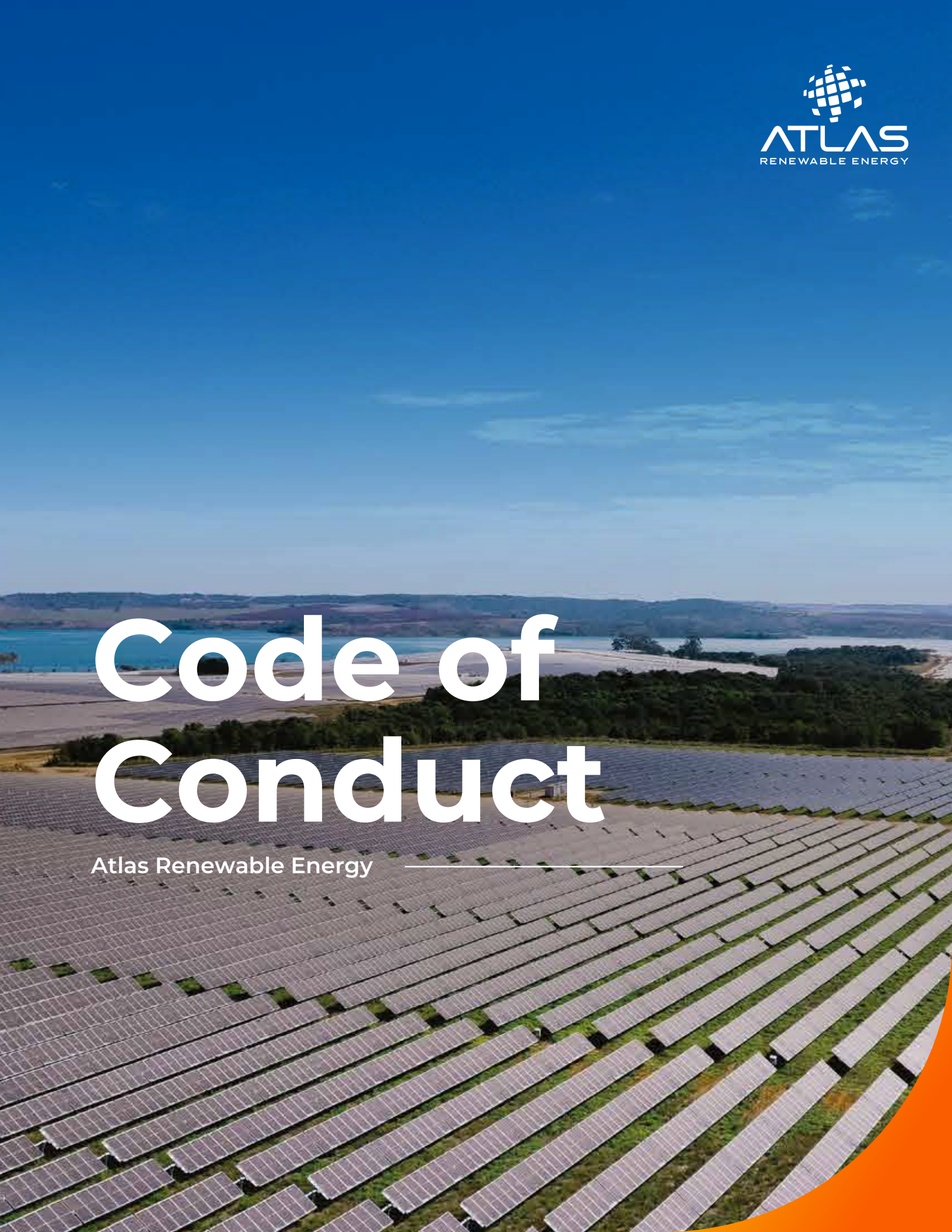


Code of Conduct

Atlas Renewable Energy

A MESSAGE FROM **OUR CEO**



At Atlas, our values define who we are and how we conduct business. They guide every decision we make and every interaction we have with each other, with our partners, clients, collaborators and with the communities we serve. These values are the foundation of our culture and the standards by which we hold ourselves accountable:

- We act with integrity and respect.
- We pursue excellence.
- We work collaboratively and transparently.
- We constantly seek to evolve and improve our ways of working.

This Code of Conduct embodies these principles. It sets clear expectations for every member of the Atlas team, regardless of role, seniority, or location. It is not only about following laws and regulations; it is about consistently doing what is right, transparently and responsibly.

We operate in a dynamic and demanding industry. The pace of change and complexity of our markets can at time challenge our judgment. Sometimes, the right decision is not immediately clear.

Yet, no circumstance ever justifies compromising our integrity. Our reputation - built over years of trust, performance, and responsible behavior - is one of our most valuable assets.

When faced with uncertainty, pause and ask yourself:

- Is this action consistent with the law and our Code of Conduct?
- Could it create a conflict of interest or appear improper?
- Would I be comfortable explaining this decision to colleagues, shareholders, or regulators?
- Does it reflect the culture of respect, responsibility and accountability that we want to define Atlas?

If the answer to any of these questions is uncertain, seek guidance. Speak with your manager, our Legal and Compliance team, or reach out directly to me. The right conversation, at the right time, can prevent the wrong outcome.

At Atlas, we are proud not only of the projects we build, which power a cleaner and more sustainable future. We are also deeply proud of the ethical foundation that sustains them.

Living by this Code of Conduct is a shared responsibility. Together, we ensure that Atlas continues to grow with integrity and excellence in everything we do.

Sincerely,

Carlos Barrera
Chief Executive Officer

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PREFACE

This Code of Conduct (this **“Code”**) applies to all entities that are part of the Atlas Renewable Energy group (collectively **“Atlas”**, and each an **“Atlas Entity”**) and to any other persons which, by contract or the application of another Atlas policy, this Code is stated to apply. All such entities must adopt this Code in its entirety if not prohibited by contract, statute or business conditions, in which case these entities should align their existing policies with this Code, to the extent applicable. For entities in which Atlas does not have control, Atlas representatives on the boards (or the equivalent) of such entities should seek adoption of this Code and its principles.

This Policy also applies to all Atlas directors, officers, employees, interns, consultants, individual contractors, and other similar personnel who are engaged by Atlas, as well as any agents, representatives and other persons acting on behalf of Atlas or engaging in activities for the benefit of Atlas (collectively, the **“Personnel”**).

Prohibitions in adopting this Code in whole or in part should be reported to the Atlas General Counsel promptly upon discovery.

Atlas Entities may supplement the contents of this Code with additional terms or requirements to the extent that such additions do not override or conflict with this Policy.

This Policy supersedes in full any other Atlas policy, procedure or protocol in respect of the matters covered by this Policy.

1. OUR COMMITMENT TO DO THE RIGHT THING

We must do the right thing in the right way. We must make all business decisions with strict integrity within the law and regulatory requirements. This Code and our values should be used as a tool to help us arrive at ethical business decisions, while emphasizing our corporate culture.



1.1

Atlas' values

Our values are the foundation of our Code of Conduct. They shape our culture, guide our behaviors, and reflect our shared commitment to act with integrity, respect, and purpose. Grounded in our values, they inspire us to uphold the standards set forth in this Code, ensuring that every decision, action, and interaction contributes to the organization we aspire to be.

Excellence: We are committed to delivering outstanding results and exceptional value for clients with quality, agility and consistency.

United: We work as one team, collaborating openly, sharing ideas transversally, and driving collective success with energy and optimism.

Human: We lead with integrity and humility, treating others with fairness, respect, and curiosity.

Evolving: We relentlessly challenge ourselves to continuously improve, embracing innovation and lifelong learning.



1.2

How to use the code

This Code is a resource to assist us in acting ethically and responsibly in our business environment. It is not intended to cover every issue or detail but should be used as a reference guide. As is repeated throughout this Code, when in doubt about any issue, Personnel should contact their supervisor, the Atlas Compliance Team, the Atlas General Counsel or the Head of People of Atlas.



1.3

Application of the code

Atlas and all of its Personnel are expected to abide by this Code strictly and at all times. All Personnel must familiarize themselves with it. As far as the nature of each relationship permits, all principles and rules set out in this Code shall apply to the relationships Atlas has with third parties.

This Code is not static. Our operating environment, applicable laws and managerial best practices may change. This may lead to changes or additions to this Code. These will be communicated in a timely and appropriate manner.

Atlas monitors compliance with this Code and internal practice reviews and audits may be conducted from time to time in this respect.

1.4

Reporting a possible code violation

If any Personnel is aware of a possible violation of this Code, or has a question as to the whether a situation is a possible violation of this Code, they should contact any of the following individuals:

- Their supervisor;
- The Atlas Compliance Team;
- The Atlas Chief Legal Officer; or
- The Atlas Chief People Officer.
- The CEO.

In addition, in accordance with the Atlas Whistleblower Policy, all Personnel are encouraged to promptly and honestly report in good faith to the Atlas Compliance Team or through IRIS[1] any potential or actual serious breaches of this Code, any other Atlas' policies, procedures, or any applicable laws or regulations, including any improper accounting or financial reporting.

No Personnel shall engage in willful blindness, or the intentional avoidance of knowledge or awareness of misconduct (i.e., looking away when one knows or has reason to believe that something improper is happening). Deliberately ignoring or choosing not to report known or suspected violations of law, this Code or any other Atlas policy constitutes a serious breach of this Code.

The Atlas Whistleblower Policy prohibits reports made with malicious intent or known by the reporting party to be false. Any such report made in bad faith or for the purpose of discrediting or damaging another person will constitute a breach of this Code.

[1] Available in the Atlas public website.

1.5

Investigation of possible violation

All reports will be investigated. However, if a reporting person chooses to remain anonymous, the scope and outcome of the investigation may be impacted. It is important that reporting persons not conduct their own investigations. Investigations of alleged violations may involve complex legal issues, and Personnel acting on their own may compromise the integrity of the investigation.

1.6

For guidance on the code

If any Personnel has questions about this Code or the issues covered by this Code or if they need guidance regarding a business practice, they should contact any of the following:

- Their supervisor;
- The Atlas Compliance Team;
- The Atlas Chief Legal Officer; or
- The Atlas Chief People Officer.

1.7

Retaliation is prohibited

Atlas strictly prohibits, and will not tolerate, any form of retaliation, reprisals, harassment or intimidation against any person for reporting a suspected violation of this Code, any Atlas policy, or any law or regulation in good faith, even if the report cannot be confirmed.

If you believe you have been subjected to retaliation as a result of filing a report, you are encouraged to promptly contact the Atlas Compliance Team or the Atlas General Counsel.

1.8

Consequences of violating the code

Atlas uses every reasonable effort to prevent the occurrence of conduct not in compliance with this Code and to halt any such conduct that may occur as soon as reasonably possible after its discovery.

Violations of this Code, Atlas' policies, or applicable law may result in serious consequences both for Atlas and for the persons engaged in the wrongful conduct and are strictly prohibited. Consequences for persons who have an employment relationship with Atlas can include disciplinary action, including, but not limited to, verbal or written warning, suspension, termination of employment, financial liability, and in some cases, referral to the authorities.

Consequences for persons who have a contractor or other non-employment relationship may include termination of the contractual relationship and any other remedy available to Atlas under contract or law. Atlas will take such action as it believes to be appropriate under the circumstances.

The Atlas People Team and in certain cases the Atlas Compliance and Legal Teams shall be involved in decisions regarding follow-up, remediation or disciplinary actions to drive consistent administration of disciplinary actions across the organization, while taking into consideration the unique characteristics of each particular situation.

All employee disciplinary measures will be applied fairly and proportionally, taking into account:

- The nature and seriousness of the infraction;
- The employee's role and level of responsibility;
- Prior conduct and any history of repeated violations; and
- Relevant circumstances surrounding the incident.

Before any disciplinary measure is enforced, the conduct in question will be reviewed with the employee's supervisor and relevant management.

1.8

Disciplinary actions will be consistently enforced across all employees involved and must be based on standards and procedures established prior to the occurrence of the violation.

Additional corrective actions may also be implemented, such as mandatory participation in training or awareness programs designed to address the nature of the violation.

These measures do not limit Atlas' right to terminate employment without severance in cases of serious misconduct, as defined by applicable local labor laws. Prior warnings are not required if the severity of the violation warrants immediate dismissal.

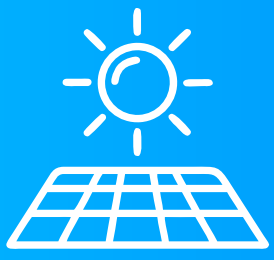
If an occupational illness or accident results from proven gross negligence by an employee, external authorities may impose additional sanctions under relevant health and safety legislation.

1.9

No rights created

This Code is a statement of the fundamental principles and key policies and procedures that govern the conduct of the company's business. It sets out Atlas' expectations and standards for how we operate. It does not create an employment contract or guarantee continued employment or contract status. It is not intended to and does not create any rights in favor of, or any obligations to, any director, officer, employee, or other Personnel, or any client, supplier, competitor, shareholder or any other person or entity.

2. COMMITMENT TO THE COMPANY



2.1

Financial integrity and compliance with the applicable law

Every Atlas Entity and its Personnel should make sure to act with financial integrity in all circumstances.

All the books and records of Atlas Entities should reflect transactions in conformity with all applicable local and international accounting principles. Misrepresentation, false statements, forgery, backdating or other deliberate acts resulting in inaccurate records or financials are not permitted and will not be tolerated.

The transparency and accuracy of written records and verbal statements utilized in the company's financial reporting processes along with clear and understandable financial reporting are critical to the company's success and reputation.



2.2

Protection and proper use of the company resources

Atlas' assets are to be used in a responsible and professional manner at all times. These assets include, but are not limited to, equipment, supplies, real estate, tools, inventory, funds in any form, computer systems and software, intellectual property, confidential or sensitive information, and voice and electronic mail communications. All Personnel have a duty to protect Atlas' assets from misuse, theft, loss, damage or infringement. Any use of these assets other than for Atlas' business (e.g., personal use or unauthorized community or charitable endeavors) should be avoided.

The use of Atlas' assets for personal gain or illegal purposes is strictly prohibited. Any case that may objectively be ambiguously construed as such must be informed immediately up the management chain for transparency and discussed with the Atlas Compliance Team.

2.3

Use of Atlas name and logo

Personnel must only use the Atlas Renewable Energy name and logo for Atlas' business purposes.

Personnel must always use the correct headed paper, forms, brochures, etc. Headed paper and forms bearing the Atlas name or logo may not be handed out blank to clients or third parties.

Likewise, events and presentations in the name of Atlas are permitted only for its business purposes.



2.4

Computer and communication resources

Atlas' computer and communication resources (including but not limited to telephones, computers, electronic networks, email, long-distance services, cellular phones, technical support services, etc.) are the property of Atlas. They are intended for business use and should be used in good faith and in full compliance with applicable law.

All data created, received, or sent with the company's systems is the property of Atlas.

Atlas reserves the right to destroy files without notice. Users should expect files that are not relevant to Atlas' business to be deleted without chance of restoration. All file destruction and retention decisions shall be carried out in accordance with the company's Record Retention Policy. To this end:

- Users should have no expectations of privacy when using the company's systems.
- Atlas reserves the right to access all stored email, text and voice mail messages, data and other information at any time and without the user's prior knowledge or consent.
- It is expressly prohibited to access or store illegal, offensive or inappropriate materials of any kind on an Atlas computer, phone or other device.
- Personnel must protect the confidentiality of the company's information. Before an Atlas technology asset is transferred to a third party or donated, all company data must be removed.
- Software may not be copied for other kinds of business or home use or shared with others unless an appropriate license is obtained.

2.4

Use of company-provided access to the internet is intended to be primarily for the company's business-related purposes. However, within reasonable limits, computer and communication resources may be used for personal reasons so long as:

- The user practices prudence and good judgment;
- It does not affect the user's productivity or interfere with work duties;
- It does not reflect negatively on Atlas;
- It does not involve any illegal, offensive or inappropriate materials of any kind; and
- Any personal correspondence or communication does not appear to be an official communication of Atlas.

Atlas reserves the right to review and/or monitor use of its computer and communication resources, including communications or other information that may be transmitted by or stored or contained in computer and communication resources. Therefore, Personnel should not use company computer and communication resources for personal use with the expectation that the information will remain confidential. If any Personnel wishes to keep personal information private, it should not be created, transmitted or stored on the company's systems.



2.5

Cybersecurity and artificial intelligence

Cybersecurity is the responsibility of all who use the company's computer and communication resources. To this end:

- User passwords must comply with requirements and directives communicated by the Atlas Cybersecurity Team from time to time. It is important to safeguard passwords and follow all directions concerning systems security. Users are solely responsible for the protection of their passwords. Passwords are not to be shared by two or more people or with anyone outside of Atlas.

- Personnel should refrain from opening email attachments that may be suspicious or from unknown senders. Files or software that has been infected with a virus should not be used. If any Personnel believes that they have received a virus, they should immediately notify the Cybersecurity Team to remove the virus and alert those who may have received a copy and are at risk of being infected.

- Personnel may not install any personal software on the company's computers.

- Personnel may not connect incompatible equipment to the company's communication services and equipment.

2.5

- Personnel must respect the confidentiality of other people's electronic communications and data. No Personnel should attempt to hack into third party systems, read other people's logins or "crack" others' passwords, or breach computer or network security measures.

- Personnel should avoid accessing Atlas data and information through unsecured Wi-Fi networks.

- The confidentiality and privacy of personal data must be strictly maintained.

If you have any questions or concerns regarding data integrity or believe there may be a security breach, please contact the Atlas Cybersecurity Team immediately.

Atlas promotes the responsible use of technologies such as artificial intelligence (AI) to ensure their application aligns with Atlas policies, including this Code, and applicable law. Indiscriminate use of AI poses significant risks that could have serious repercussions for Atlas. Its implementation should focus on enhancing our processes and productivity while remaining aligned with Atlas' values and the strategic objectives defined by the company.

Use of AI for Atlas business should be limited to platforms and products approved by the Atlas Cybersecurity Team, such as Stella. **Personnel must not upload any Atlas information to unauthorized AI platforms, such as ChatGPT.** Such unauthorized upload constitutes a violation of this Code of Conduct and may breach applicable law and confidentiality and other obligations under Personnel contracts.

If you have questions or concerns regarding the responsible use of AI, please contact the Atlas Digital and Innovation Team.



2.6

Confidential and proprietary information

Atlas is and remains the owner of all information created by Personnel during their employment or contract by Atlas that relates to the business, goods, or services of the company, irrespective of where such information is stored or maintained, e.g., in electronic form on Atlas or Personnel computers, in paper format or other transportable media.

Personnel must be aware of their duty to protect our trade secrets, confidential and proprietary information, and any such third-party information that our suppliers, Personnel and customers have entrusted to us. This information is a valuable company asset. Trade secrets and confidential or proprietary information should never be discussed in public places, disclosed to Personnel (or others) who do not have a need to know, or used in an unlawful or unauthorized manner. Failure to protect this information can lead to legal actions, damage Atlas' reputation, and impair our competitive position.

In general, confidential and proprietary information includes information that has not been disclosed to the public and gives Atlas an advantage over competitors and could cause harm if disclosed inappropriately.

2.6

Confidential and proprietary information may include:

- Technical, business, financial or other information that might be of use to competitors, of interest to the press, or harmful to Atlas or its customers or suppliers if disclosed;
- Information about the company's financial condition, prospects or plan and information relating to mergers, acquisitions and divestitures;
- Information about potential transactions with other companies and information about our suppliers, customers or joint venture partners which Atlas is under an obligation to maintain as confidential;
- Discussions and deliberations relating to business issues and decisions; or
- Information and records of Atlas' employees or other Personnel.

If any Personnel is unsure about whether information should be treated as confidential or proprietary, they should consult with their supervisor or the Atlas Legal Department. The Personnel's obligation to treat information as confidential does not end when they leave Atlas.

Upon termination of their relationship with Atlas, Personnel must return everything that belongs to Atlas or to its suppliers, customers, business partners or employees, including all documents and other materials containing confidential or proprietary information. Personnel must not disclose confidential or proprietary information to a new employer or to others after ceasing their relationship with Atlas. In some cases, such disclosure may result in a violation of applicable law by such Personnel.

Likewise, Personnel may not disclose a previous employer's confidential information to Atlas, although they may use general skills and knowledge acquired during their previous employment.

2.7

Conflicts of interest

At Atlas, we make our business decisions based on what is in the best interest of the company, not on personal considerations or relationships.

Personnel should avoid conflicts of interest in performing their day-to-day business activities, as well as in other outside non-professional activities. A conflict of interest arises when any Personnel has a personal relationship or business interest or participates in external activities that interfere with or influence their independent judgment and objectivity in the best interest of Atlas.

Personnel should avoid situations that may place or appear to place their personal or business interests in opposition to the best interests of Atlas. The mere perception of a conflict of interest must be avoided. Perception can be just as damaging to Atlas' reputation and that of the individual Personnel, as any real conflict.

Before accepting a role with another company, running for public office or working in activities that might result in classification as a politically exposed person, or taking on responsibilities with a nonprofit, civic, religious, or political organization, Personnel should consider whether the activity could conflict with Atlas's business interests, this Code and Atlas' other policies.

Determining whether a conflict exists or could exist is not always straightforward, and not all conflicts can be avoided. However, every Personnel has a strict duty to disclose to the Atlas Compliance Team any actual conflict of interest that arises. When in doubt regarding a situation that may be, or may appear to be, a conflict, it is best to disclose and seek guidance.

Here are some guidelines to help identify and avoid conflict situations:

2.7

A Outside employment in general

Any outside employment, activity or service that any director, officer or employee of Atlas performs must not harm or interfere with their job performance at Atlas. Therefore, such Personnel shall not be involved in outside business interests that inappropriately divert time and energy from their duties for Atlas or, in the case of full-time employees of Atlas, that require work during the workday, unless approved in writing by the CEO.

B Outside employment or directorships with competitors, customers and suppliers

Personnel may never be employed by, serve as a director of, or represent a competitor of Atlas. Without prior written approval from the Atlas General Counsel and the CEO, Personnel cannot be employed by, serve as a director of, or represent a supplier or service provider of the company or a customer of the company.

Consult with the Atlas Compliance Team on situations with competitors, customers and suppliers that may be, or appear to be, in question or raise a conflict issue in your mind. Such situations may result in a violation of applicable law by Atlas and the individual person who holds positions in both companies.

In light of their other relationships, from time-to-time directors may have business dealings with competitors. Directors should take special care in their relationships with competitors to ensure that their obligations to Atlas are not compromised. Any such relationships should be disclosed to the Chairman of the Board of Directors.

2.7

C Investments

Personnel who directly or indirectly hold or acquire a stake in a competitor company must disclose this fact to the Atlas Compliance Team and the CEO, regardless of whether or not this stake gives them access to non-public information or the ability to influence the management of the company. It can be assumed, as a general rule, that the possibility of exerting influence on the management exists when the stake exceeds 5% of a competitor company's total capital. Directors should disclose such ownership to the Chairman of the Board of Directors.

Personnel who directly or indirectly hold or acquire an interest in an Atlas business partner or a company in which Atlas has ownership shares also must disclose this fact to the Atlas Compliance Team and the CEO if they have dealings with the business partner or company in the course of their official duties or if they will hold a position in that company. For shares in listed companies, this applies only if the interest exceeds 5% of total equity. Directors should disclose such ownership to the Chairman of the Board of Directors.

Once an interest in a third-party company has been disclosed, Atlas may take suitable measures to eliminate any conflict of interest.

Personnel should not (i) participate in initial public offerings of debt or equity or (ii) accept special investment opportunities from suppliers, vendors or customers if in either situation, the public does not have access to the same information without first disclosing this information to and seeking guidance from the Atlas Compliance Team.

2.7

D Family members and close personal relationships

Conflicts of interest often arise when doing business with or competing with a company in which our family or friends have an investment or employment interest. Personnel cannot influence Atlas to conduct business with a company in which they or their family member or friend have an interest. In the event such a relationship exists, it must be disclosed to the Atlas Compliance Team, and they may not participate in the company's decision to do business with the related entity or participate in any decisions relating to the terms or conditions of such transaction.

E Employment of closely related persons

Candidates for employment or individual contract at Atlas are expected to inform the Atlas People Team of relatives or household members who work for Atlas. Similarly, Personnel are expected to inform the Atlas People Team if they are aware that relatives or household members are interviewing for employment or individual at Atlas.

Personnel who are in management or supervisory position may not supervise or have control over one of their relatives or someone with whom they are in a relationship. In addition, related Personnel must not share responsibility for control or audit of the same assets or audit the work of one another.

Personnel must inform the Atlas Compliance Team or the Atlas Head of People if any such relationship arises in the course of employment or contract with Atlas.

2.7

F Business arrangements with the company

Personnel may not participate in a joint venture, partnership or other business arrangement with Atlas without prior written approval from the Chief Executive Officer. Any such participation by the CEO or any director requires prior written approval from the Chairman of the Board of Directors.

G Improper personal benefits from the company

Neither Personnel nor their families may accept any benefits from Atlas that have not been duly authorized and approved in line with company policies.

H Gifts, meals, services & entertainment

Giving and receiving gifts, meals, or entertainment is an important means of building and maintaining legitimate business alliances. It is important to be sensible when accepting gifts, meals or entertainment in order to maintain trust and integrity with our business associates.

Personnel should never accept a gift, meal, service or entertainment that might be intended to influence or appear to compromise their business decision. **Personnel should never give or receive cash or any cash equivalent as a gift.**

Gifts, meals, services or entertainment, either given or received, with **a value between US$200 and US$500 in the aggregate per person should be reported** to the Atlas General Counsel and be included on the Atlas Gift List.

Gifts, meals, services or entertainment with a **value of over US$500 in the aggregate per person should not be accepted until approved** by the Chief

2.7

Executive Officer (or by the Chairman of the Board of Directors if provided to the CEO or a director) and be included in the Atlas Gift List. If it is not practicable to obtain such prior approval (e.g., a gift arrives in the mail or is presented in a public forum), Personnel should request approval to retain the item as soon as possible after receiving it.

Notwithstanding the foregoing, any gifts, meals, services or entertainment provided to or from Government Officials must comply with the rules set out in the Atlas Global Anti-Bribery and Anti-Corruption Policy and applicable law regardless of the value of the gifts, meals, services or entertainment.

In light of their other relationships, directors and Personnel who are not engaged on a full-time basis at Atlas may receive gifts or business courtesies not related to their service to Atlas. This Code section covers only those gifts, meals or entertainment received in connection with directors' and such Personnel's service to Atlas.

I Bribes and kickbacks

Giving or receiving any payment or gift in the nature of a bribe or kickback is strictly and absolutely prohibited and is subject to criminal prosecution under the applicable law.

J Solicitation and distribution of materials

Personnel should be careful before soliciting contributions or other support from coworkers, suppliers or service providers to be certain that they are not improperly or unfairly pressuring such individuals.

2.7

K Corporate opportunities

Directors, officers and employees owe a duty to Atlas to advance its legitimate business interests when the opportunity to do so arises.

Personnel may not use corporate property, information or position for their personal gain.

Personnel may not participate in a business or investment opportunity discovered using Atlas property or information or by virtue of their position at Atlas without the prior written approval of the Atlas General Counsel, or in the case of the Chief Executive Officer or a director, the Chairman of the Board of Directors.

L Insider trading and tipping

Personnel are not permitted to buy, sell or trade any securities while in possession of material nonpublic information they have learned in the course of their duties with Atlas **("Insider Trading")**. In addition, Personnel may not disclose such information to others who might trade securities based on that information **("Tipping")**.

What is material, non-public (or "inside") information?

- **Material information** is any information – positive or negative – about a company that may influence an investor to buy, sell or hold securities.
- **Non-public information** is information about a company that has not been disseminated to the public.

2.7

Material Information might include:

- Financial information that deviates from market expectation;
- Information on acquisitions or dispositions;
- Senior management changes;
- Important litigation information;
- Unannounced dividend information;
- New product information;
- Contract information;
- Sales results; and
- Upcoming plans to issue securities.

Personnel are expected to act responsibly when trading securities to ensure that trades are not made while in possession of material non-public information. Specifically, Personnel should in any event avoid:

- Buying, selling or otherwise trading shares or other securities while being in possession of insider information;
- Disclosing insider information about a company to any other person, including family members, friends or colleagues, where that information may be used by the other person to trade in the company's securities;
- Recommending or suggesting that anyone else buy, sell, retain or otherwise trade in shares or other securities of any company while having insider information about the company; and/or
- Providing access to insider information when it does not meet the strict need-to-know requirement.

If you are unsure whether you or anyone else may legally take part in a transaction involving securities, you should contact the Atlas General Counsel for guidance.

2.8

Record retention

Atlas is committed to compliance with all applicable laws and regulations relating to the preservation of records.

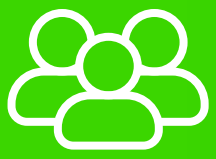
The company's Record Retention Policy identifies documents, recordings, and other records to be retained and destroyed on a legal, systematic and regular basis. Compliance with the Atlas Records Retention Policy is mandatory. Under no circumstances are records of Atlas to be destroyed selectively or to be unilaterally maintained outside the company's premises or designated storage facilities. The Record Retention Policy is subject to any applicable court orders that limit our ability to destroy documents.

If any Personnel learns of a subpoena, or a pending or contemplated litigation or government investigation, they should immediately contact the Atlas General Counsel. Personnel must retain and preserve all relevant records including those that, without intervention, would automatically be destroyed or erased (such as emails and voice mail messages) until they are advised by the Atlas Legal Department on how to proceed. Destroying or altering a document with the intent to impair the document's integrity or availability for use in any potential official proceeding is a crime.

Any suspicion that Atlas' records are being improperly altered or destroyed should be reported to the Atlas General Counsel immediately. Destruction of such records, even if inadvertent, could seriously prejudice the Personnel and Atlas.

If any Personnel has questions regarding whether a particular record pertains to an investigation or litigation, or may be responsive to a subpoena, they should preserve the records in question and ask the Legal Department for advice.

3.
CORPORATE AND SOCIAL RESPONSIBILITY



3.1

Respect for human rights

Atlas is firmly committed to upholding, respecting and promoting human rights across all aspects of our operations, including our supply chain. This includes the conduct of human rights due diligence and the implementation of policies and controls to prohibit forced labor, modern slavery, child labor, and human trafficking, and to identify, prevent, mitigate, and remedy potential adverse impacts. Any occurrence or suspicion of such practices must be reported to the Atlas Compliance Team immediately to be addressed in accordance with our policies.



3.2

Respecting each other

Atlas promotes an inclusive, cooperative, transparent and productive work environment. In our relationships with each other, we strive to be open, honest, and responsible in sharing our ideas and thoughts, and in receiving input. We have a special responsibility to foster a workplace that supports honesty, integrity, respect and trust.

3.3

Privacy

We respect the privacy and dignity of all individuals.

Personnel are required to abide by the policies and procedures established by Atlas to ensure that personal data is managed lawfully, fairly, transparently, and securely. Personnel who are responsible for maintaining personal data or are provided access to such information must not disclose private information in violation of applicable law or in violation of the company's policies.

Atlas collects and maintains personal information that relates to employment, including medical and benefit information. Special care is taken to limit access to personal information to Atlas personnel with a need to know such information for a legitimate business purpose.

Personnel should not search for or retrieve items from another Personnel's computers, phones or other electronic devices without prior approval of that person or management.



3.4

Responding to the media, public statements and communications

Personnel should always be aware that any statements made, whether in a formal or informal setting may have an impact on Atlas and may create an incorrect perception harmful to our image. Personnel should consider whether the statements made are necessary, appropriate and accurate.

Any inquiries from the media or other external parties seeking information about Atlas should be directed to the Atlas Communications Department. Personnel should not respond to such inquiries without authorization. All communications with the media and the broader public need prior approval of the Communications Department, the General Manager of the country, and any other persons required by any Communications Department and other applicable Atlas policy.

This includes publications from Personnel in magazines, newspapers, website commentary, etc. It also includes any communication with radio, television or other types of media.

Communication with local supervisory authorities and professional organizations is the responsibility of local management. Any inquiries from such bodies should be notified immediately to the Atlas Legal Department, and may require authorization pursuant to other applicable Atlas policies.

3.5

Equal employment opportunity and nondiscrimination

Atlas is committed to an inclusive, cooperative and productive work environment that supports the cultural and ethnic diversity of our workforce.

- We provide equal employment and contracting opportunities to all qualified Personnel and applicants.
- We do not discriminate on the basis of race, color, gender, sexual orientation, cultural difference, language, religion, national origin, marital status, political opinion, age, disability or veteran status in any personnel practice, including recruitment, hiring, training, promotion and discipline.
- We take allegations of discrimination seriously and enforce our policies.

Incidents of discrimination should be promptly reported to the Atlas Compliance Team or through IRIS. Atlas will take prompt and appropriate action to prevent and, where necessary, discipline behavior that violates this Code. Any Personnel who is found responsible of using discriminatory conduct, or retaliating against any individual for reporting a claim of discrimination, will be subject to disciplinary action, including possible discharge or termination.



3.6

Workplace health & safety

We are committed to providing a safe and clean work environment for the wellbeing of all our Personnel.

All Personnel have a responsibility to comply with Atlas' health and safety policies and procedures, as well as all applicable laws and regulations regarding the safe design, construction, maintenance and operation of our facilities.

It is the responsibility of our Personnel to perform their work and to conduct our operations in a safe manner.



3.7

Weapons

No weapons are to be brought into any Atlas workplace – be that offices or plants – for any reason. **Requests for specific exceptions for the security and safety of the workplace should be directed to the Chief Executive Officer.** Atlas will not tolerate any level of violence in the workplace or in a work-related setting.

3.8

Drugs & alcohol

Personnel may not possess, use, sell, purchase or attempt to possess, use, sell or purchase any illegal drugs (i.e., controlled substances) on our premises or while performing our business on or off the premises.

Personnel may not be under the influence of alcohol or drugs while on Atlas property. Atlas may conduct pre-employment drug testing as a condition for employment.

Atlas reserves the right to conduct random drug testing of Personnel without prior notice, especially in light of the nature of our operations.

3.9

Harassment

We strictly prohibit and will not tolerate any form of harassment in the workplace – be that offices or plants.

Harassment includes but is not limited to: epithets; slurs; negative stereotyping; bullying, threatening, intimidating or hostile acts; conduct that degrades or shows hostility or hatred toward an individual because of race, color, national origin, religion, gender, sexual orientation, cultural difference, language, marital status, political opinion, age, disability, or veteran status; and sexual harassment.

Personnel are encouraged to report any instances of harassment to the Atlas Compliance Team or through IRIS.

3.10

Environmental protection

Atlas is committed to conducting its business in a responsible manner that protects human health and the environment through observance of all applicable laws and regulations.

Fundamental to the implementation of this Code is the monitoring and assessment of compliance with laws, regulations and the company's policies. Performance data and compliance information must be reported accurately, fully and in a timely manner to the appropriate Atlas personnel.

All Personnel should:

- Abide by both the letter and the spirit of all environmental and worker protection laws, regulations and obligations;
- Report unsafe or unhealthy work conditions to management;
- Report known or potential environmental or safety noncompliant situations to management;
- Act upon and resolve unsafe, unhealthy and potential non-compliant situations in a reasonable and timely manner;
- Obtain appropriate permits prior to commencement of work activities, such as environmental permits and permit-to-work;
- Promptly report releases and spills that may harm the environment or public health or that meet company or regulatory reporting requirements;
- Create and maintain records that accurately reflect and demonstrate Atlas' compliance with environmental and safety obligations;
- Conduct the appropriate level of due diligence when conducting environmental and safety duties;
- Assess environmental impacts and conduct hazard risk reviews of all new projects and expansions;
- Use resources responsibly; and
- Minimize waste generation and recycle materials when appropriate and available.

3.11

Laws, rules and regulations

Our success depends on each of us being accountable for complying with all applicable laws, rules, regulations and other legal obligations.

In addition to the duty to familiarize themselves with the guiding principles set out in this Code, Personnel must make themselves familiar with any applicable laws and external and internal regulations that apply to their work scope and duties. **Due to the global nature of the business of Atlas, inappropriate conduct in one country can have an effect and potentially lead to issues in other countries as well.** If any Personnel feels that this might be the case, they should contact the Atlas Legal Department or the Atlas General Counsel for guidance.

Many resources are available to Personnel to become familiar with the laws, rules and regulations that apply to their scope of responsibility within Atlas. Personnel must also take the initiative to learn about the laws, rules and regulations that affect our business.

Personnel should:

- Be aware of laws, rules and regulations that affect our daily job responsibilities;
- Attend training on those laws, rules and regulations; and
- Consult with the appropriate supervisor or the Atlas Legal Department on any questions about the existence, applicability or interpretation of any law, rule or regulation.

3.12

Interacting with governments

The Atlas Anti-Bribery and Anti-Corruption Policy contains rules for interaction with government officials. All Personnel should ensure that they are aware of their obligations and responsibilities under this policy.

A Political contributions and political affairs

Personnel are free outside of the workplace to express their views on public affairs through political or non-political measures of their choice and engage in partisan political activities, including making personal political contributions in accordance with applicable law.

Personnel should make clear that the views expressed are their own and not those of the company. Atlas will not pay any Personnel for any time spent running for public office, serving as an elected official, or campaigning for a political candidate. Atlas will not compensate or reimburse any Personnel, in any form, for a political contribution that they intend to make or have made. Violation of any election laws or other applicable laws is strictly prohibited.

If a government official contacts any Personnel regarding a political contribution from any Atlas Entity, they should refer the matter to the Atlas General Counsel immediately.

3.13

Corrupt practices and sanctions

Atlas strictly prohibits bribery and corruption. Personnel are strictly prohibited from offering, promising, authorizing, providing, or accepting anything of value with the intent to improperly influence a business decision, gain an unfair advantage or violate applicable law.

Personnel must refrain from providing benefits to any third party when they know, or reasonably should know, that such benefits may be redirected to another individual to unlawfully influence a decision. Atlas strictly prohibits the use of intermediaries to engage in conduct that would be impermissible if undertaken directly by the company or its Personnel.

Atlas enforces a clear policy regarding business courtesies, including gifts, meals, and entertainment. These must never compromise objectivity or influence the selection of suppliers, contractors, or other third-party partners. Personnel are strictly prohibited from giving or receiving courtesies, whether directly or indirectly, including through family members, that are excessive, inconsistent with professional norms, or unrelated to a legitimate business purpose.

Atlas strictly prohibits allow facilitation payments; these are unofficial payments made to government officials to speed up routine actions, such as issuing permits or processing licenses. If any Personnel is ever asked to make such a payment, it must be immediately reported to the Atlas Compliance Team.

The presence of Personnel at discussions between suppliers and third parties or the holding of discussions on Atlas premises could be (mis)construed as an indication that Atlas is in agreement with or even supports the actions of a certain party. Personnel should distance themselves clearly and at an early stage if they suspect or become aware that the matters discussed may give rise to corrupt practices and report this to the Atlas Compliance Team or through IRIS.

Atlas complies with applicable laws related to anti-money laundering and counter-terrorism financing. We take steps to ensure our operations are never used to move illegal funds or support unlawful activities.

3.13



Personnel must stay alert to signs that a customer or counterparty may not be legitimate or may be using funds from suspicious sources.

Personnel must report unusual transactions to the Atlas Compliance Team, particularly if there is a suspicion that an attempt is being made to use any Atlas Entity as a means to conceal the source or the proceeds of criminal activity.

Atlas applies risk-based due diligence procedures to know our customers and suppliers, and we take reasonable steps to detect and prevent illegal or questionable payments.

Atlas does not engage in business or transactions that could violate applicable trade embargoes, prohibitions on the financing or other support for terrorism, drug-trafficking or international organized crime, and other sanctions laws, either directly or indirectly.

All Personnel should ensure that they are aware of their obligations and responsibilities under the Global Anti-Bribery and Anti-Corruption Policy and the Global Sanctions Policy.[2] Compliance with these policies is mandatory.

[2] Available in the Atlas public website.

3.14

Antitrust and fair competition

Atlas is committed to following all antitrust and competition laws in the countries where we operate.

Personnel must not:

- Discuss pricing, sales terms, salaries, corporate strategies, business development opportunities or any other confidential or sensitive matters with competitors; or
- Discuss, propose or take any action that is intended to divide markets, customers, suppliers, or territories with competitors.

Violating these laws can lead to serious consequences, including government investigations, fines, and criminal penalties for both Atlas and the individuals involved. If you have any questions or concerns about whether a discussion, decision, or action could raise antitrust issues, you must consult the Atlas Legal Department.





4. COMPLIANCE AND TRAINING

It is a condition of continued employment or contracting by Atlas that each Personnel comply with this Code. All Personnel are required to complete the Code of Conduct course and corresponding certification pertaining to such on an annual basis.

5. REVISIONS AND AMENDMENTS

The Atlas General Counsel shall coordinate periodic reviews of this Code and any related procedures and country-specific supplements. Any proposed material revisions shall be approved by the Board of Directors.


ATLAS
RENEWABLE ENERGY