



2023 ESG Report



Letter from our Chief Executive Officer

At **tgs**, we are pleased to present our ESG Report, which provides information on our environmental, social and corporate governance performance. In turn, it reflects **tgs**' commitment to sustainable development, aligned with our strategic plan and backed by a long history of transparent communication to our stakeholders.

In 2023, **tgs** has consolidated its position as a leader in the provision of integrated services in the oil and gas industry. Highlights include the expansion and extension of our gas pipeline network infrastructure, including the 33 km of the Vaca Muerta Norte pipeline and the expansion of gas conditioning capacity to 15 MSm³/d at Tratayén Plant. In the liquids business, we have achieved greater penetration in the Brazilian and Paraguayan markets through LPG (Liquefied Petroleum Gas) sales in tank trucks.

Innovation has also been a pillar of our telecommunications company, Telcosur. In 2023, we have extended Vaca Muerta's fiber optic system from Tratayén Plant to El Trapial, offering better telecommunications services in the core of the basin.

Also this year, **tgs INTEGRA**, our fifth business line, has been introduced. It covers direct services and solutions at our customers' facilities, playing a strategic role in the gas value chain. With over 30 years of experience, we offer customized solutions adapted to the needs of each client.

Committed to sustainability, **tgs** has implemented an ESG Strategic Plan, guiding actions on environmental, social and corporate governance issues.

Significant progress has been made to enhance the sustainable management of the business, meet stakeholders' expectations and contribute to the 2030 Agenda for Sustainable Development.

Our ESG Plan is a guide of concrete commitments, performance indicators and goals to drive the Five-Year Plan which is part of the strategic planning process.

Significant progress has been made in the environmental area, focusing on training, communication and awareness-raising actions. Scope 3 sources have been added to the GHG (Greenhouse Gas) Emissions Inventory and a diagnostic study has been conducted for verification in accordance with ISO 14064-1 Standard. The Company's first water footprint has been also quantified.

In the social sphere, initiatives have been promoted to balance work and personal life, support career development and contribute to the growth of local communities. Social programs such as *Aprendé un Oficio* (Learn a Craft), *Más trabajo, menos reincidencia* (More work, less recidivism), *Mujeres en Círculo* (Women in Circles), scholarships such as *Haceme el aguante* (Support Me), and the *Programa de Infraestructura en Escuelas* (Infrastructure Program in Schools), reflect **tgs**' continuous commitment to social investment.

The Company has maintained a constant dialogue with its stakeholders and has followed strict ethical and governance standards. Our employees' endorsement of the Code of Ethics and the Board's support of the Integrity

Program and the Anti-Corruption Policy show the company's commitment to corporate integrity.

As part of its transparency and global commitment, **tgs** has prepared an ESG Report based on the GRI (Global Reporting Initiative) and SASB (Sustainability Accounting Standards Board) Standards, thus reaffirming its commitment to the United Nations Global Compact and the Sustainable Development Goals. This report invites all stakeholders to explore and gain a deeper understanding of **tgs**' approach to a sustainable future.

I invite you to explore our ESG Report, prepared in accordance with the GRI and SASB Standards, which reaffirms our commitment to the United Nations Global Compact and the Sustainable Development Goals.

Thank you for being part of **tgs**' vision and commitment to a sustainable future.



Oscar Sardi
Chief Executive Officer

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01

we are tgs

We are an energy company that offers integrated services throughout the natural gas value chain, providing integral solutions from production to consumption centers.

We have a leading role in the development of our country's energy industry.

We are the main natural gas carrier in Argentina, leaders in the production and commercialization of natural gas liquids, the main LPG distribution hub in the country, and a midstream reference at Vaca Muerta.

We have created
tgs INTEGRA

Our 5th line of business.

We have been
selected by
ENARSA

To operate and maintain Presidente Néstor
Kirchner Gas Pipeline.

We have
transported +60%

of the gas consumed in our country.

We have extended
by 33 km

Vaca Muerta Norte gas pipeline.

We have extended
to 15 MSm³/d

gas conditioning capacity at Vaca Muerta.

1.1. tgs in Figures

Gas Pipeline Systems

(Neuba I, Neuba II, San Martín, Cordillerano, Vaca Muerta Norte and Vaca Muerta Sur).

1,125

Employees.

\$452,808,754

Sales Revenues (in thousands of Argentine pesos).

33

Compressor Plants.

47 MSm³/d

Natural Gas Processing Capacity.

3

Midstream Plants.

1,134,297 Tn

Liquid Production.

9

Maintenance Bases.

81.5 MSm³/d

Firm Contracted Capacity.

435

Measurement Points.

780,100 HPS

Installed Capacity.

1.2.

Economic Performance and Industry Background

We have extensive experience in the Argentine natural gas market, providing integral services from production to consumption centers. We firmly believe in our potential to drive the development of the local energy market, leveraging our experience and know-how to offer value-added solutions throughout the gas value chain, both locally and regionally.

Financial performance (in thousands of Argentine pesos restated as of 12/31/2023)	2023	2022
Direct economic value generated (EVG)		
Net sales revenue	452,808,754	512,342,769
Economic value distributed (EVD)		
Operating costs	-284,745,744	-299,080,771
Salaries and social charges	-54,460,199	-49,259,271
Payments to capital providers ^(*)	-135,082,974	-78,809,617
Payments to governments: taxes and duties	-31,061,332	-33,812,652
Community investments	-467,022	-381,440
Total EDV	-505,817,271	-461,343,751
Economic value retained (EVR)		
EVR = EVG - EVD	-53,008,517	50,999,018

^(*) At tgs' financial statements, payments from capital providers are disclosed as acquisitions of property, plant and equipment in the "Statement of Cash Flows".

1.3. Natural Gas Industry in Argentina

NATURAL GAS DEMAND

Natural gas consumption during 2023 have averaged 136 MSm³/d, showing a 0.5% decrease compared to the previous year (-0.7 MSm³/d), mainly due to lower consumption of priority demand as a result of higher temperatures during winter months.

During the first half of 2023, average temperatures were warmer (21.1 °C) than those recorded in the same period of 2022 (18.5 °C), which explains the drop in priority demand (residential + SMEs) compared to the previous year, resulting in a total decrease of 2.2 MSm³/d over the year.

Despite a 3.2% increase in electricity demand, total electricity generation increased by 2.8% (+3.2 TWh), the difference being covered by imports mainly from Brazil. The increase in local generation is mainly explained by a recovery in hydroelectric contributions (+7.8 TWh).

The higher hydroelectric contribution allowed a reduction in thermal generation requirements (-4.8 TWh) due to the economic need to minimize fuel imports (liquid and LNG). In turn, nuclear generation has also decreased (-0.03 TWh) mainly due to a lower availability in Atucha 2, which became operational as of September, compensated by the higher contribution of Embalse nuclear power plant. At the same time, renewable energies have continued to grow, although to a lesser extent than in previous years (+1.7% vs. 2022), contributing 13.8% of total generation to the system (117.5 TWh).

Natural gas demand during 2023 has remained at those levels recorded in the previous year. The differences in the composition of this consumption are mainly due to higher temperatures recorded in winter months (May and June), where the lower consumption of priority demand has been offset by higher consumption at

power plants, replacing the consumption of liquid fuels. Those months with the lowest consumption compared to the previous year have been July and October. In both cases, lower consumption has been mainly attributed to a lower consumption of thermal power plants due to a higher hydro and nuclear contribution compared to the previous year.

In 2023, considering the total composition of natural gas consumption by type of user in Argentina, it has been observed that the most demanding sector has continued to be the electricity generation sector, followed by priority demand and the industrial sector in third place.





Thanks to the incentive scheme proposed by the Gas.Ar Plan, production levels have increased, and this trend has continued throughout 2023. This greater availability of local natural gas has allowed us to maintain sustained exports, mainly to Chile, through the Gas Andes pipeline, even during winter months, taking advantage of the fact that the shipment of such volumes would not restrict the supply in the domestic market, given the current design of transport infrastructure.

In 2023, total natural gas production has decreased by 0.6% compared to the previous year, from 132.6 MSm³/d to 131.8 MSm³/d.

Given the marked seasonality of natural gas demand in Argentina, with consumption peaks in winter months, Argentina’s domestic natural gas production together with imports from Bolivia have met consumption demand during warmer months (October to April), while higher demand during colder months (May to September) has

been covered by additional imports from Bolivia, of LNG and liquid fuels.

The seventh addendum to the gas import contract between Energía Argentina (Enarsa) and YPFB (Yacimientos Petrolíferos Fiscales Bolivianos) was signed on December 30, 2022. It includes a reduction in the volume of natural gas that would be received due to the decline of Bolivian gas fields.

The supply from Bolivia –under the agreement signed between both governments– resulted in an average of 5.5 MSm³/d lower than the volume recorded in 2022.

On the other hand, LNG imports by sea, re-gasified and injected into the national natural gas transport system at the ports of Escobar and Bahía Blanca, located in the province of Buenos Aires, have registered an average contribution of 6.8 MSm³/d in 2023, 0.6 MSm³/d above the LNG contribution recorded in 2022.

The Neuquén basin has received the largest total natural gas injection, while the remaining basins have continued their natural decline (even Bolivia has been also in the process of decline), which have made it imperative to build a third trunk pipeline to evacuate the incremental gas associated with reserve developments in the Neuquén basin.

In recent years, there have been no requests from potential stakeholders in contracting additional capacity, mainly due to the lack of gas and the gradual declines of conventional fields, especially from the reception areas of Tierra del Fuego, Santa Cruz and Chubut. This situation has not been the same in the Neuquén basin, where gas from the unconventional Vaca Muerta fields, as a result of the Gas.Ar Plan, has boosted production in that region, completing the transport capacity from that basin, making it necessary to increase production in the Neuquén basin. Thus, by the end of August 2023, the first stage of the GPNK (Tratayén-Salliqueló section), which was executed by ENARSA, was opened. Its complementary works,

namely, the Mercedes-Cardales Gas Pipeline was started in the last week of November 2023 and the extension of 29 km over the final sections of **tgs** was already started at the end of August 2023. For more information, see “Operation of the natural gas transport system” below.

Currently, the installation of compressor plants that would increase the transport capacity of this first section to 21 MSm³/d is underway and is expected to be completed in the first half of 2024.

On the other hand, the works of the second section, which would consist of the construction of the gas pipeline section extending from Salliqueló to San Jerónimo, in the south of the province of Santa Fe, connected to the system of Transportadora de Gas del Norte S.A. (T.G.N.), are pending bidding. This includes the installation of three additional Compressor Plants in the first Tratayén-Salliqueló section, reaching a total transportation capacity of 39 MSm³/d of natural gas.

The rapid decline of Bolivia’s gas fields requires a quick response from Argentina to move forward with the reversion of the northern gas pipeline. This work of vital importance for the energy development of Argentina and Vaca Muerta consists of the reversion of the natural gas flow, which would take gas from Vaca Muerta to the industries of Córdoba, Tucumán, La Rioja, Catamarca, Santiago del Estero, Salta and Jujuy. It would also enable the connection of homes to natural gas networks and the development at scale of new industrial activities, especially lithium mining. In addition, the reversion would have a complementary impact on the cost of electricity generation and natural gas for the industries in the region. It would also make exports to northern Chile, central Brazil and Bolivia feasible, and would result in an increase in the supply of natural gas in Argentina.

The start-up of this work had been scheduled for the winter 2024, but as a result of the bids received, the national authorities, in December 2023, decided to re-bid it, which implies a delay in its start-up.

1.4. Our Business

We are present in the whole natural gas production process in Argentina, from the wellhead to the transportation and distribution systems. Knowing each stage gives us an integral vision of the business, the certainty that no decision is isolated and that each link in the chain conditions the others. This perception, added to thirty years of experience, ensures the excellence of our services.



TRANSPORT

Through our 9,248 km of pipelines, we transport more than 60% of the gas consumed in our country. For 30 years, we have been efficiently and safely operating the most extensive gas pipeline system in Latin America.



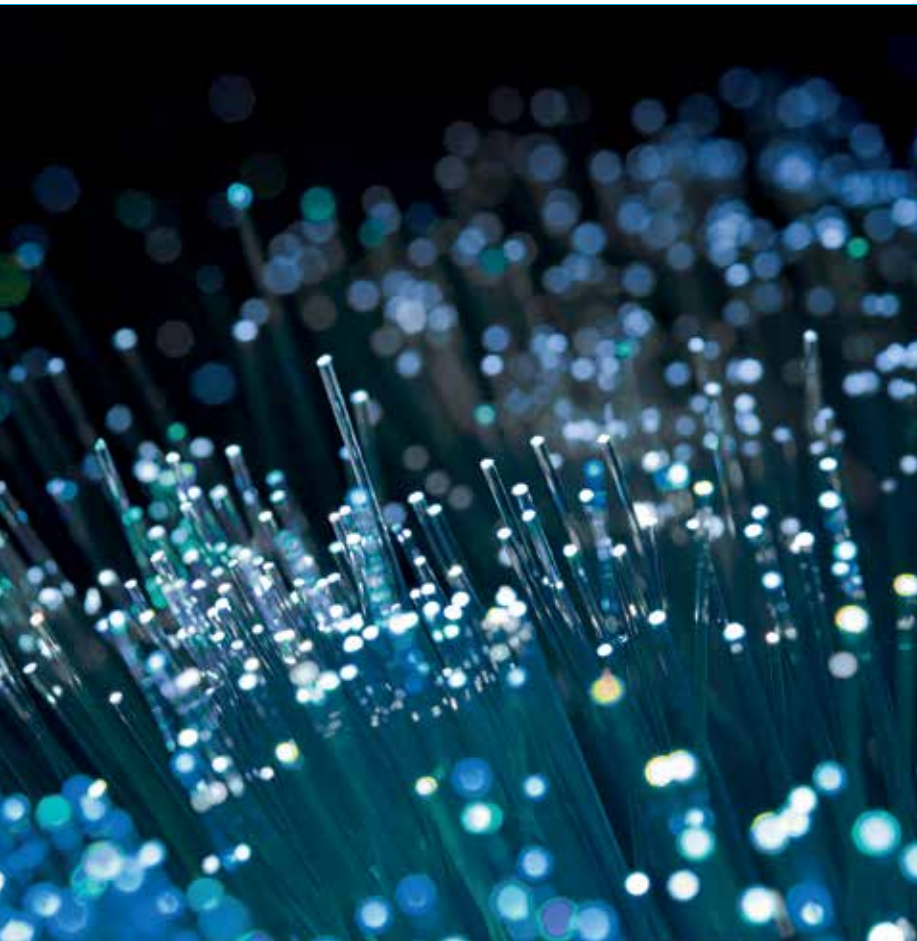
MIDSTREAM

We are a reference in the business at Vaca Muerta. We have 3 plants and 182 km of gas pipelines in the province of Neuquén, where we offer uptake, conditioning and compression services.



LIQUIDS

We are leaders in the production and commercialization of natural gas (ethane, propane, butane and natural gasoline). We carry out these activities at our facilities in Bahía Blanca.



TELECOMMUNICATIONS

We have an extensive system of fiber and ringed radio networks covering the most important cities in the south and west of our country. We are independent providers of connectivity and value-added services.



INTEGRA

Our experience and extensive knowledge have allowed us to offer a wide range of services and solutions in third-party assets.



“In 2023 we have continued working to consolidate our position as leaders in the midstream business at Vaca Muerta. We have extended our Vaca Muerta Norte gas intake pipeline by 33 km and completed the installation of the Joule Thompson modules that increased the gas conditioning capacity at Tratayén Plant to 15 MSm³/d”.

Pilar Morea, Head of Midstream Technology at tgs.

1.4.1. Transport

- ✓ We have extended the term of four firm capacity contracts for 18 years (weighted average).
- ✓ We have entered into a total of 204 new transport contracts and **7 resales of firm transport capacity**.
- ✓ The average daily injection of natural gas into the pipeline system operated by tgs rose to 73.4 MSm³/d, 2% higher than in 2022.

Modes of Transport	Mode Description	2023 News
Firm transport →	Service without interruptions or reductions. Customers pay a fixed monthly charge for reserved capacity.	During 2023, the term of four firm capacity contracts has been extended, and renewed by their Shippers in the Open Tender tgs 01/2021. The weighted average life of these contracts is 18 years.
Interruptible transport - - - - ->	Service subject to outages, depending on the available capacity of the transport system. Customers pay a variable charge based on the volume being carried.	72 new contracts have been signed for interruptible transport services.
Interchange and displacement → ←- - - -	Transport service in the opposite direction to the gas flow. It is interruptible according to the type of service.	We have signed 132 new contracts for Exchange and Displacement services.

Average daily natural gas injection (MMm3/d)	2023	2022
Neuquén Basin	46.2	47.1
Austral Basin	24.0	25.5
Average daily injection	70.2	72.6

1.4.2. Liquids

- ✓ During 2023, the record of the last 5 years of ethane delivery from our Gral. Cerri facilities has been exceeded.
- ✓ Propane and butane deliveries to the export market have been operated on a spot basis, capturing opportunities associated with different market niches, which have allowed us to considerably increase the individual fixed premiums of each operation.
- ✓ A new contract has been signed with Trafigura to export Gasoline.
- ✓ We have started backing traders during the summer period to supply LPG to ANCAP (Uruguay).
- ✓ Direct exports of Liquefied Petroleum Gas (LPG) to distributors in Brazil have continued.
- ✓ 24-hour shifts have been set up for truck loading during the most demanding months, avoiding parking and reducing the risk of accidents.
- ✓ LPG sales via tanker trucks have increased in the Brazilian and Paraguayan markets, achieving greater penetration of **tgs** in these markets. In 2023, we have dispatched 952 trucks, 519 more than in 2022.
- ✓ New software has been implemented to manage the purchase of gas for the replenishment of the RTP. This software streamlines our work methodology and optimizes task times. In addition, by automating processes, we can obtain greater robustness and traceability in the commercial management of gas and transport agreements, optimizing resources and generating a positive impact for **tgs**.
- ✓ Service, responsiveness and customer experience have been improved through process optimization and enhancements that included the implementation of automatic controls for monitoring deliveries and reducing errors, changes to the truck dispatch system, and migration to a truck scheduling system that provides new functionalities that make it easier for customers to use.

GRAL. CERRI COMPLEX: Production

At this complex liquids are extracted from natural gas. Three cryogenic processing trains are used for refrigerated expansion and two liquid separation trains for refrigerated absorption. Once extracted, liquids are fractionated and sent to storage for commercialization.

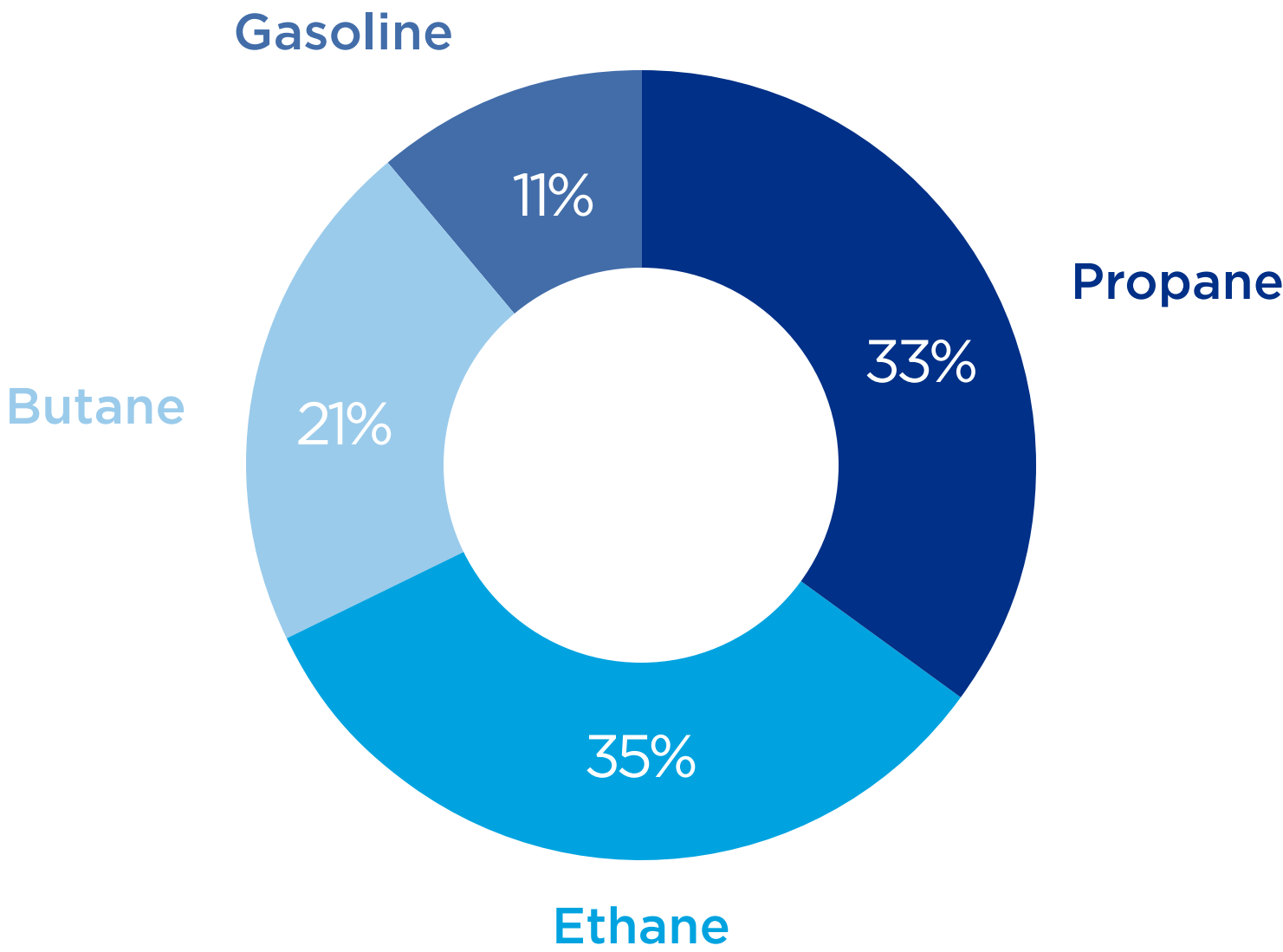


GALVÁN PLANT: Storage and Dispatching

At this plant, liquid supplies are delivered to the local and international market. There are six truck loading islands, where an average of 87 trucks per day is dispatched. On the maritime route, we have our own facilities at post 2, one of the three posts of Bahía Blanca Port Management Consortium. Our facilities are suitable for the dispatch of Liquefied Petroleum Gas (LPG) in pressurized and refrigerated state. We also dispatch gasoline, both our own and from third parties.

PRODUCTION

1,134,297^{Tn}
2023 total production

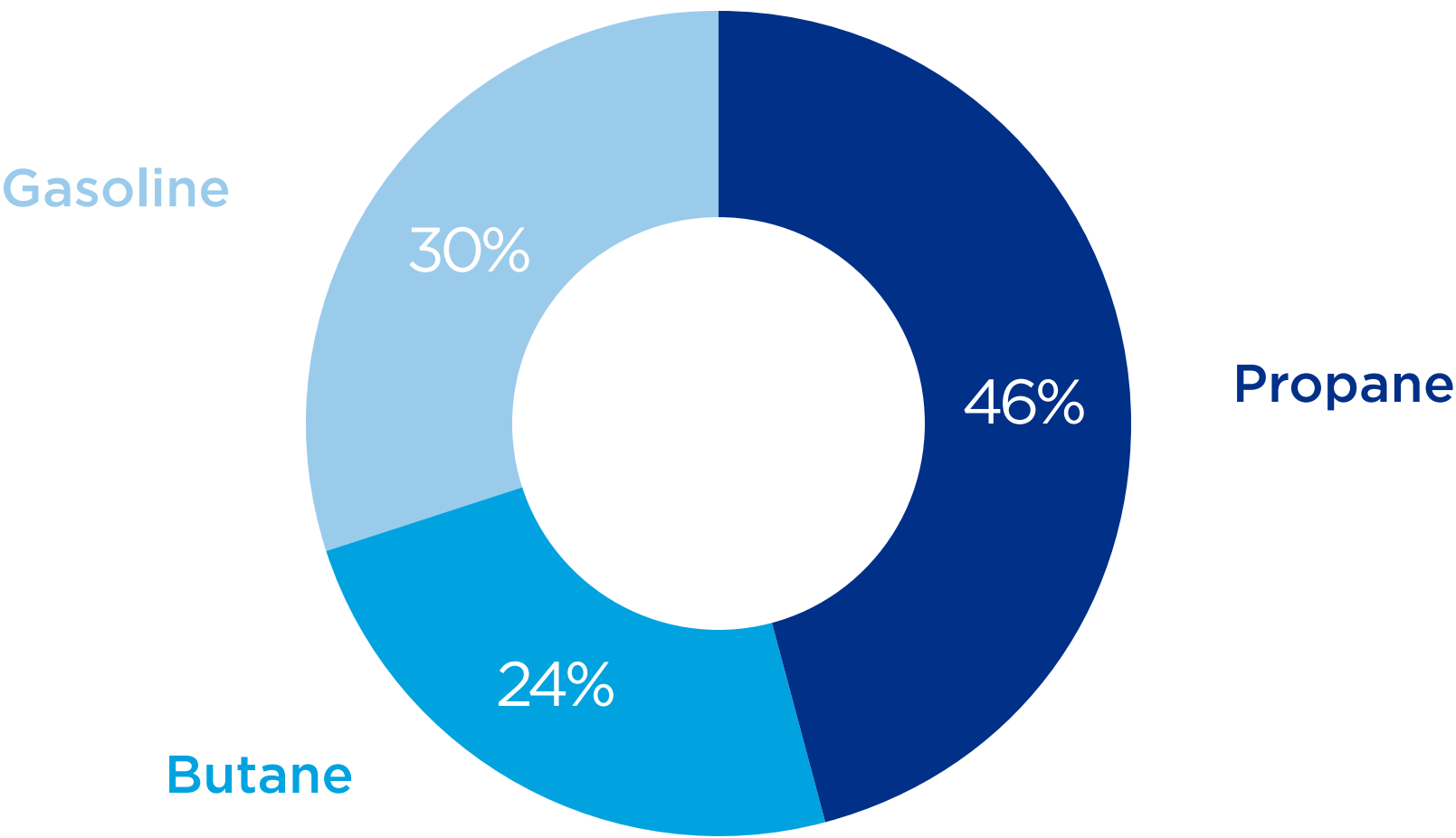


Sales volumes for each product (in tons)	2023		2022	
	Domestic	Overseas	Domestic	Overseas
Ethane	394,370	N/A	329,232	N/A
Propane	209,058	160,625	215,753	194,811
Butane	165,377	70,484	185,472	78,460
Gasoline	-	129,272	-	125,277

STORAGE

42,000^{Tn} of LGP
2023 storage

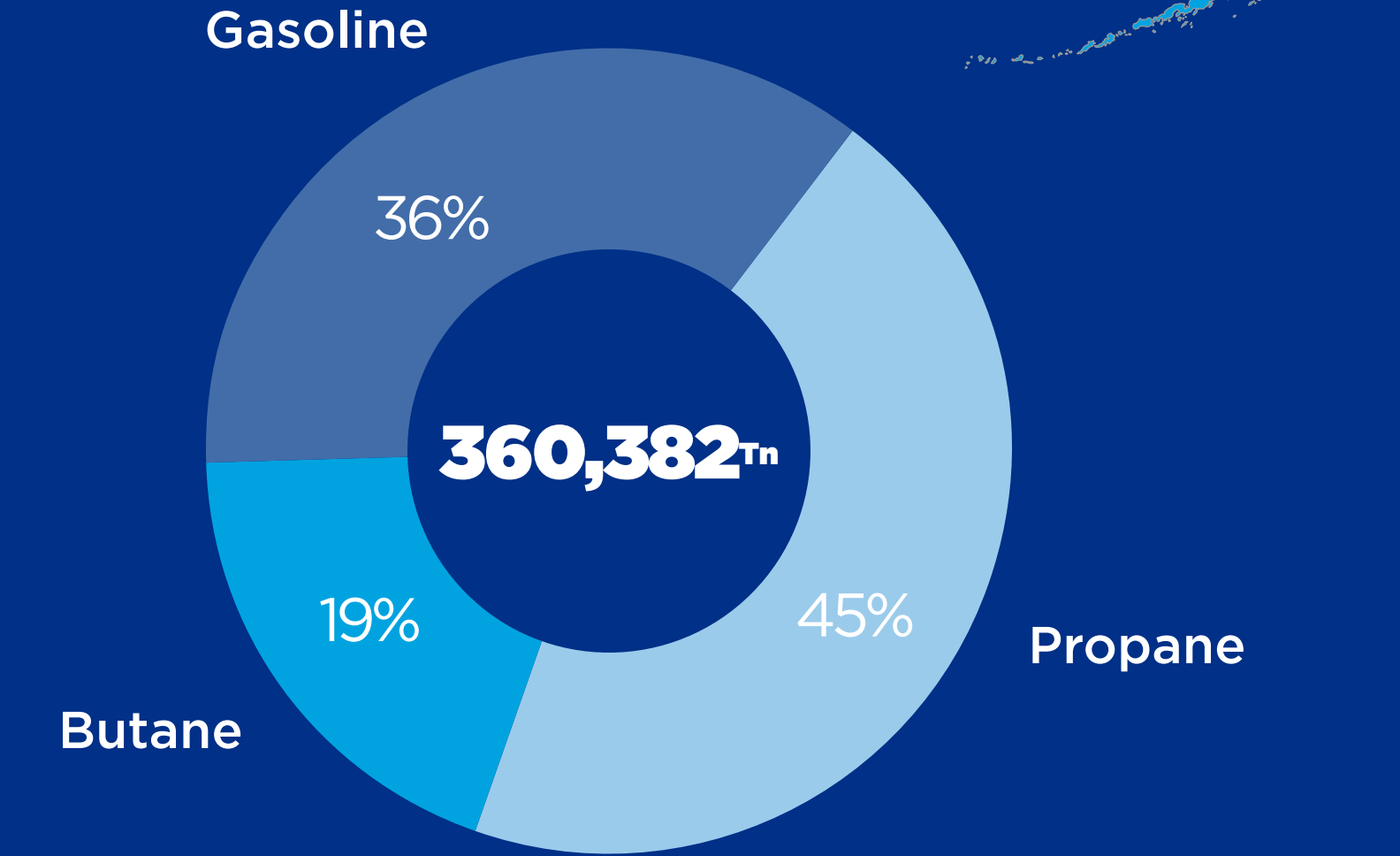
16,600^{m³}
Natural gasoline storage



LPG Storage at Galván ^(*)	2023	
	M³	Tn
Pressurized LPG	29,000	16,000
Refrigerated LPG	45,000	26,000
Total	78,000	42,000

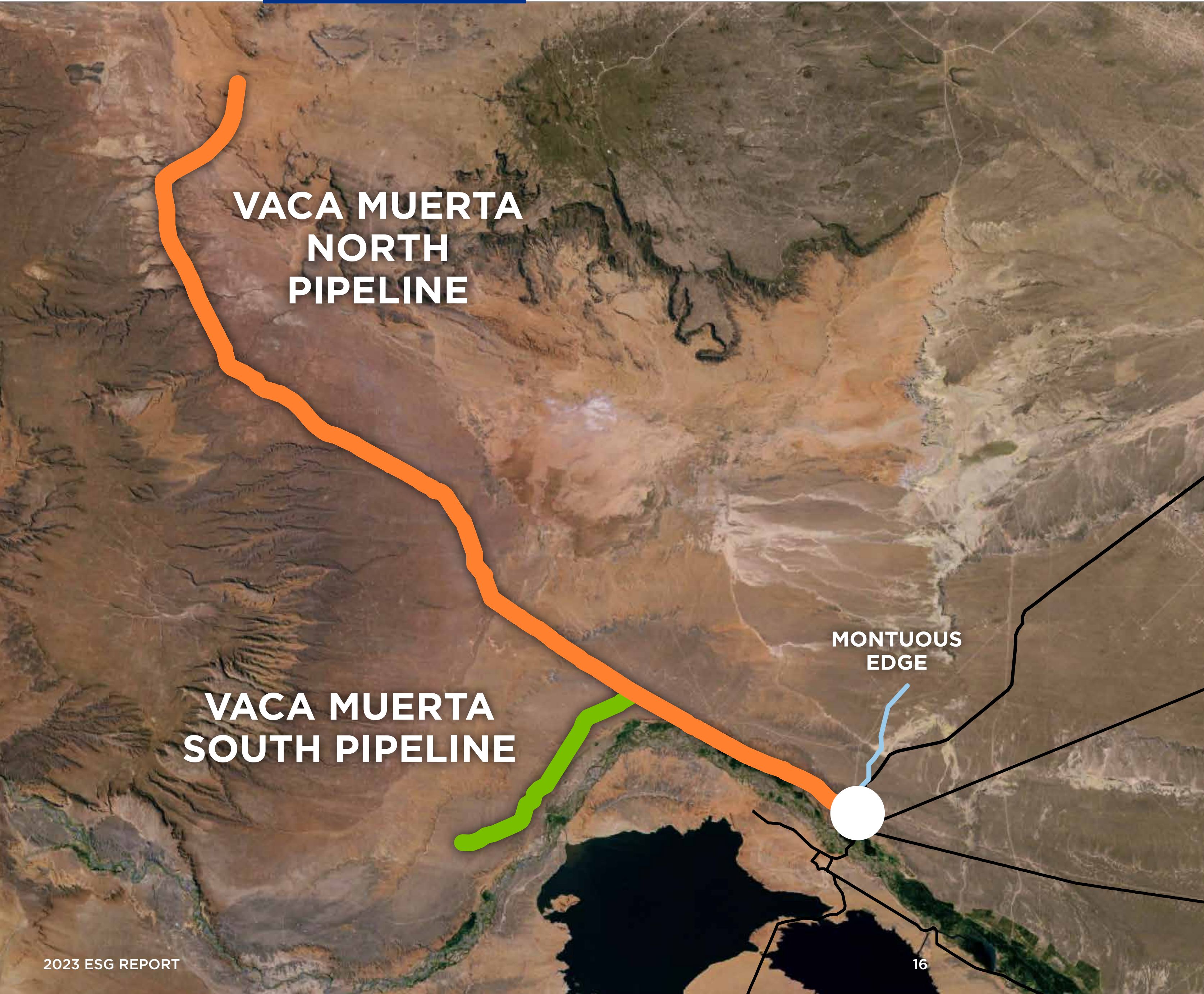
^(*) These data remain the same as compared to 2022.

MAIN EXPORT DESTINATIONS



LPG volumes shipped (in tons)	Exports (2023)		Domestic Market (2023)		
	Ships	Trucks	Ships	Trucks	Pipelines
Propane	142,535	18,091	-	201,187	7,913
Butane	67,258	3,226	-	157,040	14,208
Gasoline	129,272	-	-	-	-





1.4.3. Midstream

We have maintained and strengthened our presence at Vaca Muerta gas development. We have been especially focused on the Tratayén Plant, where we are able to capture larger volumes of gas due to its expanded conditioning capacity.

- Our main services include:
- Gas intake, transport, conditioning and compression.
 - Construction, operation and maintenance of gas pipelines and plants.

- ✓ At Tratayén Plant:
- We have started the assembly of two Propak modules with a conditioning capacity of 6.6 MSm³/d of gas each, thus increasing its total capacity.
 - We have started up the Enerflex condensate stabilization plant.
 - We have started up the Joule-Thomson plants for gas conditioning service.
- ✓ We have enabled the extension of the Vaca Muerta gas pipeline to the El Trapial field.

Plant	Natural gas intake compression capacity	Natural gas conditioning capacity
Río Neuquén	27,900 HP	5 MSm ³ /d
Plaza Huincul	5,160 HP	0.85 MSm ³ /d
Tratayén	0 HP	14.8 MSm ³ /d



“We are progressing with the works to install two new gas conditioning modules at Tratayén Plant. These modules, from the Canadian firm Propak, will allow us to develop, in the future, the gas processing business at scale in the heart of the basin”.

Claudia Trichilo, Director of Operations at tgs.

OUR PRESENCE IN VACA MUERTA

We have been present in Vaca Muerta since 2019 because we are committed to the energy growth of our country. Vaca Muerta is the second largest shale gas reserve in the world and a key location for the development of Argentina’s natural gas reserves.

Our conditioning plant at Tratayén is a project that contributes to this energy growth. At this plant there are facilities to stabilize, store and dispatch the condensed products obtained during the conditioning process and through the Vaca Muerta Norte and Sur gas pipelines. These 183 km pipelines run through strategic areas such as Bajada de Añelo, La Calera, Bandurria Sur, Fortín de Piedra, El Mangrullo, Aguada Pichana Este, Rincón de Ceniza, Los Toldos I Sur, Pampa de las Yeguas I & II, and Loma Campana. They have a maximum off-spec hydrocarbon dew point gas carrying capacity of 60,000,000 sm³/d. The gas captured by these pipelines is then conditioned at Tratayén Plant to be then injected into the regulated transport systems, and liquid products are dispatched.



In 2023 we have continued to invest on Vaca Muerta:

- **We have signed the agreement to provide services in the Los Toldos I Norte field and relocated the Bajada de Añelo conditioning plant to Los Toldos I Norte. Thus, we have terminated the contract with Shell and signed a contract with Tecpetrol.**
- We have generated a new 30-inch line between El Trapial and Los Toldos as part of the operation and maintenance service of Vaca Muerta gas pipelines.
- We have entered into an agreement to provide gas services for Pan American Energy’s CASE field and YPF Aguada de la Arena.
- We have opened an entrance road to Tratayén Plant from Provincial Route 7.
- **We have acquired additional premises to:**
 - **Locate future natural gas liquid treatment facilities and polyduct pumping head.**
 - **Expand natural gas processing within Tratayén Plant.**
 - **Add civil facilities to manage the overall operation of the plant.**
- We have started the work of laying the gas pipeline between Tratayén Plant and Pluspetrol pipeline. This work would increase the gasoline dispatch loading capacity of trucks at the plant.
- We have opened new offices for tgs in the city of Neuquén: Tratayén Dispatch, Administration, Procurement, Measurements, Storage, Tecom (Integra) and Telcosur, among others.

Firm acquired agreements:

- YPF: Aguada de la Arena.
- Tecpetrol: Fortín de Piedra.

Interruptible acquired agreements:

- YPF: Aguada Pichana Oeste.
- Total: La Escalonada.

1.4.4. Telcosur

At Telcosur, we offer services for large corporate clients, carriers, data and value-added service providers, internet service providers and ISP's and telephone services cooperatives and operators. Our ringed network system with a 4,600 km radius and 3,685 km of optical fiber covers the most important cities in the south and west of Argentina. On the other hand, our new Puerto Madero facilities are already equipped with network infrastructure, telephony, wifi, energy and videoconferencing system.



NEW DEVELOPMENTS IN SERVICE PROVISION

- The results of our customer satisfaction survey were equal to or higher than those recorded in 2022.
- We have expanded Vaca Muerta's fiber optic system. Now the network reaches Tratayén Plant from the Neuquén node, and the system is extended to El Trapial. This allows us to sign contracts and addenda for new services or to obtain upgrades for existing services.

AGREEMENTS REACHED

- **TRANSENER:** Use of infrastructure and provision of services (15 years).
- **CLARO:** Renewal of infrastructure use and exploitation agreement (10 years).
- **SILICA NETWORKS:** Renewal of agreement for commercial terms and conditions of services (12 months).
- **TOTAL ENERGIES:** Renewal and extension of telecommunication services agreement (24 months).
- **CIRION:** Various addenda for new services and upgrades of existing services..
- **PAE:** Renewal and upgrade of services (60 months).

NEW CLIENTS

- Industrias Secco.
- Techint.
- Telecom Arg.
- Bahisa S.R.L.
- Cesetti Comunicaciones.

CYBERSECURITY

Although we do not offer cybersecurity services directly, we require data protection systems from the providers that offer Internet services to our customers. Furthermore, the security of data traffic moving across the network depends on each customer.

Our cybersecurity measures are defined by the IT area. In 2023, we have recorded no cybersecurity-related incidents in any of our business lines.

- ✓ We have renewed for 10 years the agreement with Claro for the use of infrastructure in the south.
- ✓ We have renewed for 15 years the agreement with Transener for the use of infrastructure.
- ✓ We have renewed and obtained an upgrade of links with Total Energies at Vaca Muerta and in the Austral Basin area.
- ✓ We have extended the fiber optic line from Vaca Muerta to El Trapial.
- ✓ We have implemented a high-capacity node at Planta Tratayén, linking the fiber optic network to the Neuquén node.
- ✓ We have moved operations to the new premises at Puerto Madero.
- ✓ On November 6, 2023, the **tgs** Board of Directors approved amendments to the Cybersecurity Policy, Cybersecurity Incident Management and Systems Emergency Plan, which meet the requirements of the new U.S. Securities and Exchange Commission (SEC) regulations aimed at improving and standardizing cybersecurity-related disclosures.

1.4.5.

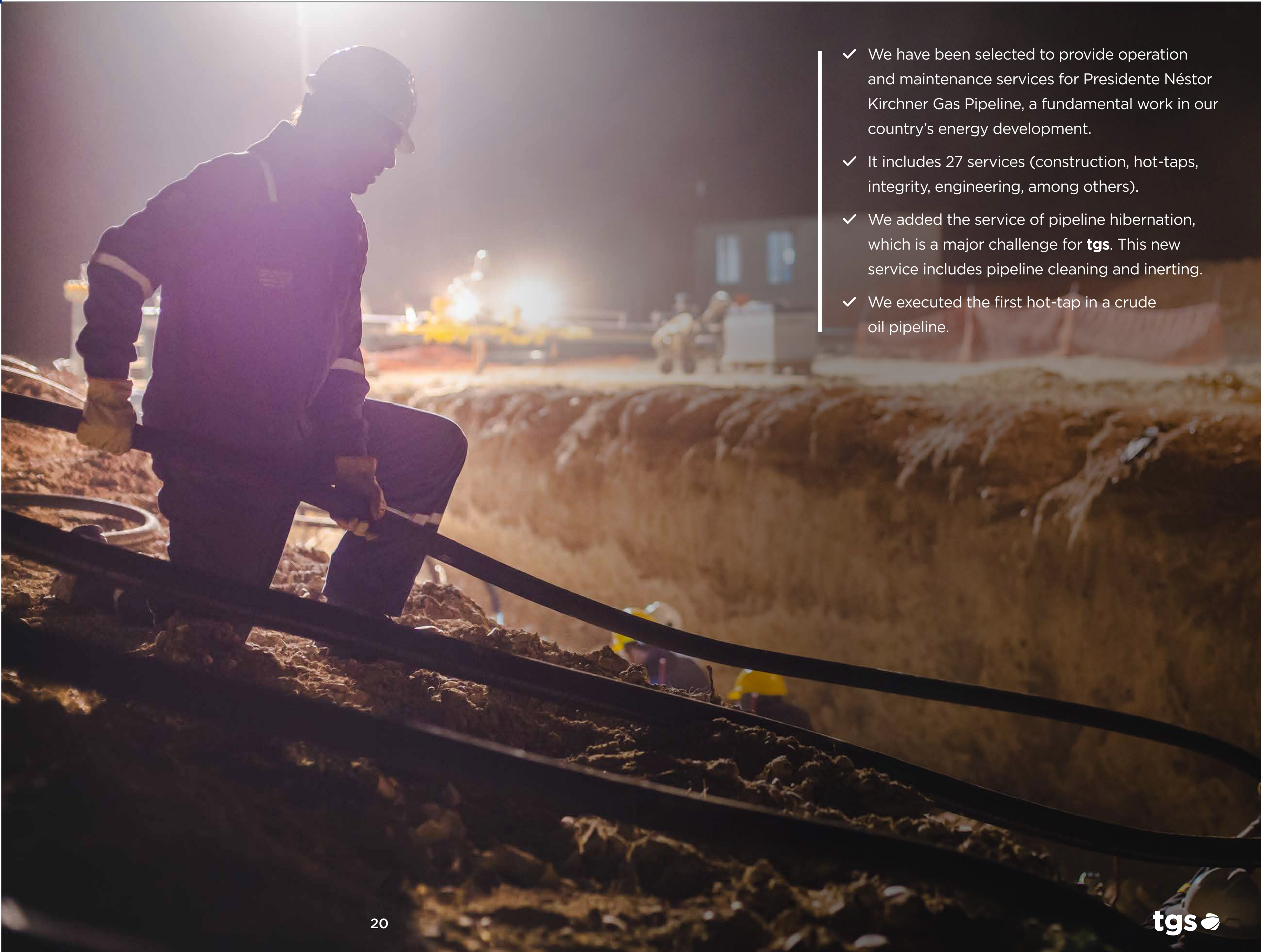
tgs INTEGRA

We have introduced the new branding of our business line, previously called “Other Services”. **tgs INTEGRA** includes the services and solutions we offer to our customers at their facilities and constitutes a strategic part of the entire gas value chain.

More than 30 years of experience in the oil & gas industry have enabled us to offer a wide range of customized services according to the needs of each client. In addition, we have modern equipment and a unique know-how in the region since we have a team distributed in seven provinces in the south and west of our country.

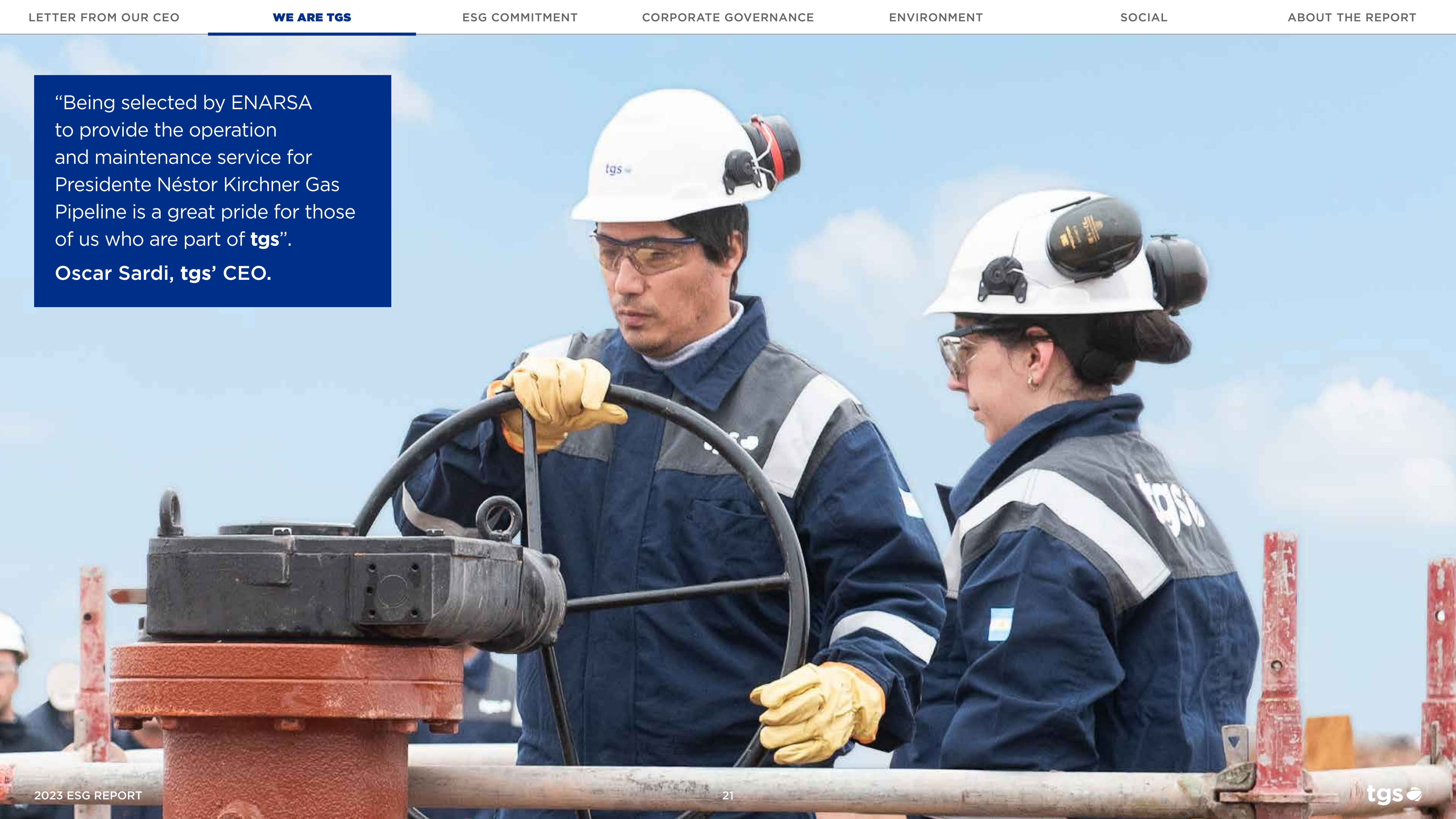
- The main services we offer are:
- Operation and maintenance of plants and equipment.
 - Duct repair.
 - Hot tap, cold cuts and stoppler.
 - Assistance in scraper passages.
 - Pipeline integrity studies.
 - Project management.
 - Other special services.

- ✓ We have been selected to provide operation and maintenance services for Presidente Néstor Kirchner Gas Pipeline, a fundamental work in our country’s energy development.
- ✓ It includes 27 services (construction, hot-taps, integrity, engineering, among others).
- ✓ We added the service of pipeline hibernation, which is a major challenge for **tgs**. This new service includes pipeline cleaning and inerting.
- ✓ We executed the first hot-tap in a crude oil pipeline.



“Being selected by ENARSA to provide the operation and maintenance service for Presidente Néstor Kirchner Gas Pipeline is a great pride for those of us who are part of **tgs**”.

Oscar Sardi, tgs’ CEO.



1.5.

Integrity and Safety of our Pipelines

In all our business lines, we prioritize the safety of people, care for the environment and the protection of our assets. To achieve this, we carry out rigorous monitoring of each of our pipelines and facilities to constantly analyze and evaluate their operation.

Our priorities are reflected in our results: by 2023, our critical task maintenance plan was 100% fulfilled, following national standards and regulations. This plan includes preventive maintenance of active gas pipelines, among others.

GAS PIPELINE INTEGRITY VERIFICATION PROGRAM

	2023	2022
Evaluated flaws	157	170
Repair using frames	21	13
Repair by pipe replacement	30	15

PREVENTIVE MAINTENANCE PLAN

Preventive maintenance of our equipment is a fundamental practice to ensure the quality of our service and avoid unnecessary interruptions. As in every year, our priority in 2023 has been inspection and prevention in the gas pipeline system:

- We have restored 13 km of gas pipelines by covering, evaluating and repairing unacceptable flaws.
- We have adapted the grounding of 22 pieces of cathodic protection equipment, thus improving people’s safety.
- We have performed the relining of three Line Block Valve installations in the province of Buenos Aires in order to detect any anomaly in the pipeline that could grow and interrupt the service in the future and to mitigate the risk of external corrosion damage and Stress Corrosion Cracking (SCC) in the mechanisms. (We have worked on three valves of the San Martín pipeline VS74, VS76 and VS77).
- We have performed the filling of casing pipes in 13 special crossings in national, provincial and railroad routes in the province of Buenos Aires. This way we ensure the integrity of the pipeline in areas with a high presence of people and make the corrosive activity more passive.



Preventive Maintenance Plan	2023 Results
Internal inspection of gas pipelines	2,559 km
Evaluation using CIPS + DCVG techniques* (sections without Scraper Traps)	233 km CIS/255 km DCVG of gas pipelines
Cathodic protection system (ending in May 2024)	2 new equipment. 10 disperser reinforcements. 4 reconverted facilities.
Measures for personnel safety	22 grounding adjustments in Cathodic Protection equipment.

^(*) CIPS: Close Interval Potential Survey, a methodology to survey the level of cathodic protection in pipelines.
DCVG: Direct Current Voltage Gradient, a methodology to identify areas of pipeline with damaged lining.

CRACK MANAGEMENT

Every year we perform an internal inspection for flat flaws using Electro-Magnetic Acoustic Transducer (EMAT) technology. This inspection is part of our SCC and longitudinal seam crack assessment and mitigation plan.

	2023	2022
Anomalies mitigated by pipe replacement.	19	119
Internal inspection plan using EMAT technology in General San Martín Gas Pipeline.	567	0
Internal inspection plan using EMAT technology in Neuba I Gas Pipeline.	0	364
Internal inspection plan using EMAT technology in Anillo Buenos Aires Gas Pipeline.	0	0

PREVENTION OF DAMAGE BY THIRD PARTIES

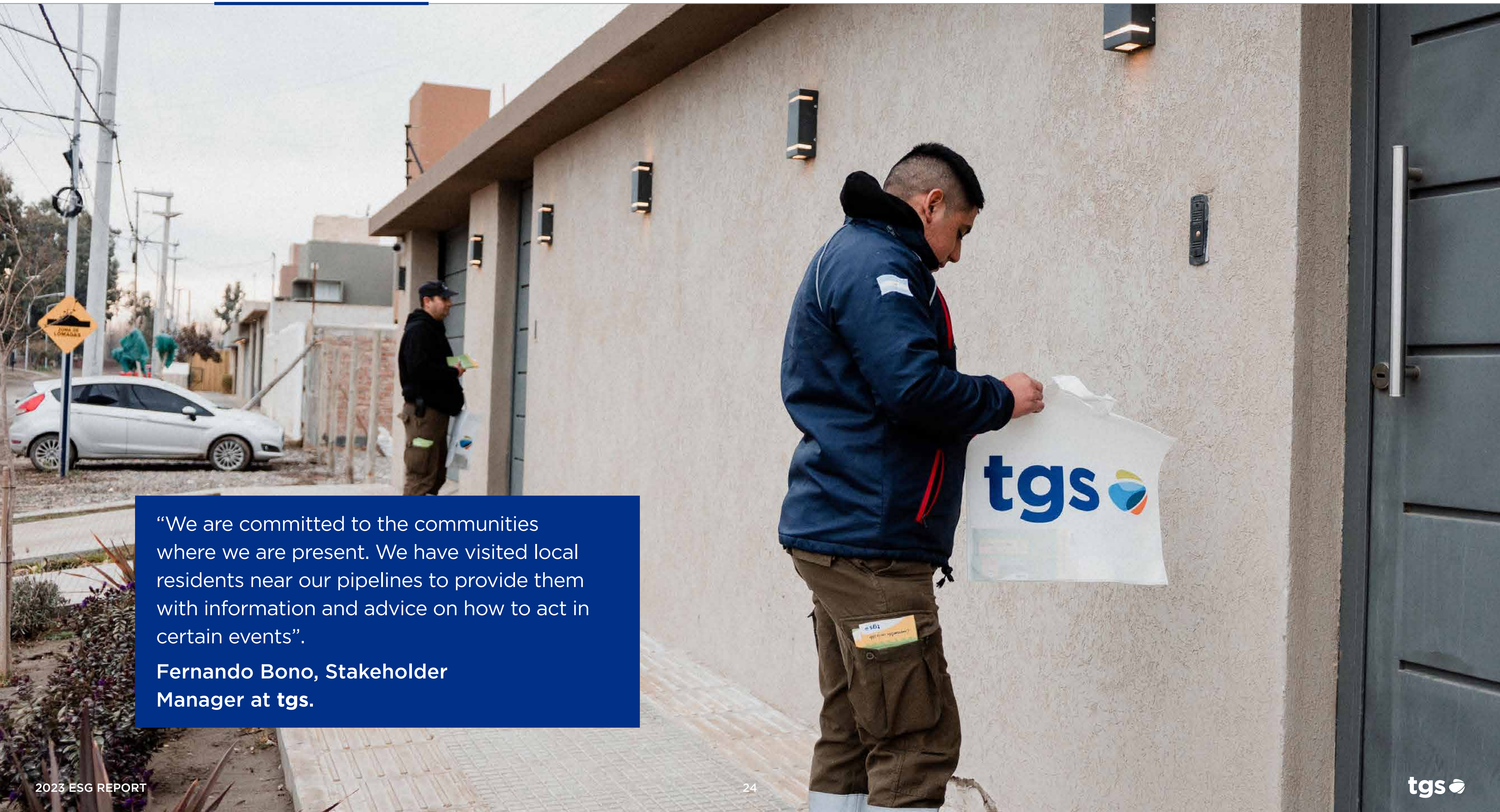
- We have continued with the actions of our damage prevention program to raise awareness of the risks of carrying out works without proper communication and approval.
- We have continued with our door-to-door program in Bahía Blanca, Río Negro and Neuquén to reinforce knowledge of the facilities.
- We have organized talks in municipalities with suppliers and public works area referents.
- We have run advertisements for different media in the province of Buenos Aires, Neuquén and the city of Bahía Blanca.

	2023
Damage Prevention Awareness Workshops and seminars (number of events)	8
PBD training workshops in municipalities (number)	7
Digital media advertising (number of municipalities)	20
Door-to-door awareness campaigns (kilometers of pipelines covered)	61 km traveled (30 km in NQN-RN; 24 km in Bahía Blanca; 1 km in Chimpay; 6 km in Plaza Huincul.
Public Publicity (number of individuals informed of the pipelines and prevention plan).	3,000

INNOVATION

We have implemented a novel and innovative practice to vent pipeline sections. The process consists of blocking the valve upstream where the gas is to be vented and allowing the compressor plant to continue in service until it stops due to low suction pressure. In this way, a minimum amount of gas is vented.





“We are committed to the communities where we are present. We have visited local residents near our pipelines to provide them with information and advice on how to act in certain events”.

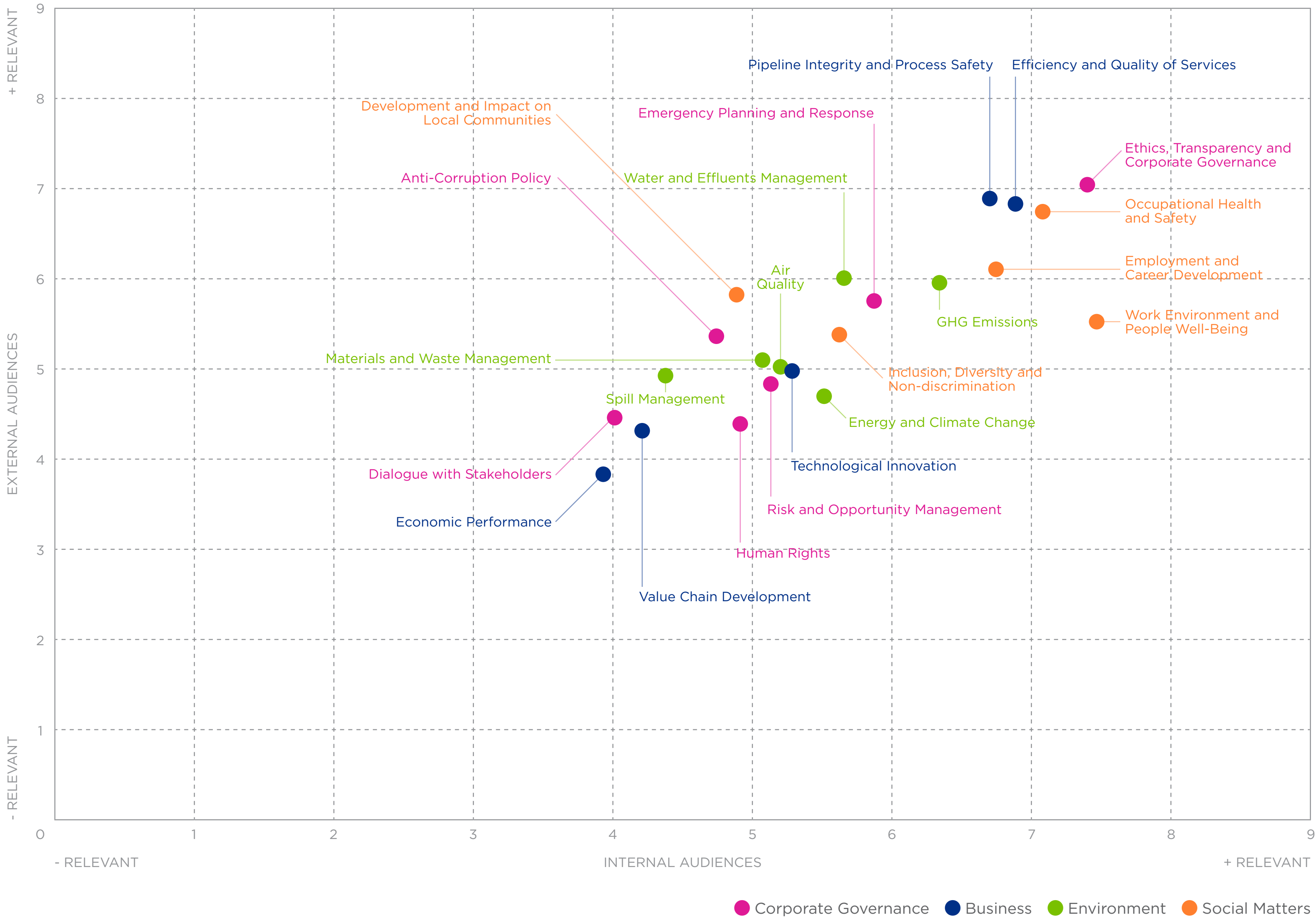
Fernando Bono, Stakeholder Manager at tgs.

1.6. Materiality Analysis

Our sustainable performance is guided by the current materiality analysis.

In order to run this analysis, we have first identified a list of sustainability issues relevant to our company and stakeholders, after having conducted a survey of the main industry trends and standards. We have then conducted a survey of our internal and external audiences, which have allowed us to obtain the materiality matrix, which has been validated by the company’s senior management.

This matrix shows the priority sustainability issues for **tgs** that are informed in this report through the GRI standards. For clarity, the topics are divided into four areas: Corporate Governance, Business, Environment and Social.





ESG Commitment

Our ESG Strategic Plan guides our initiatives and allows us to monitor progress on environmental, social and governance issues, which are priorities for our businesses and stakeholders. Thus, we are working to advance our contribution to the 2023 Agenda, in line with the highest international standards for a more sustainable future.



Environment

- To mitigate and adapt to climate change.
- To remain proactive in environmental leadership to anticipate the needs of the context.
- Process and consumption circularity in our operations.



Social

- To contribute to the health and safety of people and the development of the communities in which we operate.
- To generate career development opportunities.



Corporate Governance

- Promote transparency and honest conduct, protecting our investors and stakeholders.
- To promote dialogue with stakeholders.

Our five-year plan

In 2023, we continue to drive our five-year plan of ESG objectives throughout the company.

Process review

Committed to international best practices and guidelines, we have conducted an analysis of compliance with GRI, SASB, IFRS and SEC requirements, and made progress in reviewing our non-financial information management processes.

National recognition

tgs was included in the BYMA Sustainability Index, which recognizes leading companies in the market for their sustainability practices in the four ESG pillars, as well as their contribution to the Sustainable Development Goals.

2.1. Our Challenge

We want to be the leading energy company in the provision of integrated services, recognized for its values, product and service quality, innovative spirit and leading role in the energy market both in Argentina and the region.

At the core of our operations and corporate areas, we translate our dream into daily actions, echoing our mission and core values:



OUR MISSION

- To integrate the production and consumption of natural gas and its by-products into the services, in a profitable manner, in order to:
- Contribute to the sustainable development of the country and to improve the life quality of the community.
 - Provide creative solutions to the energy industry.
 - Provide quality, safety and care for the environment.
 - Promote a challenging work environment that involves a differential approach for our people.

OUR VALUES

Integrity

- We act consistently between what we say and what we do.
- We encourage honest and transparent behavior throughout the value chain.
- We express ourselves freely and allow others to express their ideas freely and without fear of judgment.
- We guarantee the principles of respect for differences, non-discrimination and equal opportunities.

Commitment

- We show determination and passion to carry out the things we set out to do.
- We value the culture of effort and continuous improvement.
- We want to improve day by day and to do our best.
- We are focused on long-term results, contributing to economic and social development and a healthy environment in the communities where we operate.
- We strive for excellence in health, safety and environmental issues.

Cooperation and service

- We cooperate with each other to achieve common interests, prioritizing the interests of the whole over those of the individual.
- We are open to teach and learn.

2.2. Commitment to Sustainable Development

Our Sustainability Policy reflects our commitment to a harmonious balance between the economic performance of our operations and the promotion of social development and well-being, as well as the preservation of and respect for the environment and its natural resources. We are committed to:

- Promote the **integral development and social improvement of the communities** where we operate or have some influence.
- Recognize and respect the protection of **human rights** within our sphere of influence, ensuring and promoting their fulfillment and

making sure that we are not complicit in cases of human rights violations.

- Prioritize in our projects and operations the **best practices of environmental conservation and safety** for our employees and the community, minimizing and compensating the impacts of our operations.
- Use our influence capacity to promote **a culture committed to the sustainable development** of each member of our company and our entire value chain and stakeholders.

Building a sustainable brand

In the consolidation of our brand, we work to be recognized for our leadership in addressing today's energy needs and the continuous search for sustainable solutions to ensure an energy future respectful of the environment and communities.

Our focus is on driving the economic, social and environmental development of our company and stakeholders. This is reflected in the reliability of our pipeline system, the comprehensive safety of our employees, suppliers, and contractors, and our constant care for the environment and the communities around us.



2.3. ESG Strategic Plan

During 2022, we focused on the creation of our Environment, Social and Governance (ESG) Plan involving all key areas of the company to strengthen our sustainable business management. This plan defines priority actions in these three areas, guiding us into the future with concrete commitments and various indicators which help us to assess progress.

Based on industry best practices, this plan was designed to meet stakeholder expectations and enhance our contribution to the Global Agenda for Sustainable Development.

In this context, during 2023 we have worked on the development of a diagnosis of our non-financial management, identifying areas for improvement. This has allowed us to quantify our current situation and track our key performance indicators. This analysis will enable us to develop a strategy to address environmental, social and corporate governance risks and opportunities.

The integration of ESG concepts and mechanisms of action in **tgs** strategy is one of the priority material issues to drive sustainable management and achieve the goals we have set for ourselves. During 2023, we have focused on the design of the ESG plan development process with the conviction that, in order to play a leading role in sustainable development, we must integrate it into the strategic planning process. Continuing with the goals established in 2022, progress was made in this integration and we aim for 2024 to continue improving in the definition of our impact and financial materiality that will allow us to continue deepening in the management of our non-financial indicators. In addition, we have focused internal efforts on communication and training, seeking to make these actions central to our company.



2022-2026 ESG Strategic Plan



ENVIRONMENT

STRATEGY OBJECTIVE:

To preserve the environment through responsible consumption and minimization of negative impacts on our operations.

KEY ISSUES:

- ✓ **Emissions**
 - Emission reduction plan.
 - Carbon neutral analysis.
 - Emissions inventory according to ISO 14064-1 requirements (Certification).
- ✓ **Energy**
 - Traceable energy efficiency program.
 - Energy Management System (ISO 50001).
- ✓ **Waste**
 - Integrated Waste Management Program.
- ✓ **Water and effluents**
 - Estimation of the company’s Water Footprint.
 - Reduction and use of sanitary effluents.
- ✓ **Biodiversity**
 - Company Forestry Policy and Forestry Plans
 - Monitoring of protected areas in our areas of operation.
- ✓ **Environmental risk prevention**
 - Identification of physical risks related to climate change.
- ✓ **Environmental promotion actions**
 - Dissemination of environmental content on Campus **tgs**.
 - Awareness actions and environmental talks.

ENVIRONMENTAL GOALS:

- ✓ To reduce methane emissions to 50% by 2030.
- ✓ To achieve a 50% recycling rate by 2026.
- ✓ To recover 80% of sewage effluent for irrigation by 2025.

SOCIAL

CORPORATE GOVERNANCE

2022-2026 ESG Strategic Plan

ENVIRONMENT



SOCIAL

STRATEGY OBJECTIVE:

To develop safe and healthy practices.
To promote diversity, equality and equity by maintaining long-lasting ties to enable the career development of our employees.
To encourage dialogue with the communities where we operate.

KEY ISSUES:

- ✓ **Safety and hygiene**
 - Proactive indicator management.
- ✓ **Occupational health**
 - Health promotion.
- ✓ **Work environment and well-being of people**
- ✓ **Inclusion, diversity and non-discrimination**
 - Development of organizational guidelines on diversity and inclusion.
 - Training for all management. Human Resources, Legal and Regulatory Affairs on diversity, inclusion, harassment and violence.
 - Development of an action protocol for cases of harassment and workplace violence.
 - Participation in the Voces Vitales (Vital Voices) program.
- ✓ **Development and impact management in local communities**
 - Definition, implementation and strengthening of a social investment plan.
 - Active monitoring of relations with indigenous communities through strategic mapping for the management of agreements and regulatory compliance.
- ✓ **Employment and career development**
- ✓ **Efficiency and quality of services and products**

SOCIAL GOALS:

- ✓ To increase every year the percentage of social investment outreach measured in beneficiaries.
- ✓ To maintain and increase the % of indigenous communities covered by the social and/or development plan.
- ✓ To maintain and annually increase the % of employee satisfaction.

CORPORATE GOVERNANCE

2022-2026 ESG Strategic Plan

ENVIRONMENT

SOCIAL



CORPORATE GOVERNANCE

STRATEGY OBJECTIVE:

To manage our businesses with integrity, maintaining an ethical and transparent behavior, in a sustainable manner, and with the objective of generating value for our various stakeholders.

KEY ISSUES:

- ✓ **Ethics and transparency**
 - Strengthening due diligence on personnel, directors, trustees, management members (Directors and Executive Managers) and their controlled companies.
- ✓ **Anti-corruption policy**
 - Evaluation of compliance with the Integrity Program.
- ✓ **Cybersecurity**
 - Implementation of the necessary actions to ensure the reliability, availability and integrity of information under the cybersecurity framework developed by the U.S. Department of Commerce’s National Institute of Standards and Technology (NIST) in the areas of identification, protection, detection, response and recovery.
- ✓ **Compliance**
 - Updating and raising the threshold of the Integrity Program to migrate towards a Compliance Program, in accordance with the pillars of ethics and transparency set forth in ISO Standards 37001 and 37301.
- ✓ **Respect for human rights**
 - Working on the management of due diligence in the communities where we have activities to obtain the social license to operate.
- ✓ **Risk management**
 - Ensure that ESG priority issues are considered in the Company’s strategic risk map, ensuring their periodic review by the Management Committee.

CORPORATE GOVERNANCE GOALS:

- ✓ To achieve 100% acceptance of the Code of Conduct by **tgs** employees, Directors and Trustees.
- ✓ To reach 75% of employees and business partners trained in anti-corruption.
- ✓ To process all complaints made.
- ✓ To comply with the expected availability of services of 99.82% according to the measurement methodology defined by **tgs**.
- ✓ To train personnel in the critical eye for the identification of phishing with the aim of annually decreasing the % of people who do not recognize these techniques.

ESG INTEGRATION IN OUR STRATEGY AND
DECISION-MAKING PROCESS

The ESG Plan implementation is validated and supervised by the Management Committee. The aim is to integrate it with corporate strategic planning and decision making, enhancing the company’s development, ensuring the reliability of our assets, the safety of our work team, suppliers and contractors, and the protection of the environment and the community.

The Safety, Environment and Quality Policy establishes an integrated management system under ISO 45001:2008, ISO 14001:2005 and ISO 9001:2005 standards, which allow us to standardize and continuously improve the processes and their management in these areas. In turn, the Strategic Environmental Plan, which manages to integrate most of the company’s areas, defines expenses and investments, and action guidelines focused on optimizing the way we measure our environmental impact and on mitigating the impact of our operations on the environment.

INTEGRATED RISK MANAGEMENT AS A PRIORITY TOPIC IN THE ESG STRATEGIC PLAN

Risk management at **tgs** runs through each of our processes and is essential for the company’s adaptability in a changing environment. The Integrated Risk Management Policy, approved by the Board of Directors, establishes a framework for the continuous and systematic management of risks in the company’s processes and activities. The Integrated Risk Management Policy, approved by the Board of Directors, establishes a framework for the continuous and systematic management of risks in the company’s processes and activities. In turn, the Audit Committee periodically monitors risk management, evaluating results, internal regulations, progress of plans and related developments.

The Company’s Management promotes a true risk management culture, integrating it into the regular management of each process.

The company deal with a variety of risks, including facilities, project, environmental, fraud, public corruption, cybersecurity and strategic risks. Strategic risks, those whose occurrence threatens the achievement of the Company’s strategic objectives, are directly and periodically monitored by the Management Committee. The strategic risk management process includes the identification, evaluation, mapping, determination of the “risk appetite” and the implementation of specific action plans, with their respective follow-up to evaluate their effectiveness.

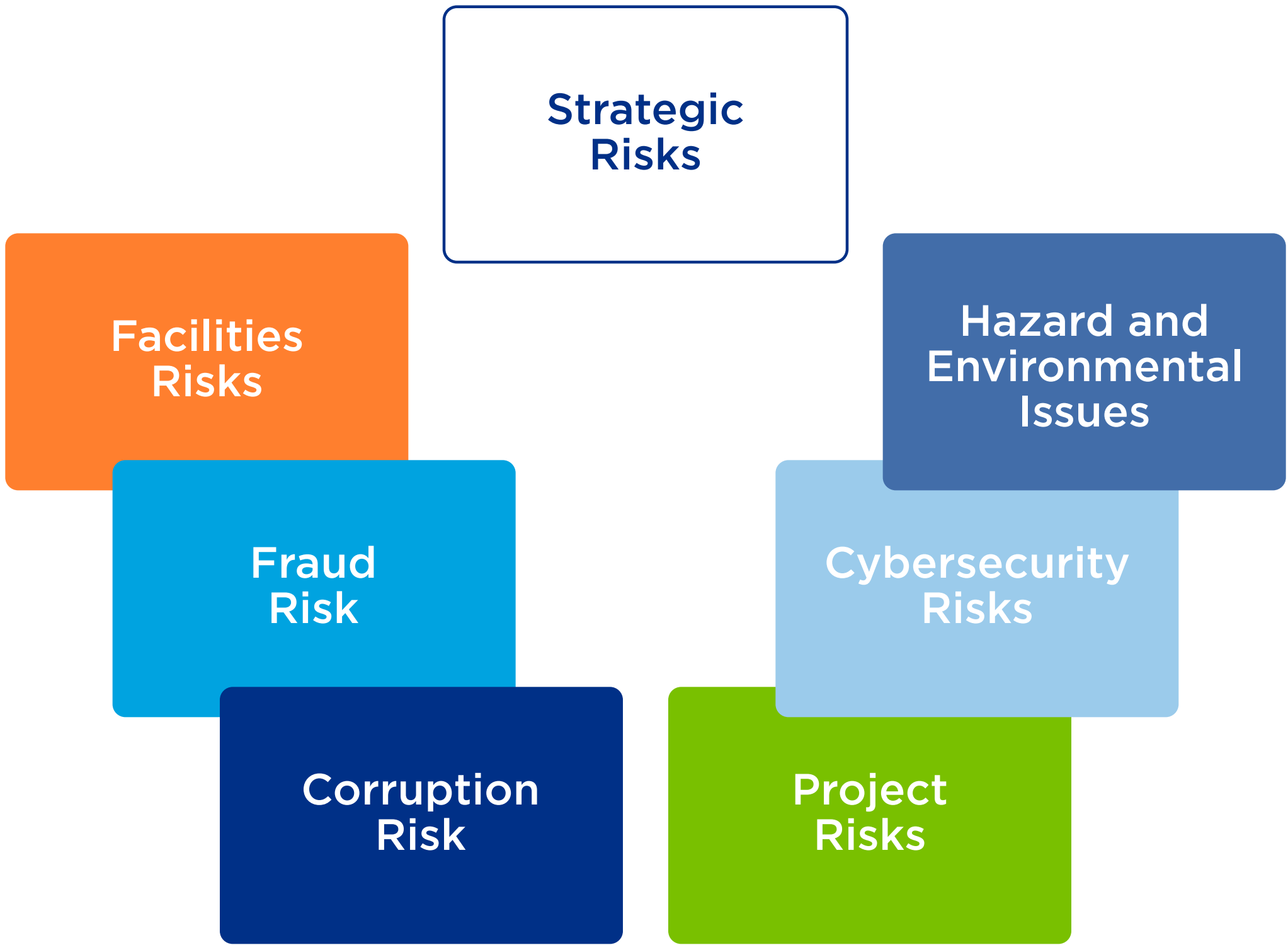
tgs’ investment plan is structured based on risk prioritization, considering operational, environmental, human safety, community impact, regulatory non-compliance, cybersecurity, among other risks.

During 2023, we continued to consolidate the processes related to managing the Company’s different risks, seeking the involvement of all the necessary areas in order to establish a true risk management culture. In this sense, the External Maintenance Audit of the Integrated Management System (IMS) under the ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 standards, carried out in November 2023, concluded that **tgs** has a Strategic Quality Plan that includes management of hazards, aspects and risks as an objective, which is measurable, controlled, communicated and regularly updated. Concerning risk-based thinking, the activity

evidenced the task of compiling risks and opportunities applied to the different processes of the organization, together with their evaluation and connection with the budget process.

Finally, after having defined risk management as a priority issue in the design of the Strategic Plan in 2022, in 2023

we began mapping the main strategic ESG risks, which will allow us to deepen in 2024 the analysis of risks and opportunities in ESG management and the impact on the company’s strategy.



2.4. Contribution to the Sustainable Development Goals (SDGs)

Our commitment lies in being an active part of the change towards a better world, supporting the action plan that promotes the 2030 Agenda for Sustainable Development, focused on the well-being of people, the planet and prosperity.

We are part of more than 10 committees of the Argentine Oil and Gas Institute (IAPG), among which the Sustainability, Communication and Education committees stand out for their work and commitment to the fulfillment of the SDGs.

Sustainability

Since 2019, we have been working closely in partnership with companies in the hydrocarbon industry. Our participation in the development of the Roadmap for the Sustainable Development Goals (SDGs), in conjunction with the IAPG and the Argentine Business Council for Sustainable Development (CEADS), has been instrumental in building a shared vision on how the industry can meet the challenges posed by the 2030 Agenda.

Diversity

We have collaborated with the Southern Cone Vital Voices program to implement the Mentoring and Training Program “Women Leaders 2023” in its edition focused on energy. The initiative seeks to enhance women’s leadership skills, allowing them to access outstanding job opportunities, being the first step to become influential figures and agents of change in the industry.

Education

We are conducting an exhaustive study of the social programs in education offered by companies in order to gather detailed information on concrete actions and generate synergies with companies that address these issues. At the same time, we coordinate a variety of training and courses in universities nationwide, aimed at both professors and students, seeking to broaden their scope and benefit.

Environment

Since mid-year, Adriana Endrigo, head of Environment at **tgs**, has chaired the committee that, among other major milestones, organized the Latin American Congress on Safety, Occupational Health and Environment of the Oil & Gas industry, at which **tgs** had distinguished speakers.

In addition, our CEO, Oscar Sardi, participated in the panel entitled “Diversity, Equity and Inclusion: Perspectives of the Energy Sector” that took place within the XIV Argentina Oil & Gas Expo 2023. This space sought to encourage reflection on stereotypes to promote the inclusion of diversity, equity and integration in the energy industry. Furthermore, an online questionnaire was created to receive feedback on this topic and gain a deeper understanding of the opinions of both industry and non-industry professionals.

Also, in the context of the XIV Argentina Oil & Gas Expo 2023, and in collaboration with the main companies in the sector that make up the Sustainability Commission, we participated in the organization of a sustainability panel which focused on the following key question: “Can the hydrocarbons industry contribute to a just transition?”, thus seeking to reaffirm the sector’s commitment to the global sustainability agenda.

This year, as every year, we have organized, together with other members of the Commission the activity, “Technical Schools visit the AOG”. It was attended by more than 700 students who are finishing technical school in the AMBA. In coordination with the Young

Professionals Commission, a vocational talk was organized so that these future graduates could get closer to the industry.

We are also an active part of the Connecting Business with SDGs Program, led by CEADS, which since 2018 has been presenting concrete examples of initiatives that reflect our contribution to the SDGs. To date, we have presented eight cases, addressing environmental, social and governance aspects, which are available online on the CEADS website. In 2023, we presented our Women in Circle program, for which we were honored at an organized event.

The SDGs constitute a vital compass for our company, allowing us to identify the goals and targets to which we contribute, prioritizing those most aligned with the particularities of our industry and organization.

We constantly evaluate and enhance our contribution to the SDGs. After a thorough analysis, we identified our contribution to 50 of the 17 SDG targets and established nine priority goals where we believe tgs can work more strategically to further deepen its contribution. Below, we present these priority SDGs aligned with our ESG Plan.

Priority goals for tgs

ENVIRONMENT

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

SOCIAL

4 QUALITY EDUCATION

5 GENDER EQUALITY

8 DECENT WORK AND ECONOMIC GROWTH

CORPORATE GOVERNANCE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS



¹ The Consejo Empresario para el Desarrollo Sostenible is the local chapter of the WBCSD (Word Business Council for Sustainable Development).



SUSTAINABILITY TRAINING

- ✓ We provide training on ESG and Sustainability for directors, managers and company representatives in meetings to present ESG Reports, as well as to disseminate their scope and results.
- ✓ We offer specific content on social, environmental and corporate governance issues for employees at Campus **tgs**.
- ✓ We have made presentations on the 2022 ESG Report and the Strategic Environmental Plan at the company’s different locations.
- ✓ We have presented four papers, highlighting “Inventory of greenhouse gases in the transportation, processing and treatment of natural gas” as the best technical paper at the 5th Latin American and 7th National Congress on Safety, Occupational Health and Environment in the Oil and Gas Industry.
- ✓ We have held talks in cities and municipalities throughout the year on damage prevention, involving government representatives and suppliers to promote safety in the communities where they operate.



PUBLIC-PRIVATE ARTICULATION FOR SUSTAINABLE DEVELOPMENT

This year we have started working with the Business Foundation Group (GDFE, for its acronym in Spanish) and the Local Innovation Network, which are promoting a Public-Private Laboratory called “Bahía Blanca Network”. The aim of the Lab is to bring together governments, the private sector and civil society to dialogue and promote collaborative innovative initiatives and to design sustainable public policies.

Initially, a process of understanding local conditions, mapping organizations, and strengthening the capacities of civil society was carried out.

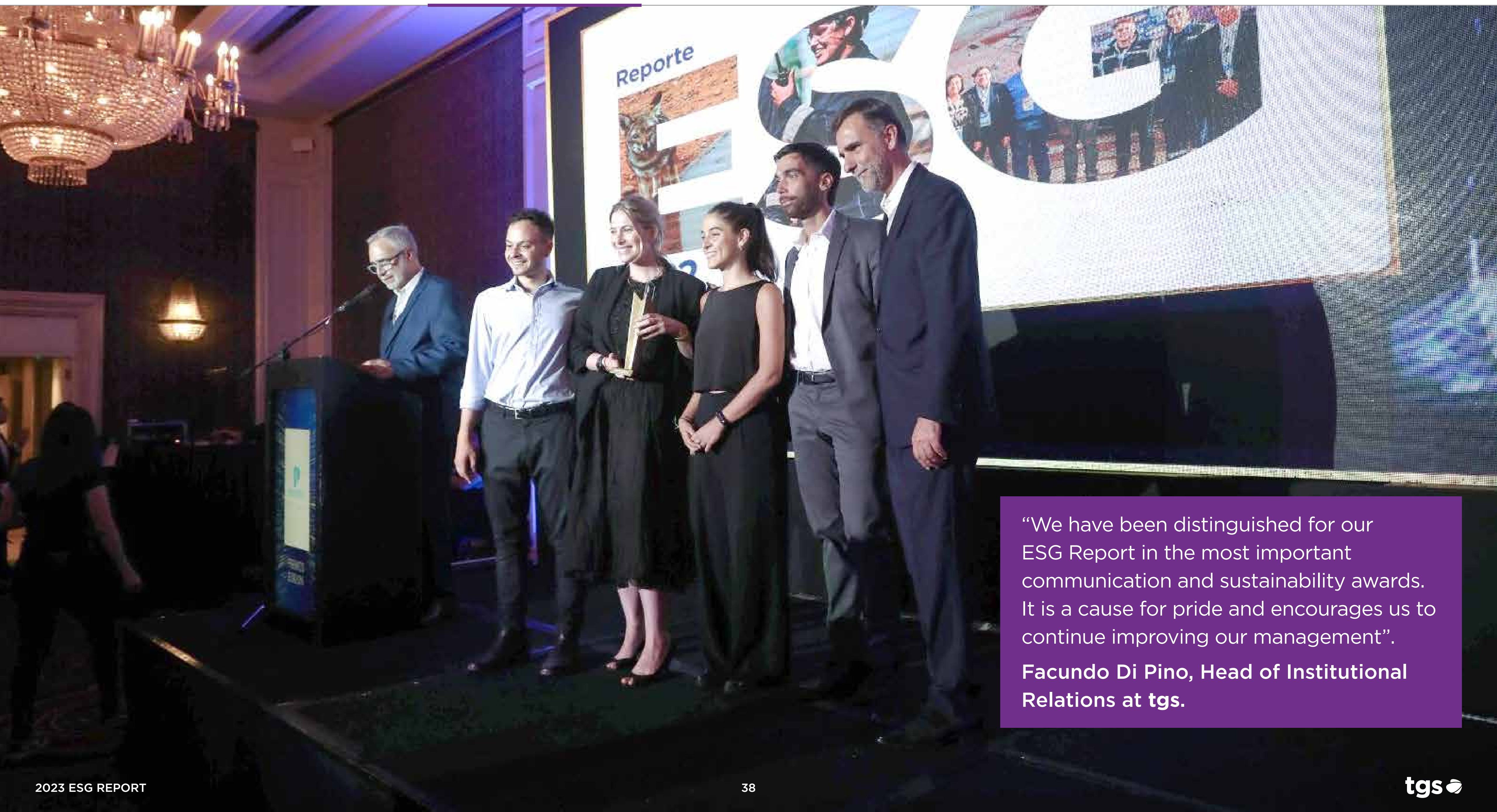
STRATEGIC DIALOGUE CYCLE OF THE FOUNDATIONS AND BUSINESS GROUP

During 2023, we have participated in the fourth GDFE Strategic Dialogue Cycle, where the different strategies to be carried out during 2024 to strengthen the social investment of companies and foundations were defined.



AWARDS

- ✓ Eikon Gold Award - 1st place in Financial or Investor Communications (General) in the Sustainability category.
- ✓ Fortuna Awards - 2nd place in the ranking of the best companies in the country.
- ✓ CIONET Latam Awards - 1st place in the Corporate segment, in the ESG-Governance category. We presented TINA’s project carried out with IBM Watson Assitant AI (Artificial Intelligence) technology, together with the corresponding cognitive development.
- ✓ Best Technical Paper Award at the 5th Latin American and 7th National Congress on Safety, Occupational Health and Environment in the Oil and Gas Industry for the paper “Inventory of greenhouse gases in the transportation, processing and treatment of natural gas”.
- ✓ Best Poster Award at the 5th Latin American and 7th National Congress on Safety, Occupational Health and Environment in the Oil and Gas Industry for a poster on “Biodiversity management as part of the environmental strategy”.



“We have been distinguished for our ESG Report in the most important communication and sustainability awards. It is a cause for pride and encourages us to continue improving our management”.

Facundo Di Pino, Head of Institutional Relations at tgs.

2.5. Ongoing Improvement in the Implementation of International Standards

We have continued our commitment to strengthen transparency and accountability on ESG issues, aligning ourselves with international benchmarking standards. In this report, we have used the GRI 2021 Standards and implemented the GRI 11 Oil and Gas Sector Standard 2021.

We have also made progress in the application of SASB (Sustainability Accounting Standards Board) Standards, which allow us to identify, manage and communicate relevant sustainability information that directly impacts financial aspects, providing investors with a more complete view. In this period, we have reported indicators in accordance with the standards for the Oil and Gas - Services and Oil and Gas - Midstream sectors.

This report emphasizes the continued commitment to transparency and compliance with international standards, as well as the integration of guidelines that help communicate the financial relevance of sustainability to the industry.

Even though during 2022 we were able to capture our vision in the ESG Strategic Plan, during 2023 we have aimed to strengthen our understanding and management in order to continue committing ourselves to a sustainable way of doing business. In this sense, we have not only implemented process management in the design of our ESG Plan, but we have also worked on a general diagnosis of ESG management to identify the current status of the organization's issues or aspects, allowing us to identify those in which management needs to be strengthened and to formulate strategies to improve performance.

As a result, we have been able to strengthen our procedures for obtaining approximately 70 GRI and SASB indicators, and we have set ourselves the goal of formalizing a sustainability strategy by 2024 that responds to an analysis of ESG risks and opportunities, thus enabling us to integrate our management into our corporate strategic planning.



ES Corporate Governance

At **tgs** we manage our business with integrity, ethics and transparency, listening and responding to the expectations of our stakeholders. Our corporate governance is in line with best practices in order to create value in a sustainable manner and respecting human rights in all our operations.

100%

Reacceptance of the Code of Conduct by **tgs**' employees.

98.94%

Of our suppliers are Argentine SMEs.

100%

Of the reports received during the year have been analyzed and dealt with.

25%

Of the members of the Board of Directors are women.

33.33%

Of the members of the Board of Statutory Auditors are women.

25%

Of the members of the Management (Manager level) are women.

11.02%

Of **tgs**' employees are women.

0%

Of reports of incidents of corruption, understanding as such the crimes included in Act 27,401 covered by our Integrity Program.

0%

Of reports of human rights violations.

100%

Of our business partners have had access to our anticorruption policies and procedures.

99.85%

Is the IT Service Availability indicator.

We have improved

and standardized our cybersecurity.

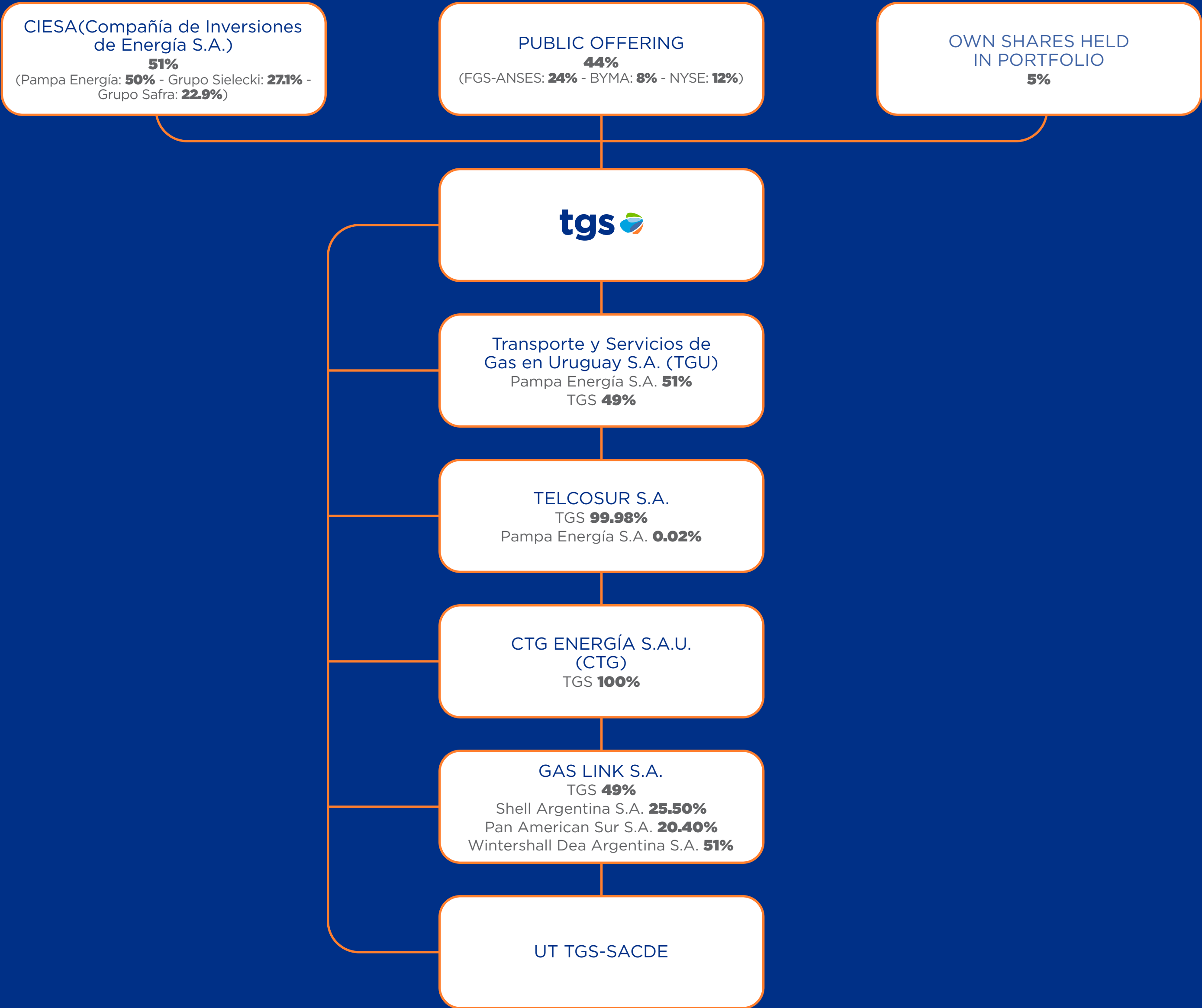
We have held several meetings with company representatives to review the processes and traceability of the ESG indicators survey. By 2024, the roadmap is expected to be finalized and the way of reporting non-financial indicators and their impacts on climate change is expected to be improved.

3.1. Corporate Governance

3.1.1. SHAREHOLDERS

The controlling company of **tgs** is Compañía de Inversiones de Energía S.A. (“CIESA”), which owns 51% of **tgs**’ capital stock. CIESA is jointly controlled by: (i) Pampa Energía S.A. (“Pampa Energía”) with a 50% interest; (ii) Grupo Inversor Petroquímica S.L. (part of the GIP Group, led by the Sielecki family) and PCT L.L.C. with the remaining 50%.

The National Social Security Administration (“ANSES”) owns 24% of the capital stock of **tgs**, and the remaining 25% is held by the investing public.



3.1.2. Corporate Governance structure and practice

BOARD OF DIRECTORS

The Shareholders’ Meeting annually appoints the members of the Board of Directors (between 9 and 11 persons) to serve renewable terms of 1 to 3 fiscal years.

The elected members meet at least once every three months. In the event of the absence of one or more regular directors, alternate directors attend Board meetings in their place. Directors may be reelected. Once their term of office expires, they remain in office until their replacements are appointed.

The Board of Directors is responsible for the management and administration of the Company. In addition, it has the authority to resolve investor concerns through the available communication channels, led by the Investor Relations area. To communicate with employees, on the other hand, it does so through the members of the management team of each area, with whom they are in constant contact.

The Company’s Board of Directors establishes **tgs**’ overall strategy and oversees its management. To this end, it analyzes the indicators of compliance with the strategic objectives on a quarterly basis. It is also in charge of approving the annual budget, validating the premises used for its construction. In its actions, the Board of Directors implements the mission, vision and values of our company.

Directors receive an appropriate remuneration for their work, which is approved at the Annual Shareholders’ Meeting.

COMPOSITION OF THE BOARD OF DIRECTORS AS OF DECEMBER 31, 2023

Title	Members of the Board of Directors	Age	Nationality	Date of appointment	Seniority in the administrative body	Is he/ she independent?	Does he/she perform executive duties?
Chairman	Luis Alberto Fallo	63	Argentine	4/19/2022	7/27/2016	No	No
Vice Chairman	Horacio Jorge Tomás Turri	62	Argentine	4/19/2022	4/11/2019	No	No
Regular Director	María Carolina Sigwald	56	Argentine	4/19/2022	8/21/2020	No	No
Regular Director	Pablo Daniel Viñals Blake	61	Argentine	4/19/2022	4/21/2020	No	No
Regular Director	Luis Rodolfo Secco	60	Argentine	4/19/2022	4/26/2017	Yes	No
Regular Director	Carlos Alberto Olivieri	73	Argentine	4/19/2022	4/16/2010	No	No
Regular Director	Carlos Alberto Di Brico	71	Argentine	4/19/2022	8/29/2016	Yes	No
Regular Director	Cindy Signorini	28	Argentine	4/19/2022	4/19/2020	Yes	No
Regular Director	Vacancy ^(*)						
Alternate Director	Jorge Romualdo Sampietro	79	Argentine	4/19/2022	7/27/2016	No	No
Alternate Director	Gerardo Carlos Paz	55	Argentine	4/19/2022	4/05/2022	No	No
Alternate Director	María Agustina Montes	42	Argentine	4/19/2022	4/05/2022	No	No
Alternate Director	Francisco Antonio Macías	56	Argentine	4/19/2022	4/21/2020	No	No
Alternate Director	Enrique Llerena	68	Argentine	4/19/2022	4/11/2019	Yes	No
Alternate Director	Santiago Alberto Fumo	63	Argentine	4/19/2022	4/11/2019	Yes	No
Alternate Director	Martín Irineo Skubic	60	Argentine	4/19/2022	8/21/2020	Yes	No
Alternate Director	Vacancy ^(*)						
Alternate Director	Vacancy ^(*)						

^(*) On 11/30/2023, Mr. Ignacio Amigorena and Mr. Lucas Gobbo, Regular Directors, and Mr. Luis Angelo Vergara Guarnizo, Alternate Director, appointed at the Ordinary, Extraordinary and Special General Shareholders’ Meeting of the Company held on April 19, 2023, communicated their resignation from their positions, in all cases for personal reasons, effective as of November 30, 2023. On December 21, 2023 the Board of Directors of **tgs** accepted the aforementioned resignations and accepted as Regular Director Ms. Cigni Signorini –appointed Alternate Director at the Ordinary, Extraordinary and Special General Shareholders’ Meeting of **tgs** held on April 19, 2023.

SUPERVISORY COMMITTEE

The Supervisory Committee is composed of three regular members and three alternates. In accordance with the Bylaws, two (2) of the trustees and the corresponding alternates are elected by the holders of Class “A” shares. The remaining trustee and his alternate are elected by the remaining holders of common shares. Trustees are elected at the Annual Ordinary Stockholders’ Meeting and serve for one year, renewable for an equal term.

Supervisory Committee as of 12/31/2023

Position	Name
Regular Trustee	José Daniel Abelovich
Regular Trustee	Pablo Fabián Waisberg
Regular Trustee	María Valeria Fortti
Alternate Trustee	Marcelo Héctor Fuxman
Alternate Trustee	Fernando Pedro Tetamanti
Alternate Trustee	Héctor Horacio Canaveri

EXECUTIVE COMMITTEE

The Executive Committee is a body created to achieve optimal performance of **tgs** management. It is responsible for certain economic, environmental and social decisions, as it arises from the powers attributed to it by the Company’s Decision Matrix, approved by our Board of Directors in 2017.

The Board of Directors is the body in charge of appointing the members of the Executive Committee, which shall be composed of four members: the directors who have been appointed as President and Vice President of the Company, and any other two (2) directors elected by simple majority, with a term of office for one (1) fiscal year.

The current members of the Executive Committee are Luis Alberto Fallo, Horacio Jorge Tomás Turri, Pablo Daniel Viñals Blake and María Carolina Sigwald. They would remain in office until the meeting held to consider the financial statements as of December 31, 2023.

Executive Committee as of 12/31/2023

Position	Name
Chairman	Luis Alberto Fallo ^(*)
Vice Chaiman	Horacio Jorge Tomás Turri
Regular Director	Pablo Daniel Viñals Blake
Alternate Director	María Carolina Sigwald

^(*) Luis Alberto Fallo is the chairman of the highest administrative body and does not perform executive duties in the organization.

AUDIT COMMITTEE

According to the Capital Markets Act, companies that make a public offering of their shares must have an Audit Committee. This body must have at least three directors and an equal number of alternates, and the majority must be independent. The members of the Audit Committee are appointed by a simple majority of the Board of Directors at the first meeting after the appointment of the members of the Board of Directors, and their appointment lasts until their successors are appointed.

Audit Committee as of 12/31/2023

Position	Name
Regular Director	Carlos Alberto Di Brico (Chairman)
Regular Director	Luis Rodolfo Secco (Vice chairman)
Regular Director	Carlos Alberto Olivieri
Alternate Director	Enrique Llerena
Alternate Director	Martín Irineo Skubic
Alternate Director	Santiago Alberto Fumo

MANAGEMENT COMMITTEE (*)

The Management Committee is the body in charge of setting **tgs**’ strategic objectives and managing key areas. Led by the CEO, it must ensure that these objectives are met.

Our Committee meets periodically to evaluate results, define strategic courses of action and monitor compliance with corporate policies. For discussion and subsequent decision-making, reports on economic, operational, environmental and social issues are shared.



Oscar Sardi
Chief Executive Officer



Alejandro Basso
Director of Administration,
Finance and Services



Carlos Sidero
Human Resources
Director



Claudia Trichilo
Director of Operations



Rubén De Muria
Director of Regulatory and
Institutional Affairs



Juan De Urraza
Business Director



Hernán Flores Gomez
Director of Legal Affairs

*) When reference is made to the Management Committee herein, it refers to the persons and positions presented in this section.

3.2. Integrity Program

Ethical and transparent actions are one of our pillars. Our Integrity Program is governed by the Law of Criminal Responsibility of Legal Entities N° 27,401 and aims to prevent, detect and correct possible irregularities and illegal acts in the company. Its supervision is assumed by the Board of Directors and its implementation by the Management Committee.

Through the Program we have strengthened and systematized our actions in favor of integrity and against irregularities and illegal acts. We are also currently working to migrate towards a Compliance Program, in accordance with the pillars of ethics and transparency set forth in ISO Standards 37001 and 37301.

CODE OF CONDUCT

Our Code of Conduct was approved in 2004 and since 2018 has been part of the Integrity Program. It is applicable to directors, trustees, executive directors and managers, employees of the company and its controlled companies. All of them must complete and sign the declaration of knowledge and acceptance of the Code. Our suppliers, independent contractors, consultants and customers must also accept its ethical principles.

- The Code of Conduct aims to:
- Encourage honest and ethical conduct, which includes fair management of eventual conflicts of interest.
 - Promote a complete, fair, accurate, timely and understandable reporting process.
 - Promote compliance with laws, resolutions and government regulations.
 - Ensure the protection of the company’s legitimate business interests (including corporate opportunities, assets and confidential information).
 - And to prevent unlawful acts.

Internal Audit Management coordinates the annual re-acceptance of the Code of Conduct with the objective of achieving 100% compliance, a goal achieved in recent years. In 2023, 100% compliance was achieved by our employees. At the time of re-acceptance, we included a questionnaire of randomly selected questions to prompt re-reading of the Code and to corroborate understanding.

The [Code of Conduct](#) is available on the **tgs** website.

CONFLICT OF INTEREST

Our Code of Conduct provides that directors, trustees, directors and executive officers and employees must avoid situations, real or apparent, which conflict with the interests of **tgs**. Performance for the company must never be subordinated to personal gain or advantage.

In the declaration of acceptance of the Code of Conduct, each employee must inform if there is any previous or current situation that could be interpreted as a conflict of interest. The same declaration must be made if a conflict of interest should subsequently arise.



WHISTLEBLOWER CHANNEL - ETHICS HOTLINE

The Ethics Hotline is a channel for our employees, customers, suppliers and other interested parties to anonymously and confidentially report potential irregularities and non-compliance with the Code of Conduct. Reports are received by the Whistleblower Committee, which informs the Audit Committee so that it can evaluate the competence of each report.

The operation of the Whistleblower Committee and its methodology are regulated by the Anti-Fraud Policy and the Action Procedure for Reports.

To ensure the anonymity of the report –which is at the whistleblower’s discretion– and impartiality in the evaluation, we outsource the Ethics Hotline to the company Resguarda. In addition, we actively disseminate the contact channels through our website, intranet and internal advertising, both physical and digital. In this way, we ensure that whistleblowing is an agile, simple and transparent process.

The Director of Legal Affairs (internally responsible for the Integrity Program) together with the Whistleblower Committee (composed of the Internal Audit Manager, the Manager of Corporate Legal and Regulatory Affairs and

the Manager of Labor Relations and Human Resources Services) are responsible for:

- Managing the whistleblower channel.
- Providing the means for the protection of bona fide reporters.
- Conducting internal investigations and promoting their resolution.

In 2023, access to the Ethics Hotline was updated.

Toll-free line:

0-800-666-0962

(telephone interview or recorded message).

E-mail:

reportes@resguarda.com /

linea.etica.tgs@resguarda.com

Whistleblowing form through the website:

www.resguarda.com /

www.resguarda.com/linea-etica-tgs

During the year we have received 9 reports through the Ethics Hotline, related to non-compliance with the Code of Conduct. Thanks to them, we have identified opportunities for improvement and now have more efficient processes in place to avoid possible future deviations.



Within the scope of the Integrity Program, at **tgs** we are focusing on the following aspects:

BRIBES

Our employees may not accept gifts or gratuities during the purchase of goods and services of **tgs**, since this may affect their objectivity. The offer or receipt of gifts, the payment or solicitation of bribes, or any other such activity must be reported immediately to the supervisor of the employee involved.

COMPLIANCE WITH ANTITRUST LAWS

Directors, trustees, executive officers, directors and officers and employees of the company may not hold discussions or enter into agreements with competitors. In this way, we ensure compliance with antitrust laws.



ANTI-CORRUPTION

All our employees and directors receive information and training on our Integrity Program, which includes anti-corruption policies and procedures. Our commitment against corruption leads us to constantly survey the risks in the value chain to identify potential conflicts.

At **tgs**, we regularly assess the risk of public corruption. The evaluation includes all the sections of Art. 1 of Act 27,401 on Criminal Liability of Legal Entities:

- i) National and transnational bribery, provided for by Articles 258 and 258 bis of the Argentine Criminal Code.
- ii) Influence peddling, provided for by Article 258 of the Argentine Criminal Code (in connection with Article 265 of the Argentine Criminal Code).
- iii) Negotiations incompatible with the exercise of public functions, as provided for in Article 265 of the Argentine Criminal Code).
- iv) Concussion, provided for by Article 268 of the Argentine Criminal Code.
- v) Illicit enrichment of officials and employees, provided for by Articles 268 (1) and (2) of the Argentine Criminal Code.
- vi) Aggravated false balance sheets and reports, provided for by Article 300 bis of the Argentine Criminal Code.

We also periodically assess fraud risk, including the following categories:

- i) Financial statement manipulation.
- ii) Improper approval of assets.
- iii) Corruption (excluding public corruption, as it is assessed in the process described above).
- iv) IT or cybersecurity risks.

In 2023, we have received no reports of corruption, understood as such the offenses referred to in Act 27,401, which is considered by our Integrity Program.

Through the following policies we seek to ensure ethics, integrity and transparency in all operations:

INTEGRATED RISK MANAGEMENT POLICIES

We have an Integrated Risk Management Policy approved by the Board of Directors which establishes a continuous and systematic management to deal with risks effectively and efficiently.

The Audit Committee periodically monitors **tgs** risk management, following the results of the various evaluations performed. The ultimate responsibility for risks lies with the Management Committee.

ANTI-FRAUD POLICY

This Policy aims to detect irregularities in **tgs**' activities. It also defines the mechanisms for receiving reports.

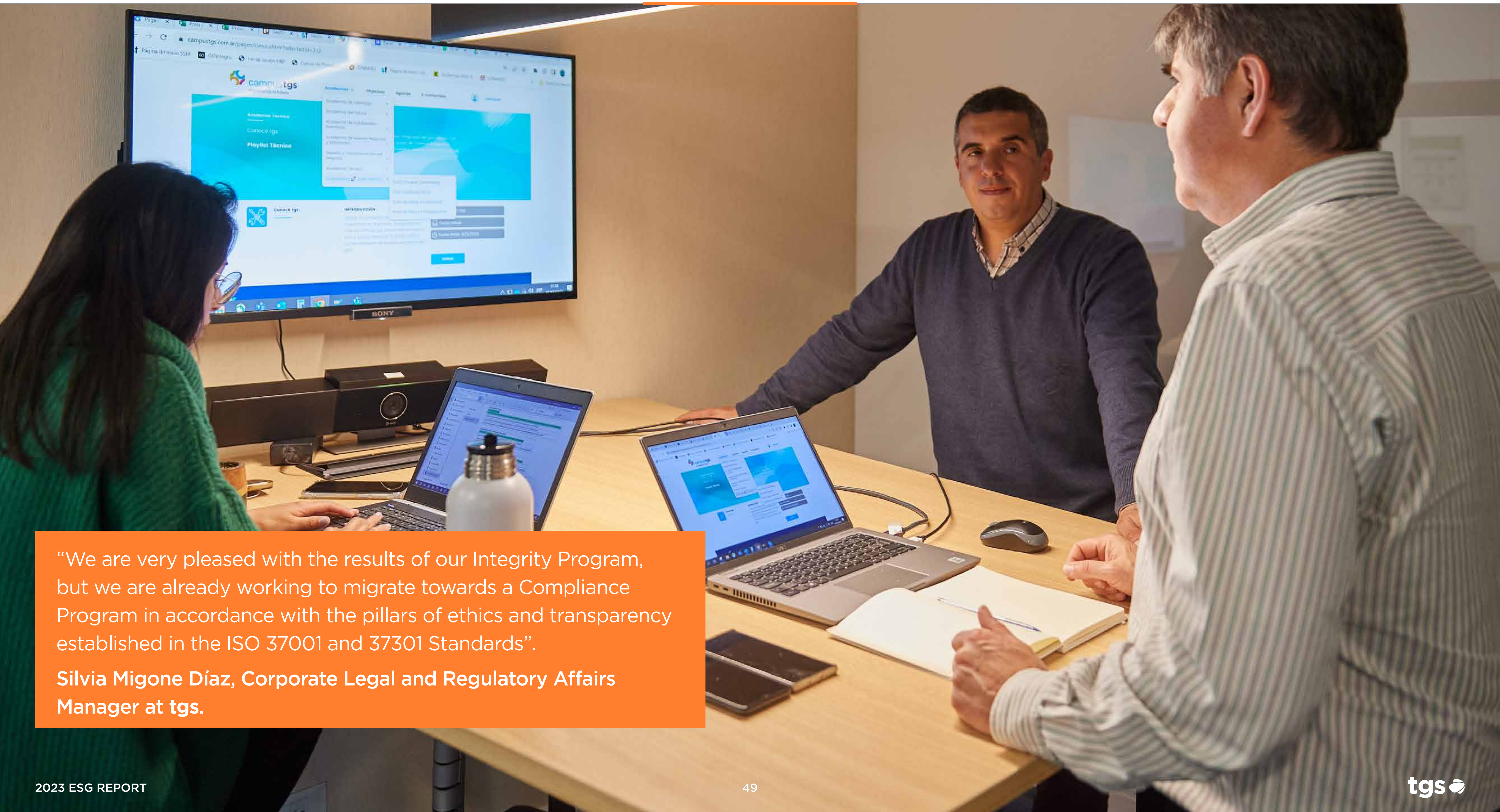
MONEY LAUNDERING PREVENTION POLICY

The objective of this Policy is to prevent and identify unusual or suspicious transactions as defined in the applicable legislation, professional standards and international standards. It applies to all of our personnel, regardless of their job title or functions within **tgs** and to Directors and Trustees.

RELATED PARTY APPROVAL AND DISCLOSURE POLICY

This Policy seeks to detect and disclose transactions with related parties, in compliance with the provisions of the Capital Markets Law N° 26,831. Any transaction between **tgs** and a related party involving an amount greater than 1% of the Company's net worth requires a statement from the Audit Committee and approval by the Board of Directors.

The Audit Committee evaluates transactions between related parties to determine whether they can be considered normal and customary in the market or not. Transactions between related parties for relevant amounts are reported to the CNV, MAE and BYMA.



“We are very pleased with the results of our Integrity Program, but we are already working to migrate towards a Compliance Program in accordance with the pillars of ethics and transparency established in the ISO 37001 and 37301 Standards”.

Silvia Migone Díaz, Corporate Legal and Regulatory Affairs Manager at tgs.

3.3. Cybersecurity

On November 6, 2023, our Board of Directors approved amendments to the Cybersecurity Policy, Cybersecurity Incident Management and Systems Emergency Plan to comply with the new ruling issued by the U.S. Securities and Exchange Commission (“SEC”). The new regulation requires us to disclose material security incidents as of December 18, 2023.

The Executive Committee will be in charge of determining the materiality of a cybersecurity incident and report it if necessary. In order to do so, economic-financial, legal, environmental, company reputation, personal safety, quality and service provision impacts, among others, shall be evaluated.

As for the measures taken to ensure the security of our information, they include:

- Use of the NIST framework.
- A contracted SOC (Security Operations Center) service that monitors 7x24.
- Technical specialists who perform external and internal vulnerability scans.
- Two-factor authentication for user access.
- Complex passwords of at least 10 characters (1 uppercase, 1 lowercase, 1 number and 1 special character) expiring every 30 days.
- Use of locked USB ports.
- Cybersecurity awareness campaigns.
- Controlled sending of phishing mails.
- Playful activities for users to put their cybersecurity knowledge into practice.
- Training for newcomers.

Our IT Security Team is made up of a Head of IT Security and IT Processes and a Cybersecurity Leader. They are in charge of providing the information security service ensuring its confidentiality, integrity and availability. To that end, they are in constant dialogue with the different areas at **tgs** related to cybersecurity: infrastructure and Operations, SCADA, Communications, Control Systems, Vibration Systems, Property Security, Planning and Risks.

During 2023, we have not detected any Critical or High criticality cybersecurity incidents.



3.4. Dialogue with our Stakeholders

At **tgs** we build relationships based on trust, transparency and cooperation. That is why we work in a personalized way with all our stakeholders and practice active listening. Stakeholder categories are re-evaluated every year when a new reporting process begins.

We have two-way communication channels with each stakeholder to respond to their specific needs. The information we transmit to a stakeholder is approved by our highest management body, the Management Committee (executive directors). Although inquiries are not always direct, we take care to maintain agile and dynamic communication.

Stakeholders can request information on the company’s environmental, social, governmental and financial performance. At **tgs**, we strive to respond to each inquiry in a clear and transparent manner.

Stakeholders	Stakeholder’s expectation of tgs	tgs’ expectations of its stakeholders	Relationship and communication mechanism
Shareholders	Reasonable return on investment. Regulatory compliance and adoption of good market practices.	Capital for operating and investment management. Knowledge transfer in specific areas of the business. ESG accountability for investors.	Shareholders’ meetings, quarterly financial statements, Annual Report and Balance Sheet, SEC Form 20-F, material event reports, ESG Report, other reports and documents on our website and those of corporate regulators, press releases, and contact with the Investor Relations sector.
Directors	Supply of goods, works and/or services for the company’s operation. Levels of quality, timely delivery and price. Long-term relationships. Opportunity for growth.	Availability, competence and quality. Delivery time and quality assurance. Payment terms, predictability. Sustainable procurement. Low risk of conflict due to transfer of responsibility. Accessible negotiation. Strategic partners.	Specific agreements. Supplier Development Program. Work meetings to learn about needs, measure delivery times and compliance.
Employees	Safe working environment. Effective health coverage. Career prospects.	Compliance with labor guidelines. Competence. Productivity. Motivation and involvement with the company. Ability to meet operational needs with adequate competence.	Web site and corporate social network with information on work, business and social issues that facilitate and strengthen the links between all members of the company. Publication of an institutional journal in digital format. Periodic on-site visits by the Chief Executive Officer, the Management Committee and managers to employees.
Trade Unions	Compliance with labor regulations. Active participation in decision making. Safe work environment. Additional benefits for personnel.	Arbitration when faced with the needs of the parties. Balanced negotiations. Low conflict. Maintenance of an adequate work environment.	Joint labor-management process. Periodic meetings to follow up on conventional issues and the work environment with personnel delegates and union representatives. Bimonthly meetings of the Joint Occupational Health and Safety Committee.
Community	Economic and social development. Sources of employment. Environmental care. Natural gas supply. Road safety. Communication and dialogue.	Social license for operation. Favorable identification with stakeholder representatives. Valuation of the service. Rational use of gas.	Press media and website. For those communities close to the area of operations, we have developed a system of regional referents with direct links. Damage Prevention Program that provides information on the pipeline route.

Stakeholders	Stakeholder's expectation of tgs	tgs' expectations of its stakeholders	Relationship and communication mechanism
Customers	Service reception with quality at a fair price. Service alternatives. Stable and secure supply. Reliable service provision. Technical support in emergencies. Compliance with service quality standards. Agile and fluid communication through SPAC system. Attention to inquiries. Training available for new customers.	New business channels. Fulfillment of commercial contracts. Transparent and reliable commercial relationship. Positive institutional image for the industry. Technical support in emergency situations. Promotion of rational gas use practices. Effective damage prevention program in shared areas. Partner status in industry positions.	Communication mechanisms for the response to complaints, which allow us to lay the foundations for improving our customer service system and the services we provide. Opinion studies to know the impact of our services and improve their quality.
Media and Communications	Information on the evolution and management of the company. Transparency and communication. Advertising campaign. Fluid communication channels.	Relationship of trust. Anticipation of conflict. Building a positive image of the company. Social license. Communication channel with the community. Provision of trend information.	Service to journalists through authorized spokespersons and online information.
Indigenous Peoples	Social and cultural recognition. Valuation of land use. Trust and transparency. Compliance with national (Art. 75 par. 17 of the Argentine Constitution) and international (ILO Convention 169) regulations. Free, prior and informed consultation.	Trust. Stable communication channels. Accessibility to pipeline maps and facilities. Personal dialogue with representatives.	Regular meetings. Signing of a communications protocol with the authorities of each community. Previous consultations for new works. Support in training in trades. Assistance in productive developments for self-sufficiency.
Surfaces	Compliance with administrative easement regulations. Environmental care. Fluid dialogue. Consensus for new works or maintenance and/or repair of faults. Respect for private property.	Good communication and dialogue. Conflict prevention. Commitment in the relationship due to the obligation and restriction generated by the easement. Understanding the sector's regulations.	Direct communication through the most effective means: telephone, mail, e-mail and notes. Personal meetings. Signing of easement agreements. Signing of agreements for avoidable and unavoidable damages.
Government agencies	Contribution to the development of society. Fulfillment of service provision. Investments in the improvement of service provision. Payment of taxes, fees, fines, etc. Environmental performance. Low conflict with the community. Generation of investments for service improvement. Good service for claims and complaints. Promotion of rational gas use practices. Efficient emergency response.	Clear and viable policies for the provision of the service. Fair arbitration in conflict resolution. Generation of trusting relationships with different levels of government. Anticipation of conflict situations and/or opportunities. Participation in the development of regulations applicable to the industry. Fair negotiations. Collaboration for the promotion of the rational use of consumption.	Fluid contact through different types of communications and work meetings, both with National Government agencies (such as ENARGAS and the Energy Secretariat) as well as with provincial and municipal governments.

3.5. Responsible Value Chain

At **tgs**, we seek to contract Argentine SMEs and suppliers whenever we have the opportunity to do so. It is our way of fostering local economic development and supporting the communities that make our work possible.

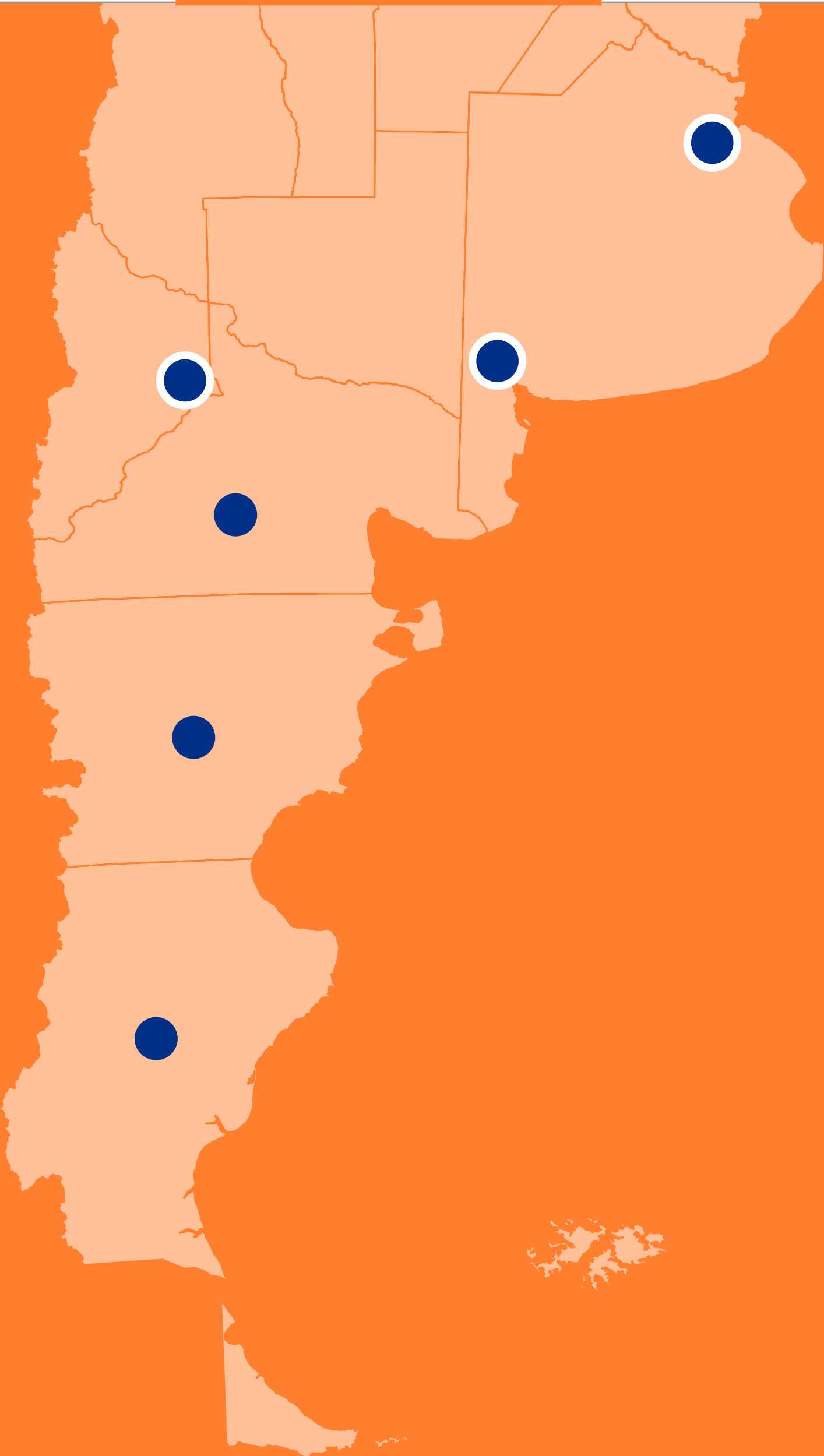
In 2023 we have maintained our commitment to hire Argentine SMEs.

Supplier indicators	2023	2022
Number of suppliers	1,042	1,032
Total spending on suppliers (in USD)	288,163,941	422,364,625
% of domestic SME suppliers	98.94%	98.50%

In 2023, we have increased our spending on purchases from local suppliers.

Spending on purchases from suppliers by nationality	2023	2022
Local (Argentine) suppliers	82.40%	72.60%
Foreign suppliers	17.60%	27.40%





SUPPLIER PROFILE

Most of our suppliers are SMEs. Their geographic location usually varies according to the type of good or service they provide us with:

- Works/services:**
AMBA, province of Buenos Aires (mainly Bahía Blanca), Neuquén, Río Negro, Chubut and Santa Cruz.
- Materials:**
AMBA, Neuquén and Bahía Blanca.

Machine spare parts:
United States, Germany, Italy and Russia.

We are constantly looking for domestic manufacturers in order to substitute imports.

SUPPLIER CODE OF CONDUCT

We ensure that our suppliers are aware of and accept our ethical principles by requiring them to sign the clause on transparency in business dealings, the Integrity Program and the Code of Conduct among the General Conditions for the Provision of Goods and Contracts for Works and Services. In addition, we include an anti-bribery and anti-corruption practices clause in the texts of each order issued.

TRANSPARENT SELECTION OF SUPPLIERS AND CONTRACTORS

At **tgs** we apply equal opportunities in the selection of suppliers in accordance with current legislation. Thus, we choose the most suitable suppliers and verify their compliance with safety, quality and environmental standards, focusing on our commitments and sustainability guidelines. We take into account their past performance and their compliance with internal policies on human rights, labor relations and regulatory compliance. In addition, we prioritize suppliers in the areas surrounding each **tgs** plant.

We manage our purchasing and supplier actions through the ARIBA system. In 2023 we managed 334 tenders through its portal, and 187 of them were for more than USD 200,000. As we have a 100% paperless concept for procurement processes, all the files were electronically created.

SUPPLIER EVALUATION

We manage the evaluation of suppliers of others and services through Ariba (Supplier Information Performance Management module). There we provide a survey with the participation of the internal client, the administrator, the contract and work inspection attorney, the person in charge of safety, environment and quality, and the purchaser.

We control contractors through Flowdocs software. They can upload there all the required documents 72 hours prior to the start of the work. In 2023 we evaluated 145 works or services, taking into account aspects such as planning, execution and equipment, organization and logistical support, among others.

Each supplier that enters a plant must previously upload specific documents (insurance, analysis, proof of payment, etc.) to the portal. In this way, we can guarantee the quality and lawfulness of the works and services contracted.

On the other hand, works or services of significant amounts (over USD 50,000) are evaluated at the end of the contract. We evaluate our suppliers' performance from the beginning, with the delivery of documents in due time and form, until the end of the contract.

All suppliers are evaluated based on social and environmental criteria. Regarding the former, we evaluate our suppliers' working practices in relation to child labor, forced labor, freedom of association and human rights, among other aspects. **tgs** respects the right of workers to exercise freedom of association and collective bargaining.

TRAINING AND DEVELOPMENT

We require that contractors train their personnel for more than 1% of the hours they work. These hours are always met and usually exceeded. We also ask contractors' employees and supervisors to pass the training courses available on the UTN-FRBB moodle digital platform on Health, Environment and Safety.

In compliance with Resolution SRT905/15, we have a Portal for ongoing training in Safety, Environment and Quality (SEQ).

Supplier training and development	2023	2022
Contractors' employees trained	3,927	3,333
Training hours	21,148.50	2,706 ^(*)

(*) The number of hours of training provided to contractor personnel includes the inductions provided through the agreement with the UTN, plus those provided by the Safety and Hygiene service at **tgs**.

STRATEGIC PLANS IN SAFETY, ENVIRONMENT AND QUALITY

On September 28 we called contractors from the Neuquén area to draw up guidelines and define strategic lines of action in SEQ. In a context of listening and active participation, we shared experiences and initiatives that helped us to have a better understanding of these issues and to think of opportunities for improvement. We have distributed a video of the meeting through the **tgs** internal network.



04 Environment

As part of our ESG commitments, we work every day to minimize the impact of our operations and prioritize the efficient use of natural resources while preserving the environment.

Scope 3 Emissions

We have added these sources to our emissions inventory.

Emissions Inventory

We have conducted a diagnostic study comparing with ISO 14064-1 Standard.

Direct Water Footprint

We have quantified this indicator for the first time.

4.1. Commitment to Environmental Care

Our commitment to the environment is embodied and implemented in all our operations through our Strategic Environmental Plan.



STRATEGIC ENVIRONMENTAL PLAN

Our Strategic Environmental Plan was developed in 2022 to integrate the environment into all phases of our business, from strategic decision making and planning to the execution of activities.

The Plan is organized into main lines of action, each of which is linked to specific objectives for sustainable development:

- **Climate change mitigation and adaptation:** Using new technologies, we seek reduction strategies that promote energy efficiency and renewable energies to preserve biodiversity.
- **Proactive environmental leadership:** We want to anticipate contextual needs by promoting awareness raising, monitoring the management of environmental indicators at each facility, and fostering technological innovation.
- **Circular processes and consumption:** To promote the efficient use of energy and natural resources, we have proposed a circular economy as a production and consumption model in our operations.

To date, we have set the following goals as part of this Plan and our ESG commitments:

- **To reduce methane emissions by 50% by 2030 (compared to 2021).**
- **To recover 80% of sewage effluents for irrigation by 2025.**
- **To achieve a recycling rate greater than 50% by 2026.**

Compliance with this Plan is monitored by the environment area of the Safety, Environment and Quality Management Division (GSAC, for its Spanish acronym) and the Management Committee at **tgs**.

In 2023, we have made progress with the actions foreseen in this Plan, starting with communication and awareness initiatives. We have considered it essential for our teams to be trained in environmental management issues such as emissions, waste, water, and spills. Therefore, among other achievements of the year:

- Facilities leaders have been trained with the SAP EHSM tool so that they can continue to deepen their role in environmental management.
- Audiovisual content of interest and easy access has been made available on Campus **tgs** to encourage participation.
- Reference material has been added to the E-content section of Campus **tgs** for those interested in studying environmental issues.
- Environmental communication activities (talks, trivia, etc.) linked to the calendar of environmental anniversaries have been carried out.

USD 1,039,775.05
Environmental investments
during 2023.



ASSOCIATED RISK INDEX

Each year, a review of environmental aspects and health and safety hazards is carried out by each **tgs** sector. The SAP EHSM (Risks) tool is used to evaluate environmental aspects, identifying risks, and establishing controls and prioritizing them according to their severity.

In order to measure the associated risk index, we first identify the environmental aspects arising from our activities, products or services as listed in the Management System Manual. Activities are considered under three different conditions: normal, abnormal, and emergency. In addition, we identify which aspects **tgs** has control over and over which ones it can influence.

Each sector considers the inputs and outputs of its processes and operations, both planned and unplanned. Examples of inputs and outputs include: air emissions, discharges to water resources, discharges to land, use of raw materials and natural resources, energy use, released energy (heat, vibration, noise or otherwise), and waste generation.

The risk index associated with environmental aspects is created by combining probability

of occurrence and the consequence of the associated impact. Once the values have been established, a combined evaluation is carried out to determine the associated risk index. This evaluation results in a matrix linked to eco-efficiency¹, and based on this assessment, mitigation actions are determined. The more significant the environmental impacts found, the greater our operational controls.

Controls can be administrative or engineering, and are implemented considering the hierarchy of aspect elimination, substitution or administrative controls. This corresponds to primary risk management, which will soon be linked to the strategic risk matrix.

In 2023 we have moved forward uploading environmental improvements to this tool.

¹ Eco-efficiency is a way of working that aims to achieve the objective of each task, with a lower consumption of materials and energy, and with a reduction of possible associated impacts.

4.2. Environmental Impact Management

We have performed the Environmental Impact Assessment (EIA) of our projects, according to ENARGAS’ NAG153² standard and the guidelines and standards corresponding to the legislation in force at each site. These assessments include an Environmental Management Program (EMP), which takes into account the specificities of the construction stage, and links to an Environmental Procedures Manual (EPM) for operations and maintenance. Each new project is included in **tgs’** Environmental Management System.

The main risk factors of our activities are carefully monitored and recorded in order to reduce their environmental impact. We have evaluated the possibility of causing air emissions, environmental noise, waste, and impacts on the soil, water courses, archaeological sites, or sites of paleontological relevance. If any activity is considered likely to generate these impacts, measures are taken to avoid or minimize them.

In order to test our capacity to respond to environmental and safety emergencies, we have implemented an annual program of simulations, which allows us to continue improving our measures to protect nature.

² The *Ente Nacional Regulador del Gas* (Argentine Gas Regulatory Entity) establishes a set of standards and technical specifications of mandatory compliance for the gas industry in Argentina, called “Código Argentino de Gas - NAG” (Argentine Gas Code).

BUSINESS-RELATED ENVIRONMENTAL ASPECTS AND IMPACTS

Environmental Aspects	Potential Environmental Impacts
Air emissions	
CO and NOx emissions in compressors and motor-generators.	Air pollution from combustion gases.
CO ₂ emissions in compressors and motor-generators.	Air pollution from greenhouse gases.
Operational venting or natural gas leaks.	Air pollution from greenhouse gases.
Emergencies and damages by third parties	
Breaks due to third party operations.	Air pollution from greenhouse gases / combustion gases. Risk to the population.
Gas leakage due to pipeline fault.	Air pollution from greenhouse gases. Impact on the land. Risk to the population.
Waste	
Hazardous waste generation.	Improper handling and disposal of generated waste.
Non-hazardous waste generation.	Improper handling and disposal of generated waste.
Noise	
Noise generation.	Increase in the level of environmental noise.
Soil disturbance	
Hydrocarbon spills.	Soil contamination from oil spills.
Excavations.	Possible soil and vegetation disturbance.
Impact on watercourses	
Spills.	Resource contamination with hydrocarbons.
Gas pipeline crossings.	Possible impact on the riverbed and aquatic flora and fauna.
Impact on archaeological or paleontological heritage	
Possible finding of objects in archaeological excavations.	Possible incorrect handling of findings.



DAMAGE PREVENTION

At **tgs**, we have a Damage Prevention Plan (DPP) made up of an interdisciplinary team that works steadily on prevention activities. In 2023, we have held 5 conferences, 9 workshops with municipalities, 23 advertisements in the local media, and we have traveled 85 km in the door-to-door program. We have also reinforced our knowledge of damage prevention and interference management with the 10 maintenance bases of our company. This course was included into Campus **tgs**.

We have also generated synergies with other operators, carrying out joint planning and developing improvements. In terms of technology, we have evaluated the use of drones with certain characteristics for early detection of occupations, and also improvements in the GIS application of the **tgs** Portal for the integral management of interferences.

We have achieved active participation in prevention devices:

- We are part of the damage prevention subcommittee of the IAPG, participating in the handbook of good practices in prevention and training.
- We have participated in the IRAM (Spanish acronym for Argentine Institute of Standardization and Certification), evaluating the Standard for Line Markers and Signaling of Hazardous Liquids and Facilities
- We have continued with our Damage Prevention Public Awareness Program. In October, a seminar of the Damage Prevention Public Awareness Program was held in Bahía Blanca and have invited several companies from the energy sector, municipal authorities, the active forces and the general public to participate. The presentations dealt with the prevention of damage to pipelines and surface facilities. We have also discussed socio-environmental problems in the pipeline traces between the town of D. Cerri and Puerto Galván (Bahía Blanca). This is a complex problem since it includes clandestine dumps, constant burning of waste, vandalism of facilities (signs, cameras, wire fences, etc.), urban growth and buildings in proximity to pipelines, access to critical sectors, risk of fire, explosion, and spills with all their associated effects.

Since May, **tgs** has formed a working group with the Municipality of Bahía Blanca and the different companies that have pipelines at Cerri and Ingeniero White to deal with the problem of waste, burning and vandalism in the area. Our objective is to address these issues jointly and provide concrete solutions or mitigation actions.

AWARENESS AND PREPARATION PROGRAM FOR EMERGENCIES AT THE LOCAL LEVEL (APELL)

APELL is a United Nations program whose objective is to minimize the number of accidents and emergencies caused by chemicals and reduce their negative impacts. **tgs** has been part of this program since its inception. APELL aims to raise community awareness of the risks and hazards of chemicals and to develop coordinated emergency response plans. The involvement of local authorities, industry and local community groups is important to the success of the program. In the city of Bahía Blanca, the municipality, companies and representatives of community organizations are implementing APELL in the area surrounding the petroleum pole. Today, we have action and response plans for an emergency caused by an industrial event, and the possibility of generating communications for the community in case of any event.

TRAINING FOR BRIGADE MEMBERS

The Brigade Training Program has been developed to strengthen and adapt the human and technical resources of the Brigades of the Gral. Cerri and Galván Plants, as well as the Brigades of the Midstream Management of the Río Neuquén, Plaza Huincul and Tratayén Plants.

The following training activities have been carried out:

- In the town of Centenario (Neuquén) with the brigades of the Tratayén and Río Neuquén facilities. They exercised different emergency response scenarios.
- At Centenario Fire Station (Neuquén). It was attended by 24 members of the brigades of the Gral. Cerri Complex, Galván, Río Neuquén, Plaza Huincul, and Tratayén Plants. In real but protected scenarios, they received theoretical and practical training that included practices with LPG fire, rescues, extinguishments, and work in the smoke house (with and without fire).
- Organized by the IAPG in Neuquén. It was attended by 3 **tgs** brigade members.

COMMITMENT OF OUR CONTRACTORS

As regards contractors, in each contract we share with them the **tgs** procedures for their compliance. For example,

we ask them to provide proof of the provisions granted by the control authorities and the status of compliance with the Environmental Permits. Contractors are required to report incidents, both safety and environmental. We ensure compliance with the contract by preparing service orders, which are issued to the contractor to implement the relevant corrective actions.

In recent years, we have undertaken joint environmental protection initiatives with our contractors. In 2023, a donation of trees was made for the creation of a green space in an educational area in the town of General Conesa, Río Negro province. This action was carried out together with the contractor in charge of the gas pipeline covering works, who donated a tree for every hour worked.

AUDITS AND CONTROLS

We passed the ISO 14001:2015/ ISO 9001:2015 / ISO 45001:2018 maintenance audit, conducted by TUV Rheinland. The audit included both inland and central offices, reaching approximately 40 sectors audited in person, at their work sites.

In addition, we have trained a group of candidates to expand the pool of internal auditors according to ISO standards criteria. Applicants were previously evaluated and their personal profile was analyzed. Several of these new auditors have already started their participation in the internal audit program under ISO 9001, 14001 and 45001 standards for the year 2023.

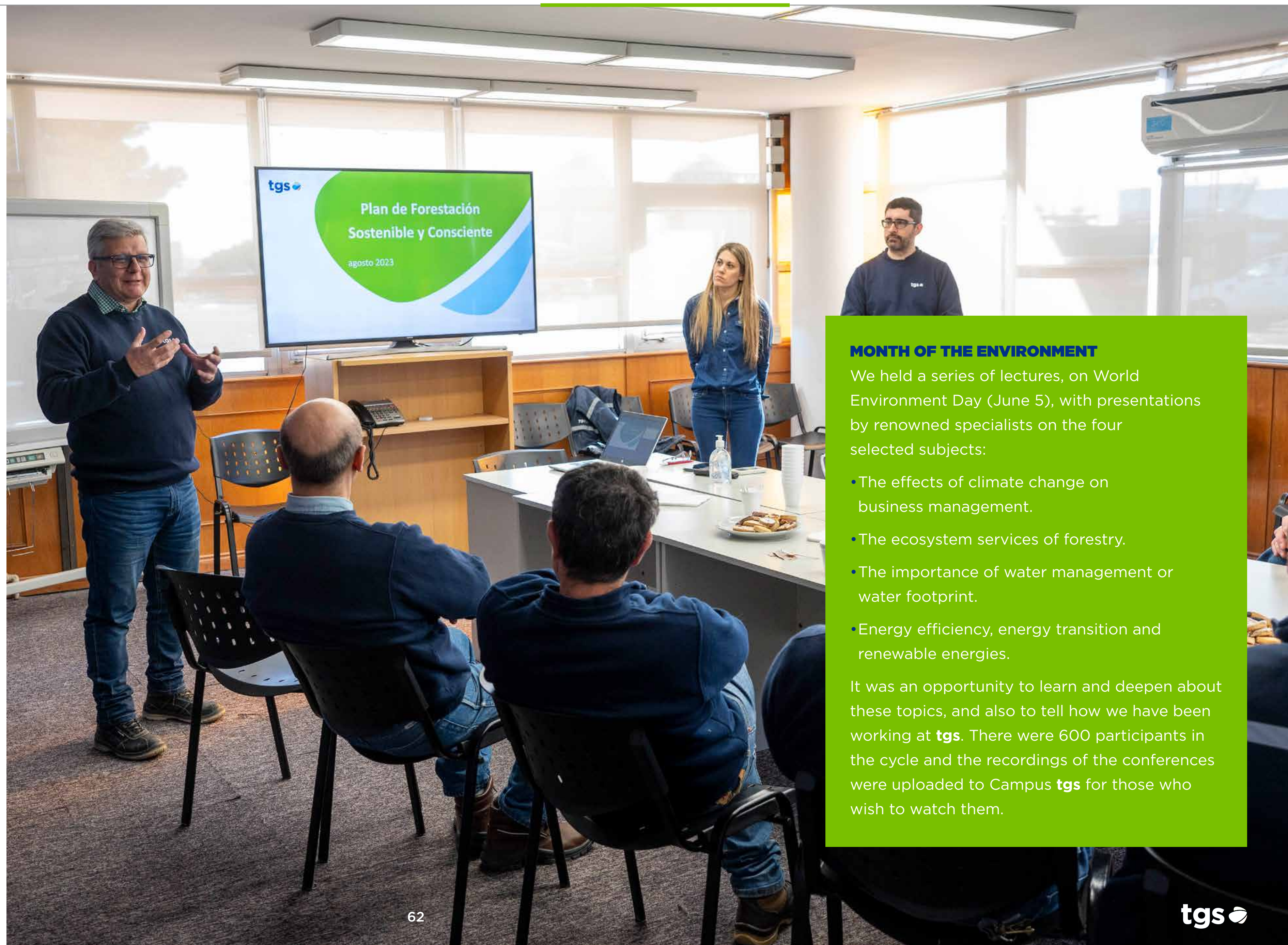
We have also made improvements to streamline internal audits. To close, we have presented the results of the 2023 internal audit to the Management Committee to evaluate the results, the improvements implemented and the perception of the internal client.

We have complied with existing **tgs** procedures to keep the licenses of all our facilities current. Therefore, we have maintained our environmental permits and renewed them in accordance with the legislation of each jurisdiction. During this period, we have not recorded any releases of pollutants to report.

4.3. Environmental Awareness and Education

Each new member of our team receives training that covers key aspects: risks, prevention, waste management and disposal, incident reporting, lessons learned and improvements in the reduction of undesirable events, among others.

Throughout the year, we developed the following environmental awareness and education programs for all our employees.



MONTH OF THE ENVIRONMENT

We held a series of lectures, on World Environment Day (June 5), with presentations by renowned specialists on the four selected subjects:

- The effects of climate change on business management.
- The ecosystem services of forestry.
- The importance of water management or water footprint.
- Energy efficiency, energy transition and renewable energies.

It was an opportunity to learn and deepen about these topics, and also to tell how we have been working at **tgs**. There were 600 participants in the cycle and the recordings of the conferences were uploaded to Campus **tgs** for those who wish to watch them.

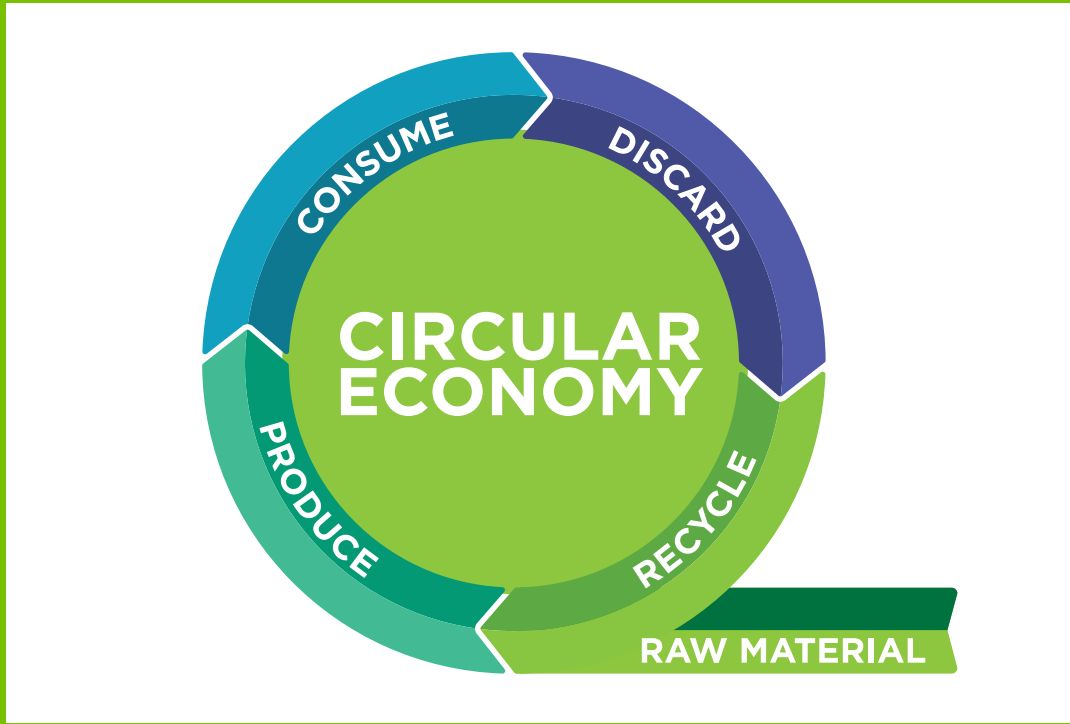
As we do every year, we have carried out multiple environmental communication actions linked to the calendar of environmental anniversaries:



01/26: Environmental Education Day
We developed internal communication by telling about the awareness-raising actions included in our Strategic Environmental Plan.



03/22: Water Day
We shared a communication with all our employees about our commitment to water resources management and provided them information about the Water Footprint.



17/05: World Recycling Day
We sent a communication about the actions in waste management that we promote from our Strategic Environmental Plan.



5/06: World Environment Day
We had a series of talks with specialists. Each week of the month we worked on a different environmental topic. 600 people participated and the recordings of the event were made available at Campus **tgs**.



29/08: Day of the Tree
We planted 30 native trees at the Gral. Cerri Complex to celebrate 30 years of **tgs**.

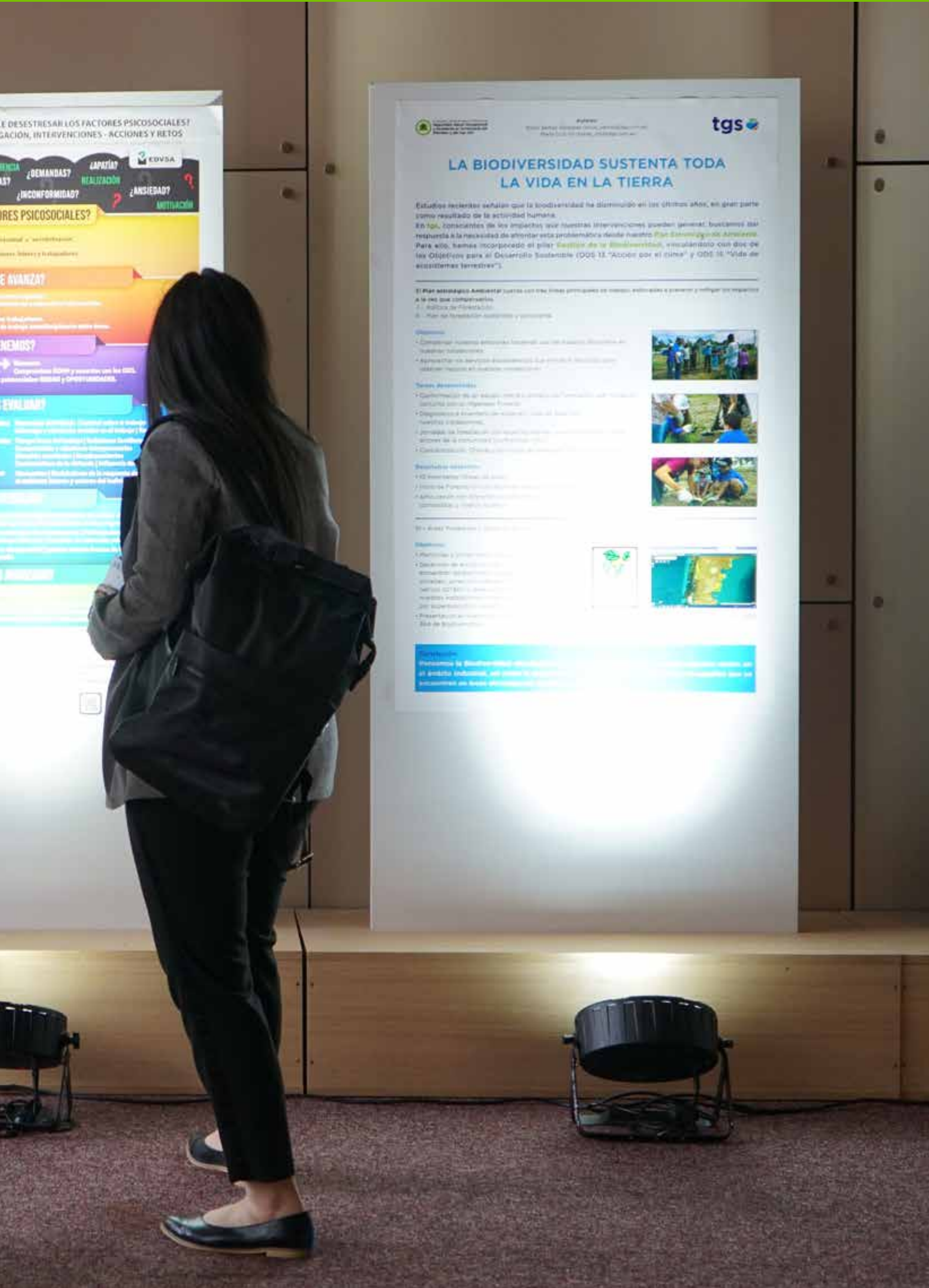


09/29: National Environmental Awareness Day
We launched a trivia with 10 questions to let people know how at **tgs** we take actions to protect the environment. More than 80 people answered them.



10/24: International Day against Climate Change
We disseminated by email to all employees our Sustainable and Conscious Forestry Policy as part of our fight against climate change.

In addition, we have launched a section called **Environmental iTips!** on the company’s interactive internal communication bulletin boards. The section contains regularly updated information on environmental issues and specific recommendations that can be applied in each workplace. It appeals to the involvement and awareness of our staff.



Fifth Latin American and Seventh National Congress on Safety, Occupational Health and Environment in the Oil and Gas Industry

The 5th Latin American and 7th National Congress on Safety, Occupational Health and Environment in the Oil and Gas Industry was held from September 12 to 14. **tgs** had a wide participation, both in the presentation of technical papers and in the poster panel.

Adriana Endrigo, Head of Environment, presented her paper “Inventory of greenhouse gases in transport, processing and treatment of natural gas”. It showed the construction of our emissions matrix and shared **tgs** goals and our action plan to achieve them. Her paper was recognized as the best technical paper of the Congress in the areas of Environment and Sustainability, which makes us proud since it reflects our commitment to climate change mitigation.

We also participated in the Congress with a poster on “Biodiversity management as part of the environmental strategy”. We presented the forestation plan and the mapping of environmentally sensitive sites in the area of influence of our facilities. We are proud to say that it was also recognized as the best poster of the Congress.

WORKSHOPS AND SEMINARS

On October 26th, **tgs** participated in the sustainability workshop organized by SAP and OSHPRO to present the successful case in the implementation of the SAP EHSM system in relation to quality, environment and safety management. The presentation was given by Florencia Di Santo, head of Quality, and consisted of detailing the progress of the activities developed by **tgs**. Our system implementation project in numbers, challenges, benefits and results was a case of innovation that led to key conclusions.

Florencia also spoke at ASUG3 Motion, an ASUG User Group event that she leads. There she recounted her involvement in the enhancement of the SAP EHSM tool.

On November 9, Adriana Endrigo, head of Environment, participated in a panel discussion at the Summit, Sustainability and Business, organized by the British Embassy. The purpose of the event was to link supply and demand for technology and services for decarbonization. At **tgs**, we were part of a panel together with other companies and we reported the details of our emissions management.

Also from November 6 to 9, we were selected to present in poster format our approach to Scope 3 reporting in the Oil & Gas value chain. The poster was presented at the Energy Efficiency Competition of the 8th IAPG Congress on Production and Reservoir Development.

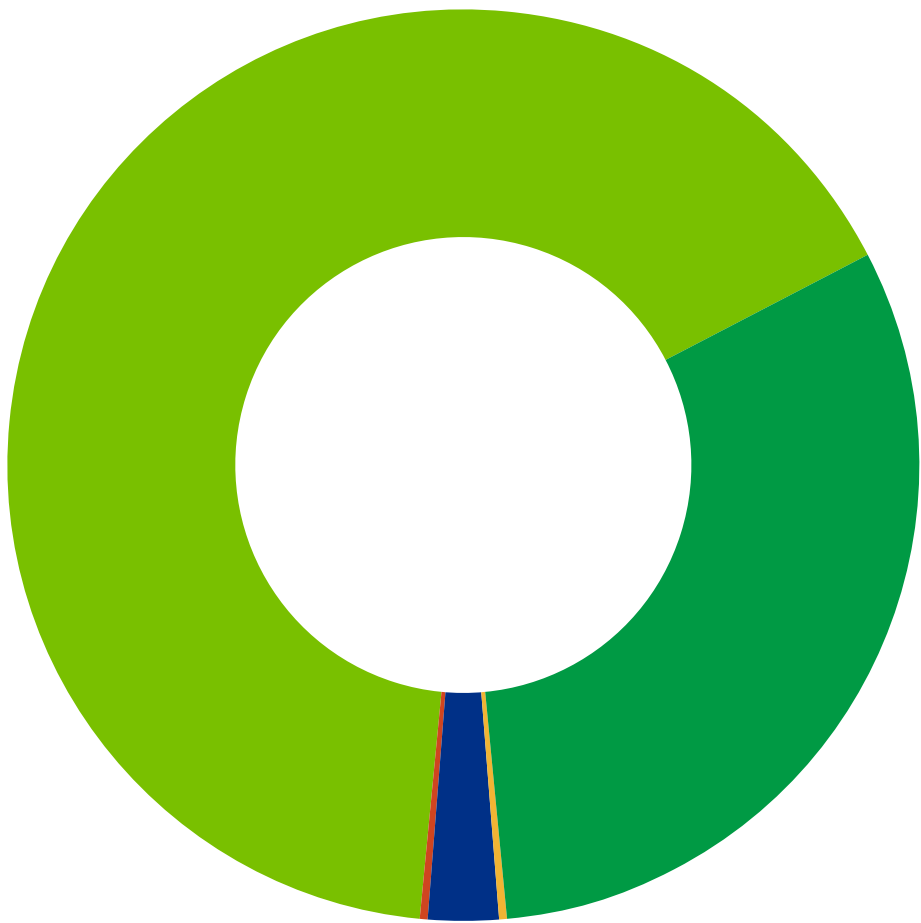
We are pleased with the recognition received by the AUSIA 2023 Award - Sustainable Business with SAP, awarding us third place, counting our success story in the implementation of tools to support the company’s ESG process.

³ SAP User Group of Argentina - Uruguay

4.4. Emissions

At **tgs**, we are committed to mitigating climate change by reporting emissions from each of our sources. We have an Emissions Map that allows us to know our profile and establish an action plan and reduction goals.

EMISSIONS COMPOSITION



65.6%
Combustion in equipment

Emissions produced by the combustion of natural gas to operate our assets. They originate mainly from turbines, generators, furnaces, heaters, and heating equipment.

31.2%
Methane venting

Methane emissions from programmed or unprogrammed natural gas venting directly into the air as part of operational or maintenance tasks.

Year 2023
Total emissions Scope 1: 3,066,506 Tn in CO₂ eq.

0.4%
CO₂ from processes

Separated CO₂ released into the air during gas processing.

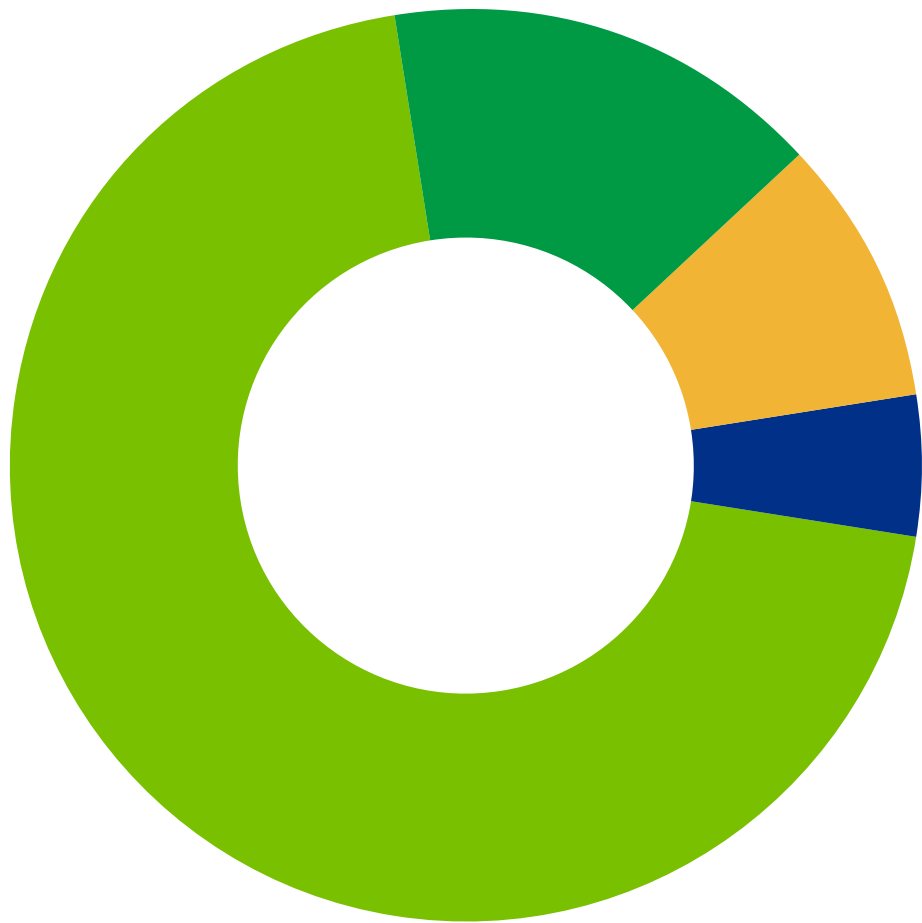
2.3%
Flaring

Emission from combustion of gases and liquids in flares during treatment and processing.

0.5%
Vehicles Combustion

Emissions from gas combustion of own and third-party vehicles working for **tgs**.

METHANE EMISSIONS



69.9%
Seals

Dry and wet seals.

15.6%
Pipeline maintenance

Gas pipeline operations and scraper passages.

9.6%
Faults

Electrical, plant and pipeline mechanical faults.

Year 2023
Total Methane emissions: 957,662 Tn in CO₂ eq.

1.5% Instruments

1.5% Start-up
Start-up of new facilities.

1.0% Programming
Shutdowns due to service demands.

0.4% Plant maintenance

0.2% Other causes

0.3% Periodic venting
Separator purges, GGMM start-ups, emergency tests.

METHANE EMISSIONS REDUCTION PLAN

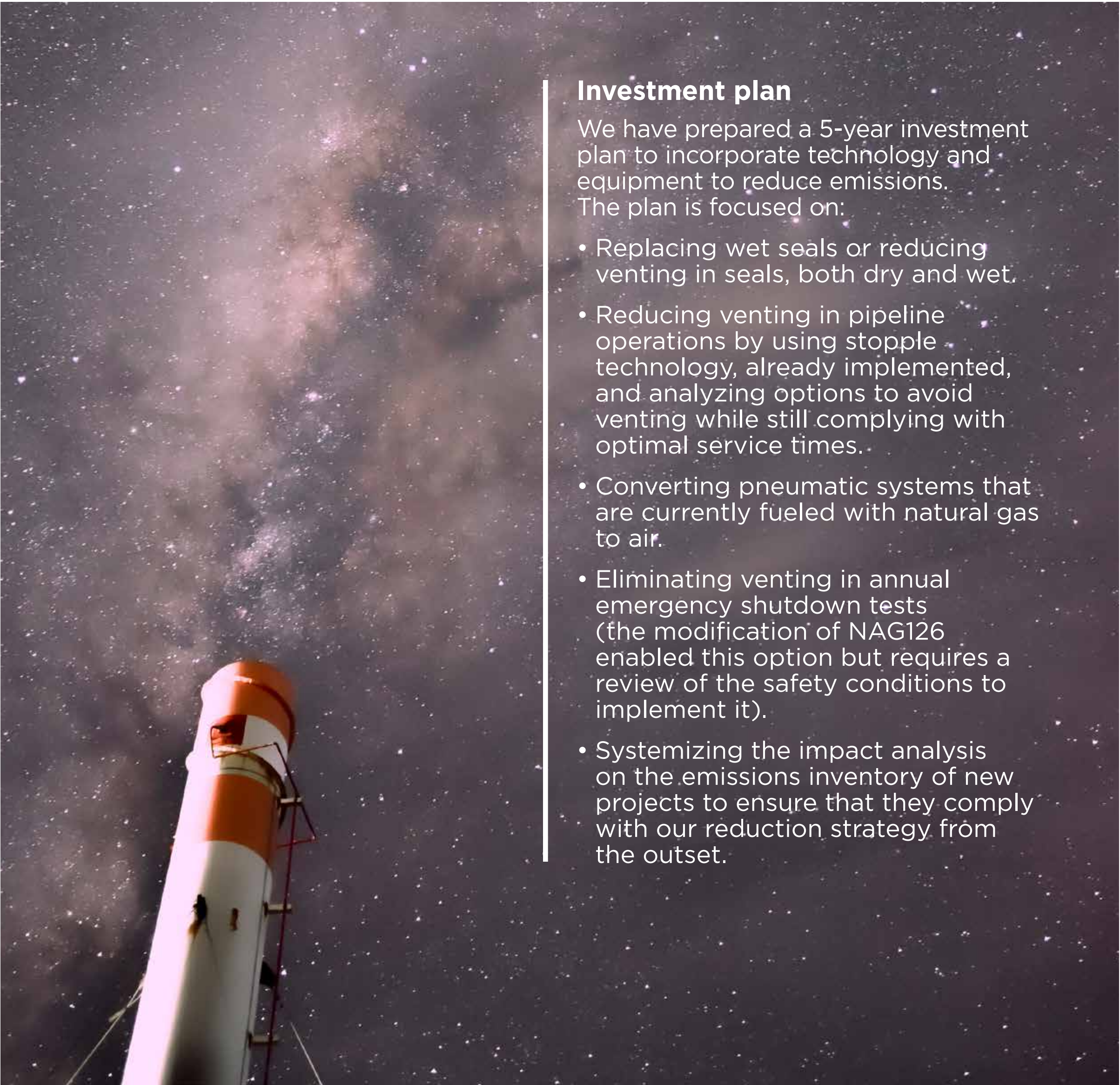
This year we have continued working to achieve the environmental goals informed in the ESG 2022 Report, such as the 50% reduction of Scope 1 methane emissions by 2030. To verify the reduction, 2021 emissions values will be taken, since this is the first period for which we have verifiable information due to the development of **our Emissions Map**.

Since in Argentina we have not yet passed legislation regulating methane reduction targets, at **tgs** we have joined the global efforts to reduce greenhouse gas emissions and the commitments signed by our country in its adherence to the Paris Agreement.

As part of our commitments, we have implemented a comprehensive action plan for our emissions that includes investments, improvements, and the necessary practices to achieve it. Given the cross-cutting nature of the subject, we have formed six teams with participation from different sectors (Operations, Technology, Business, Environment, among others) to focus on these major objectives:

- Preparation and dissemination of the matrices for the years 2021 and 2022 served as a starting point for drawing up a comprehensive action plan to reduce emissions.
- Optimize the inventory, analyzing the possibility of adjusting estimated calculations, deepen the detail, quantification of leaks, advance on the incorporation of scope 3 (emissions that come from the value chain of a company and are not under its control).
- Inclusion of technology for monitoring those contributions not detected so far in order to add them to the preventive maintenance program.
- Detection and planning of the elimination of currents contributing gases to flares burning in normal operating conditions, considering the flares as devices that act in case of emergency. This objective is aimed at the flares of Cerri Complex and Midstream plants.
- Identification and dissemination in the work programs of good practices that contribute to the reduction of emissions and energy efficiency. The main purpose is to detect those improvements or actions that are generated in each facility by impulse or proactivity of the personnel and that contribute to reduce emissions. Each good practice is discussed in the Communities, undergoes an approval process, and is published on the Company’s knowledge management platform (Campus **tgs**), so that it can be analyzed and adapted at other facilities. In this way, proactive leadership is promoted, the issue of emissions reduction is established as part of management and the replicability of improvements and their extension to the entire company is made easier.

* Communities: Work teams formed by leaders from different management areas in each geographic region, with the objective of raising common work awareness, ensuring a homogeneous vision, which is essential in systems as extensive as those of **tgs**.

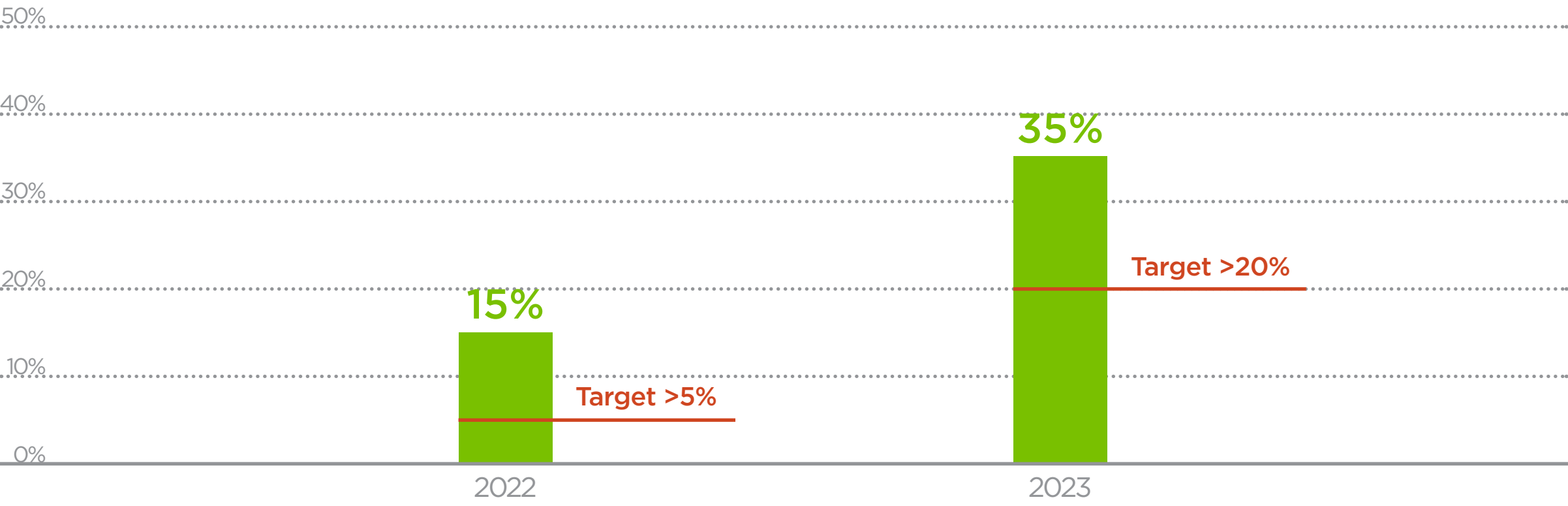


Investment plan

We have prepared a 5-year investment plan to incorporate technology and equipment to reduce emissions. The plan is focused on:

- Replacing wet seals or reducing venting in seals, both dry and wet.
- Reducing venting in pipeline operations by using stopple technology, already implemented, and analyzing options to avoid venting while still complying with optimal service times.
- Converting pneumatic systems that are currently fueled with natural gas to air.
- Eliminating venting in annual emergency shutdown tests (the modification of NAG126 enabled this option but requires a review of the safety conditions to implement it).
- Systemizing the impact analysis on the emissions inventory of new projects to ensure that they comply with our reduction strategy from the outset.

As a result of the interaction between Operations, Maintenance and Gas Dispatch areas, for the second consecutive year we have met the “Gas not vented” indicator in pipeline maintenance operations. This indicator compares the volume vented under normal transport conditions with the volume actually vented taking reduction actions.



This year we have also conducted a diagnostic study of our ISO 14064 emissions inventory to identify the degree of implementation and opportunities for improvement in order to have a verifiable inventory.

In 2023, progress has been made with the inclusion of Scope 3⁵ sources. To this end, all potential sources of indirect emissions were identified and then weighted according to selected criteria to determine a progressive inclusion strategy. From the analysis of the 15 categories according to GHG-Protocol, 5 were excluded because they do not apply to the company’s business, and of the remaining 10, the following are reported in this first stage:

Category 5) Waste: it includes emissions from transport and end of life of hazardous waste generated in the organization. For this information, there is a record of the companies

that provide the collection service to **tgs** facilities, up to the treatment and/or final disposal sites.

Category 6) Corporate travel: it includes emissions from employee transportation for business-related activities in vehicles that do not belong to the organization and are not controlled by it. This information has been obtained through the platform for the purchase of domestic and international airline tickets, and information provided at the airports of origin and destination. Information on hotels and other means of transport is pending to be included in the next ESG Report.

Category 7) Commuting: it includes emissions derived from staff commuting from their respective homes to their workplaces. For this purpose, a survey was sent out for each employee to indicate the means of transport used to go to the office and the distance traveled.

Category 9) Downstream transport and distribution of goods (of products sold, from the company’s facilities to the final consumer): this includes emissions from transport by trucks and ships.

⁴ Emissions from a company’s value chain which are not under its GHG-Protocol control.

GHG emissions	Unit of measure	2023	2022
Scope 1	Tn CO ₂ equivalent/year	3,066,506.00	3,103,457.00
Scope 2	Tn CO ₂ equivalent/year	9,582.00	7,097.00
Scope 3 (*)	Tn CO ₂ equivalent/year	230,600.59	129.43

^(*) New Scope 3 sources have been incorporated.

Intensity of GHG emissions (*)	Unit of measure	2023	2022
Transportation Business (CPs and Gas Pipelines)	Tn CO ₂ eq/ MSm ³ gas received	76.13	81.84
Liquids Business (Cerri-Galván)	Tn CO ₂ eq/ MSm ³ gas processed	29.60	28.98
Midstream Business	Tn CO ₂ eq/ MSm ³ gas treated	39.11	29.11

COMPANY TOTAL (Carbon Footprint)	Tn CO ₂ eq/ MSm ³	98.61	99.53
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^(*) Parameters for calculating the ratio:
Transport - Gas received (MSm³) is the gas entering the pipeline.
Liquids - Gas processed (MSm³) is the gas processed at the Gral. Cerri Complex.
Midstream - Treated gas (MSm³) is the gas treated at our plants.

We are currently in the process of contracting a study to identify physical risks related to climate change. Scenarios (modeled) will be analyzed with historical climate data, in line with ISO 14091 standards. The study will cover the entire company and its results will be shared in the next ESG Report.

4.5.

Efficient Use of Energy

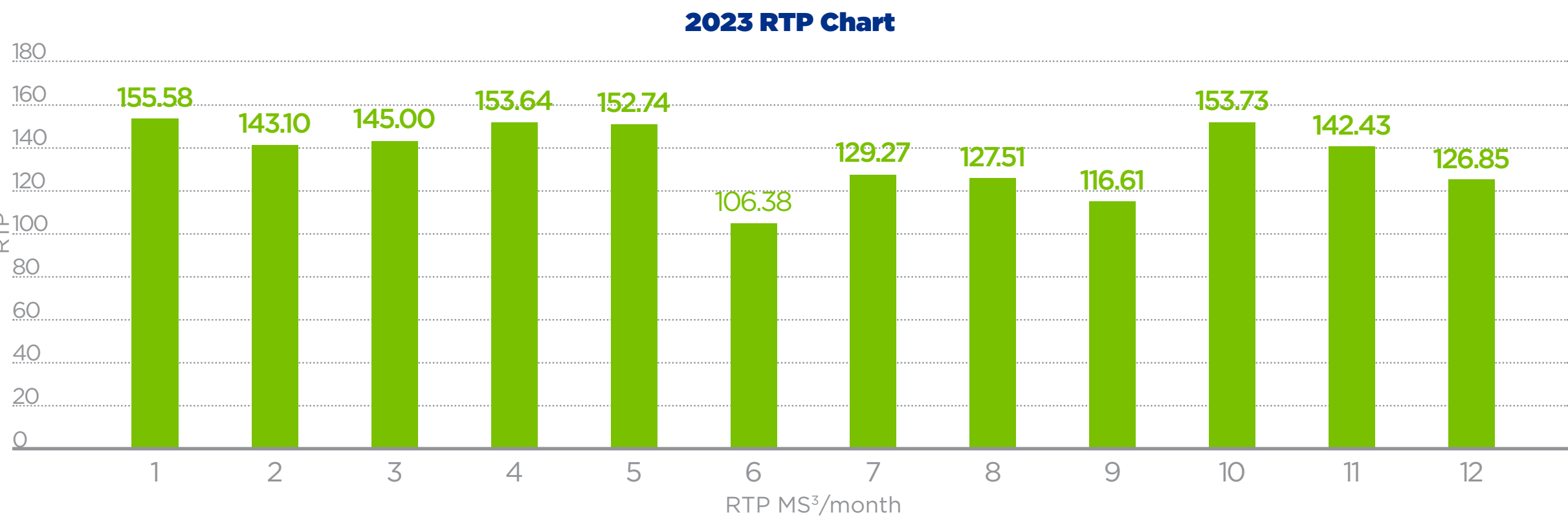
At **tgs**, we are genuinely interested in the efficient use of energy. Part of the natural gas we transport is used as energy for our compressors and combustion processes in the transportation business. In addition, we use it as fuel for electric motor generators to produce electricity. We supplement self-generation with electricity from external sources.

This year, we have drawn up the company’s energy matrix, which allows us to visualize our main consumption and then to set the energy efficiency goal for 2024.

TYPES OF ENERGY USED BY BUSINESS

In 2023 we have also made progress in the efficient use of energy at the General Cerri Complex by changing its lighting system. We are gradually migrating to low-consumption technology (LED) in both indoor and outdoor areas.

In terms of dissemination and awareness, we convened a specialist for World Environment Day to disseminate the benefits of energy efficiency, energy transition and renewable energies. More than 130 people attended the talk, which was made available on Campus **tgs**.



Consumption of fuels from non-renewable sources (GJ/year)	2023	2022
Consumption of Natural Gas for Electricity Generation	1,401,880	1,072,234
Consumption of Natural Gas in domestic processes and activities	35,527,388	39,888,981
Total Natural Gas consumption	36,929,268	40,961,215
Consumption of liquid fuels in company vehicles	22,982	26,392
Consumption of liquid fuels in vehicles of direct contractors (*)	43,616	-
Total consumption of fuels obtained from non-renewable sources	36,995,866	40,987,607

(*) Contractors working in the Company's main processes that contribute to Scope 1 emissions.

Consumption of electricity purchased from the grid (GJ/year)	2023	2022
Transport Business (CPs and gas pipelines and communications)	6,926	7,046
Liquids Business (Cerri-Galván)	35,406	35,961
Midstream Business	34,678	12,236
Administration	3,550	4,427
Total consumption of electricity purchased from the grid	80,560	59,670

Electricity sold (GJ/year)	2023	2022
Transport Business (CPs and Gas Pipelines)	1,292	1,292
Liquids Business (Cerri-Galván)	0	0
Midstream Business	0	0
Administration	0	0
Total electricity sold	1,292	1,292

Steam sold (GJ/year)	2023	2022
Transport Business (CPs and Gas Pipelines)	0	0
Liquids Business (Cerri-Galván)	270,107	274,417
Midstream Business	0	0
Administration	0	0
Total steam sold	270,107	274,417

Energy consumption within the company (GJ/year)	2023	2022
Transport Business (CPs and gas pipelines and communications)	27,830,293	32,142,307
Liquids Business (Cerri-Galván)	6,246,940	6,080,845
Midstream Business	2,701,969	2,537,834
Other sectors (GSAC, GM, GA, Works and projects)	25,921	10,580
Total energy consumption	36,805,123	40,771,566

^(*) Total energy consumption within the Company (Gigajoule/year) is calculated as follows: Total fuel consumption + Total consumption of electrical energy generated from renewable sources + Total consumption of energy purchased from the grid - Electricity sold.

Energy intensity per business and total (GJ/MSm³) (*)	2023	2022
Transport Business (CPs and Gas Pipelines) - gas reception	892.10	1,028.00
Liquids Business (Cerri-Galván) - processed gas	461.30	449.00
Midstream Business - treated gas	357.60	473.00

^(*) Parameters for calculating the ratio:
Transport - Gas received (MSm³) is the gas entering the pipeline.
Liquids - Gas processed (MSm³) is the gas processed at the Gral. Cerri Complex.
Midstream - Treated gas (MSm³) is the gas treated at our plants.
The energy intensity ratio includes fuels and electricity and covers only energy consumption within the organization.

Energy intensity per business and total (GJ/MSm³) (*)	2023	2022
Total Company - gas reception	1179.80	1,305.00

^(*) For the total company footprint, the total gas received in the system was selected as the most representative denominator.

4.6. Waste Management

We have carried out multiple actions to minimize the waste generated over the year, guided by our Strategic Plan. These are some of the ways in which we are making progress on one of our environmental objectives:

- We have incorporated new treatment plants for waste electrical and electronic equipment (WEEE) in Santa Cruz and Chubut. Garayalde CP (Chubut) sent more than 140 kilos of disused electronic waste to one of these operators.
- We have conducted audits of waste treatment plants to learn about the final disposal sites for waste, especially hazardous waste.
- We are working with the environmental authorities to properly manage disused tires. We plan to develop a procedure in 2024 to establish the management of the purchase, storage, and disposal of our tires.
- We have added more compost bins for the recycling of organic waste generated at our facilities. This time within the Gral. Cerri Complex, in the Solar sector and the GSAC offices.
- We have conducted go paperless and recycling campaigns during the move from the Head Office to the Madero

Office building. The process involved the entire staff. More than 7,000 kg of paper, 500 kg of plastics and 100 kg of cardboard were recovered and donated to the Garrahan Foundation. The new offices are paper-free, among other remarkable measures that the Madero Office building has, which was the first building in Argentina to be certified by the United States Green Building Council as L.E.E.D. (Leadership in Energy & Environmental Design), in the Core & Shell category, Silver level.

We have recorded waste management, generation and shipment in SAP EHSM on a monthly or annual basis, depending on the periodicity that corresponds to each facility. Each facility manager is responsible for the registration. The volume of waste is mostly estimated, although some facilities have scales. The data recorded for hazardous waste are checked against the treatment and reception certificates issued by carriers and operators.

We require our waste transportation, treatment and/or disposal service providers to obtain the pertinent authorizations and permits from the environmental control agencies. This applies to all waste, both hazardous and non-hazardous. We also visit treatment and disposal centers to verify their management and guarantee the traceability of our waste.

tgs waste is managed by third parties.

These are some of the waste minimization measures we promote and are in line with the third pillar of our Strategic Environmental Plan, which includes circular processes:

- Requesting inputs in bulk containers.
- Avoiding the use of disposable materials.
- Buying materials made from recycled products.
- Prioritizing the use of rechargeable batteries.
- Avoiding printing, encouraging the use of paper made from non-tree plant fibers, such as sugar cane.
- Modifying processes, promoting changes in technologies, machinery, equipment, procedures, etc.
- Replacing disposable filters with others that can be cleaned and reused.
- Carrying out preventive maintenance to extend the useful life of devices.
- Avoiding mixing products that could result in the generation of waste.
- Conducting environmental awareness programs for personnel.
- Composting organic waste.



Amount of waste generated at tgs (in tons)	2023	2022
Hazardous	2,048	5,509
Non-hazardous	279	370
WEEE (Waste Electrical and Electronic Equipment)	3	0
Total	2,330	5,879

GENERATION OF NON-HAZARDOUS WASTE

Non-hazardous waste is waste generated by human and administrative activities. Plastic and cardboard are two of the most common. We classify these wastes internally and promote their shipment to sustainable destinations for recovery and recycling. Domestic waste at all our facilities is composted for use as natural fertilizer in landscaping.

At Planta Gutiérrez (located in Berazategui, Buenos Aires) in 2023, the identification of waste containers differentiated by material has been improved. Recycling of organic waste

generated in the canteen began with the installation of a compost bin. These actions were supported by training on waste management for **tgs** personnel and contractors.

The first approach was made with the coordinator of the municipal recycling program “Bera Recicla” in order to start disposing our recyclable waste through them and in collaboration with this program. To this end, a heart-shaped container was placed for the collection of plastic caps, making our commitment to waste management visible.



As part of the Strategic Environmental Plan (2022-2026), we seek to promote integrated waste management in all our facilities. In 2023 we have prepared the Environmental Management Plan (EMP) for Gral. Cerri Complex, taking as a reference not only our Strategic Environmental Plan, but also our Zero Waste Program. As in this program, in the EMP we have implemented environmental improvements in the management of water, energy, waste and emissions. The plan has been submitted to the Ministry of the Environment of Buenos Aires.

Non-hazardous waste disposed of (in tons) (*)	2023	2022
Dumpsite	83	86
Landfill	102	86
Incineration at tgs	0	0
Total	185	172

(*) At **tgs**, non-hazardous waste is not treated by any of the following methods: recovery, incineration, deep well injection, on-site storage.

Wastes not for disposal (in tons) (*)	2023	2022
Recycled	81	194
Other recovery operations (composting)	11	4
Total	92	198

(*) It refers to recovered, recycled and avoided waste. At **tgs** hazardous waste generated by the company is not sent for recycling, it is sent for co-processing.

GENERATION OF HAZARDOUS OR SPECIAL WASTE

Hazardous waste is that produced by maintenance and operation tasks. One of the main supplies that generates them is oil, used as a lubricant in the equipment. Some of the activities that contribute to the generation of this type of waste are the passage of scrap and the draining of equipment and inlet separator filters at gas compressor plants.

This waste is sent to authorized treatment plants that guarantee its proper final disposal. Waste management is evidenced by the manifests and certificates issued by the parties. Due to our commitment to the environment and compliance

with current legislation, we ensure that all waste generated by tgs is traceable. At all times they are classified and recorded in an internal control sheet.

Our waste is managed by companies authorized by the appropriate environmental authorities in each jurisdiction where we operate, in compliance with current regulations. For solid waste, the technology used is incineration in pyrolytic furnaces and disposal in secure landfills; for liquid waste, landfarming and stabilization.

Hazardous waste disposed of (in tons)	2023	2022
Disposal by incineration	20	91
Landfarming	1,189	1,736
Landfilling	204	131
Physicochemical, stabilization	593	226
Incinerated in tgs (pyrolytic furnace)	0	2
Total	2,006	2,186



4.7. Responsible Use of Water

The main water consumption at **tgs** is for cleaning, sanitation and irrigation. The volume is minimal, as water consumption is more related to human activities rather than production. The most significant use is in the cooling and steam production processes at the General Cerri Complex.

As our facilities are outside the urban area, the water we use is not provided by a public network, but mainly by boreholes that capture groundwater.

In all cases, we keep a daily record of water consumption by means of a flow meter. We also monitor water quality and the issuance of permits before the appropriate environmental authorities. We periodically calibrate the flow meters to ensure their correct operation.



Through our Strategic Environmental Plan (2022-2036), we set the goal of recovering 80% of treated water by 2025 for irrigation. This year we are moving forward with the quantification of our direct water footprint in order to achieve a more efficient management of this limited natural resource. This indicator is a first step towards generating efficient improvements in water management and raising awareness of our water consumption and water use. The following is the **tgs** Water Footprint value for 2023: In 2024, we will continue to optimize the indicator through a more specific focus on each facility.

Direct water footprint

2023

Transportation Business (CPs and Gas Pipelines) in m³/MSm³	1.2
Liquids Business (Cerri-Galván) in in m³/MSm³ processed gas	67.7
Midstream Business in m³/MSm³ treated gas	0.7
Total Company in m³/MSm³ gas reception	30.7

At **tgs**, we have internal procedures for responsible water management and effluent discharge. Our procedures are in line with compliance with applicable regulations, both during normal operation of the facilities and during maintenance work and infrastructure expansion.

We evaluate water quality considering the parameters and frequency set forth in the permit which was granted. In cases where this is not specified, we take the reference parameters of the most demanding regulations. Analyses are performed in laboratories authorized by the environmental authorities.

In recent years, we have installed effluent treatment plants to recover effluents and use them for irrigation, since most of our facilities are located in areas with water deficit. Most of our gas compressor plants (CPs) have an absorber well. In 2023, we have been able to advance with the bidding for the replacement of septic tanks with biodigesters, specifically in the provinces of Río Negro and Chubut.

The only industrial effluent is generated at the Gral. Cerri Complex and comes from drains and purges originated in the production process. These are treated in a facultative lagoon to which the remaining water from the cooling and treatment processes is added.

We have ultraviolet disinfection equipment, which represents an improvement in the management of the facility’s water. On the other hand, we have made improvements in the fiscal chamber by incorporating a stainless steel mesh that avoids disturbances caused by solids. We also channeled the effluents to a buffer tank, which allows us to equalize the fluid upstream of the tipping point and fiscal chamber.

In reference to environmental impacts on water, we have monitoring wells (phreatimeters) in those facilities where there is a possibility of contaminating the resource.

Water risk assessment at Vaca Muerta

In compliance with the regulations of the Undersecretary of Water Resources of Neuquén and the Provincial Water Department (DPA, for its acronym in Spanish) of Río Negro, we have conducted water risk studies for each of our plants, both in the concentrated facilities (scrap traps) and in the linear works (pipelines). In this way, we have designed alluvial mitigation works that ensure the integrity of our facilities, avoiding possible effects on the soil, surface water and groundwater components.



Water withdrawal by source (in megaliters)	2023	2022
Surface water	0	3
Groundwater	938	925
Third-party water	253	265
Total	1,191	1,193

Water withdrawal by facility (in megaliters)	2023	2022
Transport	103	65
Liquids	858	880
Midstream	208	224
Administration	22	24
Total	1,191	1,193

Water consumption (in megaliters) (*)	2023	2022
Water withdrawn	1,191	1,193
Water recovered	60	89
Water used for irrigation	291	275
Total water consumption	960	1,007

(*) Consumption = water withdrawal deficit zones + recovered water - water used for irrigation. “Recovered water” refers to water treated in effluent treatment plants that enable its reuse, complying with the quality parameters established for this use by current regulations.

4.8. Dumping and Effluents

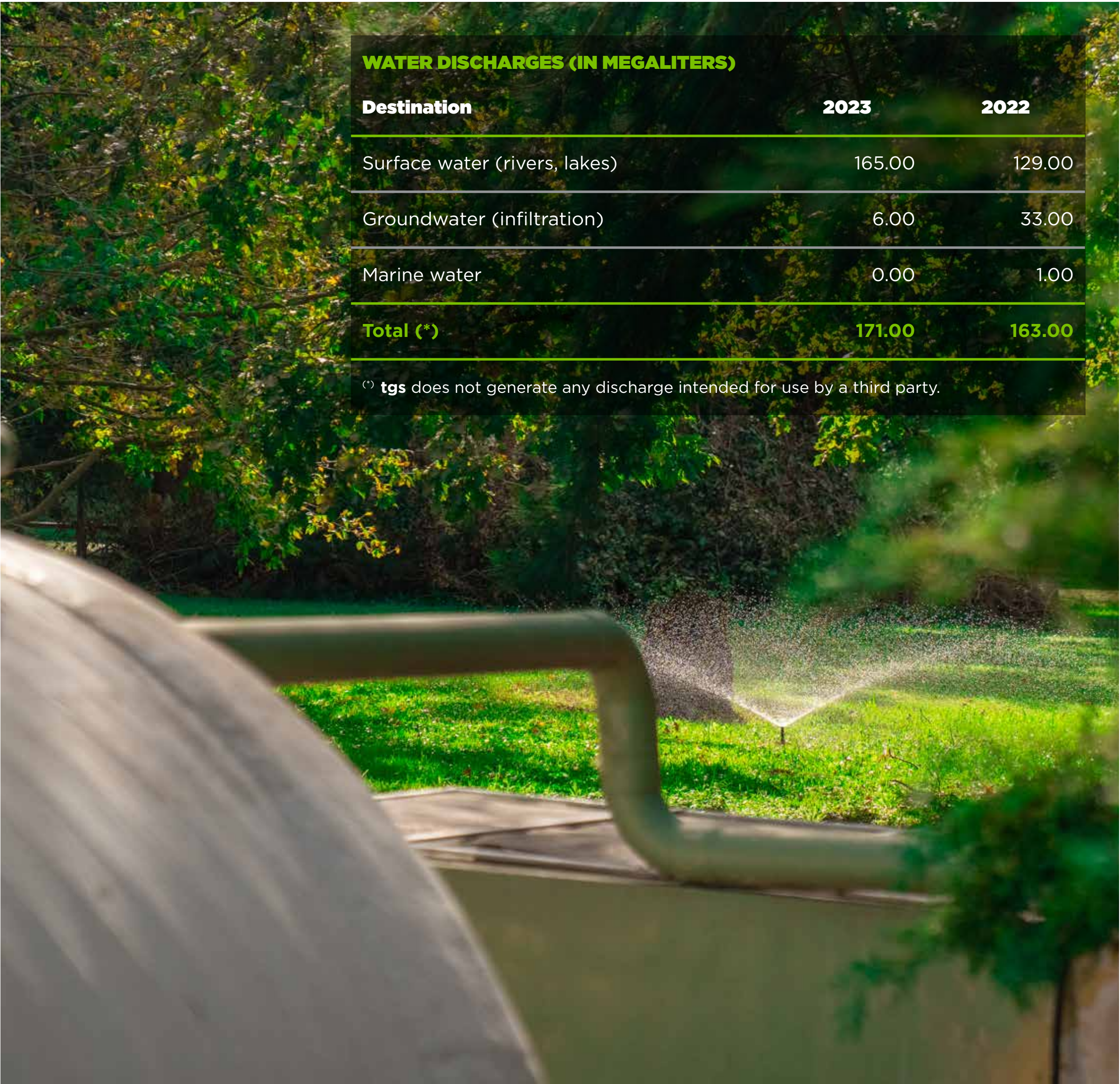
Our discharges are mostly sanitary effluents, and their flow rate is similar to those generated in domestic environments. In recent years, we have installed effluent treatment plants to recover them and use them for irrigation. Regarding the management of the effluents generated, our goal is for 100% of our facilities to have a treatment system.

Only Gral. Cerri Complex (Bahía Blanca) discharges its effluents into a watercourse, the Saladillo de García stream. Prior to discharge, these effluents are treated in an API pool that separates hydrocarbons by density difference and sends them to a optional lagoon. Finally, solids are separated from liquid, which is chlorinated and discharged into the stream.

The treatment plant is monitored by the Plant’s laboratory sector through daily sampling of parameters. We also monitor liquid effluents on a quarterly basis with a laboratory authorized by the environmental authorities.

Committed to responsible management, we carry out the following initiatives for proper discharge management:

- We do not mix rainwater, sewage, and industrial effluents.
- Sewage and industrial effluents comply with the regulated qualities for dumping, as established by their permit.
- We manage permits for all the works that require any discharge.
- We look for possibilities of treatments that enable the reuse of water for irrigation.
- Any new facility that does not have a sewage network must have an effluent treatment plant and allow irrigation with treated water.
- We generate awareness campaigns, control water consumption on a daily basis, monitor water quality and promote responsible use of this resource.



4.9. Biodiversity

As set forth in our Strategic Environmental Plan, we are committed to the protection of ecosystems and we always seek to avoid or mitigate the negative impact on the biodiversity of our surroundings. The main impacts arise from the maintenance of our gas pipelines and the need to keep the surrounding areas accessible in case of any emergency. Following the climate change mitigation and adaptation pillar of our Plan, this year we have worked on forestation and biodiversity care actions.

1. Forestry and Biodiversity Policy

We have a Forestry and Biodiversity Policy whose main objective is to mitigate greenhouse gas emissions into the air during operations and to promote ecosystem services. Our policy defines the guidelines for the restoration and conservation of trees at our facilities. In this way, we work actively to preserve the habitat of native species and mitigate the impact of emissions to the air. This year, we have disseminated this document to all the company's employees.

2. Sustainable and Conscious Forestry Plan

This plan comprises several stages. The first stage is related to the diagnosis and inventory of species in each facility, carried out by a forestry engineer. The objective is to survey the general state of the existing forestation, analyze the possible environmental causes that affect its potential and propose solutions to reverse them.

The next stage consists of defining areas and designing an afforestation or reforestation plan. We must take into account the needs of each facility, operational requirements and the possibilities of adaptation of each species. Next, we must define the interventions to be carried out on sick/decrepit specimens, prioritizing the safety of our employees and our facilities.

The Plan also includes an inventory of CO₂ sinks. It estimates the CO₂ retained by the main plant species over time and is linked to our carbon footprint calculation. Finally, we take care of disseminating these activities and we call for followers so that the project can continue and be replicated in other company facilities.

3. Protected Areas and Species of Conservation Value

We seek to identify protected areas and species of conservation value in the sites where we operate. The objective is to monitor them to promote the conservation of natural ecosystems. We have our GIS Portal to see the details of all existing facilities and assets geo-referenced.

In this GIS Portal we have an Environmental Map of Protected Areas that shows the areas with conservation value that exist in the provinces reached by our assets. This information is automatically updated taking data from the database of the Ministry of Environment of the Nation⁶. In this way, we promote the conservation of natural ecosystems in the places where we operate.

To ensure that our environmental protection is complete, we have included the areas that coincide with our areas of operation that are home to species that appear on the IUCN Red List. With this content, we identify the areas where our activities pose an environmental risk and can take the necessary steps to avoid damage and prevent species extinction.

The percentage of overlapping assets with protected areas is 7%. Of the areas with its own assets, 5% is owned and the remaining 2% corresponds to leased land. In line with our commitment to biodiversity protection, we consider facilities that are located in, or very close to, a protected area. We highlight the fact that we consider internationally, national, provincial, municipal and private protected areas, also including the land use planning of native forests (OTBN, for its Spanish acronym), according to current regulations.

⁵ <https://ciam.ambiente.gob.ar/geovisor.php>

The following table shows the total surface area of the company’s assets, differentiated according to type of facilities: Valves, Cathodic Protection Units (CPUs), Measurement Points (MPs), Scraper Traps, Compressor Plants and Premises, and Pipelines, updated to 2023.

Type of facility	Total Surface Areas			Overlap with Protected Areas	
	Total quantity	total m²	Total area (m²)	Quantity overlapped with AP	Surface area overlapping with AP (m²)
Valves*	371	25	9,275	17	425
CPUs*	352	25	8,800	14	350
MPs*	382	300	114,600	24	7,200
Traps*	85	210	17,850	7	1,470
Plants/ Premises	39	-	5,444,358	7	711,152
Leased or managed	-	-	-	2	299,240
Owned	-	-	-	5	411,912
Pipelines**	1	-	9,425,176	92	368,214
Total area (m²)			15,020,059	Overlapping surface (m²)	1,799,963

Criteria:
* Largest size is assumed (most conservative situation).
** Assumes the largest pipeline size (36 inches and 1 meter wide). In 2023, extension of Vaca Muerta Norte (33 km) has been added and 13 km of the Fernández Oro disaffection has been eliminated.

Listed below are the species that are part of the IUCN Red List within the area of influence of our operation. It is worth clarifying that, given the great extension of the list of species with some degree of danger, it was taken as a criterion to present those species most threatened (EN-endangered and CR-critically endangered), in overlap with our assets resulting:

- Austrolebias elongatus (annual fish).
- Bombus dahibomii (blowfly).
- Ctenomys australis (Southern tucu-tucu)
- Liolaemus cuyumhue.
- Squatina Argentina (Argentine angelshark).

The information available on endangered species has been taken from the IUCN web page and collected from the GIS **tgs** Portal.



FORESTRY AND BIODIVERSITY POLICY

Our Management Committee has approved the Forestry and Biodiversity Policy, demonstrating **tgs**’ commitment to these key environmental protection issues. We are moving forward with an afforestation plan that includes native species in our facilities and provides a baseline to ensure sustainable and conscious forestation.

We have already conducted 17 baselines with a forestry engineer. The objective is that this plan, in addition to generating benefits such as carbon sequestration, will improve the site’s biodiversity, nutrient cycling, soil, water dynamics, climate protection and landscape composition. We would soon issue a procedure with the basic guidelines for afforestation and biodiversity.



BIODIVERSITY PROMOTION INITIATIVES



Donation of trees along with a contractor for the creation of a green space in an educational environment

In coordination with one of the contractors of the gas pipeline coverage works, we have planted trees in the Agrotechnical School N° 4 in the town of General Conesa, Province of Río Negro. The contractor would donate one tree for each hour worked, achieving a plantation of 327 specimens to create a park and a camping site for students.



Arbor Day at Gral. Cerri Complex

From Bahía Blanca, the Safety, Environment and Quality Management Division (GSAC, for its Spanish acronym) commemorated the Arbor Day last August 29, valuing the ecosystemic services they provide to the environment. In our Gral. Cerri Complex, this day was celebrated planting 30 native trees. Each specimen represented a milestone of the 30 years of **tgs**.

“Environmental management is a commitment of the company, which is materialized through the Five-Year Environmental Plan. There, we demonstrate our commitment in all **tgs** to sustainability,” said Claudio López, Manager of SEQ. Afterwards, a video was shared with the testimony of the managers who participated in the planting, as well as the GSAC team.



Donation of signage for municipal protected area

The municipality of Choele Choel (Río Negro), where the Fortín Uno compressor plant is located, created Isla 92, a protected area through of a municipal ordinance. Despite being the main green space in the city and the only protected municipal area, until now there has been a lack of signage to promote its care and reduce its environmental impact.

In this valuable site, various sports and recreational activities such as canoeing, hiking, bird watching, athletics, and rugby, among others, are carried out. It also has a municipal campground. In order to enhance the value of the site and promote its environmental care, **tgs** collaborated with the creation and donation of the signage for Island 92. In this way, we contribute, on the one hand, to its natural and cultural heritage and, on the other hand, to the environmental education of its visitors.



Donation for the enhancement of the pedestrian promenade in Camarones (Chubut)

The Municipality of Camarones is working on an integral forestation plan that includes the renovation and enrichment of the existing forestation and also the development of new forestation in public spaces that are being revalued and created. **tgs**, with the staff of the environment area and CP Garayalde, donated several elements to contribute to the municipal plan.

5 Social

At **tgs**, we prioritize people's well-being. We work with the highest health and safety standards in each activity, we promote diversity and equity in our teams, and we encourage the personal growth of our employees. In addition, we encourage dialogue with our clients and the communities with which we interact, promoting their growth with quality services and initiatives.

WE HAVE IMPLEMENTED INITIATIVES FOR THE DEVELOPMENT AND WELL-BEING OF OUR WORK TEAM:

Campus tgs

Agile, sustainable and people-centered learning ecosystem.

This innovative educational platform reflects our cultural evolution.

“Modo-On” Leaders Program

Its objective is to foster passionate, visionary and communicative leadership in our leaders.

Diversity, Equity and Inclusion Committee

It has contributed to the training of the company's leadership on issues concerning diversity, inclusion, violence and harassment at the workplace.

We have updated the

Brigade Members Training and Coaching Program

150 people have been trained in trades

in our program in Bahía Blanca and Neuquén.

Start-up of

tgs Strategic Health and Safety Plan

Quality service:

- > 94% of surveyed carrier customers find the company reliable, serious, and reputable.
- > The valuation of reliability and seriousness, innovation and commitment to quality have increased.

5.1. Our People

Throughout 2023, we have continued to work on initiatives that contribute to generating a pleasant working environment promoting the growth and well-being of our employees.



5.1.1. EMPLOYEES IN FIGURES

	Puerto Madero Headquarters			Bahía Blanca Area			Gral. Cerri Complex Area			West Area			South Area			Men	Women	Total
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T			
Total number of employees	213	88	301	273	9	282	171	15	186	202	11	213	142	1	143	1,001	124	1,125
People employed on a permanent basis	210	83	293	257	9	266	163	10	173	188	11	199	138	1	139	956	114	1,070
Temporary employees	3	3	6	16	0	16	8	5	13	14	0	14	4	0	4	45	8	53
Full-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Part-time employees*	0	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2

* At present, **tgs** does not have “Persons employed for non-guaranteed hours”.

5.1.2. A GATEWAY TO TGS

We publicize our vacancies externally in various ways: corporate website, LinkedIn, Zonajobs, Bumeran, meetings at universities and publications in local media.

In addition, through our Internal Search Program, we seek to provide opportunities for our employees to expand their careers.

In 2023, we created a virtual **onboarding** process to transmit our organizational culture in an agile and enjoyable way. Through a simple, close and constant modality, the new employee discovers who we are, what we do and how we do it. The benefits of this system include the following:

- **Accessibility and flexibility:** We reach any part of the country, facilitating the integration of employees from different geographic locations.
- **Cost reduction:** By automating certain parts of the process, we save time and resources, such as printing materials, trainers' time or travel, among others. In addition, this virtual process favors the digitalization of **tgs**.
- **Consistency:** It establishes a uniform standard. All our employees receive the same information and training, which maintains a coherent corporate culture.

Young Professionals Program

We are celebrating the 6th edition of the program. It was disseminated through job portals (Zonajobs, Bumeran), social networks (LinkedIn) and universities (UTN, UBA, Universidad de La Plata, Universidad de Comahue, Universidad de Mar del Plata, Universidad Nacional del Sur, Universidad de San Juan Bosco, among others). A total of 3,420 people applied to the program and three engineers were admitted: one woman and two men.



SUPERVISED INTERNSHIP PROGRAM

We are celebrating the 11th edition of the program that links us with high schools and universities in the areas where we operate in the interior of the country. The objective is to offer students a real work experience and provide them with tools for their future insertion in the labor market. In 2023 we worked with the following institutions:

- Escuela de Educación Técnica N° 1 “Fray Luis Beltrán”, Salliqueló, Buenos Aires Province.
- Universidad del Sur - Industrial Engineering.
- Instituto Superior de Formación Técnica N° 190, Bahía Blanca, “Tecnatura Superior en Seguridad, Higiene y Control Ambiental” (Higher Technical Degree in Safety, Hygiene and Environmental Control).
- Escuela de Educación Secundaria Técnica N° 1 (Technical High School No.1) “Crucero A.R.A. General Belgrano”, Ingeniero White.
- “La Piedad” School, Bahía Blanca.
- Universidad Nacional del Sur - Bachelor’s Degree in Chemistry and Bachelor’s Degree in Environmental Sciences.

Under this program, 23 internships have been carried out, and an internship in Chemical Engineering at the UTN - Buenos Aires Regional School, Medrano campus, has been added.

5.1.3. DIVERSITY AND INCLUSION

We have created the Diversity, Equity and Inclusion Committee to specifically address these issues, giving them the importance they deserve. Throughout the year, we have held workshops and meetings with the aim of raising awareness among all our teams about the need for a diverse and inclusive perspective at the workplace. Some of the activities included:

- Two meetings on issues related to violence, discrimination and harassment in the workplace. The entire management of the company participated.
- A meeting for management, Institutional and Regulatory Affairs, and HR to train and raise awareness on diversity and inclusion.
- Progress in the development of our action protocol for cases of workplace violence and harassment.
- Progress in the development of organizational guidelines for diversity and inclusion.

In 2023, we allocated 12 hours of training on diversity, equity, inclusion, violence and workplace harassment. Six percent (6%) of our employees participated.

We have also been actively working to develop a gender perspective in our team:

- We have held a gender workshop in commemoration of Women’s Day.
- We have conducted a fatherhood workshop in commemoration of Father’s Day.
- We have participated in the first edition of the Vital Voices mentoring program.

As of 12/31/2023, 3% of the total staff were women in leadership positions with personnel in charge.

There are no specific job opportunities offered to women, as searches are not gender specific.



“Our industry is making great changes in terms of work culture, and at **tgs** I am committed to being part of it. As women leaders, we must have confidence in ourselves and not be afraid to speak up. Undoubtedly, **tgs** is a company that will be a reference in the future of the Oil & Gas sector”.

Delfina Ressia, Operational Management Coordinator at **tgs**.

“We know that the biggest challenge in the Oil & Gas industry is the volatile context and the technological comparison with other companies. At **tgs** we believe that our greatest achievement is yet to come, with the professionalization of IT management and the integration of new technologies such as artificial intelligence.

For women who aspire to lead, we recommend self-confidence, building strong relationships and promoting diversity. Our vision for the future of **tgs** is one of success, with new services, innovative technologies and a culture focused on the well-being of our employees”.

Paula Bezzi, Information Technology Manager at **tgs**.



5.1.4. WORK ENVIRONMENT

We strive to ensure that all the people who are part of **tgs** lead a harmonious life, achieving a balance between their personal and work lives. In order to generate a good working environment that has a positive impact on our team, we offer a series of benefits designed for different moments in life:

- Special marriage allowance.
- Special allowance for birth or adoption.
- Reimbursement of childcare expenses.
- Aid for mothers and fathers of children with disabilities.
- Agreements with sports associations.
- Loans for acquisition, construction and/or refurbishment of a single and permanent home.
- Personal and emergency loans.
- Subsidies for housing rental.
- Burial insurance.
- Life insurance.

- Disability and invalidity coverage to cover needs not covered by social security.
- Parental leave: one week's excess of what is contemplated by law that is given to the father at the birth of his baby.
- Gradual return to a full working day for new moms.
- Special leaves for study and marriage.
- Christmas basket.
- School kit and financial aid for the beginning of the school year.
- Welfare program: mental health reimbursement.
- Career transition program: This program supports those who are about to retire by providing assistance with the paperwork and a special leave of absence until they receive their first retirement benefit.

Benefits are the same for all workers.

WE MEASURE OUR ORGANIZATIONAL CLIMATE

During 2023 we have conducted 20 focus groups with the participation of the different managements to define the action plans to be worked on during the year, and actions have been carried out that have contributed to the improvement of the climate.

In addition, a specific pulse survey

has been conducted in order to know the impact of various actions taken in Project Management. The main results show a 9-point improvement over last year's survey and an 11-point increase in the overall perception (75% to 86%) responding to the statement "all things considered I would say this is a great place to work".

PROGRAM + ENERGY

Compensations

At **tgs**, we recognize the work and dedication of our employees. That is why we strive to compensate individual contributions in a fair manner that highlights the importance of individual efforts in a collective construction. Compensation takes into account working conditions, achieved results and the company's financial capacity.



The +Energía program aims to reward people who distinguish themselves by transmitting the **tgs** culture through their commitment, individual work and participation in teams.

In 2023, we have highlighted and recognized the performance and achievements of employees in the following programs:

692

For outstanding actions.

250

For team management.

93

Recognitions for their performance in the company.

5.1.5. CAREER DEVELOPMENT TRAINING

Our learning philosophy fosters the development of skills and knowledge in each member of **tgs**.

In this context, in 2023 we launched Campus **tgs**, an agile, comprehensive and people-centered learning ecosystem. It has an updated, digital, sustainable, modern and complete library for all the people who are part of the company. The E-contents provide different possibilities for viewing the material according to the interests of each employee. It is a project that allows us to guarantee the intellectual capital of the organization and to transmit the technical knowledge of the different sectors. It is also a virtual space where the history of **tgs** is available for anyone who wants to know it.

Campus **tgs** brings together different academies to train our teams in key areas:

- Leadership Academy**
It seeks to train the leaders of our organization so that they can motivate their teams and guide them towards the future we wish to build. Topics include team selection and development, team building, coaching and feedback, delegation, and managing difficult conversations.
- Academy of the Future**
It promotes the development of skills related to technological innovations, trends and challenges of the future: agility, data science, robotics, automation, new technologies, among others.
- Human Skills Academy**
It accompanies our employees in the development of the human skills that we consider necessary for the success and achievement of our objectives, e.g.: communication, emotional intelligence, customer understanding, achievement mindset, conflict resolution, negotiation, diversity and inclusion.
- New Business and Midstream Academy**
It provides cutting-edge knowledge related to the expansion of our business and the development of the energy market both in the country and the region. Examples: specialization in oil and gas, capture and storage of liquefied petroleum gas and liquefied natural gas, geopolitics and public policies related to hydrocarbons, hydrocarbon management, climate change and energy, etc.
- Business Transformation and Management Academy**
It seeks to develop sustainable management and a customer-centric culture, taking our organization to a new level of professionalization. Topics covered include strategic business vision, market analysis, risk management, legal, regulatory model updates and sustainability.
- Technical Academy**
Our employees are trained in the technical knowledge necessary to sustain today’s business with high quality, such as facility operation, pipeline operation and maintenance, etc.

Our academies provide personalized experiences based on each person’s interests and ways of learning. Therefore, they offer different training options:

- Virtual, face-to-face or blended.
- Self-managed or guided.
- Of short duration (microlearning), medium duration (programs, courses) or long duration (diplomas, degrees).
- Facilitated by external or internal experts.
- Focused on information or experience-based.

By the end of the year, Campus **tgs** already had more than 1,070 active students, approximately 95% of the payroll. This is a milestone in the history of our organization.

Likewise, in this new learning modality, we have continued to offer the following activities in a blended manner during 2023:

- Master’s Degree in International Accounting, University of Buenos Aires.
- Leadership Strengthening Programs. Mode-On Leaders.
- Development program for short-term leadership positions.
- Training and Team Integration Programs.
- Specialization in Data Science oriented to Big Data, Universidad Nacional de La Plata.
- Diploma in Digital Transformation, Universidad Torcuato Di Tella.
- Specialization in Data Science, Universidad del Sur.
- English and Portuguese language.
- Data Analytics - Coder House.
- Digital Design - Coder House.
- Personal Development Analysis (PDA) Training.
- PDA International Technological Laboratory (IT - **tgs**).
- Advanced Exploratory Program - Face-to-Face.
- JT Integration Program.
- Ambassadors Program.
- Learning Community composed of different groups of young professionals.

Employees' average hours of training	2023	2022
Average total hours of training per employee	37	32
Based on gender		
Male	41	36
Female	40	35
Based on category		
Director	25	18
Manager	51	45
Head	58	53
Analyst - Supervisor	44	38
Administrative - Operative	31	26

5.1.6. PERFORMANCE AND TALENT MANAGEMENT

At **tgs**, we want our employees to be the protagonists and managers of their own performance. To discover their potential and be part of a culture of empowerment, each employee meets with their leader and works according to a cycle of planning, monitoring and evaluation:

1. **Generate individual achievement agreements aligned with business management.**
2. **Make plans for continuous improvement.**
3. **Evaluate results and behaviors.**
4. **Reflect on their learning together with their leader.**

This performance management provides us with information for decision making in relation to learning, talent management, staff development and compensation. Towards the middle of the cycle, we include an instance of reflection and analysis to decide what should be adjusted or discarded from the initial plan and what should be maintained to achieve the expected results. Frequent feedback is a key tool for successful performance management.

The level of participation in this process is 98% of the company. Individual performance management results are the basis for the analysis of the Talent Committees, which seeks to identify potential leaders to ensure the sustainability of the business in the medium and long term.



EXPLORATORY ADVANCES

We carried out the 2nd edition of Exploratory Advances, a project whose objective is to install exploration as a continuous process to nurture Strategic Planning. For this purpose, different topics are chosen to be explored and a “powerful question” is formulated for each one. The answer to that question could have a significant impact on the direction of the organization. In order to respond, a team is formed and given a defined time and methodology.

Each team is diverse in terms of the background, experience and knowledge of its members. The process can take 3 to 6 months and is self-managed, with teams reporting progress to the general manager and other managers who work as team coaches. In this second edition, 24 employees participated in this challenge.

Exploratory Advances are an excellent way to promote people’s growth. On the one hand, they get them involved in **tgs**’ strategy and challenges, motivating them to look for innovative solutions that serve as a basis for new projects or initiatives. They also encourage them to work outside their area of knowledge or expertise, with different methodologies and with people from different backgrounds. Finally, regular reports to the Management Committee generate useful feedback that each team member can apply to their work.

Performance management	2023	2022
Number of employees evaluated according to their performance	1,101	1,067
Based on gender		
Male	979	951
Female	122	116
Based on category		
Director	6	6
Manager	24	27
Head	109	107
Analyst - Supervisor	262	258
Administrative - Operative	700	669

100%

Of employees are evaluated on their performance.*

* Due to leaves of absence, new hires and departures from the company, the total number of employees evaluated according to their performance differs from the total number of people that make up **tgs** as of 12/31/2023.

5.1.7. DIALOGUE WITH OUR EMPLOYEES

LABOR RELATIONS

At **tgs**, we promote freedom of association and maintain a constructive dialogue with labor unions under the standards established in Argentine legislation, the international agreements signed by the country and the labor laws applicable in the countries where we carry out our activities.

The unions that represent our employees under the Collective Bargaining Agreements (CBAs) are:

- **Federación de Trabajadores de la Industria del Gas Natural de la República Argentina** (Argentine Federation of Workers of the Natural Gas Industry).
- **Sindicato de Trabajadores de la Industria del Gas Natural, Derivados y Afines** (Union of Workers of the Natural Gas, Derivatives and Related Industries) of Río Negro and Neuquén (except General Conesa and San Antonio Oeste).
- **Sindicato de Trabajadores de la Industria del Gas e Hidrógeno** (Gas and Hydrogen Industry Workers Union) of Southern Patagonia.
- **Sindicato de Trabajadores de la Industria del Gas Natural, Derivados y Afines** (Union of Workers of the Natural Gas, Derivatives and Related Industries) of Bahía Blanca.
- **Sindicato de Trabajadores de la Industria del Gas** (Union of Gas Industry Workers) of the Federal District and Greater Buenos Aires.
- **Unión Personal Superior del Gas** (Superior Gas Workers Union).

Seventy eight percent of our personnel are under the CBA. As for the rest of the personnel, we determine the working conditions and terms of their employment in accordance with the Labor Contract Law.

COMMUNICATION WITH OUR PEOPLE

At **tgs**, we understand communication in a multidirectional way. We are aware of the challenge of being heard by our more than one thousand employee, that is why we have different channels:

- **Digital Billboard:** Installed in more than 30 facilities across 7 provinces of Argentina, it shares information from different areas of **tgs**.
- **Sumándonos Magazine:** Our internal magazine, which is more than 20 years old, and in which we report news, births, people’s hobbies, projects, etc.
- **Sumándonos 3.0:** Our newest communication channel. Using the sharepoint platform, our Institutional Relations Management created a news portal that not only informs but also highlights those people who led or were responsible for projects, tasks and/or achievements.
- **Sharepoint:** Managers use this platform to unify information and speed up the search for it by employees.
- **Microsoft Teams:** Our internal chat and collaboration platform.

When appropriate, we encourage face-to-face meetings. In this way, we strengthen the bonds between our employees, contributing to building a more personal and warm relationship.



5.2.

Occupational Health, Safety and Hygiene

We guarantee the highest occupational health and safety standards. Our Integrated Management System promotes the physical, mental and social well-being of all the people who are part of **tgs**.

We have an Occupational Health and Safety Management System based on the ISO 45001:2018 standard, which has been implemented and certified since 2006. This system is in turn part of our Integrated Management System (IMS) for Occupational Health and Safety, Environment and Quality under ISO 45001:2018, ISO 14001:2015 and ISO 9001:2015. We have implemented it on our own initiative, because of our genuine interest in standardizing and continuously improving our health and safety management.

The aim of the system is to identify hazards and manage them. To this end, we set up joint health and safety committees that work on communication through different media: email, apps, electronic bulletin boards, surveys, Campus **tgs**, etc.

Our occupational health area complies with the health evaluations established by current labor legislation for personnel exposed to risks and also performs additional controls on all personnel. At **tgs**, we prioritize prevention and promote early detection of possible risks since this is the best way to take care of our people’s health.

We use the SAP EHSM (Environment, Health and Safety Management) tool to manage all relevant information in an efficient, orderly and accessible manner. In addition, we seek continuous improvement of our processes through internal and external audits, and we have reference documents that are constantly updated, such as the Register of Legal Regulations. These documents serve as mandatory compliance guidelines to avoid impacts to people, the company, the environment and third parties.

Employees covered by the management system	
Own employees	
Number of personnel	1,125
Number covered	1,125
Percentage	100.00%
Contractors	
Number of personnel	1,885
Number covered	1,885
Percentage	100.00%
Third parties that enter the organization*	
Number of personnel	625
Number covered	625
Percentage	100.00%

* Persons who make product deliveries, remove waste, truck drivers and the like.

2023 has been a year without serious personal accidents or serious vehicular accidents for our own personnel.

Accidents and injuries	Own employees		Contractor employees	
	2023	2022	2023	2022
Number of hours worked	2,056,735	2,036,539	2,401,669	1,700,649
Work-related injuries				
Number of fatalities	0	0	0	0
Rate of fatalities resulting from occupational injury per 1,000,000 h	0.00	0.00	0.00	0.00
Rate of fatalities resulting from occupational injury per 200,000 h	0.00	0.00	0.00	0.00
Work-related injuries with major consequences*				
Number of work-related accidents with major consequences	0	0	0	0
Rate of work-related injuries with major consequences (not including fatalities) in 1,000,000	0.00	0.00	0.00	0.00
Rate of work-related injuries with major consequences (not including fatalities) in 200,000	0.00	0.00	0.00	0.00
Recordable work-related injuries in working hours**				
Number of recordable work-related accidents during working hours	3	2	4	3
Recordable work-related injury rate in 1,000,000	1.46	0.98	1.67	1.76
Recordable work-related injury rate in 200,000	0.29	0.20	0.33	0.35
Recordable injuries on the way to/ from work***				
Number of recordable accidents on the way to/ from work	0	1	1	1
Rate of recordable injuries on the way to/from work in 1,000,000	0.00	0.49	0.42	0.59
Rate of recordable injuries on the way to/ from work in 200,000	0.00	0.10	0.08	0.12

Main work-related injuries (number)				
Contusions and crushing	0	1	0	0
Puncture or cutting wounds	2	1	0	1
Concussions and internal traumas	1	0		
Burns	0	0	0	1
Superficial traumas	0	0	0	1
Multiple injuries	0	0	2	0
Fractures	0	0	2	0
Vehicle accidents and incidents				
Number of vehicular accidents	0	0	2	3
Number of vehicular incidents	0	0	1	0
km traveled	0	0	10,661,003	7,821,985
Vehicle accident rate (VAR)****	0	0	0.19	0.38
Vehicle incident rate (VIR)*****	0	0	0.09	0.00
Near misses per type				
Simple near misses	0	0	13	6
High potential near misses	0	0	4	7
Total near misses	0	0	17	13
Frequency rate of near misses			0.000007	0.00001

*

Injury due to an occupational accident resulting in death or damage such that the worker cannot recover, does not recover, or is not expected to fully recover the state of health prior to the accident, within a period of six months. It does not include deaths.

**

Work-related injury resulting in any of the following: death, days off work, work restrictions or transfer to other positions, fainting or medical treatment beyond first aid, or serious injury or illness diagnosed by a physician or other licensed health care professional, even if it does not result in death, days off work, work restrictions or transfer to other positions, fainting or medical treatment beyond first aid.

It includes occupational injuries resulting from commuting incidents only if transportation is managed by the organization.

VAR: Number of vehicle accidents per million km driven.

VIR: Number of vehicle incidents per million km driven.

5.2.1. STRATEGIC HEALTH AND SAFETY PLAN

Our Health and Safety Strategic Plan 2022-2026, approved by the **tgs** Management Committee, seeks to provide safe and healthy workplaces based on three main objectives:

- 1. **A culture of preventive leadership for an interdependent organization that is based on self-care and interdependent care (“I take care of myself and I take care of my partner”).**
- 2. **Risk-focused industrial processes for high reliability facilities. This implies an efficient management of resources according to the risks of facilities (life cycle reliability).**
- 3. **A contingency-ready organization, with a focus on minimizing losses and business exposure to contingencies (preparedness, response and rehabilitation).**

It applies to and involves all levels of the organization: processes, stakeholders and employees. Thus, we seek to ensure safe and healthy working conditions throughout the entire value chain.

We have also developed a Critical Tasks Matrix in terms of safety, to be completed every year. Initiatives in the first year of implementation were based on the following pillars: visible leadership, incident management, contractor management, road safety, operational industrial safety, hygiene and health, ergonomics, safety management quality, critical tasks, industrial process safety, emergency response plans. Each year brings with it the continuity of some initiatives and the addition of others, with the aim of continuing to consolidate a culture of sustainable security.

5.2.2. OCCUPATIONAL SAFETY AND HEALTH TRAINING

We have a dynamic educational platform for the health and safety training of all our employees. Here you can find videos with an agile narrative that efficiently transmit the importance of this topic. All the company’s employees have a minimum annual agenda of training and legal compliance evaluations, covering topics such as preventive self-control, fire risk and use of fire extinguishers, emergency response, electrical risk, personal protective equipment, safe and responsible vehicle handling, among others. In addition, we especially promote the training of our leaders so that they can transmit these concepts to their teams.

We offer comprehensive training to new employees with a specific and integral module called “SMS for new employees”, which serves as a base and leveling for new recruits. Prior to each assignment, we provide agile training covering key aspects such as: risks, prevention, waste management and disposal, incident reporting, lessons learned and improvements in the reduction of undesirable events.

In addition, during the course of the year, we have developed a recertification process for operators of forklifts, aerial work platforms and bridge cranes. Sixty forklift operators, 47 aerial work platform operators, and 15 bridge crane operators from the Gral. Cerri Complex and Galván Plant obtained the new certificate.

Also, our employees, mainly from the Galván Plant and the Gral. Cerri Complex, participated in the Ship and Port Facility Security Course (ISPS Code). The course was held at **tgs** facilities together with personnel from Prefectura Naval Argentina (Argentine Coast Guard Special Forces).

We also carry out training programs such as Safe and Sustainable Mobility, Hearing Protection, Respiratory Protection and Culture in SEQ, among others.

Occupational health and safety training

2023

Awareness-raising sessions for leaders	50
Number of participating leaders	+200
Desired Culture Workshops in HSEQ	40
Employees and contractors participating in the workshops	250

Leadership training

At **tgs**, we work actively to transmit to our leaders the importance of safety, hygiene and environmental care. We are convinced that effective management is a key factor in achieving objectives and that good leadership is essential for the success of an organization. Therefore, we provide tools to our leaders so that they can offer strategic orientations to guide their work teams.

+50

Meetings held and attended.

+200

Leaders.



**OCCUPATIONAL SAFETY AND
HEALTH TRAINING PROGRAM
(OSH TRAINING PROGRAM)**

Occupational Safety and Health training is a systematic, planned and permanent activity. Its purpose is to promote prevention mechanisms through a process that involves all employees.

The OSH Representative Competency Training program seeks to contribute to the strategic management of risk prevention. It is also a tool for guidance, consultation and support.

Its aim is to prevent incidents in the workplace. To achieve this, it seeks to train strategic referents who are sensitized and willing to contribute to self-care. To facilitate the process, we define communication channels to clear doubts and queries or to receive proactive proposals focused on the care of people and the creation of a safe and healthy work environment.

CONTRACTOR SAFETY

Contractor management has been a priority in our Health and Safety Plan, identifying areas of opportunity and gaps to achieve contractors committed in terms of safety and environment. We have implemented initiatives such as the standardization of health and safety requirements, an interactive training system, and the creation of an Evaluation Matrix. In addition, communication has been strengthened through regular meetings held in the different areas in which we operate.

At the same time, progress has been made in the implementation of measures to ensure effective control and management of risky work, highlighting the importance of planning, issuance of work permits, prior risk analysis and the implementation of preventive measures. This process, which is essential to ensure order and cleanliness in our facilities, is being reviewed with a view to its digitalization. Our strategy focuses on compliance with safety standards, continuous improvement and adaptation to current technological requirements, showing our commitment to safety, quality and sustainability in projects involving third parties.

Launching meetings were held in all major works and programmed maintenance projects. These meetings are regularly attended by the contractor’s site manager and safety manager, the inspection manager, the line manager and phase supervisors by specialty, from **tgs**. The importance of these meetings is to highlight preventive actions and involve all parties in risk prevention to achieve zero accidents.

5.2.3. HEALTH CARE

WELLNESS PROGRAM

During this year we have worked on the development and implementation of the program to address the psychosocial situation of **tgs** employees. The company Wellness Latina was hired to address all matters related to psychological orientation and support. More than 13 informative talks were given to raise awareness of the program.

Assistance has been provided to 46 cases within the program, and 156 interviews have been conducted by the program’s specialized psychologists.

The Wellness on Demand Web site has had 859 visits.

Two talks were given on the following topics:

- Healthy Mind: 76 participants.
- Emotion management: 47 participants.

“MÁS POR VOS” (MORE FOR YOU) PROGRAM

This program promotes the health and well-being of our employees and their families. All of them can participate on a voluntary and self-managed basis in various workshops on these topics. For example, they can participate in yoga classes, workshops on healthy eating or stress management. Activities are chosen on the basis of the needs that we detect in the surveys and medical examinations that are carried out.

“Más por Vos” results	2023
tgs population	1,12
Participation or attendance rate over the total tgs population	100%
Visits to the “Más por vos” Web page	2,428
Promotional material “Más por Vos” Library	16
Online Nutritional Consulting Participants	225
Participants in “Autogestionando mi peso posible” (Self-managing my possible weight)	23
Visits to the Nutritional Consulting Web page or app	3,054
Total consultations with the Nutritionist	2,245
Questions to and answers from the Nutritionist	271
Tele-consultations by Teams, chat, WhatsApp, phone	359
Recommendations adjusted to people’s needs	1,615
Recommendations for people at risk	508
Virtual workshops participants	85
Recorded classes On Demand	26
Active breaks from face-to-face classes at Cerri-Galván	288
On-site yoga classes at headquarters	64
Average number of participants per yoga class	12



CPR TRAINING

This year we have conducted CPR training through the Campus **tgs**. In this way, we have achieved a standardized training, available at the same time in all our locations and for all our employees. **A total of 406 people has participated.**

Cardio protected spaces

Certifications and recertifications have been carried out at the different work sites. Lectures and CPR practices have been carried out, together with a simulation in plants.

New Recertified Plants:

- Gutiérrez Complex.
- Cerri Complex.
- Río Neuquén.
- Plaza Huincul.
- Río Seco.

New Certified Plants:

- Tratayén.
- Madero Office Building.
- Picún Leufú.
- San Julián.
- Piedrabuena.
- Moy Aike.

New plants equipped with uncertified AEDs:

- Belisle.
- La Adela.

HEALTH DAY

As every year, we commemorate Health Day with a comprehensive medical examination for all our employees, which is complemented with labor risk insurance and prepaid health care studies. Our health personnel carried out in-company check-ups in order to detect illnesses early and so that employees can continue to self-manage their health.

Health Day was celebrated at the Gral. Cerri Complex, Galván West Zone Plant, Buchanan Plant, Gutiérrez Complex and at the Puerto Madero offices. This year it was also replicated in the West Zone, reaching employees from Río Negro and Neuquén. The activity was led by Dr. Guillermina Gómez.

During that day, risk-related examinations, extra laboratory tests and electrocardiograms were performed. At the end of the tests, all employees received a personalized feedback of their results.



The indicator that measures the percentage of employees at risk of developing cardiovascular disease yielded the following data:

42%

Low risk.

28%

Moderate risk.

30%

High risk.

Monitored employees
Number of employees monitored with audiometries evaluated for exposure to noise:

381

Normal audiometry.

135

Inculpable audiometry.

41

Observed audiometry.

FAMILY DAY

This year we celebrated Family Day at the Barker Plant and Base facilities. We spent Saturday with the families of our Tandil, Barker and El Chourron plant employees, who enjoyed talks and workshops on:

- First aid and CPR.
- Emotional management.
- Driving under the influence of alcohol and virtual reality.
- Home safety and use of fire extinguishers.

Employees and their families actively participated in the different proposals, learning in a playful way. At the end of the day, they were taken on a guided tour of the plant facilities.

TRAINING COURSES OFFERED

In May we resumed training with professionals from the Malbrán Institute together with the Ministry of Health of the Province of Neuquén. On this occasion, it was a talk open to health personnel from the city of Neuquén, and its subject was stings from poisonous animals. We replicated the event in Añelo, open to the community and the health personnel who provide assistance there.

In November we carried out training courses together with the Piedra del Águila Hospital, the Picún Leufú Hospital, the Picún Leufú and Centenario Firefighters and Civil Defense. The personnel of the facilities and the community were trained in first aid and CPR.

With regard to safety, we continued with the Supervised Professional Practices (SPPs) agreement between **tgs** and the Instituto Superior de Formación Técnica N° 190. The beneficiaries of the SPP are students about to graduate from the “Tecnatura Superior en Higiene y Seguridad en el Trabajo” (Higher Technician in Occupational Health and Safety) program.

SPPs are essential for the students’ training because they allow them to assume the role of a professional in a supervised and gradual way. By entering a specific work environment with the appropriate accompaniment, they are able to apply the knowledge acquired during training in a careful manner, without their mistakes having consequences for third parties.

SPP are carried out at the Gral Cerri Complex and, in 2023, they operated for 8 months, in which a total of 8 students participated (4 students per quarter) for 4 hours a day. More than 2,560 hours of SPP with future preventionists have been accumulated.

5.2.4. ENSURING SAFETY

HSEQ CULTURE AS A VALUE PROGRAM

The desired Culture Program in HSEQ is a key pillar within our Occupational Risk Prevention Programs. This initiative is part of the “Culture of Preventive Leadership for an Interdependent Organization” axis of the **tgs** Health and Safety Strategic Plan.

It is developed in a space of face-to-face interaction between safety, hygiene, environment and quality referents, leaders of facilities and sectors, and the members of the respective work teams. It contemplates actions and commitments agreed on good practices that generate improvements in the work processes and methodologies. During the year, the good practices agreed upon are recorded on a form. Once analyzed and approved, they are published in the Campus **tgs** library as part of our Good Practices Manual.

“MIRÁ” (LOOK) AND PREVENTIVE SAFETY OBSERVATIONS PROGRAMS

The “Mirá” (Look) and Preventive Safety Observations (PSO) programs are a key contribution to our safety policy because they identify and address abnormalities and unsafe conditions.

All our employees can report unsafe conditions through “Mirá” and make observations through OPS. This helps everyone to be vigilant about safety at **tgs**.

OPS focuses on observing people as they perform tasks to identify potentially unsafe work practices. On the other hand, “Mirá” (Look) detects possible unsafe conditions at an early stage and is based on the information gathered during safety, environmental and quality inspections. Both programs consist of planned and periodic activities that seek to promote a cultural change in safety. Both programs are ongoing.

SAFE AND SUSTAINABLE MOBILITY PROGRAM

We continue to develop a culture of preventive driving through the Safe and Sustainable Vehicle Mobility Program.

We believe it is essential to encourage preventive self-control and the adoption of safe habits, understanding the complexity of road risk as a sum of human, technical, infrastructure and organizational factors.

The program was attended by drivers from tgs, Telcosur and regular contractors of personnel transportation services and works inspections. The program covered specific topics for the control and management of vital risks derived from traffic and mobility, such as:

- Observation of the surrounding road environment of the area.
- Anticipation and risk identification techniques.
- Assisted mobility.
- Knowledge of the unit and its technology.
- Human factors.
- Relations with the community and care of the environment.
- Safe transportation of materials and cargo.
- Adverse weather conditions.
- Vulnerable actors.

Addressing human factors continues to be our priority. A total of 59 drivers participated in psychometric exercises to identify actions and attitudes predisposing to incidents.

50 Meetings in different locations.

+250 Employees present.

Preventive Driving Program Results	2023
Own Drivers	216
Contractor Drivers	17
Total number of drivers in group talks	149
Total number of drivers in individual sessions	84
Total number of drivers in psychometric exercises	59
Number of drivers trained	525

We also held meetings with the staff in which we analyzed the difficulties of the human being as a biopsychosocial unit and the resolution of potential emergencies. There we discussed socio-cultural aspects such as empathy, citizenship and coexistence, making it clear that driving vehicles is a highly complex task.

At **tgs**, mobility is assisted by a Monitoring Center through different systems, the integral management of the fleet, and vehicle tracking. The Scoring Program continues, which reflects the performance of drivers, their monthly risk, road incidents, deviation and goal setting. This also enables effectiveness of actions and the monitoring of indicators.

The incorporation of new technologies available in the market is evidence of the organization’s commitment to road safety. The driver assistance system has matured, through assisted zoning within the vehicle tracking system. It is presented as a collaborative system that allows the interaction of the drivers with the adjustment of the variables of the tracking system.

A short-term objective is the implementation of a Mobile APP that allows the on-line realization of the Pre-Trip Plan, a development that will enable the analysis of risks for vehicle trips, completing with the data that best fit real conditions, applying the necessary preventive recommendations. This protected itinerary will facilitate decision making processes, providing an estimated road risk that must be notified and approved by the employee’s direct leader.

In addition, this year we have conducted preventive health checkups for drivers of hazardous cargo. These were done daily and to **100% of the customers who entered our facilities, reaching 3,242 check-ups.**

BRIGADE MEMBER TRAINING AND EDUCATION PROGRAM

In 2023 we have updated the human and technical resources of the Brigades of the Gral. Cerri Complex, Galván Plant, Neuquén River, Plaza Huincul and Tratayén. It was a year of projects with important breakthroughs in the training and preparation of our brigade members.

In the first place, we planned and carried out a program of theoretical and practical training in charge of the Fire, Safety and Hygiene and Occupational Health services. The agenda included topics of vital importance such as:

- Fundamentals for extinguishing and basic concepts about fires.
- Fire theory.
- Types of extinguishers and propagation agents.
- Alarm and detection systems.
- Active and passive protection.
- Intervention equipment (fixed and mobile).
- Safety measures for brigade members.

We have acquired new equipment for our brigade members: boots, helmets, gloves and other elements required for the role. In addition, we have added ten self-contained breathing apparatuses independent of the environment, which allow the brigade member to perform rescues in hazardous environments. We also conducted a technical analysis of suppliers to ensure that the new equipment meets the highest international standards of performance and quality.

Within the year’s entertainment days, we highlight:

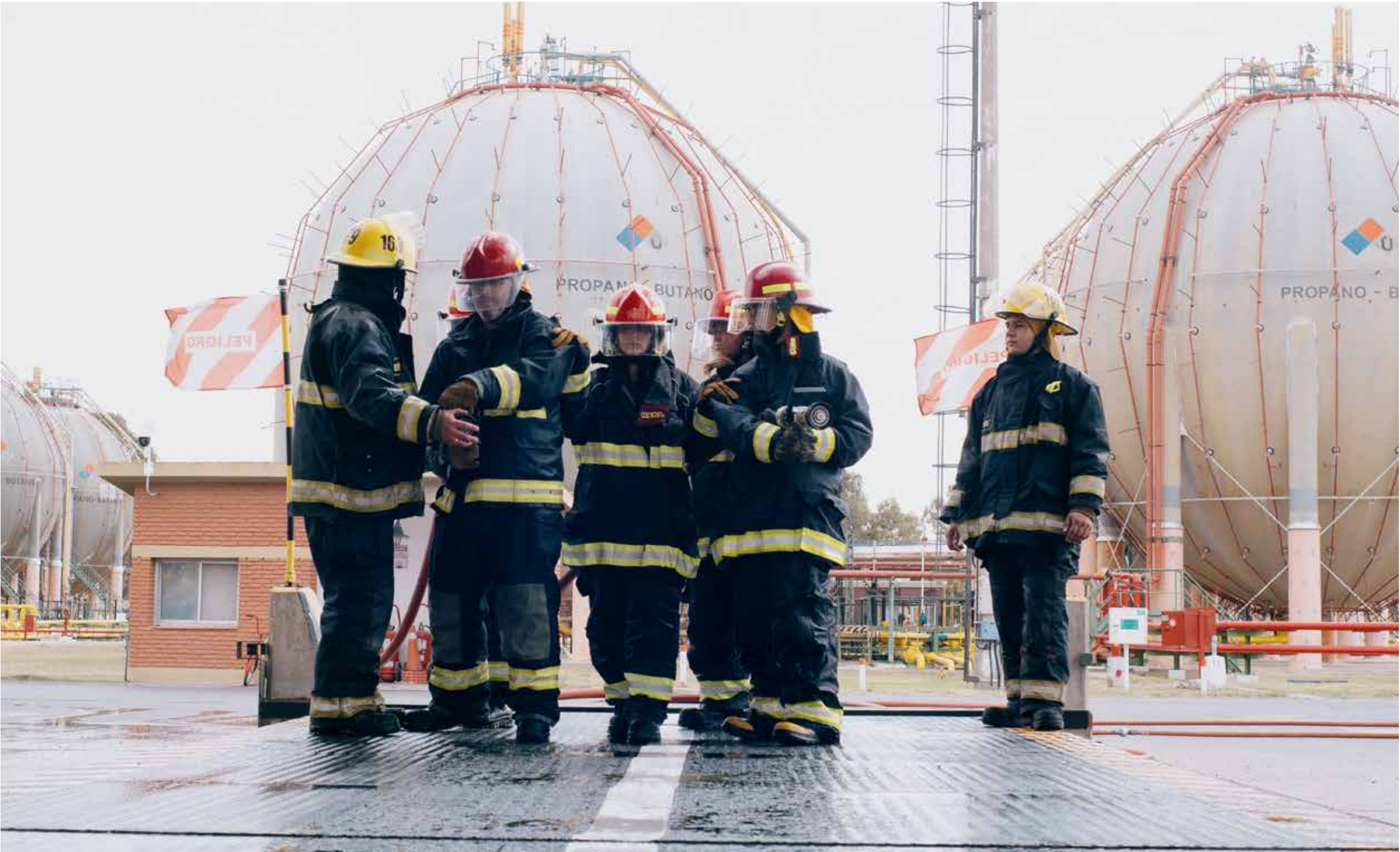
- August 15 and 16: the Tratayén and Río Neuquén brigade members exercised different emergency response scenarios at Centenario.
- September 28 and 29: 24 members of the brigades of the Gral. Cerri Complex, Galván Plant, Río Neuquén, Plaza Huincul and Tratayén attended training at the Centenar Fire Station. The day included hours of theory, practice with LPG fire, rescues, extinguishments and work in the smoke house (with and without fire).
- October 18 and 19: 3 **tgs** brigade members attended the brigade meeting organized by the IAPG in Neuquén.
- November 23 and 24: 2 brigade members from **tgs** attended the training sessions “Capacidades operativas del Comando de Adiestramiento y Alistamiento de la Armada Argentina” (Operational capabilities of the Argentine Navy’s Training and Enlistment Command) held as part of the Civil Defense Day activities.

+60

Simulations have been carried out.

48

Brigader members belonging to the Gral. Cerri Complex, Galván Plant, Tratayén, Río Neuquén and Plaza Huincul have participated in the program.



IMPLEMENTATION OF IMPROVEMENTS IN FACILITIES AND PROCEDURES

At **tgs**, we strive for continuous improvement of our facilities and procedures. As every detail counts in terms of safety, we take care to review instructions and procedures, carry out drills and monitor the health of the personnel performing the tasks in order to minimize any type of risk in our operations.

Identifying hazards and assessing associated risks is critical to preventing occupational injuries and illnesses. In this regard, we are finalizing the safety and environmental risk assessment of all our facilities in the new SAP EHSM tool. As a result of this assessment, unsafe conditions are detected, and an action plan is established to correct them.

INVESTMENT IN HEALTH AND SAFETY MEASURING INSTRUMENTS AND EQUIPMENT

Organizations’ corrective and preventive actions are often based on hygiene and safety measurements of workspaces. That is why, during 2023, we have invested heavily in equipment and measuring instruments related to this topic. Among them are: 2 decibel meters to measure noise; 3 multi-gas equipment to measure 4 gases simultaneously; 3 equipment to measure and/or detect gases; 1 dynamometer with complete kit to measure or study the evaluation of efforts and ergonomics; 3 radiation detectors.

SITE SAFETY STRENGTHENING

Before starting a construction site, we meet with the contractor to emphasize the importance of preventive actions and involve all parties to achieve our goal of zero accidents. During 2023, we met with 100% of the contractor companies involved in our construction sites. The Operational Safety area was in charge of raising awareness of care and risk prevention, knowledge necessary to ensure workers’ health and safety.

In addition, we continue with our 5-Minute Talks that involve personnel performing and supervising tasks. The purpose of this briefing is to ensure that they are aware of the risks inherent to their activity and the need to apply preventive measures.

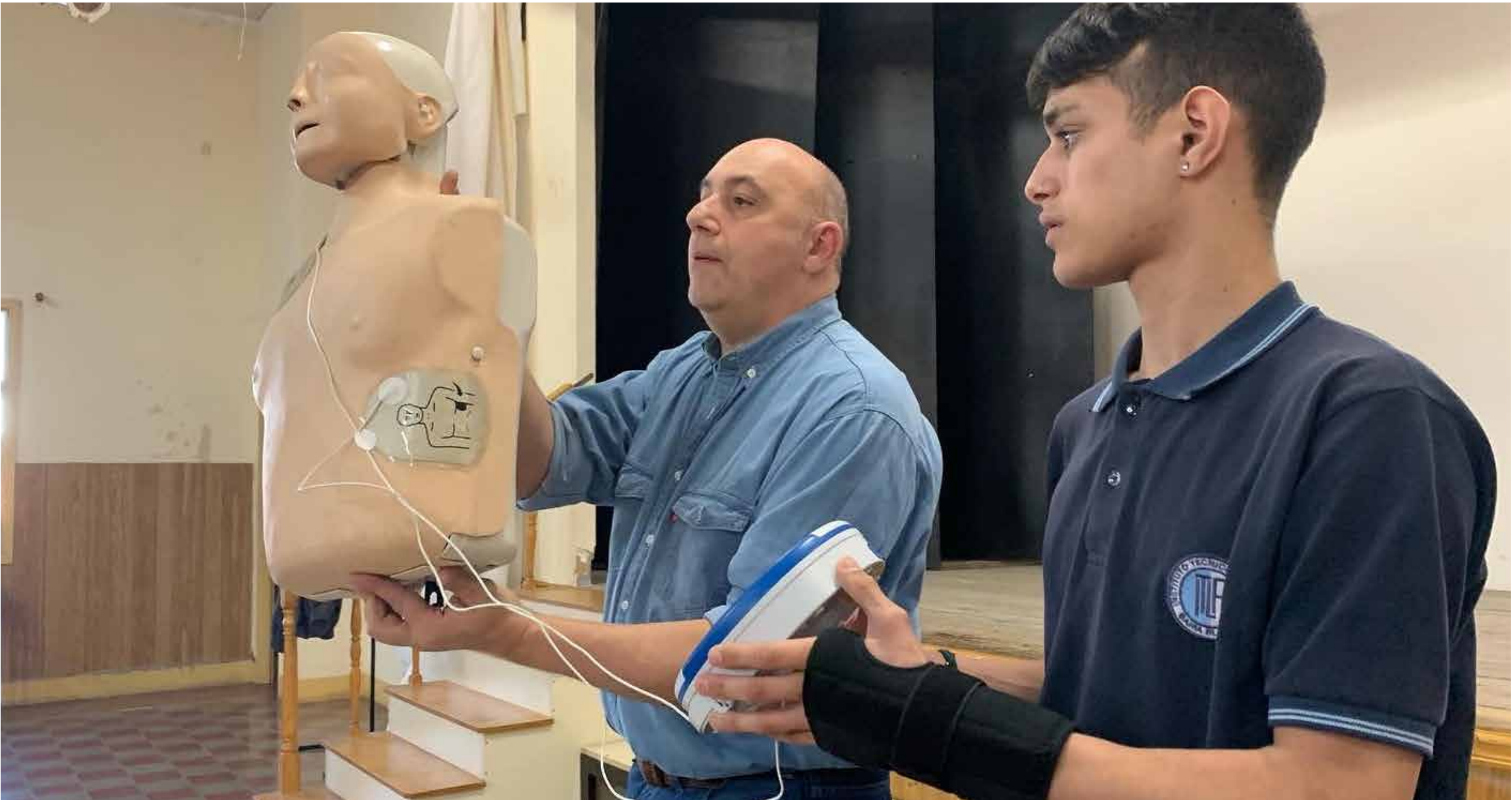
TGS EMERGENCIES

We have a Crisis Plan and specific Emergency Plans that allow us to act quickly and efficiently in case of unforeseen events. Both the members of the Crisis Committee and the local response committees have assigned roles that facilitate our organization.

Our **tgs** emergencies application allows us to connect our employees in the event of an emergency. In addition, it informs in a fast and intuitive way the help mechanisms in case of an accident or any other event that puts at risk the physical integrity of people, the company’s facilities or the community.

Additionally, through this app, help can be requested directly from all **tgs** interns, cell phones and handies, and is available for our entire value chain.

Results of 911 calls received	2023	2022
Management of calls to 911		
Actual calls	43	23
Simulation calls	15	11
Calls made by own personnel	22	13
Calls made by contractors	21	10
Classification of the severity of calls to 911		
Serious injuries	1	0
Moderate injuries	25	3
Mild injuries	17	20



The implementation of the **tgs** occupational health and safety management system began with a comprehensive hazard survey and risk assessment, documented in procedure PGES300. New projects and modifications are managed through procedure PGES200 with the SAP MOC tool.

Hazard identification covers both routine and non-routine activities performed by in-house personnel or contractors. Any person can report a hazard according to PGESE300, and the assessment is performed by trained personnel. A Preliminary Risk Analysis (PRA) is performed prior to work permit tasks according to PSMA 559 procedure.

Hazards and Environmental Aspects migrated to SAP EHSM, showing significant progress in risk assessments at the corporate level. **tgs** has an Ethics Line for reporting risks, especially psychosocial risks. The company reinforces the understanding of this mechanism through questions in the annual re-acceptance of the code of conduct.

50
Downloads of the emergency app during 2023.



INCIDENT INVESTIGATION TRAINING PROGRAM

The process of reporting, communicating, investigating and taking corrective actions for any incident, whether minor or serious, is outlined in procedure PGES009 and its effectiveness is recorded and evaluated using the SAP EHSM tool.

As part of the investigation process, depending on the severity of the event, a committee is convened to identify the immediate and basic causes, proposing action plans to prevent recurrence. In serious incidents, the findings are presented to the Management Committee.

In 2023, a specific training course was held for persons who may be members of these committees, during which the investigation methods suggested by our procedures were practiced.

Non-compliance related to health and safety impacts of products and services	2023
I. Non-compliance with regulations leading to fines or sanctions	0
II. Non-compliance with regulations leading to a warning	0
III. Non-compliance with voluntary codes	0

Warning of health and safety risks of products	2023
Quantity of products delivered by tgs	5
Quantity of products delivered by tgs with Safety Data Sheet (SDS)	5
Intervention sheet (Guide 115)	5
Product quality certificate	5
Affidavit signed by truck drivers	5
Percentage of products with SDS delivered	100.00%

5.3.

Community

For more than 30 years we have been developing social investment initiatives and programs because we seek to improve the quality of life and promote the growth of the communities where we operate. We want to generate a positive impact, make sustainable changes in dialogue with the communities and work in collaboration with civil society organizations.

With our focus on education, social, sports and culture, we seek to generate a positive impact on the local development of the communities. To this end, we carry out various social investment programs and work in partnership with civil society organizations. We do this in constant dialogue with the communities, as we are convinced that we cannot improve the quality of life of the communities without first listening to their wishes and needs.

We seek constant improvement in our projects, developing key performance indicators to measure the progress of our programs. And to enhance the positive impact of our actions, we align our initiatives with the Sustainable Development Goals (SDGs) and the principles of the United Nations Global Compact.

Private social investment (ARS)*	2023	2022
Skills development	\$28,226,377.00	\$9,018,771.80
Local development support	\$123,265,409.00	\$20,425,657.10
Donations**	\$186,913,494.00	\$17,135,000.60
CSR expenditures***	\$128,288,541.00	\$75,909,543.37
Total	\$466,693,821.00	\$122,488,972.87

* Restated as of 12/31/2023.
** Miscellaneous donations (Foundation).
*** The significant increase in community investments is due to the inclusion in the 2022 indicator of economic support to indigenous communities, responding to the requirements of the GRI Sector Standard for the oil and gas industry. For years we have been committed to dialogue and respect for the rights of indigenous peoples in the territories where we operate as part of our community engagement strategy.



5.3.1 DIALOGUE WITH THE COMMUNITY

To learn about the needs of a community, we approach it through the local organizations that are part of its social structure. They help us to make a diagnosis in relation to education, health, sports and access to services, and it is on the basis of this diagnosis that we define the demands of that community.

The dialogue does not end there. As we carry out our social investment programs, we convene regular meetings to monitor progress and possible eventualities. In this way, we are in constant dialogue with the local organizations and with the referents of each program.

At **tgs**, we believe it is essential to maintain an attentive and respectful dialogue with all the people involved in our activities. For this reason, we are in constant communication with our surface owners, and we have a specific area to do so, which also includes representatives from the areas of regulatory affairs, institutional relations, legal and easements. On the other hand, we are in dialogue with the communities of native peoples in the areas where our assets are located. We are in charge of responding to their requests and listening to their interests, taking care of and respecting the environment.

Thanks to our Damage Prevention Program, we have an annual dialogue with the neighbors in front of our gas pipelines in the ring of Buenos Aires, Bahía Blanca and Neuquén. We visit them together with the firefighters in their area to provide them with safety tips and our contact number. We also organize talks with public works managers of municipalities and companies in the community. We also added radio spots in 20 municipalities in the province of Buenos Aires so that our information reaches the community. Finally, we collaborated with firefighters and members of Civil Defense by providing training and equipment donations.

* Although the works are part of the year 2024, which this Report does not include, given the sensitivity of the subject, we wanted to highlight it.

BAHIA BLANCA NETWORK

This year marks the beginning of the joint work between the Business Foundation Group and the Local Innovation Network (RIL), who are promoting a Public-Private Laboratory called “Bahía Blanca Network”. This laboratory aims to bring together governments, the private sector and civil society to generate innovative collaborations and design sustainable policies. Its approach focuses on promoting a multi-sector network that, in the short term, fosters collaboration between companies, organizations and local government, identifying joint opportunities, and in the long term, participates in the formulation and implementation of local public policies.

In 2023, a dialogue was held with local companies in Bahía Blanca to improve collaboration among local actors, as well as to understand local conditions and strengthen civil society capacities, and a mapping of the organizations involved in this initiative.

Committed to Bahía Blanca

On Saturday, December 16, there was a very violent storm that caused severe damage throughout the city. As a company immersed in the community, we made a commitment to the mayor and the people of Bahía Blanca to make donations to start getting the municipality back on its feet. Within this framework, during January and February 2024*, we began to carry out works in different educational establishments and clubs. We also made an important donation of metal sheets so that neighbors can repair their homes.



14 people participated in the Mig Mag welding workshop at La Piedad, in the Vista Alegre neighborhood. Four waste separators were created for Marina Coppá, UNISAL, San Dionisio, and Santa Lucía.

5.3.2. SKILLS DEVELOPMENT

We provide tools for personal and career growth so that people in the communities can develop their potential.

VOCATIONAL TRAINING PROGRAM “APRENDÉ UN OFICIO” (LEARN A TRADE)

This program provides training to unemployed young people to improve their labor profile. It is a project that started in 2007 in alliance with the Instituto Técnico La Piedad de Bahía Blanca and later we have replicated it together with the Colegio San José de Obrero, in the province of Neuquén.



Participants by type of course:

Home electrician assembler

Place: San Pablo Chapel, Vista Alegre neighborhood.
Productive objective achieved: provision of electricity to a 4 m x 8 m hall and improvement of the peripheral lighting of the place.
People trained: 10.

Aluminum openings

Place: Headquarters of La Piedad, Vista Alegre neighborhood.
Productive objective achieved: openings for community spaces in Vista Alegre, Maldonado and Tierras Argentina.
People trained: 15.

Kitchen furniture

Place: Santa Lucía Chapel, Maldonado neighborhood.
Productive objective achieved: furniture for the sacristy.
People trained: 9.

Basic modeling and 3D printing

Place: Headquarters of La Piedad, Vista Alegre
Productive objective achieved: gift pots for benefactors.
People trained: 17.

Computer tools operator

Place: La Piedad Headquarters.
People trained: 11.

Mig Mag welding

Place: La Piedad headquarters, Vista Alegre neighborhood.
Productive objective achieved: 4 waste separators for Marina Coppa, UNISAL, San Dionisio and Santa Lucía.
People trained: 14.

Masonry

Place: Tierras de Don Bosco Oratory, Tierra Argentina neighborhood.
Productive objective achieved: plastering, masonry and roofing of the oratory’s community center.
People trained: 12.

Professional internships

Place: Headquarters of La Piedad, Vista Alegre neighborhood.
Productive objective achieved: construction and placement of waste separators, repair of playground fences, refurbishment of school furniture.
People trained: 3.

CAREER INTERNSHIPS

Bahía Blanca

We have made agreements with the following institutions in Bahía Blanca so that their students can carry out their internships at **tgs**’ facilities:

- Escuela de Educación Secundaria Técnica (Secondary Technical School) N° 2.
- Escuela de Educación Secundaria Técnica N° 1 “Crucero A.R.A. General Belgrano”.
- La Piedad Technical Institute.
- Instituto Superior de Formación Técnica N° 190.
- Universidad Nacional del Sur.
- Universidad Tecnológica (Technological University).

Professional practices are carried out in the areas of process, fractioning, storage, laboratory, mechanical maintenance, Safety and Hygiene and turbomachinery workshop. It is carried out in the facilities of the Gral. Cerri Complex and Puerto Galván Plant.

Salliqueló

Students of the Technical Education School N° 1 “Fray Luis Beltrán” are doing their professional internships at the Saturno compressor plant.

PROGRAM “MÁS TRABAJO, MENOS REINCIDENCIA” (MORE WORK, LESS RECIDIVISM)

In our constant search to generate positive impacts on society, we approach people deprived of their freedom to accompany them in learning trades through our program “More work, less recidivism” (Más trabajo, menos reincidencia). The objective is to reduce the levels of recidivism by increasing the possibilities of labor insertion.

The program was developed in partnership with Penal Unit N° 4 of the Buenos Aires Penitentiary Service. The participants learned carpentry and blacksmithing tasks. Throughout the course, the following activities were carried out:

- 55 floating light tables.
- 10 wheelchairs.
- 10 stretchers.
- 15 metal benches with 5 seats each.

Ten (10) people participated in the workshop.

150

People participated in the “Aprendé un Oficio” (Learn a trade) program in Neuquén and Buenos Aires.

“HACEME EL AGUANTE” SCHOLARSHIPS

We promote this scholarship program at the San José Obrero school in Neuquén with the purpose of improving professional development opportunities for young people living in the outskirts of the city in vulnerable contexts.

Young people are the protagonists of their present and their future, and have the potential to change their history through training. In 2023, we awarded 22 scholarships to enable young people to continue their education in the following areas:

- Basic Technical Cycle: Industrial Mechanics, Electricity, Carpentry.
- Adult Secondary School: Expert in Community Development.
- CeMOE (Vocational Training): Carpentry, Electricity, Automotive, Lathe work, Welding.



22
people
were
awarded
scholarships.

APPROACH TO SOCIAL BASKETBALL

Together with DUBA* and Instituto La Piedad, we offer basketball classes in the La Piedad neighborhood for 1st, 2nd and 3rd year high school students of La Piedad School. We seek to generate healthy habits in adolescents and promote their integral growth. In addition, we invited them to dental talks where they were given an oral hygiene kit. Our goal was to have 25 students come to learn basketball; this year, **45 students signed up**.

“Digital Responsibility” is addressed through workshops and discussions that explore the emotions of young people in digital environments. It focuses on non-violent communication and proposes visual exchanges. The objective is to accompany young people to develop autonomy in the physical and digital worlds in a responsible manner, generating spaces for meeting and dialogue. Talks on Digital Footprint, privacy, application configuration and security are also offered. Workshops and videos on issues such as Bullying, Cyberbullying, Ghosting, Sexting and Grooming are also taught.

* Disabled Bahienses United.

673
Students from 1st to 7th grade
attended the talks organized
together with Fundación Ser y Hacer
(Being and Doing Foundation).

The “Jornada de Convivencia” (Day of Coexistence) integrates students from the social sports program Tercer Turno (Third Shift) with DUBA basketball players, using basketball as a link. It includes integration activities where everyone experiences playing basketball in wheelchairs, promoting empathy. Participants receive the program’s apparel.

The “Encuentros con Clubes” (Encounters with Clubs) offers basketball games between the youth of the Tercer Turno program and other institutions, seeking to strengthen relationships and provide different moments of recreation.

WOMEN IN A CIRCLE

At **tgs**, we are genuinely interested in reducing gender inequality. To do so, we are committed to designing and delivering courses and trainings aimed at women. This year we have provided training on enterprise management, financing of social economy enterprises and institutional strengthening. We took as indicators the number of beneficiaries, women trained, women financed, institutions impacted, and projects managed.

In the southern region of the country we work together with the Fundación de Estudios Patagónicos (Patagonian Studies Foundation) to promote sustainable development in the communities and lasting cultural changes. With a focus on social inclusion, economic growth and the environment, we work to identify the needs of the communities where we are present. Based on these needs, at **tgs** we promote various projects and programs.

During the first half of the year, two socio-labor training courses were held: the Home Electricity Assistant course and the Home Water and Sanitation course (thermofusion).



Eighteen (18) women participated and received the following program benefits:

- Merit kit: The two best averages of the course obtained a kit with the basic elements necessary to perform in the labor market.
- Personal protective equipment for each participant.
- Subsequent tutoring: Teachers were available for the following 6 months.
- Job bank: We accompanied the graduates to present themselves to local companies.
- Relationships with entrepreneurship and microfinance programs implemented by the Patagonian Studies Foundation through its “Patagonia emprende” program.
- Career internships in NGOs (does not include subjects or travel expenses).

18

Women participated in the Women in a Circle program.

5.3.3. SUPPORTING LOCAL DEVELOPMENT

We are convinced that everyone deserves the same opportunities. That is why we actively support the development of men and women, and work to provide them with the tools to help them progress and achieve their goals.

SCHOOL INFRASTRUCTURE PROGRAM

Since 2018 we have been carrying out this initiative that consists of improving the building conditions of educational institutions in Bahía Blanca. To date, we have managed to improve the conditions of 9 schools, impacting the educational experience of more than 1,300 children. Our good relationship with the local municipality and the school board was a necessary condition for achieving these objectives.

At the beginning of 2023 we inaugurated the works carried out in kindergartens N° 931 and N° 943.

In December, a strong storm hit the city of Bahía Blanca and brought with it severe damage throughout the city, including homes, schools, clubs, parks and squares.

As a company that has been present in the city for more than 30 years, we made ourselves available to make a contribution that would allow us to start repairing the material damage. In addition

to the donation of **64 tons of sheet metal**, we undertook to carry out works in six affected educational establishments, some of which we had already intervened in previous years and others that are in an area close to our plants:

- Elementary School N° 44.
- Elementary School N° 40.
- Middle High School N° 11.
- Elementary School N° 10.
- Kindergarten N° 913.
- Kindergarten N° 926 - EP 70 - ES 25 (Single Building).

During the second semester we delivered furniture and games with recycled materials for the playground and common areas of Kindergarten N° 926 - EP 70 - ES 25 at San Patricio del Chañar:

- 1 guard tower + swing.
- 1 multiple children's game.
- 3 straight ecosit benches.
- 2 classifiers of three modules of 180 lts. each one.

CRUSADA PATAGÓNICA (PATAGONIAN CRUSADE) FOUNDATION

We have been working together with the Foundation for more than 19 years to promote the integral development of the rural inhabitants of Western Patagonia through two main lines of action: education and rural development.

During 2023 we emphasized the following actions:

- Support for the Food Program at the CER Pilca Viejo Agrotechnical School.
- Construction of wind turbines with social impact in rural areas in the CEA Valle de Cholila.
- Actions to bring quality standards to our safety and hygiene practices for the students of our schools, as well as for the Foundation's personnel, providing safety and protection in their daily activities, in all the facilities.

In this way, we help children and teenagers to have access to quality education, through training and tools for people to enter the labor market, and by strengthening educational institutions and social organizations in the region, with whom we seek to develop articulated actions.

TZEDAKAH FOUNDATION

Our financial contribution to the Tzedaká Foundation seeks to support the main pillars of the organization: education, health and integral assistance.

Education is one of the foundations of the Foundation's work, seeking to ensure that children and young people remain in the educational environment with the aim of turning them into citizens with the tools to develop in the adult world, strengthening their abilities and facilitating their access to the labor market. To contribute to health, free medicines are distributed, and preventive campaigns are carried out. In addition, we work with a multidisciplinary approach to improve living conditions. At the end of the year, we participated in the delivery of **90 notebook** computers for children and teenagers who participate in the programs of the education pillar.



At the beginning of the school year we inaugurated the works carried out in kindergartens N° 931 and N° 943.

5.3.4. DOOR-TO-DOOR PROGRAM

It is our duty to prevent accidents, so we visit people who live near and/or in front of the pipeline to inform them of our duties and responsibilities, warn them of the presence of the pipeline and its dangers, and give them some advice.

We carry out a comprehensive pipeline damage prevention campaign that goes beyond traditional dissemination. The initiative focuses on direct contact with the community through a door-to-door campaign and strategic collaborations with local volunteer firefighters.

Our objectives are to share safety measures, strengthen the relationship with the community and the fire station, improve emergency response capacity and turn young firefighters into prevention multiplier agents.

Strategy:

- Dissemination in social networks and traditional media.
- Door to door campaign:
 - Visits to residents, companies and businesses near the gas pipeline route.
 - Information is handed out and questions are answered.
- Collaboration with the Fire Department:
 - Training in the prevention of risks associated with gas pipelines.
 - Economic recognition for their work in the campaign.

Benefits:

- Increased knowledge and awareness of pipeline damage prevention.
- Strengthening of the relationship between **tgs** and the community.
- Improved emergency response capacity.
- Tangible benefits for the Fire Department.

Impact:

- Reduction in the incidence of damage to gas pipelines.
- Improved community safety.
- Strengthened image of **tgs** as a responsible company.



STRATEGIC ALLIANCES:

- Volunteer Firefighters of Gral. Cerri. Door to Door Bahía Blanca.
- Volunteer Firefighters of Fernández Oro. Door to Door Río Negro-Neuquén.
- Volunteer Firefighters of Plaza Huincul.

In December 2023 we started with the preparatory territorial tours in the “ring” area of Greater Buenos Aires. The objective is to become familiar with the territory together with the zonal referent prior to the beginning of the tours, which would start in 2024.

301

Spaces were contacted and visited, including homes, businesses and companies.

5.3.5. PREVENTION ACTIVITIES

APELL

We continue to actively participate in the Apell Plan (Awareness and Preparedness for Emergencies at Local Level), a plan designed by the United Nations to raise awareness and to prepare for emergencies that may arise from large-scale technological actions. This year we have participated in the Finance, Dissemination, Risk Analysis and Emergency Response Committees. We held 35 meetings in which we made progress in the management of the Plan.

PREVENTION WORKSHOPS

During 2023, we carried out numerous actions to raise awareness among our employees about the importance of prevention:

- Four simulations (two in June and two in November) carried out at the Gral. Cerri Complex together with Control Fire personnel (contracted service of the Plant Fire Department).
- Monthly trainings by Control Fire to our fire and rescue brigades at heights.
- A PRET (Technological Emergency Response Plan) emergency training of APELL, given by Daniel Ayala (CTE) to our personnel and to companies of the Petrochemical Pole of Bahía Blanca (via Teams).
- Training at the Galván Plant with the Hazardous Materials Department of the Federation of Firefighters, in November.
- A practice with Ing. White Volunteer Firefighters and General D. Cerri Firefighters in December.
- Coordination of the annual PLANACON (Galván Plant) simulation exercise with the participation of companies from the Petrochemical Pole that operate in the Inflammables Station and Prefectura.

Our constant interest in safety and accident prevention led us to develop close links with different fire brigades. These include:

- Centenario firefighters: they train us periodically and we rent their supplies from them when we need them. They are part of our list of suppliers
- Huincul Firefighters: they are our suppliers as of this year. We held an event with them and invited them to the plant for training and a tour of the facilities.
- Firefighters from Picún Leufú: we conducted a training session in their fire station in charge of the firefighters from Centenario. CPR was taught and it was open to the whole community.
- Tandil Firefighters: we invited them to participate in the Family Day meeting in Barker.

5.3.6. ORGANIZATIONS THAT WE SUPPORT

- Centro de Jubilados Cerri.
- CEADS.
- Delegación Municipal Cerri.
- Fundación Memoria del Holocausto.
- Asociación Integrar.
- Fundación CIAN.
- Fundatec.
- Fundación APADEA.
- Leoncito Dan.
- Fundación Estudios Patagónicos.
- Centro Luis Braille.
- Ecoplanta La Adela.
- Pacto Global.
- Hospital Municipal de Bahía Blanca.
- San José Obrero Neuquén.
- Escuela Municipal Basket Bahía Blanca.
- Unidad Penal Nº 4 Villa Floresta, Bahía Blanca.
- Escuela Cutral-Co ISFD Nº 1.
- Colegio Secundario Picún Leufú.
- Instituto Técnico La Piedad Bahía Blanca.
- DUBA (Discapacitados Unidos Bahienses).
- Bomberos voluntarios de Coronel Belisle.
- INCUDI (Instituto de Custodia y Adaptación para Disminuidos Psicofísicos).
- STIGAS (Sindicato de los Trabajadores del Gas y Afines).
- Hospice Buen Samaritano.
- Jornadas de Ingeniería en la UNS (Universidad Nacional del Sur), Bahía Blanca.
- Hospital Piedra del Águila.
- Hospital de Pinamar.
- Fútbol Club Huracán de Ingeniero White.
- CEMS (Escuela de adultos) Ingeniero White
- GDFE (Grupo de Fundaciones y Empresas).
- Fundación Tzedaká.
- AEDIN (Asociación en Defensa del Infante).
- Cruzada Patagónica.
- Auspicio Feria del Libro Bahía Blanca.
- Hospital Salliqueló.
- Obispado de Zárate, Campana.
- Fundación Más Humanidad.

We are part of:



Red Pacto Mundial Argentina

5.4. Customers, Dialogue and Satisfaction

The satisfaction level of our customers is a key information to evaluate our performance. At **tgs** we listen carefully to their assessment of our products and services. In this way, we can quickly understand which proposals are successful and which ones need improvement.

As part of the processes regulated by our integrated management system, we seek to record satisfaction levels. To this end, agile channels are designed to make people’s opinions and expectations known.

FIRM CONTRACTED CAPACITY PER CUSTOMER

Type of customer	Percentage 2023	Percentage 2022
Distributors	68%	68%
Retailers	4%	4%
Producers	4%	4%
Industries	9%	9%
Generators	15%	15%

After analyzing the results of the satisfaction surveys, we plan the necessary changes to improve our customers’ user experience. Here are some examples of improvements made based on the results of the surveys:

- Relevant information has been digitalized.
- Truck schedules have been moved forward to give customers more time to organize their logistics.
- The creditworthiness of customers who requested more days to pay their invoices has been analyzed.
- An instruction manual with the most common queries from our customers has been included in our web site.
- The contact details of our programmers have been made available so that customers can call them.
- A link to our commercial contacts in the transportation business has been included in our web site.

TRANSPORT

We conducted the 2023 customer satisfaction survey between July and August and obtained very good results in the Transportation business. **tgs** image was very positive: **94% of people found the company reliable, serious and reputable**. In all aspects of the business, **tgs** was better rated than the competition. Furthermore, **82% of those surveyed would recommend it**, and **84% would hire it again**.

The assessment was also very positive in relation to the staff and the attention in case of problems, since the majority considered that the service was very close to their expectations, and **96% would recommend us**.

LIQUIDS

We conducted the 2023 customer satisfaction survey between August and September, and also obtained very

good results in the Liquids business. **tgs** image is excellent for all our customers: **100% of those surveyed rated us between 8 and 10. In addition, all respondents could recommend tgs and none of them would stop using our services**. In this survey, we were able to observe how we have strengthened our position as a market leader in after-sales service, interest in the safety and health of our personnel as well as compliance with current regulations.

CLAIMS

Complaints are considered incidents within our integrated management system. Therefore, they are recorded separately in the SAP EHSM tool for root cause analysis, corrective actions and follow-up. In turn, in customer satisfaction surveys, we analyze opportunities for improvement and meet internally to analyze the possibility of implementing associated actions, which in such case are communicated to customers.



CUSTOMER SEGMENTS



TRANSPORT

- **Distributors**

They supply residential, commercial, industrial, power generation, public entities and CNG stations, through their medium and low-pressure networks:

Metrogas, Camuzzi Gas Pampeana, Camuzzi Gas del Sur, Naturgy, Litoral Gas, Gas Nea, and Distribuidora de Gas del Centro.
- **Subdistributors:**


Distrigas (Santa Cruz Province), Bagsa (Buenos Aires Province).
- **Industrial users:**

Aluar, Canteras Cerro Negro, Losa Ladrillos Olavarría, Siderar, NRG, Álcalis de la Patagonia, Profertil, Compañía Mega, PBB Polisur, Oldelval, Cerro Vanguardia, Minera Don Nicolás, Holcim, Goyaíke, Palmar Mar del Plata, Siderca, Acindar, and Refinería del Norte.
- **Electric power generators:**

Cammesa, Central Puerto, Central Térmica Roca, Central Térmica Barragán, AES, Termoandes, Capex, Orazul, Cerros Colorados, Central Dock Sud, MSU, and Generación Mediterránea.
- **Retailers:**

ECS, Albanesi, Victorio Podesta, SAESA, Pampa Comercializadora e Inversora, Trafigura, Gas Meridional, Metroenergía, Cinergia, Camussi Energía, Gas Patagonia, Natural Energy, Del Valle, Intragas, Energía Argentina, AMG, among others.
- **Natural gas producers:**

Total Austral, PAE, Pampa, YPF, Wintershall, CGC, ENAP Sipetrol, Pluspetrol, Tecpetrol, Vista, Oilstone, Shell, Exxon, Geopark, Kilwer, GYP, among others.



LIQUIDS

- **Industrial liquids:**

DOW (sale of ethane and propane. LPG pumping service, Propylene storage and dispatch service), PCR, PAMPA, IPSA, Petroquímica Cuyo (sale of LPG through tank trucks).
- **Fractionators that distribute bottled gas from bulk gas:**

Cañuelas, Italgas, Amarilla (sale of LPG by tank trucks), Cañuelas (LPG pumping service).
- **Traders and fractionators from abroad:**

Trafigura PTE LTD, Petrobras Global Trading, Geogas, Sainte Marie Imp. E. Exp. Ltda., Copa Energía Distribuidora de Gas, International Commodities Trading (sale of LPG through tank trucks or pressurized or refrigerated vessels. Sale of natural gasoline through vessels).
- **Distributors through networks:**

Camuzzi Gas, Distrigas, Bagsa, Distribuidora de Gas Cuyana (sale of propane through tank trucks to be distributed by networks for domiciliary use).
- **Producers:**

MEGA (LPG dispatch and storage service, product conditioning service), YPF S.A., Medanito and PCR – Petroquímica Comodoro Rivadavia (sale of LPG for own consumption), GLPA – GLP AUTOMOTOR (sale of LPG for use as fuel in the automobile industry).



MIDSTREAM

- **Natural gas producers:**

Oilstone, Medanito, Pampa Energía, Tecpetrol, Pluspetrol, YPF, Total, Exxon, GYP, Shell, Vista, Chevron, Pan American Energy, among others.
- **Industrial natural gas users and thermoelectric power plants:**

Profertil, Aluar, Minera Cerro Vanguardia, Minera Don Nicolás, Central Térmica Guillermo Brown, Central Térmica Ensenada Barragán, Sollban Energía, MSU Energy, NRG Argentina, Central Térmica Genelba, Dow, Siemens, among others.
- **Other carriers/distributors:**

Gas Link, Gasoducto Cruz del Sur, Camuzzi Gas Pampeana, Naturgy.



TELECOMMUNICATIONS

- **Telephone and cable television operators.**
- **Internet and application providers.**
- **Data and value- added service providers.**
- **Telephone and electric cooperatives.**



About the Report

6.

About the Report

SCOPE

We present the thirteenth **tgs** sustainability report, through which we communicate our environmental, social and corporate governance (ESG) performance to all our stakeholders in a transparent and systematized manner. The company’s economic-financial performance is also disclosed, but for further information, the [2023 Annual Report and Financial Statements](#) are available.

In this Report, we include information about all the Company’s operations and business from January 1 through December 31, 2023, including comparative indicators for prior periods. Any limitations in scope are indicated throughout the document.

tgs is committed to inclusion and diversity, tolerating no discrimination whatsoever. To that end, gender-sensitive language have been used in the Spanish version of this report, except in the case of certain terms that adopt the masculine generic form for ease of reading.

INTERNATIONAL STANDARDS

In the preparation of this ESG Report, the following international guidelines and standards of transparency and accountability have been used:

- GRI Standards: This report has been prepared with reference to GRI standards, including the Sector Standard: “GRI 11: Oil and Gas Sector 2021”.
- SASB (Sustainability Accounting Standards Board) Standards: We have implemented standards from the following industries: Oil and Gas - Midstream; and Oil and Gas - Services.
- Sustainable Development Goals (SDGs): Within the GRI Content Index we have included the link with the SDGs and their targets according to the SDG Compass tool, developed by the United Nations and GRI.
- United Nations Global Compact: We report progress on compliance with the 10 guiding principles: human rights, labor rights, environment and anti-corruption, through the Communication on Progress 2023, which is submitted through the online platform established by the Global Compact for this purpose.

GRI CONTENT INDEX

The following is the GRI Content Index that responds to the requirements of the GRI Standards. It also shows the company’s contribution to the Sustainable Development Goals and the targets identified as relevant.

STATEMENT OF USE

tgs has presented the information quoted in this GRI Content Index for the period from January 1 to December 31, 2023 using the GRI Standards as a reference.

GRI 1 used

GRI 1: Foundation 2021

References:

- FSR: Financial Statements Report.
- RP: Information reported in Annex I of the Integrated Annual Report 2023 where the Corporate Governance Code Report of Transportadora de Gas del Sur S.A. is disclosed in response to the Recommended Practices (RP). Numbers indicate the Recommended Practice where information related to the corresponding GRI Content can be found. The document is available at: https://www.tgs.com.ar/files//files/Memoria%20anual/2023/EEFF_12-2023_web.pdf
- All notes included in the table are listed at the end.

GRI CONTENT INDEX

GRI Standard	Sector Standard Reference Number	Page Number/ Response	SDG	
GRI 2: General Disclosures 2021				
GRI 2: General Disclosures 2021	1. The organization and its reporting practices			
	2-1	Organizational details	4, 10-21, Note 1	-
	2-2	Entities included in sustainability reporting	Note 2	-
	2-3	Reporting period, frequency, and contact point	Note 3	-
	2-4	Information update	Note 4	-
	2-5	External verification	Note 5	-
	2. Activities and workers			
	2-6	Activities, value chain and other business relationships	10-21, 53-55, Note 6	-
	2-7	Employees	82, Note 7	8, 10
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	3. Governance			
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	2-10	2-10 Appointment and selection of the highest governance body	42-45, Note 9	5, 16
	2-11	2-11 Chair of the highest governance body	Note 10	16
	2-12	2-12 Role of the highest governance body in overseeing impact management	Note 11	16
	2-13	2-13 Delegation of responsibility for impact management	48, Note 11, Note 12	-
	2-14	2-14 Highest governance body’s role in sustainability reporting	Note 13	-
	2-15	2-15 Conflicts of Interest	Note 14	16
	2-16	2-16 Communicating critical concerns	Note 15	-
	2-17	2-17 Collective wisdom of the highest governance body.	Note 16	-
	2-18	2-18 Evaluating the highest governance body’s performance	Note 17	-
	2-19	2-19 Compensation policies	Note 18	-
	2-20	2-20 Process for determining compensation	Note 19	-
	2-21	2-21 Annual Total Compensation Ratio	Note 20	-
	4. Strategy, policies and practices			
	2-22	2-22 Sustainable development strategy statement	2, 29	-
	2-23	2-23 Commitments and policies	30-33, 46-48, 58-59, 89-98, Note 21	16
	2-24	2-24 Incorporation of commitments and policies	28-29, 34, 46-48, Note 22	-
	2-25	2-25 Processes for remediation of negative impacts	47, Note 23	-

GRI Standard	Sector Standard Reference Number		Page Number/ Response	SDG
	2-26	2-26 Mechanisms for seeking advice and raising concerns	46-48, Note 24	16
	2-27	2-27 Compliance with Laws and Regulations	46-48, Note 25	-
	2-28	2-28 Membership in associations	Note 26	-
	5. Stakeholder involvement			
	2-29	2-29 Stakeholder involvement	51-52, Note 27	-
	2-30	2-30 Collective bargaining agreements	Note 28	8

ENVIRONMENT

GRI 3: Material topics 2021						
GRI 3: Material topics 2021	3-1	3-1 Process for determining material topics			30-33, Note 29	-
	3-2	3-2 List of material topics			30-33	-
Emissions						
GRI 3: Material topics 2021	3-3	3-3 Management of material topics		11.1.1 / 11.3.1	65-67	-
GRI 305: Emissions 2016	305-1	305-1 Direct GHG emissions (Scope 1)		11.1.5	65-67, Note 30, Note 31	3.9 12.4 13.1 15.2
	305-2	305-2 Indirect GHG emissions from energy generation (Scope 2)		11.1.6	65-67, Note 32	3.9 12.4 13.1 15.2
	305-3	305-3 Other indirect GHG emissions (Scope 3)		11.1.7	65-67, Note 30	3.9 12.4 13.1 15.2
	305-4	305-4 Intensity of GHG emissions		11.1.8	65-67, Note 33	13.1 15.2
	305-5	305-5 Reduction of GHG emissions		11.2.3	65-67, Note 34	13.1 15.2
	305-6	305-6 Emissions of ozone-depleting substances (SDG)			Note 35	3.9 12.4
	305-7	305-7 NITROGEN OXIDES (NOX), sulfur oxides (SOX) and other significant air emissions		11.3.2	Note 36	3.9 12.4 15.2

GRI Standard	Sector Standard Reference Number		Page Number/ Response		SDG
GRI 416: Customer Health 2016	416-1	416-1 Assessment of health and safety impacts of product or service categories.	11.3.3	22-23, Note 37	-
Additional sector information					
		Describe the measures taken to manage flaring and venting and their effectiveness.	11.1.1	Note 38	-
		Describe organizational policies, commitments and measures to prevent or mitigate impacts of the transition to a low carbon economy for workers and local communities.	11.2.1	Note 39	-
		Indicate the level and function within the organization that has been assigned responsibility for managing climate change opportunities and risks.			
		Describe the Board of Directors’ oversight of the management of climate change opportunities and risks.			
		Indicate whether the responsibility for managing climate change impacts is linked to performance evaluations or incentive mechanisms, including in the remuneration policies for members of the highest governance body and senior executives.			
		Describe the scenarios associated with climate change used to assess the resilience of the organization’s strategy, also considering a scenario of 2 °C or lower.			
Energy					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.1.1	68-69	-
GRI 302: Energy 2016	302-1	302-1 Energy consumption within the organization	11.1.2	68-69, Note 40	7.2 7.3 8.4 12.2 13.1
	302-2	302-2 Energy consumption outside the organization	11.1.3	68-69, Note 40	7.2 7.3 8.4 12.2 13.1
	302-3	302-3 Energy intensity	11.1.4	69	7.3 8.4 12.2 13.1
Waste, water and effluents					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.5.1 / 11.6.1	70-75	-

GRI Standard	Sector Standard Reference Number			Page Number/ Response	SDG	
GRI 303: Water and Effluents 2018	303-1	303-1 Interaction with water as a shared resource.	11.6.2	73-75, Note 41	6.3 6.4 12.4	
	303-2	303-2 Management of impacts related to water discharges.	11.6.3	75, Note 42	6.3	
	303-3	303-3 Water withdrawal	11.6.4	73-74, Note 43	6.4	
	303-4	303-4 Water discharge	11.6.5	75, Note 44	6.3	
	Additional sectoral information					
	Present information on the volume in millions of liters of produced water and process wastewater discharged. Submit information on the concentration (mg/l) of hydrocarbons discharged in produced water and process wastewater.		11.6.5	Note 45		
	303-5	303-5 Water consumption	11.6.6	73-74, Note 46	6.4	
GRI 306: Waste 2020	306-1	306-1 Waste generation and significant impacts related to waste.	11.5.2	70-72	3.9 6.3 6.4 6.6 12.4 14.1	
	306-2	306-2 Management of significant impacts of waste.	11.5.3	70-72, Note 47	3.9 6.3 12.4 12.5	
	306-3	306-3 Waste generated	11.5.4	70-72, Note 46, Note 48	3.9 6.3 6.6 12.4 14.1 15.1	
	306-4	306-4 Waste not for disposal	11.5.5	70-72, Note 47, Note 49	3.9 12.4	
	306-5	306-5 Waste for disposal	11.5.6	70-72, Note 47, Note 50	6.6 15.1 15.5	
	Biodiversity					
	GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.4.1	76-79, Note 51	-

GRI Standard	Sector Standard Reference Number		Page Number/ Response		SDG
GRI 304: Biodiversity 2016	304-1	304-1 Operations sites owned, leased or managed located within or adjacent to protected areas or 11.4.2 areas of high biodiversity value outside protected areas.	11.4.2	76-79	6.6 15.1 15.5
	304-2	304-2 Significant impacts of activities, products, and services on biodiversity.	11.4.3	Note 52	6.6 15.1 15.5
	304-3	304-3 Protected or restored habitats	11.4.4	79, Note 52	6.6 15.1 15.5
	304-4	304-4 Species on the IUCN Red List and national conservation lists whose habitats lie in areas affected by the operations.	11.4.5	Note 53	6.6 15.1 15.5
	Environmental risk prevention				
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.8.1	60-61	-
GRI 306: Effluents and waste 2016	306-3	306-3 Significant spills	11.8.2	Note 54	3.9 6.3 6.6 12.4 14.1 15.1
Environmental promotion actions					
GRI 3: Material topics 2020	3-3	3-3 Management of material topics		62-64	-
SOCIAL					
Health and safety - Occupational health					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.9.1 / 11.18.1	89-98	-
GRI 403: Occupational health and safety 2018	403-1	403-1 Occupational health and safety management system.	11.9.2	Note 55	8.8
	403-2	403-2 Hazard identification, risk assessment, and incident investigation.	11.9.3	Note 56	8.8
	403-3	403-3 Occupational health and safety services	11.9.4	Note 57	8.8
	403-4	403-4 Worker involvement, consultation and communication on occupational health and safety	11.9.5	Note 58	8.8
	403-5	403-5 Worker training on occupational health and safety	11.9.6	91-96, Note 59	8.8
	403-6	403-6 Promotion of workers' health and safety.	11.9.7	93-94	3.5 3.8

GRI Standard	Sector Standard Reference Number		Page Number/ Response		SDG
	403-7	403-7 Prevention and mitigation of impacts on the health and safety of workers related to business relationships.	11.9.8	93-98, Note 60	8.8
	403-8	403-8 Coverage of the occupational health and safety management system.	11.9.9	Note 55	8.8
	403-9	403-9 Workplace injuries	11.9.10	Note 61	3.6 3.9 8.8
	403-10	403-10 Occupational illnesses and diseases	11.9.11	Note 62	3.6 3.9 8.8
GRI 10: Safety Practices 2016	410-1	410-1 Security personnel trained in human rights policies or procedures.	11.18.2	Note 63	16.1
Employment and career development					
GRI3: Material topics 2021	3-3	3-3 Management of material topics	11.7.1 / 11.12.1	82-88	-
GRI 402: Worker-Company Relations 2016	402-1	402-1 Minimum notice periods for operational changes	11.7.2	Note 64	8.8
GRI 404: Training and education 2016	404-1	404-1 Average hours of training per year per employee.		86	4.3 4.4 5.1 8.5 10.3
	404-2	404-2 Programs to enhance employee skills and transition assistance programs.	11.7.3 / 11.10.7	86	8.5
	404-3	404-3 Percentage of employees receiving regular performance evaluations and career development.		87	5.1 8.5 10.3

Additional sector information					
		Operational sites with closure and rehabilitation plans: have been closed and/or are in the process of closure.	11.7.4	Note 65	-
		List of decommissioned structures.	11.7.5	Note 65	-
		Information on the total monetary value of the organization’s financial projections for closure and rehabilitation.	11.7.6	Note 65	-
Work environment and well-being of employees					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.10.1	82-88	-

GRI Standard	Sector Standard Reference Number			Page Number/ Response	SDG
GRI 401: Employment 2016	401-1	401-1 New employee hires and employee turnover.	11.10.2	Note 66	5.1 8.5 8.6 10.3
	401-2	401-2 Benefits for full-time employees that are not given to part-time or temporary employees.	11.10.3	85, Note 67	8.5
	401-3	401-3 Parental leave	11.10.4	Note 68	5.1 8.5
	Inclusion, diversity and non-discrimination				
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.10.1 / 11.11.1	84	-
GRI 401: Employment 2016	401-3	401-3 Parental leave	11.10.4 / 11.11.3	Note 68	5.1 8.5
GRI 404: Training and Education 2016	404-1	404-1 Average hours of training per year per employee.	11.10.6 / 11.11.4	86	4.3 4.4 5.1 8.5 10.3
GRI 405: Diversity and Equal Opportunity 2016	405-1	405-1 Diversity in governance bodies and employees.	11.11.5	43-45, Note 69	5.1 5.5 8.5
	405-2	405-2 Ratio of basic salary and remuneration of women vs. men.	11.11.6	Note 70	5.1 8.5 10.3
GRI 406: Non-Discrimination 2016	406-1	406-1 Cases of discrimination and corrective actions taken.	11.11.7	Note 71	5.1 8.8
Development and management of impact on local communities					
GRI3: Material topics 2021	3-3	3-3 Management of material topics	11.11.1 / 11.14.1 / 11.15.1 / 11.16.1 / 11.17.1	99-107	-
GRI 202: Market presence 2016	202-2	202-2 Proportion of senior executives hired from the local community.	11.11.2 / 11.14.3	Note 72	1.2 5.1 8.5
GRI 203: Indirect economic impacts 2016	203-1	203-1 Infrastructure investments and services supported	11.14.4	99-106, Note 73	9.4 11.2
	203-2	203-2 Significant indirect economic impacts	11.14.5	7-9, 53-55, 99-109	1.2 3.8 8.5
GRI 204: Procurement practices 2016	204-1	204-1 Proportion of spending on local suppliers	11.14.6	53-55, Note 74	-

GRI Standard	Sector Standard Reference Number		Page Number/ Response		SDG
GRI 411: Indigenous Peoples' Rights 2016	411-1	411-1 Cases of violations of indigenous peoples' rights.	11.17.2	Note 75	2.3
GRI 413: Local communities 2016	413-1	413-1 Operations with local community engagement, impact assessments, and development programs.	11.15.2	51-52, 99-107	-
	413-2	413-2 Operations with significant negative impacts - actual and potential - on local communities	11.15.3	Note 76	1.3 2.3

Additional sector information					

		Complaints from local communities	11.15.4	Note 77	-
		Involuntary resettlement	11.16.2	Note 77	-
		Locations of operations where indigenous peoples are present or affected by the organization's operations.	11.17.3	Note 77	-
		Participation in processes to obtain the free, prior and informed consent (FPIC) of indigenous peoples for any of the organization's activities.	11.17.4	Note 77	-
Efficiency and quality of services and products					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics		10-20	
GRI 416: Customer health and safety 2016	416-1	416 -1 Assessment of health and safety impacts of product or service categories		22-23, Note 37	-
	416-2	416-2 Non-compliance cases related to health and safety impacts of categories of products or services.		Note 78	
CORPORATE GOVERNANCE					
Compliance					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.19.1 / 11.21.1	46-48	-
GRI 201: Economic Performance 2016	201-4	201-4 Financial assistance received from the government	11.21.3	Note 79	-
GRI 206: Unfair Competition 2016	206-1	206-1 Legal actions related to unfair competition, monopolistic and anti-competitive practices.	11.19.2	Note 80	16.3

GRI Standard	Sector Standard Reference Number			Page Number/ Response	SDG
GRI 207: Taxation 2019	207-1	207-1 Tax approach	11.21.4	Note 81	1.1 1.3 10.4 17.1 17.3
	207-2	207-2 Tax governance, control and risk management	11.21.5	Note 81	1.1 1.3 10.4 17.1 17.3
	207-3	207-3 Stakeholder engagement and management of tax-related concerns.	11.21.6	Note 81	1.1 1.3 10.4 17.1 17.3

	Additional sector information				

		For oil and gas purchased from the state or sourced from third parties designated by the state to sell on its behalf and report information on: <ul style="list-style-type: none">• volumes and types of oil and gas purchased;• full names of the purchasing entities and the recipients of the payments;• payments made for the acquisition	11.21.8	Note 82	-

	Respect for Human Rights				
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.13.1 / 11.22.1	46-48, Note 77	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	407-1 Operations and suppliers whose right to freedom of association and collective bargaining may be at risk.	11.13.2	Note 83	8.8
GRI 410: Safety Practices 2016	410-1	410-1 Security personnel trained in human rights policies or procedures.	11.18.2	Note 63	16.1
GRI 411: Rights of Indigenous Peoples 2016	411-1	411-1 Cases of violations of the rights of indigenous peoples.		Note 75	2.3
GRI 412: Human rights assessment 2016	412-2	412-2 Employee training on human rights policies or procedures.		Note 84	-
GRI 415: Public Policy 2016	415-1	415-1 Contribution to political parties and/or representatives.	11.22.2	Note 85	16.5

GRI Standard	Sector Standard Reference Number		Page Number/ Response		SDG
Anti-corruption					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.20.1	46-48, Note 86	-
GRI 205: Anti-corruption 2016	205-1	205-1 Operations assessed for risks related to corruption.	11.20.2	46-48, Note 86, Note 87	16.5
	205-2	205-2 Anti-corruption communication and training policies and procedures.	11.20.3	Note 87	16.5
	205-3	205-3 Confirmed cases of corruption and actions taken.	11.20.4	Note 88	16.5
Additional sector information					
		Transparency in contracts	11.20.5	Note 89	-
		Organization’s beneficial owners	11.20.6	Note 90	-
Cybersecurity					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics		50	-
GRI 416: Customer Health and Safety 2016	416-1	416-1 Assessment of health and safety impacts of product or service categories.		22-23, Note 37	-
	416-2	416-2 Non-compliance cases related to health and safety impacts of product or service categories.		Note 78	
Sustainable value chain					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.10.1 / 11.12.1	53-55	-
GRI 308: Supplier Environmental Assessment 2016	308-1	308-1 New suppliers that have passed screening and selection filters according to environmental criteria.		Note 89, Note 91	
	308-2	308-2 Negative environmental impacts on supply chain and actions taken		Note 89, Note 91	
ESG integration into strategy and decision making					
GRI 3: Material topics 2021	3-3	3-3 Management of material topics	11.2.1 / 11.14.1 / 11.21.1	30-34	-
GRI 201: Economic Performance 2016	201-1	201- Direct economic value generated and distributed.	11.14.2 / 11.21.2	7-9	9.4 9.5
	201-2	201-2 Financial implications and other risks and opportunities arising from climate change.	11.2.2	Note 92	13.1

NOTES TO GRI TABLE

Note 1
We are Transportadora de Gas del Sur S.A. (**tgs**)

Note 2
The Financial Statements include consolidated information of Transportadora de Gas del Sur S.A. and its consolidated subsidiaries CTG Energía S.A.U. (“CTG”) and Telcosur S.A. (“Telcosur”). The ESG Report includes information on **tgs** and Telcosur S.A. only, since CGT has no operations.

Note 3
The period covered by the ESG Report is annual, with a closing date of 12/31/2023 and a publication date of 05/20/24. The frequency of **tgs** Financial Statements is quarterly and Annual. Report publication date: Quarterly FS as of 03/31/23, 06/30/23 and 09/30/23, the annual and quarterly as of 12/31/2023. For advice on this report, please contact the following e-mail address: sustentabilidad@tgs.com.ar

Note 4
Since 2018, in order to comply with CNV Res. No. 777/2018, in all securities the restatement method of financial statements in homogeneous currency is applied where non-monetary assets and liabilities are restated by a general price index published by the FACPCE since their date of acquisition or last application of the inflation adjustment (March 1, 2003). Except for this explanation, there have been no significant changes in the information disclosed compared to the previous Report. Any updates regarding specific indicators are indicated in the footnotes to the tables included throughout the Report.

Note 5
The ESG Report is not externally audited, but includes financial information that arises from the audited financial statements. The 2023 Shareholders’ Meeting approved the appointment of a joint audit of Price Waterhouse & Co. S.R.L. and Pristelli, Henry Martin & Asociados S.R.L., a member of Ernst & Young Global Ltd. to perform the external audit of **tgs**’ financial statements for the 2023 financial year. There have been no changes in the tasks of the External Auditors with respect to those performed for the Financial Statements ended on 12/31/2022 and two auditing firms are hired to increase the quality of the auditing service, improving the reliability and quality of the financial information provided by the Company.

Note 6
There were no significant changes in the size, structure, shareholder ownership or supply chain of the organization during 2023.

Note 7
The Company has SAP software for the storage and processing of the Company’s personnel information. **tgs** mainly has its own personnel to carry out the tasks/activities that are intrinsic to the operation or main activities of the organization, for this reason it does not keep a detailed record of non-employee workers, i.e. contractors.

Note 8
Luis Alberto Fallo holds a degree in Public Accounting from Universidad de La Plata and a Master’s degree in Business Administration from Universidad del CEMA. He currently holds the positions of Executive Director of Sagua Argentina S.A., Director of Simali S.A., President of Bodegas Beau Liue S.A., President of Finca de los Andes S.A., Vice President of Aguas de Santiago S.A., President of CIESA, PEPCA, President of First Class Flights S.A., Vice President of Petroquímica Cuyo S.A.I.C. and Vice President of Hostería Las Balsas S.A., Vice President of Petroquímica Cuyo S.A.I.C. and Vice President of Hostería

Las Balsas S.A. Since 1992 he has worked with the Sielecki Group, the main shareholder and controller of the companies in which he holds executive positions. He was born on January 29, 1960. His special domicile is at 3302 Ortiz de Ocampo St., module 4, 4th floor, Buenos Aires, Argentina.

Horacio Jorge Tomás Turri graduated as industrial engineer from Instituto Tecnológico Buenos Aires. He served as CEO of Central Puerto S.A., Hidroeléctrica Piedra del Águila and Gener Argentina S.A. Previously he worked as an analyst of oil, gas and energy projects at SACEIF Luis Dreyfus, from 1990 to 1992. He also worked at Arthur Andersen & Co. and Schlumberger Wireline in 1987-1990 and 1985-1987, respectively. He currently serves as vice president of CIESA. Since 2019, he has been an alternate member of the Board of Directors of Pampa Energía. He currently holds the position of Executive Director of Oil and Gas at Pampa Energía. He was born on March 19, 1961. His special domicile is at 1 Maipú St., Buenos Aries, Argentina.

Pablo Daniel Viñals Blake has a law degree from Universidad Católica Argentina and a master’s degree in law from Harvard Law School. Mr. Viñals Blake has been a foreign associate in the New York office of Milbank Tweed Hadly & McCloy LLP, and since 1997 he has been a partner in the Buenos Aires office of Marval, O’Farrell & Mairal. Mr. Viñals Blake is currently co-head of Marval’s M&A team and head of the Private Equity and Venture Capital and Agribusiness groups. He has represented national and multinational companies, private equity, hedge funds and financial institutions in most of the major M&A, agribusiness and project transactions in Argentina over the last two decades and advised multilateral financial institutions such as the IFC, the IDB and Eximbank on their Argentine operations. He currently serves as a member of the Board of Directors of Black Rock Argentina Asesorías S.A., PEPCA S.A. and CIESA. Born October 3, 1962. His special domicile is at 882 Leandro N. Alem Ave., 13th floor, Buenos Aires, Argentina.

María Carolina Sigwald, who was born on November 15, 1967, has been a member of Pampa Energía’s Board of Directors since 2018 (from 2017 to 2019 she was an alternate member, and is currently a full member) and served as Executive Director of Legal Affairs of Pampa Energía. Ms. Sigwald graduated with honors with a law degree from the Universidad de Buenos Aires. Her professional career as a lawyer began at Central Puerto S.A., after its privatization she continued at Chadbourne & Parke as an associate in their New York office and then at the Inter-American Investment Corporation (IIC) based in Washington. In 1998, Ms. Sigwald returned to Argentina and founded the law firm of Diazs Bobillo, Sigwald & Vittone, acting as an external legal consultant for energy companies, including Pampa Energia. Before joining Pampa Energía, between 2015 and 2017, Ms. Sigwald was director of regulatory and legal affairs of Edenor. Currently, she is also a member of the boards of CIESA, EDENOR, CITELEC, CT Barragán, Pampa Cogeneración, PHA, Plásticos de Zárate, Transba S.A. and President of Greenwind. Her special domicile is at 1 Maipú St., Buenos Aires, Argentina.

Luis Rodolfo Secco received a Bachelor’s degree in Economics and a Master’s degree in Banking Disciplines from Universidad Nacional de La Plata. In 1990 he obtained a full time research fellowship from the Università degli Studi di Siena. Between 1992 and 1994 he was a researcher and director of the School of Banking Disciplines at the Universidad Nacional de La Plata. Between 1994 and 1999, he was Chief Economist at M.A.M. Broda y Asociados. At the beginning of 2000 he was called to work in the government of then President Fernando De la Rúa as economic advisor to the Presidency and General Director of Strategic Analysis of the Secretariat of State Intelligence, a position he held until January 2002. In 2002 he founded his economic consulting firm, Perspectivas Económicas, and is currently director and editor of the newsletter Perspectiv@s Económicas (“Economic Perspectives”). Between 2004 and 2012 he was external director of the Economics Department of Deloitte Argentina. Since 1998 he has been a professor at the School of Economic Sciences of the Universidad Nacional de La Plata. He is also a guest columnist for the newspapers La Nación, Perfil, and El Economista. He was born on December 14, 1963. His special domicile is at 673 Juncal St., 4th floor, Buenos Aires, Argentina.

Carlos Alberto Olivieri obtained a degree in Public Accounting from the Universidad Nacional de Rosario and completed postgraduate studies in Corporate Financial Management at the University of Michigan and Stanford (USA). He is currently a professor of Finance at Universidad Torcuato Di Tella. Between 2008 and 2010 he worked as Financial Advisor at Raymond James and between 2002 and 2007 he worked at Repsol YPF S.A. as Chief Financial Officer. Between 2008 and 2010 he worked as Financial Advisor at Raymond James and between 2002 and 2007 he worked at Repsol YPF S.A. as Finance Director for Argentina, Brazil and Bolivia. Previously he served as CFO of YPF S.A., Quilmes Industrial S.A. and Eaton S.A. and was President of YPF Gas S.A. and Maxus Corporation (USA) and member of the BCRA’s Board of Directors. He has also been an executive officer in other industries such as Aerolíneas Argentinas S.A. and Arthur Andersen & Co. and was a professor at the University of Buenos Aires and the University of Michigan. Currently, Mr. Olivieri is also a member of the Board of Directors of Metlife Seguros S.A. and a financial advisor. He was born on May 14, 1950. His special domicile is at 1167 Montevideo St., 7th floor, Buenos Aires, Argentina.

Carlos Alberto Di Brico obtained a degree in Business Administration and Public Accounting from the University of Buenos Aires. He is currently a member of the board of directors of NTN SNR Argentina S.A., FDV Intive Argentina S.A., Aristocrat Argentina PTY Limited, Perform Media Argentina SRL and Perform Content South America SAS. He has held various management positions in Eveready Argentina S.A. between 1975 and 1995. From 1995 to 1998 he was CFO at Stafford Miller Argentina S.A. Between 2001 and 2013 he served as CFO and then CEO at Emerson Argentina S.A. and at Camuzzi Gas Pampeana S.A. (“Camuzzi Pampeana”) between 2010 and 2017 as an independent Director. He was born on August 1, 1952. His special domicile is at 965 General Pacheco St., Martínez, Buenos Aires Province, Argentina.

Jorge Romualdo Sampietro received a degree in Chemical Engineering from the University of Buenos Aires and completed an Executive Program at Darden Business School - University of Virginia, U.S.A. From 1968 to 1973 he was Technical Sales Manager at Dow Química Argentina. From 1973 to 1975 he was an Export Manager at Petroquímica Mosconi. Since 1976 he has worked as a Commercial and General Manager in several companies. Since 1994 he has been the General Manager of Petroquímica Cuyo and is currently Director of Petroquímica Cuyo S.A.I.C. and Alternate Director of CIESA and PEPCA. He was born on May 12, 1944. His domicile is at 942 Madero Avenue, 10th floor, Buenos Aires, Argentina.

Gerardo Carlos Paz was born on October 24, 1968. He has a law degree from Universidad Nacional de Córdoba and a master’s degree in business law. He has worked in several places such as ENRE from 1994 to 2000, Camuzzi Gas Pampeana from 2001 to 2007, and Pampa Energía S.A. since 2007. He is vice-president of PACOSA and Transelec. He is also a member of the Board of Directors of HIDISA, HINISA, TJM and TMB and alternate member of the Board of Directors of CPB, CIESA and Transba. He is also a member of the Supervisory Committee of CAMMESA. His special domicile is at 1 Maipú, Buenos Aires, Argentina.

Francisco Antonio Macías is a lawyer from the Universidad Católica Argentina and holds a Postgraduate Degree in International Law and EC from the School of Law of the University of Siena, Italy, and a Postgraduate Degree in International Operations from the Instituto Nacional de Relaciones Exteriores (National Institute of Foreign Affairs) in Argentina. Since 2002, Mr. Macías has been a partner at Marval, O’ Farrell Mairal and is currently the head of Marval’s Oil and Gas practice. Before joining Marval he worked for the law firm of Bazán, Cambré & Orts and for BBVA Banco Francés. He was born on January 19, 1967. His special domicile is at 882 L.N. Alem Street, 13th floor, Buenos Aires, Argentina.

María Agustina Montes was born on September 28, 1981. She is a lawyer who graduated from the University of Buenos Aires. She is currently the Corporate Legal and M&A Manager of Pampa Energía S.A., having joined the company in 2011. She also worked at the law firm Cleary, Gottlieb, Steen & Hamilton in their New York office during 2014. Previously, Ms. Montes worked as an attorney at the law firm Bruchou, Fernández Madero & Lombardi. Her special domicile is at 1 Maipú, Buenos Aires, Argentina.

Enrique Llerena received his law degree from the Pontificia Universidad Católica Argentina. In addition, he obtained a Doctorate of State in “Diplomatie et Administration des Organization Internationales” at the Universite et Paris XI. He has been a partner of the law firm of Llerena Amadeo since 1982. He has served as a director and member of the Audit Committee

of several companies. He is currently a director of Tradelog S.A. He is also a partner of Llerena & Arias Uriburu. He was born on April 9, 1955. His special domicile is at 1118 Lavalle Avenue, 6th floor K, Buenos Aires, Argentina.

Santiago Alberto Fumo graduated as a Certified Public Accountant from Universidad del Litoral. He also holds a Master’s degree in Law and Economics from Universidad Torcuato Di Tella. Currently, he works as an independent consultant in startups and takovers. He is also a trustee in Molinos Río de La Plata S.A., National Oilwell Varco MSW S.A., Tuboscope Vetco de Argentina S.A. and Antares Naviera S.A. He was born on December 10, 1960. His special domicile is at 1947 Montevideo, 2nd floor B, Buenos Aires, Argentina.

Martín Irineo Skubic is a Certified Public Accountant from the University of Buenos Aires, and holds an MBA from the University of CEMA. He is currently serving as Manager of Alliances and New Business Development Latam South at Elli Lilly Interamericana. He has also held relevant positions in Jergens Argentina S.A., Stafford Miller Argentina S.A., Eveready Argentina S.A. and Pistrelli Díaz y Asociados. He was born on October 30, 1963. His special domicile is at 1496 Gobernador García St., Castelar, Buenos Aires Province, Argentina.

Cyndi Signorini is a student of Agricultural Engineering at the University of Buenos Aires. She works as a Financial and Budget Accounting Analyst at FGS-ANSES. Her special domicile is at 500 Tucumán, mezzanine floor, Buenos Aires, Argentina.

Note 9

The Shareholders’ Meeting appoints annually the members of the Board of Directors -between 9 and 11 people. Directors receive a remuneration appropriate to their performance and approved by the Shareholders’ Meeting. Regular and alternate directors are elected by the ordinary shareholders’ meeting for renewable terms of one (1) to three (3) fiscal years, as resolved by the ordinary shareholders’ meeting that appoints them, and may be re-elected. Regular and alternate directors whose term of office has expired shall remain in office until their replacements are appointed. The Board of Directors must meet at least once every three months and is responsible for the management and administration of the Company. To date, four of the regular members of the Board of Directors are independent in accordance with NYSE standards, Rule 10a-3 under the Securities Exchange Act of 1934, as amended, and three regular members of the Board of Directors are independent in accordance with the applicable CNV Rules. The remaining members of the Board of Directors are non-independent. Three of the regular directors are also members of the Audit Committee. **tgs** respects diversity and gives special consideration to the Board members’ knowledge and experience in economic, environmental and social issues.

Note 10

Luis Alberto Fallo is the chairman of the highest governance body and does not perform executive functions in the organization.

Note 11

The Company’s vision, mission and values are approved by the highest governance body. In addition, the Board establishes the general strategy of **tgs** and supervises its management directly and indirectly based on the evolution of indicators of compliance with the strategic objectives. **tgs** management, in light of the organizational purpose or challenge, executes the strategy, fulfilling the defined strategic objectives.

In line with the organizational purpose, the Safety, Environment and Quality Policy, approved by the General Manager, establishes the commitment to manage the business and facilities in a sustainable manner and with integrity, also detailing the principles that govern the execution of the processes: context and stakeholder management, under due diligence to identify and address emerging risks and opportunities; identification of hazards and control of risks to prevent injuries and provide safe and healthy working conditions; protection of the environment, including prevention of pollution and minimization of environmental impacts arising from our activities; satisfaction of our customers’ needs and expectations, prioritizing the quality of our products and services, competitiveness and profitability; compliance with legal and other requirements; clear and transparent communication that provides channels for consultation and participation of workers at all levels of

the Company; a culture of achievement, through the management of objectives and indicators; development and growth of our employees, promoting the improvement of their competencies and awareness.

Note 12

On an annual basis, the Audit Committee periodically monitors the Company’s management, which is submitted to the highest governance body (Board of Directors) in its annual report.

Note 13

The Chief Executive Officer is responsible for approving the contents of the ESG Report.

Note 14

The company has formal mechanisms in place to prevent, report and deal with conflicts of interest:

(i) The Company’s Code of Conduct includes a specific section with specific guidelines to identify cases of real or apparent conflicts of interest. Specifically, the Code of Conduct stipulates the conduct to be expected from an employee, Director, Trustee or member of Management (understood as first line managers) to the extent that they have become aware of an actual or potential conflict of interest. The Code of Conduct does not set out an exhaustive list of conflicts of interest, but rather the specific facts and circumstances of each situation will determine whether such interest may give rise to a potential conflict of interest.

(ii) The Audit Committee provides the market with (a) complete information regarding transactions in which there may be a conflict of interest with members of the corporate bodies or controlling shareholders and (b) issues a well-founded opinion, as determined by the CNV, whenever there is or may be a conflict of interest in the Company (pursuant to Act 26831 and the Committee’s Regulations, approved by the Board of Directors).

(iii) The Related Party Transactions Policy that regulates the identification, approval and disclosure of related party transactions;

(iv) The “Whistle-blower Channel”, which receives reports of any unlawful or unethical conduct, which are received by a “Whistleblower Receiving Committee” and forwarded immediately and in their entirety to the Audit Committee. This Committee is responsible for evaluating the reports received, as far as its competence is concerned, and for instructing, if necessary, the Whistleblower Committee to carry out investigations, which will be conducted in all cases in compliance with the legal provisions in force. The Audit Committee is empowered to apply the Code of Conduct to specific situations related to the report received and to define the measures to be taken.

(v) Serving on Boards of Directors of other companies and institutions: In order for a Management Member or Employee of **tgs** to be elected as a Director, Trustee or member of the Management of another company, prior approval of the Chief Executive Officer and the Audit Committee is required. No member of management or employee of **tgs** may hold a directorship or managerial position in a company which is a customer or supplier of **tgs**. For a member of management or employee of **tgs** to be elected as a director or member of management of a charitable organization, trade association, school or governmental committee, prior approval of the Chief Executive Officer and the Audit Committee is required.

Note 15

During this fiscal year there have been no communications of critical concerns to the highest management body. In case there were, the Company has specific processes within the framework of the Integrity Program, which is supervised by the Board of Directors and managed by Management. The Audit Committee is made up of three (3) directors, most of them independent, who are in charge of: verifying compliance with the Code of Conduct; supervising the operation of the Whistle Blower Channel; and complying with the obligations contained in the Corporate Governance Code (capital market

obligations; internal and external control; accounting information and information to the National Securities Commission). The Director of Legal Affairs was appointed with the functions of Internal Responsible for the Integrity Program (according to the requirements of Act 27,401), assuming the management functions foreseen in said Act, i.e., start-up and implementation of internal policies; internal advice; dissemination and strengthening of the integrity culture; design of internal training on integrity; measurement and control of the Integrity Program. Together with the Internal Committee for Receiving Complaints, it is responsible for conducting internal investigations, promoting the adoption of the corresponding internal remedies or submitting them to the consideration of the General Management.

Note 16

In accordance with its Rules of Operation, the members of the Board of Directors and the Audit Committee have a space for training. The Corporate Secretary proposes, promotes and coordinates these activities according to the needs and expressions of interest detected by the Administrative Body.

In addition, the Company is designing the implementation of an annual training plan that contemplates topics related to the operation of the body, current events, the industry and other topics of interest required or surveyed by any member of the Board of Directors.

The members of the Audit Committee have an annual training plan tailored to the needs detected, which is planned, developed and communicated to the members of the Board of Directors at their meetings and recorded in their minutes. The highest management body has not received specific training on sustainable development issues.

Note 17

Every year, the Corporate Secretary sends via e-mail to each director an Evaluation Form regarding the performance of the Board of Directors and the Committees as collegiate bodies and their individual management. This is a self-evaluation of the director and, at the same time, an evaluation of the performance of the body in general, its structure, its culture, the processes and dynamics of the Board of Directors and the Committees in which it participates.

The Chairman of the Board of Directors leads processes and establishes structures to increase the commitment, objectivity and competence of the Board members, with the objective of promoting a better performance of the Board as a whole and accompanying its evolution according to **tgs’** needs.

Note 18

tgs does not provide pension, retirement or other benefit plans for directors.

Executive directors are covered by a management by objectives system and a variable compensation program. The agreed objectives, whether individual or by sector, are aligned with the overall objectives of **tgs** since the variable compensation program connects part of their compensation to their performance and to the performance of the Company.

The Company’s Directors and first-line managers do not hold options on the Company’s shares. There are no agreements that grant employees participation in the Company’s equity.

tgs’ Board of Directors at its meeting held on November 6, 2023 approved the Recovery Policy in order to comply with the regulations approved by the U.S. Securities and Exchange Commission (“SEC”) requiring companies listed on the New York Stock Exchange (“NYSE”) and the National Association of Securities Dealers Automated Quotation (“NASDAQ”) to regulate a potential clawback of variable compensation (bonuses) erroneously paid to current or former executives during the three full fiscal years immediately preceding the year in which the Company must prepare an accounting change due to a material noncompliance or error in connection with Financial Reporting requirements.

Note 19

The remuneration of the Directors is approved by the General Ordinary Shareholders’ Meeting, in compliance with the parameters established by Act 19,550 and CNV Regulations. The remuneration of the members of the Company’s Management is determined by the Human Resources Management, with the approval of the Chief Executive Officer, without the intervention of consultants.

tgs does not have a Compensation Committee.

Shareholder approval is requested for salary increases at the highest level of **tgs** management. The **tgs** Board of Directors determines the company’s salary positioning and the comparison market cut-off to be applied.

In order to determine the salary structure of its employees, **tgs** works together with specialized consulting firms, which are independent from the Board of Directors and **tgs** Management. In addition, for the evaluation of the salary structure, information is obtained from international consultants such as Korn Ferry and Mercer.

Note 20

The ratio of the annual total compensation of the organization’s highest paid individual to the median of the annual total compensation of all employees (excluding the highest paid individual) is: 13.50.

Calculation formula: Annual total of the highest paid person/ Median of the annual total of the remaining compensation of all employees on the payroll.

The ratio of the percentage increase in the annual total compensation of the highest paid person in the organization to the median of the percentage increase in the annual total compensation of all employees (excluding the highest paid person) is: 1.00.

Calculation formula: Percentage of annual salary increase of the company’s highest salary / Median of annual increases received by the rest of the personnel on the payroll.

Note 21

The Board of Directors of **tgs** implements the mission, vision and values of the Company. The Code of Conduct has, among others, the important objective of promoting honest and ethical conduct in Directors, Trustees, members of Management and employees of the Company and its controlled companies. Ethics and transparency is one of the fundamental pillars on which **tgs’** Culture is based. The Code of Conduct also encourages respect for the culture established by the Company. Every new member of the Company subscribes a Statement of knowledge of the Code of Conduct, as well as, on an annual basis, all the subjects reached by the Code must also subscribe a Statement ratifying their full knowledge and implementation.

Furthermore, the Code of Conduct seeks to ensure that **tgs’** suppliers, contractors, advisors and clients accept the ethical principles of the Code, to this end they are given a copy, and must acknowledge receipt and knowledge of it. The Code of Conduct is part of the Company’s Integrity Program, which was approved by the Board of Directors in 2018 in compliance with Act 27401 and is available on the **tgs** website (www.tgs.com.ar/inversores/Gobierno-corporativo).

In addition, **tgs** has a Safety, Environment and Quality Policy, approved by the General Manager, which establishes the commitment to manage the business and facilities in a sustainable manner and within a framework of integrity, which is available on the **tgs** website.

Policies are approved by the highest management body and/or **tgs** CEO and/or executive directors, depending on the subject matter.

New policies or changes to existing policies are communicated through internal dissemination and frequent communication channels among employees. External audiences are informed through the corporate website.

Note 22

The highest governance body of the Company has established a Decision Matrix for the purpose of aligning it with the strategic objectives of **tgs** and the best market practices, focusing on those issues and policies relevant to the

management of **tgs**, which have been organized under the following sections: Strategic Management, Business Management, Financial Management, Asset Protection Management, Legal Management, Human Resources Management, Goods, Services and Products Management, and Asset Disposal Management, all for the purpose of achieving better control by the Board of Directors of the Company. It also indicates that different levels of internal approval have been established for each of the items included in the aforementioned sections.

Note 23

tgs has a Integrated Risk Management Policy approved by the Company’s Board of Directors. This Policy establishes a continuous and systematic risk management that ensures the effective and efficient treatment of risks, in order to guarantee an adequate follow-up of all those events that could have a negative impact on the fulfillment of the Company’s objectives. In this sense, the Policy develops a framework and a process for risk management in the different processes and activities of the Company, determining the criteria for the identification, analysis and assessment of risks, as well as their treatment and follow-up. The Policy establishes that the ultimate responsibility for risks lies with senior executives.

The Audit Committee periodically monitors the Company’s risk management, following up on the results of the different evaluations carried out, the issuance of internal regulations, the progress of committed plans and various related developments. The company has a risk plan, an environmental plan and procedures for operating in the event of a crisis to prevent damage to the community or to avoid interrupting our services. During the period there were no negative impacts to which the Company may have contributed.

Note 24

The Human Resources Director together with the Internal Audit Manager shall be contacted in case of doubts regarding the Code of Conduct.

Note 25

In 2023 there were no cases of significant non-compliance with laws and regulations during the 2022 period that resulted in a fine and there were no cases that resulted in non-monetary sanctions. No fines have been paid for cases of non-compliance prior to 2023 since there have been no fines for cases of non-compliance with laws and regulations.

Note 26

The industry advocacy associations in which we play a significant role are the Cámara de Sociedades Anónimas (Chamber of Corporations) and the Instituto Argentino del Petróleo y del Gas (Argentine Oil and Gas Institute).

Note 27

Stakeholder categories are re-evaluated every year when a new reporting process begins.

The integration and participation of our stakeholders promotes the continuous improvement of the operation. In terms of how the organization seeks to ensure that stakeholder participation is beneficial, we seek to preserve the mechanisms of relationship and communication through shareholder meetings, quarterly financial statements, Annual Report and Balance Sheet, reports of relevant facts, other reports and documents on our website and on the website of corporate regulators, and contact with the Investor Relations sector.

tgs works on a personalized basis with each stakeholder, with two-way communication channels in order to respond to their specific needs.

The 10 categories surveyed as stakeholders require information on the Company’s actions in environmental, social, governmental and financial matters, and **tgs** strives to respond to each request in an agile and transparent manner.

The information provided by the company to its stakeholders is approved by the highest governance body, understood

as the Management Committee (Executive Directors) of **tgs**, although consultation does not always take place directly, since each stakeholder has behavioral references within the company that make communication agile and dynamic. In the event that an interested party may consult directly with a member of the highest governance body, the response may be worked on jointly by the highest authority on the subject (member of the highest governance body) and his or her work team.

Note 28

Personnel covered by the Collective Bargaining Agreement: 78.6%.
As for the rest of the personnel not covered by the scope of representation of the aforementioned union entities, the organization determines the working conditions and terms of their employment based on the Labor Contract Act, its regulations and the labor agreements that cover the rest of **tgs**’ personnel.

Note 29

The process of defining the ESG Plan that brings together the material issues is detailed below. Although **tgs** already had a long history in environmental, social and corporate governance issues, as of 2022 a process was carried out to consolidate a comprehensive ESG framework, which included the following stages:

- ESG Guidelines: The material ESG issues were defined based on internal inputs that included the previous Materiality Analysis, the company’s Risk Matrix and the Strategic Environmental Plan, among others. In turn, as external inputs, a benchmarking of key ESG issues in the industry and international standards has been developed, and the requirements of investors and other stakeholders have been surveyed. These issues have been validated internally, thus defining the guidelines within which to develop ESG strategic planning.
- State of the situation: Once the key issues had been defined, with the participation of representatives from the different areas of the company, the current situation of **tgs** in relation to the issues was surveyed, to be taken as a starting point for defining the new strategy.
- Strategic planning: Key company area representatives were invited to participate in a strategic planning workshop to define the lines of action for the next five years, the levels of risk and investment, the people responsible for carrying them out and the priority issues to be worked on.
- Dashboard: Based on the development of specific workshops, work was done on the definition of key performance indicators for the environmental, social and governance areas, and the process of developing goals began.
- Validation: The ESG Plan was validated by the **tgs** Management Committee in December 2022 and the managements began working during 2023 to implement and manage the defined lines of action.

Note 30

The emission sources included in the emissions calculations are: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), whether from combustion, process and natural gas vents.
In 2019, we began calculating the carbon footprint of **tgs**’ two main businesses, transportation and liquids. In 2021, the Footprint calculation of the businesses was adjusted following the guidelines of the GHG Protocol, and the Midstream and Telecommunications businesses were added.
Calculations are applied following international quantification protocols, specific by type of emitting source, which makes their results verifiable.
The only indirect sources in the inventory are those related to the purchase of energy from the grid. CO₂ emissions associated with purchases of electricity from a third party are calculated based on electricity consumption and the emission factor of grid electricity, published by the Argentine National Energy Secretariat, according to the annual energy generation matrix.

Note 31

Scope 1 emissions by source (TN CO ₂ equivalent/year)	2023	2022
CO ₂ eq emissions		
NG combustion in process equipment*	1,942,596.74	2,053,527.00
NG combustion for EE generation (Electric Energy)*	70,004.45	55,845.00
Process	12,893.00	12,062.00
Torch burning*	68,017.74	47,019.00
Organization’s vehicles**	5,459.02	5,473.00
Contractor vehicles working for tgs	9,872.61	7,256.00
Total CO ₂ emissions	2,108,843.56	2,181,182.00
CH ₄ Emissions from Natural Gas Vents		
Failures	91,644.59	14,159.00
Due to process instability	1.50	698.00
Instrument and chromatograph operation	14,825.73	22,031.00
Pipeline maintenance/ Measurement	149,649.62	136,881.00
CP Maintenance	3,769.62	5,112.00
TP Maintenance	13.18	29.00
Start-up of new facilities	14,160.10	189.00
For scheduling reasons	9,814.10	9,731.00
Dry seals	23,029.45	28,680.00
Wet seals	645,955.99	699,748.00
Other periodic venting	2,696.99	2,400.00
Other causes	2,101.00	2,614.00
Total methane emissions	957,662.02	922,272.00
Total GHG emissions Scope 1	3,065,505.58	3,103,454.00

As of 2021, the calculation of gases emitted by combustion and flare is modified according to IPCC guidelines.

* The flares of the Río Neuquén and Tratayén plants begin to be recorded. It includes CH₄ and N₂O emissions emitted by combustion.
CO₂ e [Ton]=CO₂ [Ton] + 21*CH₄ [Ton]+ 310*N₂O [Ton].

** Telcosur is included in **tgs**.

Scope 1 emissions by business
(TN CO2 equivalent/year)

	2023	2022
CO2 emissions from combustion		
Transportation business (CPs, metering, pipelines and maintenance)	1,426,183.05	1,642,197.00
Liquid business (Cerri-Galván Complex and maintenance)	396,635.38	388,370.00
Midstream processes	281,591.10	146,790.00
Other sectors (SEGM, Administration, Works and Projects)	4,434.04	3,825.00
Total CO ₂ emissions	2,108,843.57	2,181,182.00
CH ₄ emissions from natural gas venting		
Transportation Business (CPs and gas pipelines)	947,827.00	914,481.00
Liquids Business (Cerri - Galván Complex)	-	-
Midstream Processes	9,835.00	7,790.00
Other Sectors (SEQM, Administration, Others and Projects)	-	-
Total CH ₄ Emissions	957,662.00	922,271.00
Total GHG Emissions		
Transport Business (CPs and gas pipelines)	2,374,010.05	2,556,678.00
Liquids Business (Cerri-Galván Complex)	396,635.38	388,370.00
Midstream Processes	291,426.10	154,580.00
Other sectors (SEQM, Administration, Works and Projects)	4,434.04	3,825.00
Total Scope 1 GHG Emissions	3,066,505.57	3,103,453.00

Scope 1 Emissions by type of gas (TN CO ₂ equivalent/year)	2023	% 2023	2022	% 2022
Carbon Dioxide	2,062,680.00	67.26%	2,139,305.00	68.93%
Methane (CH ₄)	989,361.00	32.26%	948,703.00	30.57%
Nitrous oxide (N ₂ O)	14,464.62	0.47%	15,449.00	0.50%
Total Scope 1 GHG Emissions	3,066,505.62	100.00%	3,103,457.00	100.00%

This calculation includes CO2 and CH4. **tgs** does not generate scope 1 emissions derived from the combustion or biodegradation of biomass (biogenic). The year taken as the base year for the calculation of our carbon footprint is 2019, which will therefore be used to standardize data collection. The reporting approach is by business unit. CH4 emissions calculations are performed based on internal calculations standardized in procedures. Flue gas emissions are calculated based on laboratory data and hours in service of the different equipment. This year the emissions calculation was modified to adapt it to the GHG Protocol guidelines (direct and indirect emissions). This improvement included the standardization of the data collection system, which will allow us to have a traceable and easily auditable system. As a next step to be completed this year, the Company aims to analyze improvement and investment possibilities compatible with the context and to prepare a work plan with reduction targets and the respective actions to achieve them.

Scope 1 Emissions by type of source (TN CO2 equivalent/year)

	2023	2022
Combustion from stationary sources	2,080,618.94	2,156,391.00
Combustion from mobile sources	15,331.63	12,730.00
Process	970,555.08	934,336.00
Total Scope 1 GHG Emissions	3,066,505.65	3,103,457.00

Note 32

Scope 2 Emissions by origin (TN CO₂ equivalent/year)

	2023	2022
Generated by the purchase of electricity	9,582.42	7,097.00
Total Scope 2 GHG Emissions	9,582.42	7,097.00

Scope 2 emissions by business (TN CO₂ equivalent/year)

	2023	2022
Transportation Business (Compressor Plants and gas pipelines)	823.98	838.00
Liquids Business (Cerri-Galván Complex)	4,211.38	4,277.00
Midstream Processes	4,124.74	1,455.00
Administrative areas	422.30	527.00
Total Scope 2 GHG Emissions	9,582.40	7,097.00

* **tgs** does not generate scope 2 emissions derived from the combustion or biodegradation of biomass (biogenic).

Scope 2 emissions by type of gas (TN CO₂ equivalent/year)

	2023	2022
Carbon Dioxide	9,582.00	7,097.00
Methane	0.00	0.00
Nitrous Oxide (N ₂ O)	0.00	0.00
Total Scope 2 GHG Emissions	9,582.00	7,097.00

Scope 2 emissions correspond to purchased electric power. The base year is 2019. This is the year used as the basis for calculating the carbon footprint and from which data collection is standardized. There are no emissions derived from special activities.

Note 33

In order to calculate GHG emissions intensity, CO₂, methane and N₂O gases are taken into account, and they include Scope 1 and 2 emissions.

The denominators chosen, as they are the most representative denominators for each of the company’s businesses, are the following: Transportation. Gas reception (MSm3) is the gas entering the pipeline. Liquids. Processed gas (MSm3), the gas processed at the Gral Cerri Complex. Midstream. Treated gas (MSm3), gas treated at our gas conditioning and treatment plants. Scope 1 and 2 emissions are included, and partially Scope 3 sources, according to “The Greenhouse Gas Protocol. A Corporate Accounting and Reporting Standard” and in accordance with the Corporate Value Chain (Scope 3). For this purpose, all potential sources of indirect emissions were identified and then weighted according to selected criteria to determine a progressive incorporation strategy. The categories to be reported in this first stage will be:

- 5) Waste (emissions derived from the transportation and end of life of waste generated in the organization).
- 6) Corporate travel (emissions from the transportation of employees to perform business-related activities in vehicles that do not belong to or are not controlled by the organization).
- 7) Worker commuting (emissions from employee commuting from their homes to their workplaces).
- 9) Transportation and distribution of goods downstream (of products sold by the company, from the company’s facilities to the final consumer).

Note 34

tgs has a goal to reduce methane emissions to 50% by 2030 (Scope 1). Argentina does not currently have legislation regulating the setting of reduction targets. Argentina signed the Paris Agreement and **tgs**, as a company committed to environmental management, joined the global efforts to reduce GHG emissions, assuming responsibility for the emissions generated by its operation. The baseline considered for the reduction target is the year 2021, since verifiable information is available for that year with which the Company’s emissions map was built.

Note 35

tgs does not produce, import or export CFC-11 (triflurochloromethane equivalent).

Note 36

tgs reports NOx and CO, SOx. The other pollutant gases may be generated by an occasional non-relevant situation, monitored by the company’s hygiene service.

Nitrogen oxides and other significant air emissions by source (TN/year)	2023	2022
NOx Emissions		
Processes	1,828.36	1,881.00
Vehicles	77.67	65.00
Total NOx Emissions	1,906.03	1,946.00
CO Emissions		
Processes	1,568.17	1,593.00
Vehicles	8,377.54	7,691.00
Total CO Emissions	9,945.71	9,284.00
Sulfur Oxide Emissions		
Processes	-	-
Vehicles	19.19	16.00
Total Sulfur Oxide Emissions	19.19	16.00

Nitrogen oxides and other significant air emissions by business (TN/year)	2023	2022
NOx Emissions		
Transportation Business (CPs and pipelines)	1,289.18	1,453.00
Liquids Business (Cerri-Galván Complex)	325.23	308.00
Midstream Processes	270.08	166.00
Other sectors (SEQM, administration, Works and Projects)	21.54	19.00
Total NOx Emissions	1,906.03	1,946.00
CO Emissions		
Transport Business (CPs and gas pipelines)	5,984.40	5,865.00
Liquids Business (Cerri-Galván Complex)	578.04	569.00
Midstream Processes	362.60	240.00
Other sectors (SEQM, administration, Works and Projects)	3,020.67	2,610.00
Total CO Emissions	9,945.71	9,284.00
Sulfur Oxide Emissions		
Transportation Business (CPs and gas pipelines)	9.05	9.00
Liquids Business (Cerri-Galván Complex)	0.69	1.00
Midstream Processes	4.12	2.00
Other sectors (SEQM, administration, Works & Projects)	5.33	4.00
Total Sulfur Oxide Emissions	19.19	16.00

GHGs considered in the calculation of the carbon footprint are: CO2, CH4 and N2O, as they are the most significant in **tgs** activity. Likewise, although these are not GHG emissions, the inventory includes SOx emissions calculations because they are of interest to the company. The rest of the emissions mentioned in the list, such as VOCs, are generated and monitored, but are not included in the footprint calculation because they are not significant.

Note 37

100% of critical products that may have an impact on health and safety are managed through a specific module of SAP-EHSM, where there is a loading, a review of the content, along with the prevention measures in terms of Safety and Environment, and finally an approval by the Head of Safety and Hygiene. This management guarantees a process of acceptance of the reception of a material from the point of view of Safety, Hygiene, Health and Environment, both for storage, transport, use, handling and final disposal of waste. Among the guidelines for the correct identification of materials, the following are taken into account:

- Responsibilities in the environmental, health and safety approval for the use of new materials (those not used so far in **tgs** or Telcosur facilities).
- Acceptance criteria from the environmental, safety and health point of view, for the reception of materials.
- Steps to follow for the loading of material safety data sheets.
- Requirements for carriers contracted by **tgs** or Telcosur for the transfer of hazardous substances in bulk or in containers.
- Conditions to be met for proper storage and handling of materials.

- The generation in the system of an ID in which a written document called Safety Data Sheet (SDS) is attached, which contains complete information (from the supplier) on a substance or mixture in order to keep them under control in the workplace. It is a source of information on the hazards inherent to the substance (including those impacting the environment) and the corresponding safety measures.
- The identification must respond to the GHS (Globally Harmonized System), which aims to identify intrinsic hazards of substances and mixtures and provide information on them.
- Any sector that wishes to incorporate a material that has not yet been used in **tgs** or Telcosur’s facilities must communicate this fact by sending the SDS provided by the supplier to the SEQ consultation group e-mail address before initiating the purchase process. SEQ and Occupational Health will evaluate the risks of the material and its components, as well as its possible impact on safety, personnel health and the environment. The SDS requested to the supplier must comply with the GHS conditions and be in Spanish language.
- If none of these sectors present any objection, the SDS provided by the supplier shall be uploaded in the IMS Tool - Documents.
- If there is a need to establish any additional warning for use, it shall be attached to the SDS prior to its publication.
- If the material is rejected, the Safety and Hygiene area will communicate this fact to the user sector via e-mail, indicating the reasons for the rejection.

Note 38

For the integral action plan to reduce emissions, six teams were formed with the participation of the different sectors of the Company (Operations, Technology, Business, Environment, among others). One of the focuses of these teams was the detection and planning of the elimination of gas currents contributing to flares burning in normal operating conditions, considering flares as devices that act in cases of emergency. This objective is aimed at the flares of the Cerri Complex and Midstream plants. In Cerri, the tasks carried out during the year were: survey of atmospheric vents and flare vents; identification of current venting records and verification of calculation forms of the associated records. At Midstream plants, the following actions have been carried out in 2023: survey of vent and flare calculations and measurements, identification of all operating vent streams contributing to the flares and proposals for recovering energy from operating vents.

Note 39

tgs’ Management Committee coordinates and oversees environmental initiatives. In 2023, the company’s ESG management diagnosis was conducted, and as a result, the need to address the risks of the transition to a low-carbon economy has been identified. It has been planned to move forward with the dual materiality analysis by 2024, covering the identification of risks and opportunities.

Note 40

Renewable energy consumption* (GJ/year)	2023	2022
Generation and consumption of energy from renewable energy sources	95.00	22.00

* It corresponds to photovoltaic energy, the company has solar panels on the cathodic protection units of the gas pipeline. The organization’s energy consumption is determined following the guidelines established by GRI Standard 302 - Energy. Source of conversion factors used: Conversion Stm3GN at 9300 Kcal to GJoules: 0.0291. Conversion Liters of Gas oil to GJoules: 0.041. Conversion KWh to GJoules: 0.0036.

Natural Gas Consumption (GJ/year)	2023	2022
Natural Gas Consumption for Electricity Generation		
Transportation Business (CPs and Gas Pipelines)	562,481.14	493,118.00
Liquids Business (Cerri-Galván)	561,466.03	292,280.00
Midstream Business	277,933.08	286,836.00
Total Natural Gas Consumption for Power Generation	1,401,880.25	1,072,234.00
Natural Gas Consumption in Processes and Domestic Activities		
Transportation Business (CPs and Gas Pipelines)	27,231,232.55	31,622,555.00
Liquids Business (Cerri-Galván)	5,917,724.67	6,026,531.00
Midstream Business	2,374,845.17	2,236,747.00
Administration	3,585.20	3,148.00
Total fuel consumption from non-renewable sources	35,527,387.59	39,888,981.00
Total Natural Gas Consumption		
Transportation Business (CPs and Gas Pipelines)	27,793,713.69	32,115,673.00
Liquids Business (Cerri-Galván)	6,479,190.70	6,318,811.00
Midstream Business	2,652,778.25	2,523,583.00
Administration	3,585.20	3,148.00
Total Natural Gas consumption	36,929,267.84	40,961,215.00

Consumption of liquid fuels in Company vehicles (GJ/year)	2023	2022
Transportation Business (CPs and Gas Pipelines)	16,400.92	20,880.00
Liquids Business (Cerri-Galván)	253.66	491.00
Midstream Business	1,367.59	2,015.00
Other Sectors (SEQM, MM, AM, Works and Projects)	4,959.70	3,005.00
Total consumption of liquid fuels in Company vehicles	22,981.87	26,391.00

Consumption of liquid fuels in direct contractors' vehicles (GJ/year)	2023
Transportation Business (CPs and Gas Pipelines)	14,448.84
Liquids Business (Cerri-Galván)	2,195.55
Midstream Business	13,145.48
Other Sectors (SEQM, MM, AM, Works and Projects)	13,826.04
Total consumption of liquid fuels in direct contractors' vehicles	43,615.91

Total consumption of fuels obtained from non-renewable sources (natural gas + liquid fuels) (GJ/year)	2023	2022
Transportation Business (CPs and Gas Pipelines)	27,824,563.00	32,136,553.00
Liquids Business (Cerri-Galván)	6,481,640.00	6,319,302.00
Midstream Business	2,667,291.00	2,525,599.00
Other Sectors (SEQM, MM, AM, Works and Projects)	22,371.00	6,153.00
Total consumption of fuels obtained from non-renewable sources	36,995,866.00	40,987,607.00

Fuel consumption from renewable sources within the organization comes from solar generators for the cathodic protection units of the gas pipeline and Telcosur stations. The consumption of refrigeration and steam is not significant in **tgs**, but their calculation is in progress for the next report. The Econergía plant at Complejo Gral. Cerri is the only place where steam is sold; in 2023 the amount sold was 348,815 tons.

Energy consumption outside the Company (GJ/ year)*	2023
Trucks removing product from Galván	105,192.80
Vessels removing product from Galván	96714
Transportation of personnel in own vehicles	30.74
Domestic and international air travel	11,245.44
Hazardous waste	202.97
Total energy consumption outside tgs	117,639.09

* This corresponds to energy consumption from sources contributing to the scope 3 emissions included to date.

Note 41
The environmental strategic plan (2022-2026) established the goal of achieving 80% recovery of treated water for irrigation by 2025. This year, progress is being made with the quantification of the company’s water footprint in order to achieve a more efficient management of this limited natural resource. With regard to the management of effluents generated, the goal is for 100% of the facilities to have a treatment system.

Note 42
The only site where effluents are discharged into a watercourse is at the Gral Cerri Complex (Bahía Blanca), in the Saladillo de García stream. Effluents are treated in a separation basin that separates hydrocarbons by density difference and these are sent to a facultative lagoon. Solids are separated from the liquid, which is chlorinated and discharged into the stream. The company has three relevant internal procedures for managing impacts on water resources:

- PSMA270: Liquid Effluent Disposal. Annex 1 contains the permitted discharge values for each of the jurisdictions.
- PSMA275: Water Resources Management. Establishes the requirements for the proper management of water resources and compliance with applicable regulations, both in the normal operation of the facilities and during maintenance and expansion of infrastructure.
- PSMA642: Drinking Water. Establishes the controls and actions to be carried out in drinking water systems to comply with current legislation. Annex 2 establishes the drinking water quality values.

The internal procedure for Liquid Effluent Disposal establishes that liquid effluents, whether industrial or sewage, must comply with the admissible quality parameters according to the receiving body into which they are discharged: land, watercourse or other. In all cases, the required analyses are carried out by laboratories authorized by the environmental authority, and the frequency of monitoring must be scheduled as established in the corresponding discharge permits. This procedure specifies the maximum allowable values according to the jurisdiction in which the waste is dumped. Records must be kept of the analyses that verify compliance with the regulation, according to the receiving body. In those areas where there are no regulatory requirements for discharges, nor are they established in the corresponding permits, the regulations used in Buenos Aires are taken as a reference because they are the most complete.

Note 43

Water withdrawn in water deficit areas (in megaliters)	2023	2022
Surface water (rivers, lakes)	-	3.00
Groundwater	937.75	884.00
Water from third parties	253.12	254.00
Total*	1,190.87	1,141.00

* It is the sum of all the water that has been captured by subway surface sources or provided by third parties for industrial use and irrigation, in the areas identified with water deficit.

tgs carries out 77% of its activities in operating and administrative facilities, which are located in areas of water deficit/stress. For this reason, the impact of water withdrawal in these areas is very relevant, taking into account the total water withdrawal. All **tgs** facilities have instruments to measure the amount of water used and comply with the authorized limits at each intake point. Water can be supplied by groundwater, surface water, or water supplied by third parties, depending on the location of the facilities. Water quality parameters are constantly monitored to ensure compliance with catchment limits and to verify changes in water quality. The main sources of water supply are groundwater collection and third-party supply, the latter mostly through the purchase of water from municipalities or other local service providers, transported by tanker truck. A single facility is supplied by surface water, while the administrative areas, located in urban areas, consume mains water, but in smaller quantities than the operational areas. Information on water consumption and effluents generated follows the guidelines of GRI03: Water and Effluents.

Note 44

Area	Water discharges (in megaliters/year)	2023	2022
Discharges in water-stressed areas		167.58	143.00
Total discharges		171.00	163.00

tgs carries out 77% of its activities in operational and administrative facilities, which are located in water deficit/water stress areas.

Discharges by treatment level and business (in megaliters/year)

Business	Optional lagoon		Biodigesters or similar or public sewage system		Discharge without treatment		Total discharge per business	
	2023	2022	2023	2022	2023	2022	2023	2022
Transportation Business (CPs and Gas Pipelines)	-	-	0.25	2.00	2.33	10.00	2.58	12.00
Liquids Business (Cerri-Galván)	165.07	129.00	-	-	-	-	165.06	129.00
Midstream Business	-	-	-	-	0.30	3.00	0.30	3.00
Administration	-	-	3.31	19.00	-	-	3.05	19.00
Total	165.07	129.00	3.56	21.00	2.63	13.00	170.99	163.00

Complejo Gral. Cerri is the only **tgs** facility that produces industrial liquid effluents, including saline rejects from reverse osmosis plants, cooling tower blowdowns, and plant cleaning operations. These effluents are first treated in a separation basin to separate hydrocarbons by density and then in a optional lagoon to oxidize and stabilize organic matter. The sludge settles and the treated liquid is chlorinated before being discharged into the Saladillo de García stream. Specific quality parameters established by local authorities are followed for this complex, where discharge to the surface course takes place. Effluent quality is monitored every six months to ensure compliance with standards. In June 2023, the established parameters were successfully met. Compliance with discharge quality standards is regulated by the Water Authority of the province of Buenos Aires and the CTE. **tgs** has discharge permits and complies with a monitoring plan established by the authorities. The Company’s main concern is hydrocarbons, but in 2023 there were no significant spills and minor spills were quickly controlled. The Company does not produce or discharge process wastewater. A strict internal protocol is followed for responsible water management and effluent discharge, both in normal operation and maintenance works.

Note 45

tgs’ operation has no produced water, therefore this indicator does not apply.

Note 46

Total water consumption in water deficit areas (in megaliters/year)	2023	2022
Water withdrawn	1,121.20	1,142.00
Recovered water	59.70	89.00
Water used for irrigation	245.61	246.00
Water consumption*	935.29	985.00

* *The company’s water consumption is estimated by considering the total water withdrawn from all its facilities, plus the water that has been recovered and reused, discounting irrigation water, which is returned to the environment. **tgs** carries out 77% of its activities in operational and administrative facilities, which are located in areas of water deficit/stress. For this reason, the impact of water consumption in these areas is very relevant considering the total water consumption.

Water consumption per business (in m3/year)	2023				2022			
	Water withdrawn	Recovered water	Water used for irrigation	Total consumption by business	Water withdrawn	Recovered water	Water used for irrigation	Total consumption by business
Transportation Business (CPs and Gas Pipeline)	102.92	0.29	87.14	16.06	65.00	2.00	55.00	12.00
Liquids Business (Cerri-Galván)	858.26	58.95	-	917.22	880.00	85.00	-	965.00
Midstream Business	207.64	0.46	203.05	5.06	224.00	2.00	218.00	9.00
Administration	22.05	-	1.13	20.92	23.00	-	2.00	21.00
Total	1,190.87	59.70	291.32	959.25	1,192.00	89.00	275.00	1,007.00

In 2023, the total volume of water consumed was 959 megaliters (considering the quantities of water that have been recovered/reused by the treatment processes).

In 2023, the total volume of water in water-stressed areas was 935 megaliters (considering the amounts of water recovered/reused by treatment processes).

The Company’s water consumption is not industrial. Water is used to supply the demand for irrigation, sanitary installations and the fire network, so the water extracted from the various sources is carried out in a similar way to household uses. Estimated water consumption: each facility has instruments to measure the amount of water used to verify compliance with authorized limits at each catchment point. The facilities record their consumption in m³ on a daily basis by implementing the recording standard established in internal procedures.

For those sites, specifically the administrative offices, that do not have a meter provided by the water utility, consumption was estimated using 0.25 m3/person/day as a reference value. The data on the number of personnel in each facility is provided by the Human Resources area.

In 2023, the amount of water recovered at the Cerri Complex was 58.1 mega liters and at the Galván Plant. It is estimated, based on the irrigation tank, an annual reuse of 0.8 megaliters.

Note 47

There is an internal procedure that guides the integrated management of waste at the company’s operating and administrative facilities. It establishes the guidelines for waste minimization and a series of recommendations and steps to follow to incorporate this practice in the waste management of each facility.

Waste management, generation and shipment is recorded in SAP EHSM, on a monthly or annual basis depending on the periodicity that corresponds to each facility. Subsequently, these data are compared with the certificates of treatment and reception of these in treatment and/or recycling centers, depending on whether they are hazardous or non-hazardous. This information is used to prepare the corresponding indicators. In this way, the Company’s waste management is fully traceable.

Note 48

Wastes generated by type and composition (in tons)	2023	2022
Hazardous waste		
Solids or liquids containing hydrocarbons	2,024.17	5,468.00
Paints or solvents	1.40	1.00
Batteries (Ni-Cd or Pb/acid)	13.48	16.00
Other hazardous waste	8.84	24.00
Total hazardous waste	2,047.89	5,509.00
Non-hazardous waste		
Domestic or organic	161.81	163.00
Inert (plastic, paper, wood, etc.)	117.12	207.00
Total non-hazardous waste	278.93	370.00
Other special disposal waste		
Waste Electrical and Electronic Equipment (WEEE)	3.00	-
Total special disposal waste	3.00	-
Total generated waste	2,329.83	5,879.00

Waste generated by type and business (in tons)

	2023	2022
Hazardous Waste		
Transportation Business (CPs and Gas Pipelines)	213.02	180.00
Liquids Business (Cerri-Galván)	1,216.60	2,618.00
Midstream Business	618.27	2,711.00
Administration	0.00	0.00
Total Hazardous Waste	2,047.89	5,509.00
Non-Hazardous Waste		
Transportation Business (CPs and Gas Pipelines)	78.49	78.00
Liquids Business (Cerri-Galván)	150.04	249.00
Midstream Business	20.38	20.00
Administration	30.02	23.00
Total Non-Hazardous Waste	278.93	370.00

Regarding the additional recommendation for the sector of the composition of drilling wastes (muds and cuttings), scale and muds, and tailings, it should be informed that these do not apply to **tgs** due to its operation.

Note 49

Waste not for disposal by business (in tons)

	2023	2022
Transport Business	94.95	23.00
Liquids Business (Cerri-Galván)	67.28	184.00
Midstream Business	4.15	5.00
Administration	13.83	6.00
Total waste not for disposal	180.21	218.00

* **tgs** does not recycle or recover the hazardous waste it generates.

Note 50

Hazardous waste for disposal (in tons)

	2023	2022
Disposal by incineration		
Solids or liquids containing hydrocarbons	18.82	91.00
Paints or solvents	1.20	-
Other hazardous waste	-	-
Sent to Landfarming	1,188.90	1,736.00
Solids or liquids containing hydrocarbon	1,188.90	1,736.00
Sent to safety landfill	203.52	131.00
Solids or liquids with hydrocarbon	186.40	115.00
Paints or solvents	1.13	-
Batteries (Ni-Cd or Pb/acid)	7.15	6.00
Other hazardous waste	8.84	10.00
Other - Physical-chemical, stabilization	592.88	226.00
Solids or liquids containing hydrocarbon	588.41	214.00
Paints or solvents	-	-
Batteries (Ni-Cd or Pb/acid)	4.46	12.00
Other hazardous waste	0.01	-
Incinerated in tgs (pyrolytic kiln)	-	2.00
Total	2,005.32	2,186.00

tgs does not treat hazardous waste by any of the following methods: reuse, recycling, composting, recovery, deep well injection, and on-site storage.

tgs has pyrolytic furnaces at 2 of its compressor plants (Belisle and Gaviotas) and at Complejo Cerri, where it treats its own waste by incineration.

tgs does not import or export hazardous waste.

Waste for disposal by business (in tons)	2023	2022
Transportation Business	188.90	290.00
Hazardous - Disposed of by incineration	20.03	87.00
Hazardous - Sent to landfarming	43.38	54.00
Hazardous - Sent to safety landfill	19.08	25.00
Hazardous - Other - Physical chemical, stabilization	35.28	49.00
Non-hazardous - Dump	67.16	71.00
Non-hazardous - Landfill	3.97	4.00
Treated by incineration in tgs	-	-
Liquids Business (Cerri-Galván)	1,305.83	1,859.00
Hazardous - Disposed of by incineration	-	-
Hazardous - Sent to landfarming	1,145.52	1,682.00
Hazardous - Sent to safety landfilling	78.89	106.00
Hazardous - Other - Physical-chemical, stabilization	-	4.00
Non-hazardous - Dump	-	-
Non-hazardous - Landfill	81.42	65.00
Treated by incineration in tgs	-	2.00
Midstream Business	679.37	193.00
Hazardous - Disposed of by incineration	-	4.00
Hazardous - Sent to landfarming	-	1.00
Hazardous - Sent to safety landfilling	105.55	-
Hazardous - Other - Physical-chemical, stabilization	557.59	173.00
Non-hazardous - Dump	16.23	15.00
Non-hazardous - Landfill	-	-
Treated by incineration in tgs	-	-
Administration	16.19	17.00
Hazardous - Disposed of by incineration	-	-
Hazardous - Sent to landfarming	-	-
Hazardous - Sent to safety landfilling	-	-
Hazardous - Other - Physical-chemical, stabilization	-	-
Non-hazardous - Dump	-	-
Non-hazardous - Landfill	16.19	17.00
Treated by incineration in tgs	-	-
Total	2,190.28	2,359.00

Waste management, generation and shipment of each **tgs** facility is recorded in SAP EHSM, on a monthly or annual basis, depending on the periodicity that corresponds to the type of waste. Each facility manager is responsible for recording this generation in SAP EHSM. Some facilities have a scale, but most of them have an estimated value. With regard to hazardous waste, the data recorded are subsequently cross-checked with treatment and reception certificates issued by the carriers and operators. In some cases, depending on local treatment possibilities, some of **tgs** plants that send their waste for recycling are also weighed at the time they enter the recycling centers. With this information, the corresponding indicators are prepared, and the guidelines established by GRI Standard 306 - Waste are applied.

Note 51

The Company implements the Mitigation Hierarchy methodology for works and/or maintenance tasks of gas pipelines, as well as to meet the need to keep the surrounding areas accessible in case of any eventuality or emergency. Priority is given to all considerations and/or recommendations issued by the environmental authorities during the management of permits, in conjunction with compliance with the procedures and technical requirements to carry out works. The forestation policy being implemented establishes the maintenance of existing trees at **tgs** facilities in order to promote the conservation of the ecosystem services they provide. In extreme situations that require the removal of trees, their replacement is guaranteed so as not to reduce the existing forest mass.

Note 52

The following table details Compressor Plants (CP), Operational Bases (OB) and gas pipeline sections that overlap with significant biodiversity areas, while indicating the name and category of the area, and whether they correspond to areas under international designation such as RAMSAR sites or Biosphere Reserves. It also indicates the main conservation objectives of these areas and whether they correspond to areas with native forest land-use planning (NFLP):

Province	tgs faciliy	Geographic location	Name of Protected Area (PA)	PA Category	International recognition	Conservation Target	NFLP
Buenos Aires	Buchanan II - Punta Lara Gas Pipeline	Longitude-58,1846 ; Latitude-34,8506	Pereyra Iraola	Biosphere Reserve	YES	Arbol de Cristal Natural Monument, Pampas fox (Lycalopex gymnocercus), Wild cat (Leoparadus geoffroyi), Argentine flag butterfly (Morpho epistrophus argentina), Coronillo (Scutia buxifolia).	YES
	Gutiérrez OB						
Río Negro	-	-	-	-	-	-	YES
Chubut	Gral. San Martín II Gas Pipeline	Longitude-67,6623 Latitude-45,5593	Patagonia Azul	Biosphere Reserve	YES	31 species of terrestrial mammals 36 kinds of marine animals 42 kinds of fur sea lions 67 species of land birds 130 species of algae 197 kinds of marine invertebrates 83 marine species	YES
	Manantiales Behr CP						
	Garayalde CP						
Santa Cruz	Gral. San Martín III Gas Pipeline	Longitude-67,9439 Latitude-46,6606	Meseta Espinosa and El Cordón	Provincial Reserve	NO	Hydrogeological reserve	NO
	Pico Truncado CP						
Tierra del Fuego	Gral. San Martín Gas Pipeline	Longitude-68,1533 Latitude-53,3646	Costa Atlántica de Tierra del Fuego Reserve	Provincial Reserve	NO	Important nesting area for Chloephaga rubidiceps (highly endangered species) Diversity of migratory and endemic waterbirds	NO
	San Sebastián Gas Pipeline Entrance			RAMSAR Site	YES		NO

Maintenance work studies how the Company’s actions affect biodiversity. Some of the negative impacts identified are:

- Damage to plants and trees.
- Dust production.
- Temporary interruption of fauna habitat due to the opening of tracks and ditches.
- Emission of noise, vibrations and waste dispersion.

These impacts are usually local and temporary, assessed at all stages of the projects. Measures are taken to mitigate them, such as preserving topsoil and restoring vegetation in ditches. A forestry program is also being implemented to intervene in a conscious and planned manner, thus protecting native species from invasion by exotic species.

Note 53

The following table shows the species that are part of the IUCN Red List within the area of influence of the Company’s operation. It is worth clarifying that, given the great extension of the list of species with some degree of danger, for this first stage it has been considered a criterion to present only the most threatened species (EN-endangered and CR-critically endangered).

Province	Species	Red List Category
Buenos Aires	Tuco-tuco South (Ctnomys australis)	EN-endangered
	Muskox (Bombus dahlbomii)	EN-endangered
Rio Negro	Naked Characin (Gymnocharacinus bergii)	CR-critically endangered
	Arroyo El Rincón Frog (Pleurodema somuncurense)	CR-critically endangered
	Muskox (Bombus dahlbomii)	EN-endangered
Neuquén	Zapala Frog (Atelognathus praebasalticus)	EN-endangered
	Patagonian Frog (Atelognathus patagonicus)	CR-critically endangered
	Alsodes neuquensis	EN-endangered
	Liolaemus cuymbhue	CR-critically endangered
	Liolaemus loboí	EN-endangered
	Bumblebee (Bombus dahlbomii)	EN-endangered
La Pampa	Bumblebee (Bombus dahlbomii)	EN-endangered
Santa Cruz	Bumblebee (Bombus dahlbomii)	EN-endangered
Tierra del Fuego	Bumblebee (Bombus dahlbomii)	EN-endangered

Source: <https://www.iucnredlist.org/es/search/list>

Note 54

There are no significant spills to report for the reporting period.

Note 55

tgs has an Occupational Health and Safety Management System based on the ISO 45001:2008 standard, which has been implemented and certified since 2006. This system is part of the IMS (Integrated Management System) for Occupational Health and Safety, Environment and Quality, under the ISO 45001:2008, ISO 14001:2005 and ISO 9001:2005 standards, which has been established on **tgs**’ own initiative in order to standardize and continuously improve its processes and management in these areas. **tgs** occupational health and safety sectors identify hazards and manage them. To this end, the active role of personnel is promoted in joint health and safety committees, and different communication strategies are used via e-mail, apps, electronic bulletin boards, surveys, **tgs** Campus, etc. The occupational health area carries out the health evaluations established by current labor legislation for personnel exposed to risk, and also performs additional controls on all personnel, with the aim of prioritizing the prevention and detection of possible risks to personnel’s health. The scope of the management system implemented in **tgs** and TELCOSUR covers all own and contracted workers.

Note 56

tgs has implemented an occupational health and safety management system. To create it, first, an analysis of the hazards present in its activities was carried out and the associated risks were evaluated, establishing a database and a detection and evaluation mechanism (the SAP EHSM tool, which has allowed significant progress in risk evaluations with a Company-wide scope). Change Management procedures are used through SAP-MOC to detect hazards in new projects and facility modifications, considering both routine and non-routine activities performed by in-house personnel or contractors. Anyone can report a hazard related to their task, and the assessment is performed by trained personnel. A prior risk analysis is performed before carrying out a task that requires a work permit. Upon the occurrence of an event, an Investigation Committee is formed, which uses specific methods to investigate incidents and proposes an action plan to prevent recurrence. In serious cases, the conclusions are presented to the Management Committee. **tgs** also has an Ethics Hotline to channel risks reported, especially psychosocial risks such as harassment, bullying and discrimination. In addition, all personnel can report unsafe conditions through MIRA and OPS (Management Preventive Observations). Workers participate in the elaboration of Work Permits and are informed about acceptable risks for performing tasks. They are also part of the investigation commissions and receive alerts and lessons learned from incidents.

Note 57

The Company has two programs for the identification and elimination of hazards at work: Fitness for Duty for workers performing critical tasks and the Emotional Wellbeing Program.

Note 58

Through the Health Day, employees are trained in occupational and non-occupational health issues in interaction with the company’s health personnel. A platform is also used to host content and tools relevant to the area. Relevant information on occupational health and safety is communicated monthly through a management report that provides information on safety, vehicular and environmental incidents, accumulated rates, and indices. A Joint Health and Safety Commission has been established with the participation of company and worker representatives to promote risk prevention and maintain safe working conditions. In addition, the protection of workers’ lives and health is promoted, and working conditions are sought to be improved. The Committee consists of various members, including a chairman, a secretary, company and employee representatives, among others. The importance of an interdependent ethic of care is emphasized to promote a culture of safety in the Company. Union representation of workers is elected in accordance with current legislation, and the active participation of all those involved in health and safety issues is encouraged through a variety of communication strategies.

Note 59

The company has an Educational Platform available, in which all workers have a minimum annual agenda of training and evaluation to be carried out according to their job position. This agenda includes: Preventive Self-Control, Fire Risk and use of fire extinguishers, Emergency Response, Electrical Risk, Personal Protection Elements, and Safe and Responsible Vehicle Driving. Likewise, and for all new employees joining the Company, there is a specific and comprehensive module called “SMS for new employees”, which serves as a basis and leveling for new employees. This year, these contents were migrated to the **tgs** Campus. There, different Academies converge, including the “Technical” one, where the different training modules such as Safety and Hygiene Playlist, SEQM Plant Entry Inductions, and Safety Route (where specific training is housed) are housed. During 2023, 1816.5 hours of training were conducted in compliance with SRT Resolution 905/15.

Note 60

The Company has specific procedures to ensure the health of its own personnel and contractors, directly related to its operations, products or services through its business relationships, and the related hazards and risks. Regarding products, the management of Safety Data Sheets (SDS) stands out. These sheets are intended to inform the organization and all workers. Also for Health and Safety Services, Occupational Medicine Services and Environmental Services, which, with this information, develop an active program of protective measures, including specific training for each workplace. **tgs** also has specific Procedures and Annexes, forms and Instructions within the **tgs** Document Manager (SGI Documents). It has a Work Permit System, and a form to perform the Risk Analysis (RPA). It also has other places where you can record 5-minute talks, safety meetings, inspections, monitoring, among other types of control and preventive measures to be carried out. Regarding mitigation and emergency response, there are protocols according to the scenario (including responses to medical, environmental, safety, product or service emergencies).

Note 61

Major occupational injuries in 2023 were as follows: Puncture or cutting injuries to fingers, arms and forearms; multiple injuries to back, spine and adjacent muscles, concussions and internal rib trauma. Injury rates were calculated over the company's total number of workers, i.e., own personnel and contractors, calculating rates per 1,000,000 working hours. Procedures are in place to detect hazards and evaluate risks and implement preventive measures. The measures taken or planned to eliminate such hazards and minimize risks through the hierarchy of control are fundamentally not to be placed in the line of fire where a hazardous substance or uncontrolled energy can develop and be projected. Inspections, audits, detection of unsafe conditions (MIRA) and interpersonal relationships (OPS) are conducted for positive recognition of risks and implementation of barriers to prevent incidents. Unsafe conditions or unsafe behaviors are reported by workers and leaders through the MIRA and OPS register and the worker interlocutor or interviewed by the observer is not identified, they are anonymous. It applies to all persons entering the company, whether they are employees or not.

Note 62

Occupational diseases and illnesses**	Number/ Rate 2023	Number/ Rate 2022
Employees		
Deaths resulting from an occupational illness or disease	0	0
Number of cases of recordable occupational diseases and illnesses.	9	*
Contractors		
Deaths resulting from an occupational disease or illness	0	0
Number of cases of recordable occupational diseases and illnesses	0	*

* No such data were reported in 2022.

** Among the most recurrent diseases among **tgs** employees are noise-induced hearing loss. Every year the personnel exposed to this risk agent is summoned for audiometries to evaluate their hearing health and other injuries.

Information on employees and contractors who provide services and whose tasks are potentially at risk is quantified. Based on this, they are evaluated by Occupational Health personnel through random entry controls, entry to companies where **tgs** acts as a client, occupational examinations and special tasks. During 2023, 7,792 controls were performed.

Note 63

Courses have been held for security leaders, organized by Human Resources, where gender equality issues have been addressed.

Note 64

Although the Company does not have a procedure that establishes the number of weeks or minimum time to give notice to employees when significant operational changes are implemented, this issue is addressed in the collective bargaining agreements. These contain clauses referring to the constitution of joint bodies for the interpretation and analysis of labor relations issues, which stipulate how they are to be formed and the time within which they must be issued. The term of the agreement is specified in each of them.

Note 65

tgs has no operational sites with closure and rehabilitation plans, nor does it have sites that have closed or are in the process of closing.

Note 66

Turnover indicators	2023		2022	
Entry Rate	Total Entries	Entry rate (Entries/ Staffing)	Total Entries	Entry rate (Entries/ Staffing)
By gender				
Female employees	13	1.19%	13	1%
Male employees	88	8.04%	63	5.75%
Total	101	9.22%	76	6.94%
By age group				
Under 30	39	3.56%	27	2.47%
Between 30 and 50	61	5.57%	48	4.38%
Over or equal to 50	1	0.09%	1	0.09%
Total	101	9.22%	76	6.94%
By region - if applicable, break down by region/location				
Don Bosco Headquarters	23	2.10%	18	1.64%
Bahía Blanca/ Buenos Aires Region	21	1.92%	15	1.37%
Gral. Cerri Complex Area	9	0.82%	10	0.91%
West Area*, specify provinces	33	3.01%	24	2.19%
South Area*, specify provinces	15	1.37%	9	0.82%

Turnover indicators	2023		2022	
Leaving Rate	Total Leavers	Turnover rate (Leavers/ Staffing)	Total Leavers	Turnover rate (Leavers/ Staffing)
By gender				
Female employees	6	0.55%	12	1.10%
Male employees	64	5.84%	72	7%
Total	70	6.39%	84	7.67%
By age group				
Under 30	9	0.82%	15	1.37%
Between 30 and 50	38	3.47%	49	4%
Over or equal to 50	23	2.10%	20	1.83%
Total	70	6.39%	84	7.67%
By region - if applicable, break down by region/location				
Don Bosco Headquarters	15	1.37%	19	1.74%
Bahía Blanca/ Buenos Aires Region	14	1.28%	15	1.37%
Gral. Cerri Complex Area	10	0.91%	13	1.19%
West Area	22	2.01%	17	1.55%
South Area	9	0.82%	20	1.83%

Note 67
Benefits are the same for all workers.

Licencia por maternidad y paternidad	Women	Men	Observaciones
Number of employees entitled to take parental leave in 2023	124	1001	
Number of employees who made effective use of parental leave in 2023.	7	16	Total: 23
Total number of employees who returned to work in the reporting period after parental leave ended.	7	16	
Total number of employees who returned to work after parental leave ended and who were still employed 12 months after returning to work.	5	16	2 women have left their jobs at the end of the 12 months. The decision was not due to maternity-related issues.
Return to work and retention of employees who took parental leave.	100% returned to work 60% retention rate for women	100% return to work 100% retention	

Note 69

Employee indicators by gender

	2023			2022		
	Men	Women	Total	Men	Women	Total
Total number of employees	1001	124	1,125	978	117	1,095
By agreement						
Employees Within the Agreement	71.02%	7.56%	884	71.23%	7.49%	862
Employees outside the collective bargaining agreement	17.96%	3.47%	241	18.08%	3.20%	233
By professional category - as an example, the following categories are included, adapted to the company's own categories						
Director	6	1	7	6	1	7
Manager	18	6	24	21	5	26
Head	74	18	92	72	16	88
Analyst/ Supervisor	202	30	232	200	29	229
Administrative/ Operational Employee	701	69	770	679	66	745
By type of employment contract						
Indefinite or permanent	84.98%	10.13%	1,070	85.30%	10.05%	1,044
Fixed-term or temporary	4.00%	0.89%	55	4.02%	0.64%	51
Non-guaranteed hourly employees*						
By type of employment						
Full-time	88.98%	10.84%	1,123	89.32%	10.68%	1,095
Part-time	0.00%	0.18%	2			
By region - if applicable, break down by region/location						
Don Bosco Headquarters	213	88	301	208	82	290
Bahía Blanca/ Buenos Aires Region	273	9	282	270	10	280
Gral. Cerri Complex Area	171	15	186	172	15	187
West Area	202	11	213	188	9	197
South Area	142	1	143	140	1	141

* Non-guaranteed hourly employees are those who work for the organization without a fixed minimum number of guaranteed working hours. The employee may be required to be available for work when needed, but the organization has no contractual obligation to provide a minimum or fixed number of working hours per day, per week or per month.

Note 70

At **tgs**, there are no salary differences based on gender. The salary value of the initial category of our collective bargaining agreement is unique, regardless of the gender conditions of the person who enters. Likewise, as you grow in job category within the agreement, the salary values remain unique for each of those job categories. Given this, the ratio will always be 1.

Note 71

No cases of discrimination have been verified in 2023 from the Ethics hotline or whistleblower channel.

Note 72

100% of senior executives, meaning managers and directors, are from the local community, as we consider Buenos Aires as one of the locations with significant **tgs** operations.

Note 73

Since 2018 **tgs** has been developing the School Infrastructure Program, which consists of improving the building conditions of educational establishments in the city of Bahía Blanca. Since the beginning of the program, improvements have been developed in 9 schools. The good bond with the local municipality and the school board led to this result that positively impacted on more than 1,300 boys and girls. At the beginning of this year, works were inaugurated in Kindergartens 931 and 943, which improved the educational quality of 1,300 students and teachers of these institutions. In addition, in December 2023, work began on Kindergarten 954, Elementary School 44 and Elementary School 40.

Note 74

The term “local” refers to purchases made in the country. **tgs** permanently seeks the development of domestic manufacturers to replace imports.

Note 75

There were no cases of violations of the rights of indigenous peoples.

Note 76

tgs monitors the impact of its operations on local communities. During the period, there have been no operations that have impacted the health of the community due to exposure to contamination caused by operations or the use of hazardous substances.

Note 77

There were no complaints from local communities during the period. There were no relocations or resettlements as a result of **tgs** operations, nor operations located in conflict areas. FPIC (free, prior and informed consultation) has been issued under decree 108 of 6/1/2023 and is only for new projects submitted to any provincial agency in the province of Neuquén. FPIC does not require consent, regardless of this, in any task that is carried out within indigenous territories, **tgs** submits the authorities of the indigenous community the guidelines of the tasks to be carried out, with what resources it will be carried out and a work schedule. Negotiations and agreements are made to ensure the least possible impact on the community.

Note 78

There were no cases of non-compliance with regulations or voluntary codes relating to the health and safety impacts of products and services in the reporting period.

Note 79

Grants or other assistance received from the Government as of December 31, 2023 were \$8,250,565.

Note 80

tgs has no legal actions pending or completed during the reporting period with respect to unfair competition and violations of applicable laws regarding monopolistic practices and against free competition in which the organization has been identified as having participated.

Note 81

The Company does not have a tax strategy to report.

Note 82

tgs does not purchase oil or gas.

Note 83

In all bids for external services, a clause is included in the bidding terms that refers to the fact that the supplier must take into account the collective bargaining agreement that applies to the activity of that supplier. There were no complaints from **tgs** suppliers’ personnel in which it was stated that their will to associate or join a union was interrupted or restricted. As for collective bargaining of contractors, these discussions are held by branch of activity (UOCRA, UOM, SMATA, UTA) and not by company, so that what is resolved at the activity chamber level is applied by the contractor and paid by **tgs**.

Note 84

A total of 12 hours of training on diversity, equity, inclusion, violence and harassment at work were provided to 6% of the employees.

Note 85

tgs does not make any contributions to political parties or representatives.

Note 86

It should be noted that **tgs** does not admit any retaliation for reporting possible violations of the Code of Conduct or complaints through the channels provided. The Audit Committee may hire the necessary experts to carry out investigations, in compliance with the legal provisions in force. The operation of the Committee and the methodology for recording and processing reports are regulated by the Anti-Fraud Policy and the Action Procedure for Whistle Blowing. In order to manage the reporting mechanisms and ensure anonymity –at the whistleblower’s choice– and impartiality in the evaluation of the cases, these mechanisms are outsourced through the company Resguarda. All operations (100%) are assessed for risks related to corruption. **tgs** periodically evaluates the risk of Public Corruption. This evaluation process contemplates the five clauses of Art. 1 of Act 27401 on Criminal Liability of Legal Entities: i) national and transnational bribery; ii) influence peddling; iii) negotiations incompatible with the exercise of public duties; iv) extortion; v) illicit enrichment of officials and employees; and vi) aggravated false balance sheets and reports. On a regular basis, **tgs** also evaluates the risk of fraud, including in this process the following categories: i) manipulation of financial statements; ii) improper approval of assets; iii) corruption, excluding public corruption, as it is evaluated in the process described in the previous paragraph; iv) IT or cybersecurity risks.

Note 87

All members of the Board of Directors (9 directors and 9 alternates, 100% of the members of the governance body), through the approval of the Integrity Program and all its components, have been informed of the organization’s anti-corruption policies and procedures. During 2023, no training was provided to the Governance Body on anti-corruption. 100% of employees are duly informed through the following: Integrity Program trainings, periodic communications from the Ethics Line, supplementary questionnaire for the Annual Reacceptance Process of the Code of Conduct, Integrated Management System (SGI) portal, **tgs** website and the 2023 training. These trainings were provided at all facilities where the company operates. Business partners can access information about the organization’s anti-corruption policies and procedures through various published documents: ESG Report, Code of Conduct, Corporate Governance Code, Prospectus of the Negotiable Obligations Program, Website, General Conditions of Contract, all of which are published on the website and are freely accessible to shareholders.

Note 88

In 2023 there were no confirmed cases of corruption.

Note 89

In order to ensure transparency in contracts, the selection of suppliers of works or services follows the legislation in force and adopts the principle of equal opportunities. **tgs** publishes bids for works and services in the Official Gazette of the Argentine Republic in accordance with the Buy Argentine and Supplier Development Law and complementary regulations. The most suitable suppliers are chosen in each case, and it is ensured that they comply with all the Company’s safety, environmental and quality requirements. Previous performance in the supplier evaluation, qualification and follow-up procedure is also taken into account, as well as internal policies on labor relations, human rights and compliance with regulations. Bids for high-impact works and services are made through a digital procurement portal (Ariba), where the supplier’s background is analyzed and, if necessary, an external consultant is hired to conduct an audit. A total of 382 bids were managed during 2023. Management carried out outside these tools generates virtual files within the Windows/OneDrive environment, which reduced printing by more than 95%, and expedited the search for documentation by replacing the physical files. Contracts with related parties (as defined by the Capital Markets Law and the rules of the National Securities Commission -CNV) are submitted to the Board of Directors for consideration, following the opinion of the Audit Committee. If approved by the Board of Directors, they are disclosed as a relevant fact to the CNV, the Security and Exchange Commission -SEC- and the markets.

Note 90

The controlling company of **tgs** is Compañía de Inversiones de Energía S.A. (“CIESA”), which owns 51% of the Company’s capital stock. The National Administration of Social Security (“ANSES”) owns 24% of the capital stock of **tgs** and the remaining 25% is held by the investing public. CIESA is jointly controlled by: (i) Pampa Energía S.A. (“Pampa Energía”) with 50%; (ii) Grupo Inversor Petroquímica S.L. (part of the GIP group, led by the Sielecki family) and PCT L.L.C. with the remaining 50%.

Note 91

In October 2022, a survey was launched to the 500 suppliers with the most important commercial relationship for **tgs**, with the purpose of obtaining an environmental diagnosis of their corporate management. A total of 120 responses were obtained, which were processed and analyzed to establish lines of action with our suppliers. These represent almost 10% of **tgs**’ supplier database. Currently, we are working on a new survey in order to specify certain supplier issues based on the results of the previous experience. It should be noted that these surveys are voluntary, i.e., at the moment there is no acceptance barrier. The survey was sent by e-mail, by means of a link to access the online form to obtain the answers. In addition, the voluntary registration of environmental certifications was opened on the platform of **tgs** and its suppliers. In 2024 we will continue to work with the evaluation of our suppliers.

Note 92

The company is in the process of contracting a study to identify physical risks related to climate change, using scenario analysis tools (modeling) with historical climate data, in line with ISO 14091 standards.

SASB REFERENCE TABLE

The following SASB Standards have been applied to our ESG Report.
The following have been used: Oil and Gas - Midstream, and Oil and Gas - Services.

When a reference is made to the Code of Conduct, it can be found at the following link: <https://www.tgs.com.ar/files/files/CODIGO-DE-CONDUCTA-2019.pdf>

OIL AND GAS – MIDSTREAM

Table 1. Sustainability Disclosure Topics and Accounting Metrics

Accounting Metric	Code	2023 Response
Topic: Greenhouse Gas Emissions		
Global gross Scope 1 emissions, percentage of methane, percentage covered by emission limitation regulations.	EM-MD-110a.1	Pages: 65-67 GRI: Notes 30 y 31
Analysis of long- and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets and analysis of performance against those targets.	EM-MD-110a.2	Pages: 65-67
Topic: Air Quality		
Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) Sox, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10).	EM-MD-120a.1	GRI: Note 35 y 36
Topic: Ecological Impacts		
Description of environmental management policies and practices for active operations.	EM-MD-160a.1	SASB: Note 1
Percentage of land owned, leased, or operated within protected conservation status areas or endangered species habitats.	EM-MD-160a.2	Pages: 76-79 GRI: Notes 52 y 53 SASB: Note 2
Area of land disturbed, percentage of affected area reclaimed.	EM-MD-160a.3	Pages: 76-79 GRI: Notes 52 y 53 SASB: Note 2
Aggregate number and volume of oil spills, volume in the Arctic, volume in unusually sensitive areas (USAs), and volume recovered.	EM-MD-160a.4	GRI: Note 54
Topic: Competitive Behavior		
Total amount of monetary losses resulting from legal proceedings associated with federal pipeline and storage regulations	EM-MD-520a.1	SASB: Note 3
Topic: Operational Safety, Emergency Preparedness and Response		
Number of reportable pipeline incidents, significant percentage	EM-MD-540a.1	Not applicable, tgs does not have pipelines.
Percentage of (1) natural gas and (2) hazardous liquids pipelines inspected	EM-MD-540a.2	SASB: Note 4
Number of (1) accidental releases and (2) non-accidental releases (NAR) in rail transportation	EM-MD-540a.3	Not applicable, as we are not part of the rail transportation industry.
Analysis of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and project life cycle.	EM-MD-540a.4	SASB: Note 5

Table 2. Sustainability Disclosure Topics and Accounting Metrics

Activity Metric	Code	2023 Response
Total metric tons per kilometer of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transportation.	EM-MD-000.A	This metric is not reported for this period.

OIL AND GAS - SERVICES

Table 1. Sustainability Disclosure Topics and Accounting Metrics

Accounting Metric	Code	2023 Response
Topic: Emission Reduction and Fuel Management Services		
Total fuel consumed, percentage used in: (1) on-road equipment and vehicles, and (2) non-transportation equipment.	EM-SV-110a.1	GRI: Note 40 SASB: Note 6
Analysis of strategy or plans to address risks, opportunities, and impacts related to air emissions	EM-SV-110a.2	SASB: Note 7
Percentage of engines in service that meet Tier 4 emissions standards for non-road diesel engines.	EM-SV-110a.3	SASB: Note 8
Topic: Water Management Services		
(1) Total volume of freshwater handled in operations, (2) percentage recycled.	EM-SV-140a.1	Pages: 73-74 SASB: Note 9
Analysis of strategy or plans to address risks, opportunities and impacts related to water consumption and disposal.	EM-SV-140a.2	Pages: 73-74 GRI: Notes 42, 43, 44 y 46 SASB: Note 10
Topic: Chemicals Management		
Volume of hydraulic fracturing fluid used, hazardous percentage	EM-SV-150a.1	SASB: Note 11
Analysis of strategy or plans to address risks, opportunities, and impacts related to chemicals	EM-SV-150a.2	SASB: Note 12
Topic: Ecological Impact Management		
Average acreage disturbed by (1) oil and (2) gas well sites.	EM-SV-160a.1	SASB: Note 13
Analysis of strategy or plan to address risks and opportunities related to ecological effects of core activities.	EM-SV-160a.2	SASB: Note 13
Topic: Workforce Health and Safety		
1)Total recordable incident rate (TRIR), 2) fatality rate, 3) near miss frequency rate (NMFR), 4) total vehicle incident rate (TVIR), and 5) average hours of health, safety, and emergency response training for (a) full-time employees, (b) contract employees, and (c) short-term service employees	EM-SV-320a.1	Pages: 89-90 GRI: Notes 60, 61 y 62 SASB: Note 14
Description of the management systems used to integrate a safety culture throughout the value chain and project life cycle.	EM-SV-320a.2	SASB: Note 5

Accounting Metric	Code	2023 Response
Topic: Transparency of Payments and Business Ethics		
Amount of net income in countries ranked in the bottom 20 of Transparency International’s Corruption Perceptions Index.	EM-SV-510a.1	SASB: Note 15
Description of management system for the prevention of corruption and bribery throughout the value chain.	EM-SV-510a.2	Pages: 46-48 Code of Conduct: point 1.05 and section 6.
Topic: Management of the Legal and Regulatory Context		
Analysis of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry.	EM-SV-530a.1	SASB: Note 16
Topic: Critical Incident Risk Management		
Description of the management systems used to identify and mitigate catastrophic and ultimate risks.	EM-SV-540a.1	SASB: Note 17

Tabla 2. Activity Metrics

Activity Metric	Code	2023 Response
Number of active platform facilities	EM-SV-000.A	SASB: Note 18
Number of active well facilities	EM-SV-000.B	
Total number of wells drilled	EM-SV-000.C	
Total number of hours worked by all employees	EM-SV-000.D	

NOTES TO SASB TABLE

Note 1
tgs carries out the Environmental Impact Assessment (EIA) of the projects, according to the structure established by ENARGAS in the NAG 153 Standard and in accordance with the guidelines and standards required by the legislation in force at each site. These evaluations include the Environmental Management Program (EMP) –which considers the special features of the construction stage– and the link to the Environmental Procedures Manual (EPM) –for the operation and maintenance stages. Each new project is included in the Company’s Environmental Management System. In order to reduce the environmental impact of activities, a database is used to monitor and record the main risk factors (atmospheric emissions; emergencies and damage caused by third parties; generation of environmental noise and waste; impact on soil, watercourses, and archeological or paleontological heritage). In this way, activities that have the potential to have a significant impact on the environment or on people’s health and safety can be evaluated and measures can be taken to avoid or minimize this impact. The company also has an annual program of drills to test its capacity to respond to safety and environmental emergencies, and it continues to take actions to preserve natural and protected areas.

Note 2
Data can be obtained at **tgs**’ GIS Portal through the application called “Environmental Map of Protected Areas”, where protected areas, areas with native forest land management and biosphere reserves on which the facilities and pipelines have or could have influence due to overlapping or proximity can be visualized. Thus, the information is available for the whole Company.

Note 3
tgs does not provide activities related to oil, so any regulations related to oil pipelines are not applicable to it. **tgs** has not been a party to any legal proceedings to the extent described above.

Note 4
All pipelines that transport natural gas and hazardous liquids (hydrocarbons) within **tgs** midstream facilities have their inspection programs correctly applied, with no indications of abnormalities in 100% of its reports.

Note 5
In order to reinforce the health and safety culture, a monitoring plan continues to be implemented at all **tgs** facilities, promoting good habits and behaviors among personnel and contractors. The plan is divided into two parts: In the first half of the year, results from the previous year, training and general interest topics are presented, plans are shown and analyzed, and different safety practices are evaluated jointly with the members of the facilities to agree on a specific work plan for each facility. In the second half of the year, compliance with the agreed practices is evaluated, statistics are generated and shared internally, and steps are agreed upon to continue advancing in the development of good practices. The plan is reinforced with the support of the area personnel working with each plant leader so that they internalize the concepts and good practices of safety, environment and quality. This approach is integrated into the life cycle of new and existing projects. The initiative “Industrial Risk Studies in new projects” within the Industrial Safety of Processes pillar of the Five-Year Safety and Hygiene Plan supports this work. In this way, specific studies are developed through reference methodologies as appropriate for each project, which allow us to identify opportunities for continuous improvement.

Note 6

Fuel use (GJ/year)	2023	2022
Natural Gas		
Domestic processes and activities	36,929,267.84	40,961,215
Vehicles	0	0
Total consumption of Natural Gas fuel	36,929,267.84	40,961,215
Gas oil		
Processes	0	0
Vehicles	22,981.87	26,392
Consumption of liquid fuels in direct contractors' vehicles	43,615.91	s/d
Total consumption of Fuel oil	66,597.78	26,392
Total fuels used	36,995,865.62	4,987,607.00

No renewable fuel is used. Fuel data is obtained through a robust platform used by the Company to record each fuel load. In this way, the data is fully traceable. The fuel consumption of contractors is not included, only that of the organization. Contractors report at the time the number of kilometers driven.

Note 7
Through multiple requirements, **tgs** promotes preventive management aimed at identifying, evaluating and treating risks and opportunities of the emissions generated. It has a methodology for measuring, controlling and recording gaseous emissions generated in the company’s fixed equipment, linked to combustion processes, through an internal procedure in compliance with current regulations. An annual reference measurement is performed on compressor and generator exhausts that have operated for more than 500 hours in the period between May 1st and September 30th of the year prior to the measurement. The pollutants to be measured are: NOX: Nitrogen Oxides expressed as N2O and CO: Carbon Monoxide. To carry out measurements, a laboratory authorized by the corresponding environmental authorities is contracted. The reports are submitted to ENARGAS before January 30 of each year. Measurements are performed using methods approved by the United States Environmental Protection Agency (USPA), which are described in Title 40 Part 60 Appendix A of the Federal Code of Regulations. Periodic monitoring of the results of the measurement campaigns allows us to identify opportunities for improvement, project implementation and impact minimization. One of the main pillars of the strategic plan is related to climate change mitigation and adaptation. For the estimation of the Company’s Carbon Footprint, an exhaustive management of the data and the methodology applied to calculate the emissions of each of the Greenhouse Gases (GHG) considered in the inventory is carried out. Calculations are applied

following international quantification protocols, specific by type of emitting source, which makes the results verifiable. The GHG inventory corresponds to the complete scope 1 and 2, and scope 3 (partially incorporated in 2023) according to the GHG protocol. The afforestation plans carried out each year are part of the strategies implemented to mitigate climate change and reduce GHG emissions by capturing CO2. Regarding venting, the Company has an internal procedure that sets guidelines for recording and reporting product burns in flares with or without smoke generation, as well as other gaseous emissions (venting) whether programmed or not, in order to know their quantity and quality, as well as to control their occurrence and adequately inform the Control Authority when so established by current legislation. In terms of leaks, progress has been made in quantifying them. A database has been created with the spots detected in 2022 and 2023. Quantification tests have been carried out in order to determine the measurement method. Measurement and quantification services will be included in the 2024 budget, hoping that results will be a starting point to learn about the influence of fugitive emissions, valve passage venting, instrument venting and seal gas. Based on this, it will be possible to define a priority plan to reduce emissions and incorporate improvements. In line with these actions, different proposals from suppliers that allow measuring leak detection with satellite technology have also been considered.

Note 8
The only diesel engines in service that are not used for transportation are the fire pumps at the Gral. Cerri Complex and Galván Plant (Bahía Blanca), which are activated weekly for fire network tests. They are not monitored, since their emissions are declared as not relevant to the environmental authority of the province due to their quantity and type.

Note 9
The recycling percentage of freshwater handled in 2022 was 8.82%, while in 2023 it was 6.22%.

Note 10
tgs has a specific method for the use, control and recording of water consumption, by means of an internal procedure (PSMA275-Water Resources Management), in compliance with current regulations, both in regular facility operations and during maintenance and infrastructure expansion works. All facilities that have a groundwater extraction well have adequate instrumentation at each collection point to measure the amount of water used and verify compliance with the limits granted on a daily basis. In all cases, a daily record of water consumption is kept, as well as a water quality monitoring program and the management of the respective permits with the corresponding environmental authorities. On a daily basis, each facility records the consumption flow in the corresponding spreadsheet and enters it in the data management tool (SAP EHSM) on a monthly basis. Then, at the end of the year, this data is linked to the GRI 303-Water and Effluents spreadsheet for the annual data report and analysis of the indicators. During its use, water quality is evaluated considering the parameters and frequency established in the granted permit. If not specified, the indicators in PSMA-642-Drinking Water will be followed. Analyses are performed in laboratories authorized by the corresponding environmental authorities, always in accordance with the frequency established in the corresponding permit or local regulations in force. There are monitoring wells strategically located for the early detection of abnormalities in the composition of the water due to industrial activity, in those facilities whose characteristics so determine, in which groundwater monitoring plans are carried out periodically through phreatimeters. As regards water care, the focus is on generating awareness campaigns, controlling water consumption on a daily basis, recording it, monitoring its quality and promoting responsible use.

Note 11
We do not have hydraulic fracturing operations.

Note 12
tgs and Telcosur have procedures for the safe handling of chemicals at their facilities, which focus on the proper identification of materials, including labeling in accordance with the Globally Harmonized System (GHS) and the use of warning indicators and precautionary pictograms. These procedures describe the requirements for safe storage, including the marking of areas and risk assessment of new materials, which is the responsibility of the Health, Safety, Environment and Quality (HSEQ) management and the Occupational Health area. The information provided in the Safety Data Sheets (SDS) and national and international regulations are considered to determine hazardous materials. The materials evaluation circuit is performed as follows:

- Publication of the SDS in the IMS (Integrated Management System) Tool: It ensures that the SDS are available and printed for employees in their work areas.
- Receipt and use of material: Compliance with safety, occupational health and environmental conditions is verified before receiving and using any material. The Administration and Equipment Management (AEM) incorporates identification and information requirements in purchase orders.
- Transportation of hazardous substances: The sector responsible for contracting requires that vehicles comply with the safety requirements established for the transportation of hazardous goods by road.
- General storage conditions: Ensure that all stored material is correctly identified and that the necessary precautions are taken to prevent spills. Conditions are established for the design and assembly of shelves.
- General conditions for handling materials: The chemical properties of materials, their compatibility and environmental factors that may affect their stability must be known before handling them.
- Signage and use of PPE: Ensure that the operating areas are adequately signposted regarding the hazards of the materials and that the Personal Protective Equipment (PPE) indicated in the SDS is available. In the event of spills, the established spill control guidelines are followed.

Note 13
Not applicable, the Company has no oil or gas wells.

Note 14
5) At **tgs** Campus there are six mandatory health and safety training courses, resulting in a total of 6 hours. Personnel, regardless of the type of contract, must complete them annually. In 2023, 95.11% completed them. In addition, 250 employees and contractors participated in HSEQ Desired Culture workshops and more than 200 leaders took part in occupational health and safety awareness days, resulting in a total of 135 hours.

Note 15

Customer’s country	Currency	Total
Paraguay	Arg. Pesos	771,551,251.07
Total	Arg. Pesos	771,551,251.07

Note 16

tgs management identifies, evaluates and manages risks related to legislation, regulations and regulatory processes related to environmental and social factors, including, among others: increased regulation and compliance costs; the prospects of new regulations and trends related to environmental and social issues, trying to anticipate them; the implications that these factors could have on access to financing in the capital market; the implications for the development of infrastructure projects; and reputational implications. This risk management has its correlate in the adequacy of the organizational strategy, the operation of assets and the selection of technologies to be used, giving rise to the development of the ESG Strategic Plan.

Note 17

tgs has specific procedures within the Management System to identify hazards, evaluate risks associated with environmental, safety and occupational health issues arising from activities, products and services, and implement preventive control measures and control measures to mitigate possible catastrophic and final accidents. Depending on the significance of the risk, a management and control plan is drawn up. According to the index associated with the aspects, safety and occupational health hazards, they are qualified in a matrix of primary risks, some of which are classified as strategic. The Integrated Risk Management Policy ensures an effective administration in terms of Risk Management of the Company and its subsidiaries, establishing the methodology to be applied in the facilities under the responsibility of each of the Managements of the Operations Management and the form and opportunity in which the Risk Map and the progress of the risk management actions are updated. Each person responsible for a facility must identify the risks or threats and review the information in their facility or group of facilities, establishing the description, assessment, mitigation proposal and determination of the Action Plan for each risk. The Risk Map consensus is established at the Management and Direction level and the investment plan is prepared to specify the required control measures. Considering that “Major Accidents” are sudden, undesired events that may cause damage and expose workers, the population and/or the environment to an immediate/delayed, real or potential danger. Within the legal framework, and in compliance with Resolution No. 743/2003 of the Superintendence of Labor Risks, annual presentations are made indicating the volumes of hazardous substances processed, stored and dispatched in the Company’s operations. Among the most relevant scenarios that may cause Major Accidents are the risks inherent to:

- Facilities:
 - Fire in facilities.
 - Explosions with and without fire.
 - Gas leakage with formation of explosive or polluting atmosphere cloud.
 - Impact on the community, reputation, threat to business continuity.
 - Spills of hydrocarbons, odorants or polluting substances.
 - Adverse weather conditions.
 - Emergencies derived from operations, maneuvers or actions of third parties.
- Operation and Maintenance: An interdisciplinary team performs a Preliminary Analysis of the risks inherent to a task before performing it and/or issuing a work permit. Checks are performed prior to the start-up of a facility.
- Facility Modification: Changes are managed with specialists, using the SAP-MOC (Management of Change) module.

As a preventive measure, the Integrity Management Program has been implemented. Aiming to achieve zero (0) containment losses and thus avoid fatalities, an Integrity Management Program of the assets has been implemented. This is a systematic process, aligned with industry standards and in compliance with applicable regulations, which seeks to ensure control of the mechanisms of damage to assets, extending their useful life. The Pipeline Damage Prevention Program is aimed at reducing the risk of damage by third parties. It provides knowledge and awareness in the community, industry, public agencies, NGOs and any entity that may act and impact on the facilities. Concerning emergency and crisis response, **tgs** actively participates in programs such as PREIC in Neuquén and APELL in Bahía Blanca. These programs have a Technological Emergency Response Plan in case of a Major Accident. On the other hand, **tgs** is registered in the PLANACON National System, within the framework of the provisions of Ordinance 8/98. This Plan is part of the National System for Preparedness and Fight against Pollution by Hydrocarbons and other Harmful Substances and Potentially Hazardous Substances (PLANACON), being the Prefectura Naval Argentina and the National Authority and administrator of such system. Each **tgs** Operating Unit has a current Emergency Plan and an integrated Crisis Plan for those cases in which the magnitude of the event requires the combination of all the Company’s efforts to mitigate the consequences and ensure business continuity, coordinated by a Crisis Committee. On the other hand, there is also a Medical Emergency Plan for which the Head of Occupational Health of HR is responsible for issuing, reviewing and publishing in the SGI the Medical Emergency Plan that covers **tgs** and TELCOSUR. There is a planning of simulations to exercise the mitigation procedures and the plans are implemented based on NAG and IRAM Standards - and international standards such as the guidelines of the guide for response to incidents with hazardous materials. IRAM-ISO 22320:19 Standard - Emergency Management and Incident Response IRAM-ISO 22399:15 Standard - Guidelines for incident preparedness and operational continuity management. Standard NFPA 1600:19 - Standard of continuity, crisis management. Response protocols were designed for each scenario, according to an Organizational Response Structure (EOR) and an Incident Command System (ICS). In terms of learning, there is a training plan for employees and contractors at the Learning Campus for risk management, operational procedures are used, and incident investigations are carried out using the cause tree methodology to learn, disseminate and apply lessons learned.

Note 18

Not applicable because **tgs** is not an extractive company.

This document is the result of the joint work carried out with all the areas that make up **tgs**.

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