero-tolerance policy toward retaliation, the DDAS process included a review of the Project’s Code of Conduct, which contains provisions to protect human rights and ensure a safe environment.

2. Environmental and Social Classification and Justification

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

The Performance Standards (“PS”) triggered 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 power projects developed by 360 Energy in Argentina are in various types of areas: some are far from major urban centers and near small towns, while others are close to cities and located on industrial sites. The Arrecifes and Realicó solar power plants, and the 360E Realicó II BESS component, are situated on land that has historically been used for agriculture and livestock, as is the surrounding area; the Córdoba and Palomar solar power plants are located within automobile manufacturing facilities; and the 360E Nonogasta Solar BESS component is situated on developed land bordering vegetation and agricultural land.

3.2 Contextual Risks

The economic risk in Argentina at the country level is considered moderate. The indicators with the highest risk levels are “foreign capital flows” and “access to financing,” followed by “macroeconomic stability” and “employment.”

From the project’s perspective, Argentina’s macroeconomic indicators—reflected in inflation, the devaluation of the peso, and foreign exchange restrictions—may drive up construction costs and complicate financial planning. Furthermore, at the regulatory and institutional levels, administrative delays may arise in obtaining environmental permits or construction licenses, which would extend project timelines. In the social sphere, activities involving earthworks, the incorporation of new land, and alterations to the natural landscape may lead to conflicts over land tenure and use, or tensions with local communities, if consultation processes are not properly managed. Finally, with regard to natural disasters, one of the major 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, Operations and Maintenance (“O&M”) through an Integrated Management System (“IMS”), certified in accordance with ISO 9001 (quality management)⁸, ISO 14001 (environmental management)⁹, and ISO 45001 (occupational health and safety management)¹⁰. The IMS promotes continuous improvement through the stages of planning, execution, verification, and review, as well

⁸ Scope: Engineering and construction management of solar photovoltaic parks.

⁹ Scope: Production of renewable electricity through solar photovoltaic generation.

¹⁰ Scope: Production of renewable electricity through solar photovoltaic generation.

as through the implementation of corrective actions, in line with the policies, strategies, and plans defined by management¹¹.

Additionally, the Company's Environmental Management Plan ("EMP") includes general guidelines for implementing environmental measures for the construction and O&M⁵ of solar parks using *tracker* systems, carports, ground-mounted systems, or rooftop systems. The EMP, which must be followed by both 360 Energy personnel as well as contractors, is organized into a series of management programs that include, among others: i) Good Environmental Practices; ii) Rational Use of Resources; iii) Chemical Management; iv) Waste Management; v) the Effluent Management Program; vi) the Environmental Quality and Noise Program; vii) the Training Program; and viii) the Monitoring and Control Program. Likewise, the Environmental Contingency Plan establishes general guidelines to minimize impacts associated with: i) clearing or deforestation; ii) soil erosion; iii) archaeological or paleontological findings; iv) the installation of work sites; v) fuel storage; vi) the transportation of materials and resources; and vii) interference with flora and fauna.

Each new project is led by a Global Development Engineer, with support from a Local Development Engineer. During the feasibility stage, the team conducts a desk-based screening of the preliminarily identified sites, evaluating their location based on the land-use plan for native forests and available hydrological information. Subsequently, the team conducts a site visit to verify the screening results and gather information on: i) the property's boundaries; ii) the presence of archaeological artifacts or remains; 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 as well as watercourses, flood risk, water wells, access to services, gas pipelines, the presence of relevant flora or fauna, and power lines.

Through the Legal Requirements Matrix, the Company tracks and monitors applicable regulations, distinguishing between directly and indirectly applicable rules, with legislative support provided by the Ecofield platform¹². In addition, 360 Energy conducts annual legal compliance audits to verify the proper application of current regulations in all its activities.

4.1.b Policy

In April 2024, 360 Energy updated its Integrated Management System Policy, reinforcing its commitment to renewable energy generation, climate change mitigation, and the continuous improvement of its operations. This policy is based on the following pillars: i) legal and regulatory compliance, both in environmental matters as well as in Occupational Health and Safety; ii) environmental protection and pollution prevention; iii) prevention of occupational hazards, elimination of risks, 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 who share its values and principles; and vii) employee engagement and development, fostering commitment and continuous improvement.

¹¹ 360 Energy obtained certifications in accordance with ISO 14001:2015 (Environmental) and ISO 45001:2018 (Occupational Health and Safety) standards for: Headquarters – Pilar Office, Cañada Honda Solar Park, Nonogasta Solar Park, Saujil Solar Park, Tinogasta Solar Park, and Fiambalá Solar Park.

¹² Ecofield is an online legislative support platform specializing in Quality, Occupational Health and Safety, and Environment ("SSMA") that offers tools to help companies manage their legal and regulatory requirements.

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

4.1.c Identification of Risks and Impacts

To identify environmental and social risks and impacts during the construction phase, the Company uses an identification matrix included in the EIA for each PS. For the Operations and Maintenance phase, 360 Energy has the Procedure for the Identification, Weighting, and Control of Environmental Aspects, which requires completing an Environmental Aspects Identification, Assessment, and Control Matrix for each 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 assessment of any activity involving exposure to significant risks using the Occupational Risk Assessment Matrix Register. Based on this register, 360 Energy develops Safety Programs for the construction and O&M phases.

To strengthen the identification of risks and impacts, the Company will implement, for each component of the Project and for both the construction and O&M phases: 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 significant risks and impacts that the Project could generate during the construction phase include, among others: i) changes in air quality and increased noise and vibration levels; ii) potential workplace accidents (falls and electrocution) associated with high-voltage electrical work and work at heights; iii) potential impacts on landforms resulting from the preparation of work surfaces and excavation for the foundations of the power line towers; iv) soil disturbance and erosion processes due to the removal of the organic layer; v) generation of waste and effluents; vi) risk of hazardous substance spills; vii) removal and degradation of vegetation with potential impacts on fauna, flora, and habitats; and ix) traffic risks due to increased vehicle and heavy machinery traffic.

During the operation phase, the Project could cause the following impacts and risks: i) increased levels of ionizing radiation; ii) potential workplace accidents (falls and electrocution) associated with high-voltage electrical work and work at heights; iii) generation of waste and effluents; vi) spills of hazardous substances; vii) permanent alteration of the landscape due to the presence of solar

panels; viii) fire and explosion risks (thermal runaway) from BESS operation, with the potential release of toxic gases and contamination of the air and soil; and ix) potential impact on flying and terrestrial wildlife due to the glare from photovoltaic panels.

The closure and dismantling of the Project's components could result in: i) waste and hazardous materials from solar panels, BESS, electrical equipment, cables, and inverters; ii) accidental spills of dielectric oils, battery electrolytes, or fuels, and the release of hazardous substances stored in damaged or mishandled BESS; iii) dust from the removal of structures and roads; iv) increased noise and vibrations, especially in rural areas near communities; v) temporary disruption of habitats during the removal of structures; and vi) temporary job losses. 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, as well as: i) the dismantling and removal of project infrastructure; ii) the management and disposal of waste and hazardous materials; and iii) the remediation and restoration of affected sites.

4.1.c.ii Analysis of Alternatives

360 Energy's projects undergo an analysis of alternatives that incorporates—in addition to technical and economic criteria—an assessment of Environmental and Social factors as well as the project's location in relation to: i) protected areas, ecologically significant zones, and sites with archaeological, cultural, or paleontological potential; ii) populated areas; iii) indigenous communities; iv) waterways; v) areas prone to flooding; and vi) the presence of significant flora or fauna.

4.1.c.iii Cumulative Impacts

The aggregate impacts of past projects, projects currently under implementation, and projects expected to be implemented in the future are considered immaterial. Accordingly, it is not deemed necessary to conduct a cumulative impact assessment or to develop a mitigation plan for such impacts.

4.1.c.iv Gender Risks

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

Additionally, the disproportionate burden of unpaid work, underrepresentation in STEM ⁽¹³⁾ occupations, and wage gaps can lead to risks of exclusion and discrimination in the labor market. While there have been regulatory advances and policies with a gender perspective, implementation challenges remain that could perpetuate these gaps.

¹³ Jobs in science, technology, engineering, and mathematics (STEM) that focus on innovation, research, and solving complex problems using technical and digital skills.

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

4.1.c.v Gender Programs

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

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 droughts and water stress. Likewise, a moderate increase in the number of days with extreme temperatures is projected in the Córdoba Project Site, and a moderate level of exposure to river flooding is projected in the Arrecifes Project Site. As well as identifying climate change as a potential risk to its business, 360 Energy is implementing several measures to mitigate the effects associated with extreme weather events, including: i) measuring and analyzing meteorological data to identify trends in extreme events; ii) sizing hydraulic infrastructure to prevent flooding caused by extreme rainfall; iii) designing and selecting trackers that can mitigate the impact of strong winds; and iv) providing workers with hydration stations, sun protection, and training to mitigate the impact of extreme temperatures.

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

4.1.d Management Programs

360 Energy has plans, programs, procedures, guidelines, and records in place to manage Occupational Health and Safety and Environment (“HOSE”) risks and impacts for projects under construction and parks in O&M⁵, through which it: i) identifies and assesses environmental aspects, occupational hazards, and aspects related to legal compliance and the Company’s own requirements; ii) establishes objectives and targets; iii) sets the HSE&A requirements applicable to each specific task; iv) promotes HSE&A awareness and training among staff; and v) requires the monitoring and recording of results achieved.

4.1.e Organizational Capabilities and Competencies

360 Energy’s E&S functions are managed by: i) a Department of Occupational Health and Safety, Environment, Quality, and Regulatory Affairs; ii) an E&S Division; iii) a Quality Division; iv) four field

HSE Coordination Units to support O&M⁵ activities; v) a Quality Analyst; vi) an Integrated Management System Analyst; and vii) an HSE Coordination Unit at each power plant under construction. Additionally, the Company has a Director of Corporate Affairs and Human Capital and a Human Capital Manager.

Furthermore, the IMS Committee has responsibilities that include: i) defining SSOyA objectives; ii) keeping applicable legal requirements up to date; 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 skills of personnel involved in construction, operation, and maintenance, the Company implements a Training Program that includes courses and presentations on, among other topics, the following: i) workplace safety; ii) environmental protection; iii) waste management; and iv) contingency and emergency preparedness and response.

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

4.1.f Emergency Preparedness and Response

As well as the IMS, 360 Energy has an Emergency Response Procedure that establishes the methodology for responding to emergencies arising from work activities and applies to its own personnel, third parties, and contractors. This procedure defines: i) roles and responsibilities; ii) protocols for fires, spills, workplace incidents, adverse weather events, and evacuations; and iii) requirements for drills, performance evaluations, 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&M⁵ phases of each component of this Project, which will include, as well as: i) the identification and assessment of relevant emergency scenarios; ii) the definition of roles and responsibilities; iii) response procedures for critical scenarios; iv) the designation of assembly points and evacuation routes; v) guidelines for coordination with external services (e.g., fire departments and health centers) and neighbors; vi) guidelines for conducting drills; and vi) requirements for establishing a formal notification channel for 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 the proper implementation of environmental management measures; (ii) maintains systematic records of relevant activities; and (iii) prepares monitoring reports to assess progress, identify deviations, and define corrective actions when appropriate.

Additionally, Senior Management conducts periodic reviews of the EMS's performance to ensure its relevance, effectiveness, and alignment with the Company's strategic direction. This process is governed by the Management Review Procedure, which defines the frequency, evaluation criteria, responsibilities, and inputs and outputs associated with such reviews. 360 Energy also conducts internal audits of the Environmental Management System (EMS) to determine the degree of compliance with the requirements established therein.

The Company's Legal Compliance Program establishes the methodology for identifying, documenting, and tracking applicable legal requirements to ensure compliance with environmental and Occupational Health and Safety obligations associated with the PS.

4.1.h Stakeholder Engagement

360 Energy conducted a Strengths, Weaknesses, Opportunities, and Threats ("SWOT") analysis, a process that enabled it to identify and prioritize key stakeholders for its business, taking into account the specific characteristics of each site where it operates. However, the Company will conduct a stakeholder mapping exercise (including communities) for each component of the Project.

4.1.h.i Disclosure of Information

360 Energy's Internal and External Communication Procedure establishes the following channels for disseminating communications to third parties: i) its corporate website; ii) social media; iii) radio or television advertisements; iv) conferences, talks, and meetings; v) newsletters and press releases; vi) participation in trade shows and exhibitions; vii) corporate brochures; and viii) sponsorships. Since 2022¹⁴, 360 Energy has published its Sustainability Reports on its website.

4.1.h.ii Informed Consultation and Participation

The process for granting environmental licenses and operating permits for each PS requires the holding of a Public Hearing that presents the respective EIA study to the interested parties for their consideration. This process varies by jurisdiction, and the study becomes public information¹⁵.

However, 360 Energy will develop a Stakeholder Engagement Plan for each component of the Project, which will include, as well as: i) the obligation to disclose relevant E&S information about the project from its early stages and throughout its implementation; ii) the identification of stakeholders; iii) the minimum content of the disclosure (description of the project and its area of influence, Major E&S Risks and Impacts, mitigation measures and management plans, results of the stakeholder engagement process, and grievance and complaint mechanisms available to communities and workers); iii) the frequency of communication; and iv) contact channels (telephone, email, individual and group meetings, etc.).

¹⁴ [360Energy | Who We Are | Argentine Solar Energy](#) .

¹⁵ [Expanding Renewable Energy Capacity in Argentina with 360 Solar | IDB Invest](#)

4.1.h.iii Indigenous Peoples

The Project does not cause adverse impacts on indigenous peoples.

4.1.h.iv Responsibilities of the private sector within the framework of a government-led stakeholder engagement process

The stakeholder engagement process is not led by the government.

4.1.i External communications and grievance mechanism

4.1.i.i External communications

The Mailing and Receiving Procedure establishes the methodology for recording, storing, and tracking the mailing, receipt, and distribution of all mail for 360 Energy, its subsidiaries, and its employees. Likewise, specific information requests from stakeholders regarding environmental issues and impacts, or the performance of the Environmental Management System (EMS), are analyzed by the EMS team in conjunction with the Director of Corporate Affairs and Human Capital.

4.1.i.ii Complaint Mechanism for Affected Communities

Inquiries, complaints, suggestions, reports, and claims—including anonymous submissions—are submitted through the online reporting channel¹⁶, at or in person at each site. Additionally, the public has access to a reporting channel that: 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 Complaints and Investigations Procedure establishes the mechanisms for the collection, receipt, management, investigation, and resolution of complaints or inquiries related to potential irregularities, regulatory noncompliance, impacts on neighboring communities, or violations of the Code of Conduct, ensuring confidentiality, impartiality, and the protection of those involved.

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

4.1.i.iii Provisions for Addressing Complaints from Vulnerable Groups

360 Energy expressly prohibits any form of retaliation against those who report concerns or cooperate in good-faith investigations and considers any act of retaliation to be punishable. Furthermore, it is not anticipated that the Project's activities will generate, either directly or indirectly, adverse impacts that could potentially exacerbate the vulnerability of neighboring communities.

¹⁶ [Index](#)

4.1.i.iv Reports 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 implementing the Management Plans regarding the management and mitigation of risks or impacts on these individuals.

4.2 Employment and Working Conditions

4.2.a Working Conditions and Labor Relations Management

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

To date, Argentina has ratified 61 conventions of the International Labor Organization (“ILO”), between which are the eight Core Conventions¹⁷.

4.2.a.i Human Resources Policies and Procedures

360 Energy’s Code of Conduct establishes the values and ethical standards 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 Recruitment and Selection Procedure governs the processes for recruiting and selecting employees, ensuring transparency in all hiring activities. Thus, as soon as a person accepts a job offer, the Company begins the onboarding process, following the Onboarding Procedure.

360 Energy is currently implementing a Training Plan, which is structured using information from the following sources, among others: i) the Training Needs Assessment Registry; ii) the results of the workplace climate survey; iii) performance evaluations; iv) internal and external audits; v) inspections by external agencies; vi) incident and non-conformance investigation reports; and vi) employee suggestions. Additionally, the Company has an On-Site Training Procedure that describes the process to be followed for training personnel responsible for Project construction.

For each component of the Project, the Company will adopt a Labor and Working Conditions Policy that is consistent with national legislation, international best practices, and the fundamental conventions of the ILO. This policy, which will apply to all phases of the Project and to all direct, contracted, and subcontracted workers: i) ensure that (a) the terms and conditions of employment are clear, documented, and communicated to workers in a language they understand, (b) wages and benefits meet as well as the requirements of national law and applicable collective bargaining

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

agreements, (c) payments are made regularly and on time; (d) the contractual arrangement reflects the actual nature of the employment relationship, and (e) workers have access to a grievance mechanism; ii) will include (a) a commitment to properly classify workers, avoiding the misclassification of essential workers as independent contractors, (b) measures to prevent work-related fatigue and protect workers' health and safety, including under flexible work arrangements, (c) measures against harassment and violence in the workplace; and (d) a commitment to non-discrimination in hiring, compensation, training, promotions, and termination; iii) it shall establish constraints on working hours and overtime; iv) it shall guarantee (a) adequate rest periods and (b) a safe and healthy work environment; v) recognize workers' right to form or join labor organizations and to engage in collective bargaining; vi) establish a total prohibition on child labor and forced labor; vii) reference the labor grievance mechanism; and viii) require monitoring of contractors' labor performance and SySO compliance.

4.2.a.ii Working Conditions and Terms of Employment

Matters related to hiring, compensation, benefits, health insurance coverage, vacations, and leave for both in-house and contracted staff are managed by the Company in compliance with current legislation. In addition, 360 Energy provides its employees with the following benefits, among others: i) scholarships through the "360Energy Te Impulsa" program; ii) language classes; iii) ongoing training; iv) fuel cost assistance; v) corporate discounts with leading brands; vi) extended maternity and paternity leave; vii) contribution toward daycare expenses; and viii) school supply kits.

For activities related to the Project's components that require accommodating both 360 Energy personnel as well as personnel hired by third parties, the Company will ensure that the facilities comply with applicable international standards¹⁸.

4.2.a.iii Labor Organizations

In compliance with current legislation, 360 Energy promotes freedom of association and maintains an ongoing and open dialogue with labor representatives through meetings and gatherings expected in each collective bargaining agreement. Although to date there are employees who are not unionized (59% of the total workforce) and who are governed by Law 20,744¹⁹, the Company has entered into collective bargaining agreements in Argentina with two unions²⁰.

4.2.a.iv Non-Discrimination and Equal Opportunity

In line with its Code of Conduct and its Personnel Recruitment and Selection Procedure, 360 Energy ensures 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 opportunity and fair treatment, prohibiting any form of discrimination in all Human Resources processes, including recruitment, hiring, compensation (salaries and benefits),

¹⁸ [Workers' Accommodation: Processes and Standards](#)

¹⁹ The Employment Contracts Act No. 20,744: This is the law that regulates labor relations for workers in a subordinate employment relationship, excluding employees of the public administration.

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

working conditions and terms of employment, access to training, job assignments, promotion, termination, retirement, and disciplinary practices.

4.2.a.v Workforce Reduction

Upon completion of construction for each component of the Project, the Company will conduct an analysis of alternatives aimed at promoting continued employment for local workers.

4.2.a.vi Complaint Handling Mechanism

The Code of Conduct provides mechanisms for employees and third parties to submit complaints and grievances through: i) the online Whistleblower Channel at²¹; ii) email; iii) verbally to their direct supervisor; and iv) the “Complaints Book” at each operating site.

The Whistleblower Channel is managed through the external and independent platform²² and is supported internally by the Compliance Officer. The channel is available so that anyone can submit reports, ask questions, and follow up securely, confidentially, and anonymously regarding conduct that may constitute a violation of the Code of Conduct, internal policies, applicable regulations, or ethical principles.

Reports are handled through the Reporting and Investigation Procedure, which establishes the responsibilities assigned for their handling, as well as the methodology applicable during the stages of receipt, registration, and investigation.

The Company will provide all employees (including workers contracted by third parties) with information about the complaint-handling mechanism for each component of the Project and will post this information in visible locations.

4.2.b Protection of the Workforce

4.2.b.i Child Labor and Forced Labor

As set forth in its Code of Conduct, the Company prohibits child labor, 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 accordance with current regulations²³. For each Project Site (PS), the Company develops an Occupational Safety Program for the construction phases, which must be approved by the occupational and operation risk insurer. The program establishes: i) hazard identification; ii) task-specific risk assessment; and iii) the definition of specific preventive measures. The document defines responsibilities, provides for

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

²² Transparencia Latam.

²³ The basic legislation on Occupational Health and Safety is set forth in Law 19,587, its Regulatory Decree 351/79, and related resolutions.

safety orientations and training, requires the use of PPE, and establishes operational controls for critical tasks such as: i) work at heights, ii) electrical work, and iii) lifting operations. Additionally, it includes guidelines for incident reporting and investigation, as well as for emergency response.

Likewise, occupational risk matrices identify and assess hazards, including, among others: i) vehicle travel; ii) equipment inspections; iii) lifting and handling of heavy loads; iv) medium-voltage operations; v) maintenance of inverters, bifacial panels, and solar trackers; and vi) trenching work. For each identified hazard, the matrix assesses the primary risk and subsequently defines operational control measures, which include: i) substitution; ii) engineering controls; iii) training; iv) personal protective equipment (“PPE”) (hard hats, dielectric gloves, eye protection, flame-resistant clothing, safety harnesses), corporate protective equipment (“CPE”) (dielectric mats, lifelines, fire extinguishers, LOTO systems²⁴), procedures, and signage, to ultimately calculate the Secondary (residual) Risk, with the aim of reducing it to acceptable levels. 360 Energy will develop occupational risk matrices for the construction and O&M phases of each component of the Project, including a risk analysis of operations involving that occur concurrently (for example, for projects located within facilities as well as in other locations, such as Palomar and Córdoba).

The use of PPE is outlined in the Procedure for the Use of Personal Protective Equipment. Additionally, 360 Energy has implemented the following tools to facilitate employee participation and inquiries: i) weekly HSE meetings; ii) risk notices; iii) safety alerts; and iv) a WhatsApp group with the HSE team. To ensure that staff are properly trained, the Company provides training on topics including: i) HSE induction and leadership; ii) basic first aid and cardiopulmonary resuscitation (CPR); iii) PPE use and ergonomics; iv) operation of industrial vehicles; v) emergency response; vi) working at heights and electrical hazards; vii) accident investigation; viii) contractor oversight; ix) lockout and tagout; and x) work permits.

360 Energy has an Incident Investigation Procedure and uploads the required information to the Enaxis online platform²⁵. To date, the Company has not recorded any fatalities, and during 2025, there were no work-related incidents resulting in lost-time injuries at any of the PS sites or at the Pilar Headquarters.

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

4.2.d Provisions for People with Disabilities

The components that are part of the Project must comply with Law 22,431—Comprehensive Protection System for People with Disabilities (1981)²⁶.

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

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

²⁶ [Original Text - Law 22431 - Comprehensive Protection System for People with Disabilities | Argentina.gob.ar](#)

4.2.e Workers Hired by Third Parties

The Preventive Management Plan (“PGP”) applicable to 360 Energy’s contractors and subcontractors establishes mandatory OHS and environmental guidelines for construction, O&M⁵, and services. The plan includes, among other things: i) clear guidelines for contractors and subcontractors; ii) protocols for hazard identification and risk assessment; iii) work permit requirements for critical activities (work at heights, hot work, work in confined and energized spaces, excavations, and lifting operations); 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 for the mandatory presence of safety officers, with defined ratios (1 for every 30 workers, where applicable).

For each component of the Project, 360 Energy will supplement the “PGP” with guidelines for managing: (i) environmental risks and risks to neighboring communities (where applicable); and (ii) the working conditions of workers hired by third parties. In addition, the Company will develop and implement a Labor Monitoring Plan to verify the working conditions of workers hired by third parties.

4.2.f Supply Chain

360 Energy implements a Due Diligence Procedure to assess and monitor the legal, reputational, financial, tax, regulatory, ethical, environmental, and human rights backgrounds of third parties, to identify potential risks and ensure that they comply with regulatory and integrity standards. This includes: i) verification of legal existence; ii) review of criminal records, sanctions, and pending cases; iii) review of internal policies related to integrity, anti-corruption, human rights, CSR, ESG, and supply chain transparency; and iv) verification of compliance with local and international regulations. The Company also assesses supply chain transparency, the existence of quality certifications, and its suppliers’ adherence to anti-corruption and labor rights principles. Specifically for the two solar power plants (PS) to be built, 360 Energy conducted due diligence to identify potential risks of child labor and forced labor in the solar panel supply chain, evaluating suppliers down to Tier 1 of polysilicon.

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

4.3 Resource Efficiency and Pollution Prevention

360 Energy’s Environmental Management Plan (EMP), which establishes the environmental requirements applicable to the construction, operation, and maintenance of the solar power plants, has the following objectives: i) to facilitate compliance with project specifications, ensuring environmental compatibility; ii) to promote the identification of environmental aspects and impacts; iii) to implement, manage, and monitor the execution of prevention and mitigation measures; iv) to promote the rational use of resources; v) to monitor environmental performance during the project’s construction and operational phases; and vi) to develop indicators that enable the evaluation of the environmental performance of activities, as well as that of suppliers and contractors.

In addition, using the Matrix for the Identification, Assessment, and Control of Environmental Aspects and Impacts, 360 Energy identifies and assesses the environmental aspects associated with the O&M activities of each PS. The main environmental aspects identified include: i) the generation of Greenhouse Gases (“GHGs”); ii) the consumption of water, fuels, and electricity; iii) the generation of waste (household, hazardous, and special); iii) the production and control of spills of hydrocarbons and hazardous substances; iv) the management of sewage effluents; and v) the generation of noise, vibrations, and particulate matter. 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, as well as monitoring indicators such as: i) carbon footprint; ii) m³ of water consumed; and iii) kg of hazardous waste.

4.3.a Resource 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 assess environmental performance in terms of: i) energy; ii) fuels; iii) water (for human consumption, sanitation, irrigation, or washing solar panels); and iv) recyclable materials generated during the execution of tasks.

4.3.a.i Greenhouse Gas

360 Energy’s core business—the generation of renewable photovoltaic energy—significantly reduces CO₂ emissions. By 2024, the Company estimated this average value at 228,808 tCO₂. Furthermore, 360 Energy has been measuring its carbon footprint somewhat since 2020 and has gradually expanded the scope of this calculation. In 2025, the Company, using the international standard of the Greenhouse Gas Protocol²⁷, reported emissions of approximately 1,582 tCO₂.

360 Energy offers International Renewable Energy Certificates (“IRECs”) as well as a concrete tool for companies to offset their Scope 2 emissions by supporting the development of clean energy sources²⁸.

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 best practices.

4.3.a.ii Water Consumption

The Project will use water primarily for road irrigation, washing solar panels, and human consumption. This supply will be provided by external companies, either via water tankers or

²⁷ The Greenhouse Gas Protocol (“GHG Protocol”) is an international standard for measuring and managing Greenhouse Gas (“GHG”) emissions by 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, in accordance with the guidelines of the International Tracking Standard Foundation, guarantee the renewable origin of the energy consumed and enable our customers to advance their sustainability commitments.

through dispensers with periodically replenished drums. In 2025, total water consumption at the Company's solar parks was just 968 m³.

To clean the panels, 360 Energy has implemented a robotic system that has enabled it to reduce water consumption by 80% and improve power generation efficiency.

4.3.b Pollution Prevention

The Environmental Contingency Procedure establishes the methodology for responding to incidents that may arise from construction, O&M⁵, and administrative management activities. The procedure addresses the following contingencies: i) spills of pollutants; ii) leaks of polluting gases; iii) waste handling; iv) fires; v), clearing, or cutting down 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 air pollution levels during construction and O&M, through regular noise and air quality measurements in critical areas. Each PS implements a specific monitoring plan, which includes frequency, the estimated number of measurement points, and the parameters to be measured. 360 Energy takes corrective measures if noise or air pollution levels exceed permitted limits, as well as optimizing equipment and installing noise 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 solids, including organic waste as well as construction and demolition waste (wood, cardboard, plastics, scrap metal, aluminum, rubble, concrete debris, rebar, cable scraps, metal scrap, etc.); and ii) hazardous waste (lubricants, oils and greases, solvents, batteries, soil contaminated with hydrocarbons, paint waste, batteries, toner cartridges, and fluorescent lamps or tubes, among others).

The Company's Waste Management Program defines the guidelines for the handling (sorting, collection, storage, transportation, and final disposal of materials, prioritizing reuse and recycling whenever possible) of waste generated during construction and O&M. Recyclable materials are separated at the source and sent to specific locations, with considerations given to recycling, reuse, and donation options available in each jurisdiction. Hazardous or special waste is temporarily stored and then transported to treatment or final disposal facilities, in compliance with current legal regulations. Non-hazardous industrial waste and Waste Electrical and Electronic Equipment ("WEEE") are managed according to the opportunities for recovery or specific use available in each jurisdiction.

To manage decommissioned solar panels, 360 Energy conducted an initial classification based on their condition: i) solar panels operating at reduced efficiency, which were given a second life by being deployed in locations with limited or no access to the electrical grid, as well as schools or facilities far from urban centers; and ii) solar panels that are damaged or non-functional, which are managed as well as WEEE through authorized waste management operators.

In 2022, the Company signed an agreement with Siglo XXI University with the goal of developing a reuse and recycling project before determining the final disposal of panels that are not performing adequately. However, 360 Energy will prepare and implement a Solar Panel End-of-Life Management Plan for the Project, which will include, as well as: i) an estimated inventory of panels and materials (glass, aluminum, silicon, heavy metals); ii) a schedule for phased removal or removal upon project closure; iii) options for reuse, recycling, and final disposal; and iv) requirements for periodically updating the plan to account for technological and regulatory changes.

During construction and O&M, the Project will generate liquid effluents from: i) toilets; ii) water 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 preventing soil or water contamination. Since the only effluents generated are sewage, they will be treated using an underground biodigester and subsequently infiltrated into the surrounding soil.

4.3.b.ii Hazardous Materials Management

The hazardous materials to be used during the Project's construction include: i) paints, coatings, and solvents; ii) epoxy resins and adhesives; iii) fuels and oils; and iv) welding gases (as well 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 Management Program establishes measures for the storage, transportation, treatment, and final disposal of chemicals used at the PSs. 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) a ban on the transport, storage, and use of products classified as "1a" (extremely hazardous) or "1b" (highly hazardous) according to the classification recommended by the World Health Organization ("WHO").

4.3.b.iii Handling and Use of Pesticides

The Project will not use pesticides during vegetation clearing activities, as these will be carried out using manual methods and machinery. However, the Project will implement a ban on the use of substances included in categories "1a" and "1b." It will also restrict the use of "Class II" pesticides (as well as Sipertrin²⁹), unless they are applied in areas that are difficult for untrained personnel to access, and provided that the appropriate equipment, training, and facilities are available for their proper handling and disposal.

²⁹ Sipertrin® is a broad-spectrum pyrethroid insecticide formulated as a concentrated suspension (floable) containing 5% beta-cypermethrin. It acts by contact, ingestion, and repellency, and is highly effective at driving away crawling and flying insects.

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 pedestrian collisions due to the increase in vehicles and heavy machinery during construction; ii) exposure to dust, noise, and vibrations, which may particularly affect nearby communities; iii) technological and emergency risks, as well as fires or thermal events involving BESS equipment, with potential effects on public health; iv) risks associated with the handling, storage, and transport of hazardous waste; and v) exposure to electromagnetic fields.

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

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

4.4.a.i Infrastructure and Equipment Design and Safety

The electrical components of the BESS plants will be manufactured in compliance with applicable international standards. To verify that they were manufactured in accordance with international requirements, 360 Energy will submit: i) the UL 9540A test report (Test Report)³⁰; and ii) certificates of compliance with NFPA 855; UL 9540; UL 9540A; UL 1973; UN 38.3; IEC 62619; IEC 62477-1; IEC 61000-6-2; IEC 61000-6-4; IEC 62933-5-2; and IEC 63056³¹.

To verify that the BESS plants have been constructed and installed in compliance with international standards, 360 Energy will submit: i) a certificate of verification of the plant's Electrical and Operational Safety, issued by an independent firm attesting to compliance with IEC 62933-5-2 and applicable legal requirements; ii) a Fire Safety verification certificate for the plant, issued by an independent firm that attests to compliance with NFPA 855 and applicable Argentine regulations; iii) a verification certificate, issued by an independent firm, regarding the interconnection with the

³⁰ UL 9540A Test Report: Test protocol for the system's behavior in the event of thermal runaway.

³¹ NFPA 855: Standard for the design, installation, and maintenance of BESS facilities, covering details regarding site selection, electrical safety, monitoring, fire and explosion protection, and emergency management. UL 9540: Standard for evaluating the safety of the BESS facility as well as the battery and inverter; UL 1973: Standard that includes tests for overcharge, deep discharge, external short circuit, insulation continuity, impact, drop, vibration, internal pressure, BMS evaluation, and environmental fire resistance; UN 38.3: Standard for the transport of lithium batteries, including tests for external pressure, thermal testing, vibration, impact, shock, and overcharging; IEC 62619: Standard establishing the minimum mechanical and chemical safety requirements for lithium batteries, including tests for external short circuits, overcharging and deep discharge, thermal runaway, impact, drop, and Battery Management System (BMS) safety; IEC 62477-1: Safety standard for the *Power Conversion System* (PCS) or inverter; IEC 61000-6-2: Standard establishing immunity requirements against external electromagnetic disturbances; IEC 61000-6-4: Standard regulating emissions, limiting electromagnetic pollution from the BESS facility; IEC 62933-5-2: Standard specifying safety requirements for grid-connected BESS systems; IEC 63056: A standard specifically addressing the safety of secondary lithium batteries used in Battery Energy Storage Systems with voltages up to 1,500 V (DC), covering the prevention of overheating, BMS operation, mechanical strength requirements, and safety in the design of electrical connections.

grid in accordance with the IEEE 1547 standard, the technical procedures of the Compañía Administradora del Mercado Mayorista Eléctrico S.A. (“CAMMESA”)³², and the technical and legal regulations currently in force applicable to the Wholesale Electricity Market (“MEM”).

4.4.a.ii Hazardous Materials Management and Safety

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

4.4.a.iii Ecosystem Services

The Project is not expected to have a material impact on ecosystem services provided to communities.

4.4.a.iv Community Exposure to Diseases

Since the Project will prioritize hiring local labor, community exposure to infectious 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, including provisions to address the most likely contingencies that could pose risks to the community.

4.4.b Security Personnel

Health and safety risks to third parties associated with the actions of 360 Energy’s security personnel are considered insignificant, given that security guards from contracted security firms do not carry weapons, operate under specific codes of conduct and 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 the physical or economic displacement of people. The La Rioja IV, Realicó, and Arrecifes PSs acquired the properties through private sales (deeds of title transfer). Meanwhile, the Córdoba and Palomar PSs have loan agreements granted by the owners of the industrial properties.

³² CAMMESA (Compañía Administradora del Mercado Mayorista Eléctrico S.A.) is the private Argentine Company (with state ownership) responsible for managing the Wholesale Electricity Market (“MEM”).

4.6 Biodiversity Conservation and Sustainable Management of Living Natural Resources

4.6.a General Requirements

The primary impact on the natural environment would occur during the construction phase of the PSs, due to the removal of existing vegetation. However, to manage these impacts, the following measures are expected: (i) the management measures expected 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 “PGA.”

4.6.b Biodiversity Protection and Conservation

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

Additionally, the Córdoba PS is located within a property containing vegetation characteristic of the Bosque del Espinal. For its construction, 25 trees with a diameter at breast height (DBH) of >15 cm were removed. The project offset the logging by planting a total of 85 trees, as required by the local authority.

Meanwhile, on the PS Arrecifes site, there is a patch of shrubs and black locust trees (*Gleditsia triacanthos*) covering approximately 1,200 m², which will be removed in its entirety. The black locust is an invasive exotic tree species with a significant impact in Argentina. The Project will compensate for the clearing 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 varying degrees of human intervention, including agricultural, urban, and industrial uses.

4.6.b.ii Natural Habitat

The project components do not impact any natural habitat.

4.6.b.iii Critical Habitat

The project components do not impact any critical habitats.

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 Ecosystem service management

The Project is not expected to have a material impact on ecosystem services provided to current or future communities, on which those communities depend or from which they derive benefits.

4.6.d Sustainable Management of Living Natural Resources

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

4.6.e Supply Chain

The Project does not plan to purchase primary production (basic food and FIBRA products).

4.7 Indigenous Peoples

The Project will not adversely affect indigenous peoples.

4.8 Cultural Heritage

The Project's components are in areas of low archaeological and paleontological sensitivity. However, prior to the start of construction work and in accordance with current legal regulations, the Company conducts an Archaeological and Paleontological Impact Assessment of the site and does not begin activities until it has obtained authorization from the competent regulatory authority.

To manage both types of heritage (natural and cultural), 360 Energy has the "PGA" and the "Procedure for Environmental Contingencies," which, among other aspects, establish actions to be taken in the event of accidental discoveries, as well as: i) suspension of work; ii) cordoning off the area; and iii) notifying the relevant authorities.

5. Local Access to Project Documentation

Information regarding the Project can be accessed at the following link: [360Energy | Plants | Argentine Solar Energy](#).