

2024 ESG REPORT

tgs

LETTER FROM OUR CHIEF EXECUTIVE OFFICER



I am addressing you to present the ESG 2024 Report, in which we detail the progress, achievements and challenges of **tgs** in environmental, social and corporate governance matters. This report reflects our commitment to sustainable development, aligned with our corporate strategy and underpinned by a track record of transparency toward our stakeholders.

During the year 2024, **tgs** experienced a significant period marked by milestones that consolidated our leadership in the energy industry and reaffirmed our commitment to sustainability. We successfully issued an international bond for USD 490 million and celebrated 30 years of listing on the New York Stock Exchange, taking part in the "*Opening Bell*" ceremony.

Furthermore, in operational terms, we put into service a new module that allows us to condition 21 MMscm/d (million standard cubic meters per day) at the Tratayén Plant, located in the heart of Vaca Muerta, and we are aiming to reach 28 MMscm/d in the first quarter of 2025.

Following our values of innovation and continuous improvement, we revised our sustainability strategy to address the management of ESG impacts, risks and opportunities in a comprehensive manner. We completed a dual materiality assessment and updated our strategic risk matrix, integrating a new category specifically for ESG risks. We also completed key studies such as the identification and assessment of climate risks, and made progress in the implementation of ISO 14064-1:2018 and ISO 50001, strengthening our approach to climate resilience and energy efficiency.

Concerning the societal aspect, we reinforced our culture of integrity, with the reaffirmation of the Code of Conduct by 100% of our employees. Through various social investment programs, we continue to contribute to the development of our communities. We also actively collaborated with the community of Bahía Blanca after a severe storm affected the region, highlighting our commitment to social responsibility.

Environmental performance continued to be a priority. We improved our carbon emissions inventory and implemented measures to manage our biodiversity and water footprint, including an afforestation program that involved more than 700 trees planted and an innovative sponsorship system for leaders. In addition, we developed an environmental indicators dashboard that allows us to monitor goals and performance in real time.

Finally, we continue to promote sustainability through dialogue with our stakeholders and the use of international standards such as GRI and SASB in this report, which reaffirms our commitment to the United Nations Global Compact and the Sustainable Development Goals.

I invite you to explore our 2024 ESG Report and be part of our shared vision for a more sustainable future.

Thank you for joining us on this journey.

Oscar Sardi
CEO

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01 WE ARE tgs

We reached 30 years of uninterrupted listing on the NYSE with the legendary *“Opening bell.”*

We issued an international bond for USD 490 MM with a fixed annual rate of 8.5% and maturity in July 2031.



We began operating the Propak-1 module, increasing the conditioning capacity of the Tratayén Plant to 21 MMscm/d.

We transport more than 60% of the gas consumed in the country.

We have 183 km of gas gathering pipelines in the heart of Vaca Muerta.

We have been providing operation and maintenance services to the Perito Moreno Gas Pipeline (Ex Presidente Nestor Kirchner Pipeline) for one year.

We achieved 28.7 MMscm/d of maximum gas transportation capacity in Vaca Muerta.

We were awarded the prize for the best Company in the Fortuna Awards of Editorial Perfil.

We submitted a Private Investment project to expand the capacity of the Perito Moreno Gas Pipeline.

We are a leading energy company that provides integrated services throughout Argentina's Oil & Gas value chain. We transport more than 60% of the gas consumed in our country, we produce and commercialize liquid byproducts, we manage the main LPG distribution hub and we are a Midstream leader in Vaca Muerta. Our commitment is to promote energy development with comprehensive and sustainable solutions.



1.1 tgs IN

$1,219,766,287
Sales Revenues
(in thousands of Argentine pesos).

1,147
Collaborators.

Gas Pipeline Systems
(Neuba I, Neuba II, San Martín, Cordillerano, North Vaca Muerta and South Vaca Muerta).

33
Compressor Plants.

3
Midstream plants.

9,248 km
Of gas pipelines.

47 MMscm/d
Natural gas processing capacity.

1,051,654 Tn
Liquids production.

83.4 MMscm/d
Average daily injection capacity.

83.2 MMscm/d
Capacidad en firme contratada promedio.

780,100 HPS
Installed capacity.

9
Maintenance bases.

456
Measurement points.

1.2. ECONOMIC PERFORMANCE AND INDUSTRY CONTEXT

The company's experience in the natural gas market positions us as a key agent in Argentina's energy development. Our financial performance shows our ability to create sustainable value, with an efficient management and strategic focus.

Financial Performance (in thousands of Argentine pesos restated as of 12/31/24)	2024	2023
Direct economic value generated (EVG)		
Net sales revenue	1,219,766,287	986,052,768
Economic value distributed (EVD)		
Operating costs	(575,240,137)	(620,072,661)
Salaries and social charges	(122,591,804)	(118,594,504)
Payments to capital suppliers (*)	(289,810,806)	(294,161,584)
Payments to governments: taxes and fees	(76,235,531)	(67,640,284)
Community investments	(1,354,581.48)	(1,017,004)
Total EDV	(1,063,878,278)	(1,101,486,037)
Economic value retained (ERV)		
ERV = EVG - EVD	155,888,009	(115,433,269)

(*) In **tgs**' financial statements we disclose payments from capital suppliers as acquisitions of property, plant and equipment in the "Statement of Cash Flows."



1.2.1 ARGENTINA'S NATURAL GAS INDUSTRY

NATURAL GAS DEMAND

Natural gas continues to hold a preeminent place in the national energy matrix, accounting for 52% of the total fuel consumed.

During 2024, natural gas consumption reached 137 MMscm/d, this represented a 1.9% increase compared to last year (+2.5 MMscm/d). This could be mainly explained by an increase in the consumption of thermal power plants due to greater availability of natural gas for power plants and, to a lesser extent, by a slight increase in priority demand due to lower temperatures during the winter months (May, July and August) and higher export volumes.

During the winter of 2024, average temperatures were colder (13.3°C) than those recorded in the same period of 2023 (14.2°C), which explains a slight increase in priority demand (residential + SMEs) compared to the previous year, with a total increase over the year of 0.7 MMscm/d, accompanied by an annual growth in the number of residential users of 0.6% (November 2024 vs. November 2023), totaling 8.88 million users.

Thanks to the incentive scheme proposed by the Gas.Ar Plan and the increase in transportation capacity with the start-up of the Tratayén - Salliqueló gas pipeline in 2023, production levels have increased in recent years, continuing with such trend throughout 2024. This greater availability of local natural gas allows maintaining sustained exports, mainly to Chile through the Gas Andes pipeline, even during the 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 the transportation infrastructure.

Natural gas demand during 2024 remained above the levels recorded in the previous year. The differences in the composition of this consumption are mainly due to the lower temperatures recorded in the winter months, for example during the month of May, and to a lesser extent, in the months of July and August. In turn, the greater availability of natural gas and more moderate temperatures allowed for higher consumption by power plants in September, October and November. The months with lower consumption compared to the previous year were January and June. The fields with lower consumption during 2024 linked to the drop in activity (GDP) were industry and CNG. In the case of industry, commencing in September, it was able to recover the consumption levels of 2023 and increase them thereafter. In the case of CNG, values remained lower on average by 0.4 MMscm/d constantly throughout the year compared to the previous period.

NATURAL GAS SUPPLY

During 2021, the Gas.Ar Plan was implemented, marking the need to guarantee the supply of natural gas demand while establishing incentives to make immediate investments feasible for the maintenance and/or growth of production in the productive basins, where producers commit to achieve a production curve that guarantees the maintenance and/or increase of current levels.





The program guarantees a mechanism to meet the natural gas needs of priority demand and power plants, allowing exports of unused balances in non-winter periods.

The ninth addendum to the gas import contract (started in 2006) between Energía Argentina (ENARSA) and YPFB (Yacimientos Petrolíferos Fiscales Bolivianos) was signed on June 16, 2024 and increases the volume of the delivery of natural gas for the months of August and September. In said agreement, together with the completion of the deliveries, it was agreed to import 4 MMscm/d, given how important it is for Argentina to supply the Northwest provinces until the work of reversion of the Northern Gas Pipeline is completed. In November, small volumes of gas were again imported from Bolivia on an interruptible basis.

Supply from Bolivia averaged 3.2 MMscm/d, which was 3.0 MMscm/d less than the volume recorded in 2023.

On the other hand, the import of NGL by sea, re-gasified and injected into the national natural gas transportation system in the port of Escobar located in the Province of Buenos Aires, recorded an average contribution of 4.3 MMscm/d in 2024, 2.5 MMscm/d below the NGL contribution recorded in 2023 in both terminals (Escobar and Bahía Blanca). Additionally, Enarsa agreed with the Chilean state-owned company Enap to import natural gas volumes from the Mejillones NGL re-gasification terminal in Chile and it will reach the country through the NorAndino pipeline in order to supply the northern area.

Total natural gas injection in August of 2024 reached 143 MMscm/d, being the highest value of the year, 10MMscm/d more than the highest value registered in 2023.

The basin located in the province of Neuquen has the largest total injection of natural gas, while the remaining basins continue with their natural decline (including Bolivia), which made the construction of a third main pipeline to evacuate the incremental gas associated with the development of reserves in the Neuquén basin essential.

The construction of the Perito Moreno Gas Pipeline (former President Néstor Kirchner Gas Pipeline) and its complementary works are crucial for Argentina's energy development and imply both fiscal benefits for **tgs** and foreign currency savings for Argentina.

On June 19, 2024 **tgs** submitted a Private Sector Initiative Proposal to the Ministry of Economy for the execution of the Project titled Increase of the Natural Gas Transportation Capacity in the Tratayén - Salliqueló route. The Project was declared of Public Interest by the National Government of the Argentine Republic through Decree 1,060/2024 published in the Official Gazette on December 2, 2024.

The Project seeks to increase the natural gas transportation capacity in the Tratayén - Salliqueló route by 14 MMscm/d to account for 35 MMscm/d of natural gas transportation capacity in Section I of the GPM (the current 21 MMscm/d of transportation capacity plus 14 MMscm/d of incremental transportation capacity), optimizing the flow from the producing basins to the main consumption centers.

The Project is expected to have a positive impact on the local market by increasing gas transportation capacity, improving energy safety, and reducing dependence on the more expensive and less environmentally friendly liquid fuels and imported Liquefied Natural Gas (LNG). In addition, the increased capacity will make it possible to meet the growing demand more efficiently, benefiting all types of consumers. The project may also foster competition on the supply side of natural gas, reducing monopoly and possibly resulting in lower prices for consumers. This positive impact translates into fiscal savings estimated at around USD 500 million considering in particular lower imports of LNG and liquid fuels, less burden on energy subsidies and a substantial improvement in the country's trade balance of around USD 700 million.

1.3 OUR BUSINESS

We take part in every single stage of the natural gas value chain. From gathering, through treatment and processing, up to transportation to consumption centers.

With a solid track record, we offer comprehensive services that connect production to consumption centers, drawing on our experience and technical knowledge to bring innovative solutions all across the value chain, both locally and regionally.

This comprehensive approach allows us to understand how each decision impacts the entire value chain, ensuring coordinated and efficient management. With more than thirty years of experience, we combine knowledge and strategic vision to guarantee excellence in all 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 operating the most extensive gas pipeline system in Latin America with efficiency and safety.



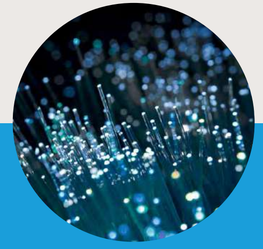
MIDSTREAM

We are a leading company in the Vaca Muerta business. We have 3 plants and 183 km of gas pipelines in the province of Neuquén, where we offer uptake, treatment and compression services.



LIQUIDS

We are leaders in the production and commercialization of natural gas liquids (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 the country. We are independent providers of connectivity and value added services.



INTEGRA

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

1.3.1 TRANSPORT

- After obtaining the favorable technical legal report from ENARGAS in October 2024, a public hearing was held to grant the extension of the License for an additional term of 20 years (Until December 2047). As of now, we are waiting for the sanction of the decree from the National Executive Power with such authorization.

- We received a transitory tariff increase in April and subsequent monthly tariff increases that allowed us to reach a reasonable tariff level until the completion of the Five-Year Tariff Review ("FTR") process during the first half of 2025.

- We extended the term of four firm capacity contracts for 18 years (weighted average).

- We executed a total of 204 new transportation contracts and 7 resales of firm transportation capacity.

TRANSPORT MODALITIES	MODALITY DESCRIPTION	NEWS 2024
FIRM TRANSPORT	Service without interruptions or restrictions. The customer pays a fixed monthly charge for the reserved capacity.	In November, the transportation tariff for all routes with destinations in Saliquelló was published.
INTERRUPTIBLE TRANSPORT	Service subject to outages, depending on the available capacity of the transportation system. The customer pays a variable charge based on the volume transported.	
EXCHANGE AND DISPLACEMENT	Service of transport in the opposite direction to the gas flow. It is interruptible according to the type of service.	

Average daily natural gas injection (MMscm/d)	2024	2023
Neuquén Basin	46.54	46.20
Austral Basin	22.60	24.00
Average daily injection	**69.14**	**70.20**



Importance of the ENARGAS License Extension

On June 13, 2024, ENARGAS issued a technical and legal report indicating that the Company has extensively complied with its obligations regarding the License. The aforementioned report allows the ENARGAS intervenor, after the non-binding public hearing held on October 21, 2024, to issue its recommendation report to be submitted to the Argentine Executive Branch, which could finally issue the decree granting the required extension of the License. After this submission of ENARGAS' recommendation, the Executive Branch may issue the decree granting the extension of the License within 120 business days.

1.3.2 LIQUIDS

- We made propane and butane spot sales to the export market in its different niches, seeking to maximize the rewards of each operation.
- We reached a record number of truck dispatches, loading 189 units for a total of 4,676 TN a single day.
- We worked together with traders during the summer period to guarantee the supply of Liquefied Petroleum Gas (LPG) to ANCAP (Uruguay).
- We maintained direct exports of LPG to distributors in Brazil.
- We implemented 24-hour truck loading shifts during peak demand months, avoiding parking congestion and reducing the risk of accidents.
- We increased LPG sales through tank trucks in the Brazilian market, achieving greater coverage of **tgs** in that region.



Gral. Cerri Complex: Production

In this facility, we extract liquids from natural gas. We use three turboexpander cryogenic processing trains and two liquid separation trains for refrigerated absorption. Once extracted, the liquids are fractionated and sent to storage for commercialization.



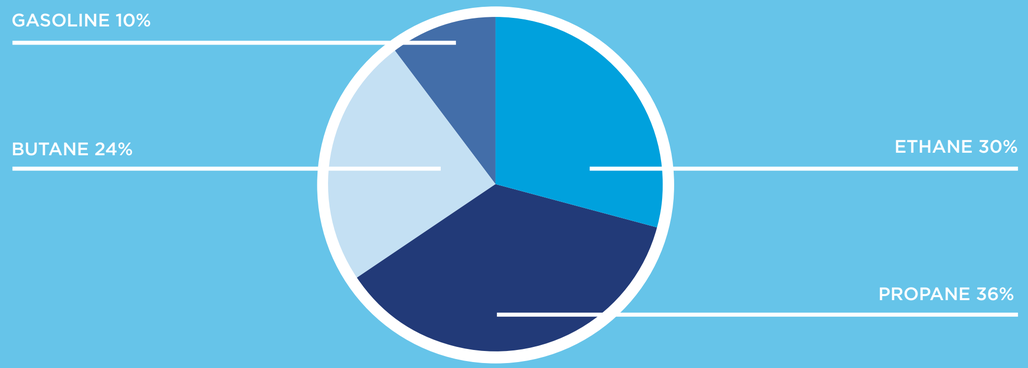
Galván Plant: Storage and dispatching

From this plant, we ship natural gas liquids to the local and international market. An average of 87 trucks per day are dispatched through six dedicated truck loading islands. In the maritime route, we have our own facilities at post 2, one of the three posts of the Bahía Blanca Port Management Consortium.

Our facilities are suitable for the dispatch of LPG in pressurized or refrigerated state, as well as natural gasoline.

PRODUCTION

1,051,654 TN
Total Production 2024



Sales volumes for each product (in tonnes)	2024		2023	
	Domestic	International	Domestic	International
Ethane	309,894	-	394,370	-
Propane	201,257	192,412	209,058	160,625
Butane	154,760	111,363	165,377	70,804
Gasoline	-	107,663	-	129,272

STORAGE

42,000 TN
of LPG Storage

16,600 M³
of natural gasoline storage

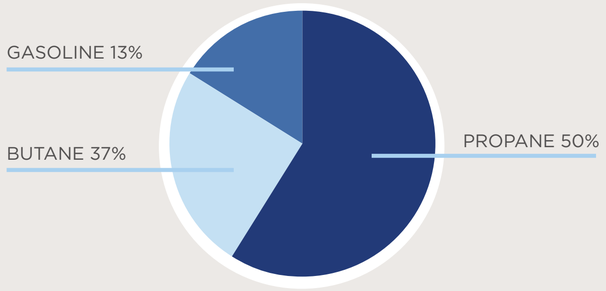


LPG storage in Galván (*)	2024	
	M³	TN
Pressurized LPG	29,000	16,000
Refrigerated LPG	45,000	26,000
Total	**78,000**	**42,000**

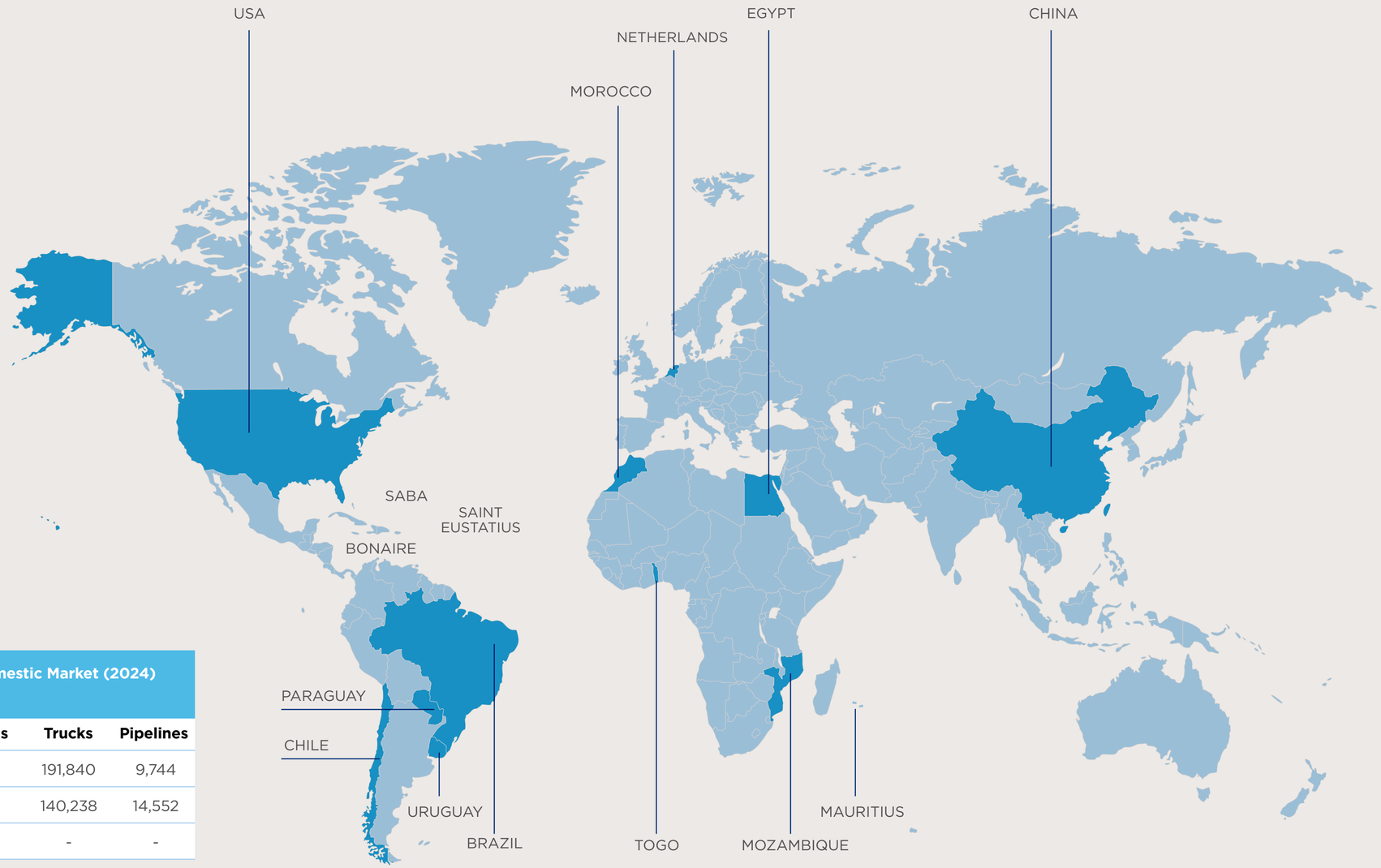
(*) This data remains unchanged compared to 2023.

WHERE OUR PRODUCTS ARE DISTRIBUTED

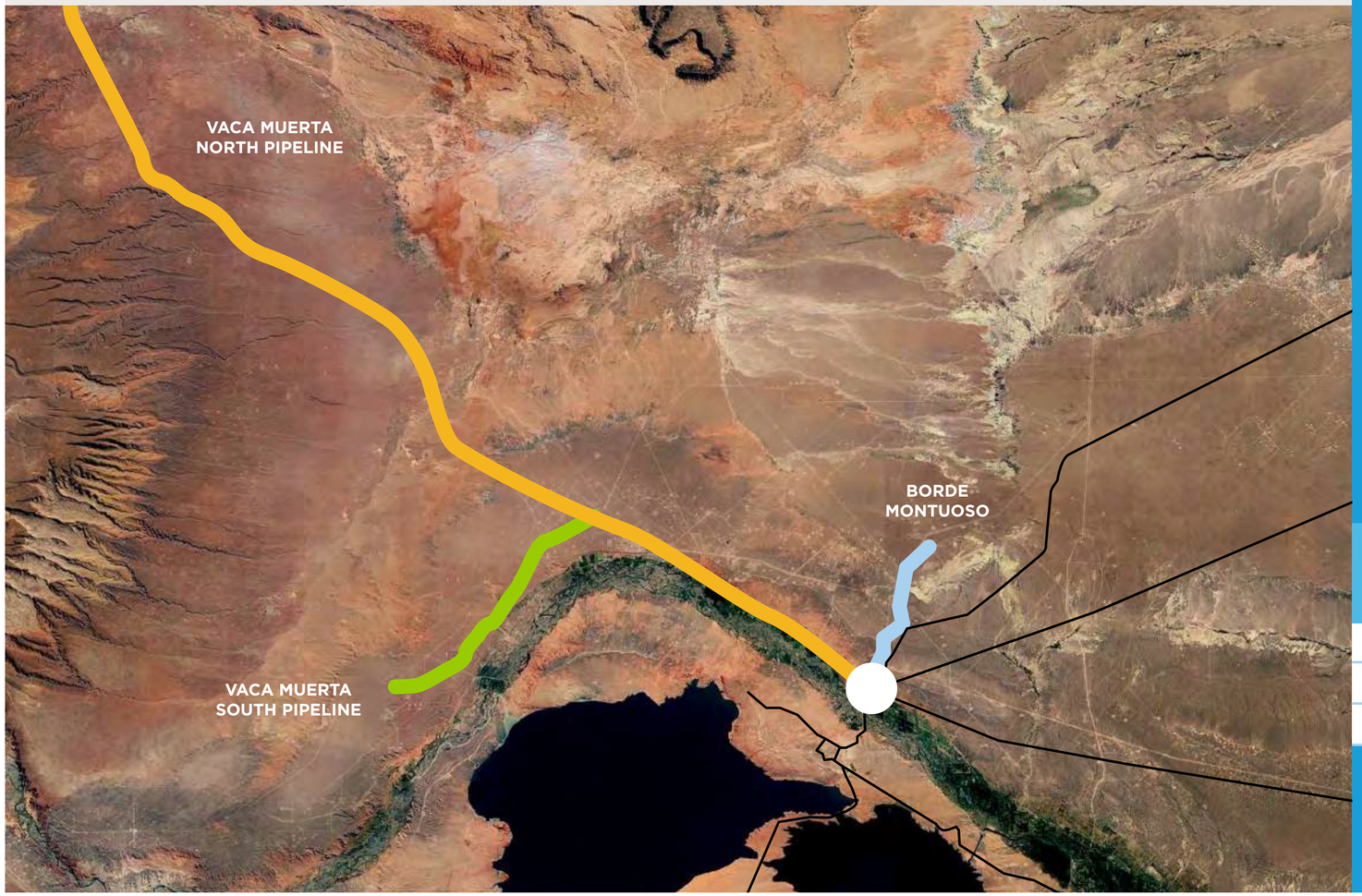
804,342 TN shipped



LPG dispatched volume (in TN)	Exports (2024)		Domestic Market (2024)		
	Vessels	Trucks	Vessels	Trucks	Pipelines
Propane	184,306	11,829	-	191,840	9,744
Butane	133,414	10,755	-	140,238	14,552
Gasoline	107,664	-	-	-	-



1.3.3 *MIDSTREAM*



We aim to strengthen our presence in the development of Vaca Muerta's gas resources, working to meet the needs of our clients. We are particularly focused on the Tratayén Plant, where we can capture larger volumes of gas thanks to the expanded conditioning capacity.

Main services provided:

- Gas capture, transportation, conditioning, and compression.
- Construction, operation, and maintenance of gas pipelines and processing plants, both our own and third-party facilities.

Plant	Natural gas intake compression capacity	Natural gas conditioning capacity
Rio Neuquén	27,900 HP	5.00 MMscm/d
Plaza Huincul	5,160 HP	0.85 MMscm/d
Tratayén	0 HP	21.00 MMscm/d

OUR PRESENCE IN VACA MUERTA

Since 2019, we have been part of the development of Vaca Muerta, the second largest shale gas reserve in the world and a cornerstone of Argentina's energy growth. Our conditioning plant in Tratayén is a project that contributes to this energy growth.

2024 ACCOMPLISHMENTS:

Tratayén: We completed the start-up of the Propak-1 module, increasing the conditioning capacity of the Tratayén Plant to 21 MMscm/day. We are coordinating the construction to increase the capacity to 28 MMscm/day at the beginning of 2025 with the launch of a second conditioning module.

Los Toldos 1 North Plant: Commissioning for Tecpetrol under an initial 2-year contract.

New services: Gas transportation and conditioning for Sierra Chata (Pampa Energía), Aguada de la Arena (YPF), El Trapial (Chevron) and Coirón Amargo Southeast (Pan American Energy).

Gasoline pipeline: Completion of the pipeline between Planta Tratayén and the Loma Campana Sierras Blancas pipeline, increasing gasoline dispatch capacity.

Expansions at the Tratayén Plant: New offices, dining room and rooms for operating personnel, improving safety and efficiency in operations.

Digital management: Implementation of the Vaca Muerta System software, prepared for future expansions.

Río Neuquén Plant: A strategic analysis with YPF to increase compression and conditioning capacity.

Huincul Plant: Study of capture and conditioning of higher volumes from Oilstone and Sierra Barrosa fields (YPF).

CONSOLIDATED AGREEMENTS IN 2024:

- Vista O&G - Bajada del Palo West (Addendum I)
- Tecpetrol - Los Toldos I North
- GYP - Los Toldos I North
- Pampa - Sierra Chata and El Mangrullo (Addendum IV)
- PAE - Coirón Amargo Southeast (Addendum IV)
- Pluspetrol - La Calera (Addendum III)



Tratayén Plant: a key project

Our Tratayén plant has facilities to stabilize, store and dispatch the condensed products obtained during the conditioning process by the Vaca Muerta North and South gas pipelines. Through these pipelines, 183 km long, we connect strategic areas such as Bajada de Añelo, Fortín de Piedra, El Mangrullo and Loma Campana, among others. They have a maximum transportation capacity of 60 MMscm/d of gas, which is conditioned at the plant for subsequent injection into regulated systems and dispatch of liquid products.

During this year:

- We completed the assembly and commissioning of the Propak-1 module with a conditioning capacity of 6.6 MMscm/d of gas at 9,300 Kcal/m^3.
- We completed the assembly of the Propak-2 module, with the same conditioning capacity as Propak-1.
- We initiated operations of the Condensate Stabilization Plant corresponding to the Propak-1 and Propak-2 modules.
- We connected the Tratayén Plant to the Loma Campana-Sierras Blancas oil pipeline, allowing the continuous evacuation of gasoline.

1.3.4 TELCOSUR

At Telcosur we offer comprehensive solutions for large corporate clients, carriers, data and value added service providers, Internet Service Providers (ISP) and cooperatives.

Our ringed network system, with 4,600 km of radius and 3,800 km of optical fiber, connects the main cities in the south and west of Argentina, guaranteeing coverage and high availability.

NEW DEVELOPMENTS IN THE DELIVERY OF SERVICE:

- We implemented fiber optic network redundancy in the Tratayén node.
- We launched Telcosur's new web page with a renewed and modern design.
- We carried out the fiber optic installations in Malaspina and Dolavon stations.
- We implemented an agreement with Claro to link the new Comodoro Rivadavia node through optical fiber.
- We carried out the first Telcosur forum, focused on new technologies and infrastructure sharing in Vaca Muerta.

CIBERSECURITY

We require that data protection systems must be set up by the organisations that provide Internet services to our customers.

In 2024, we recorded no cybersecurity incidents in any of our lines of business.

- We improved results in the annual customer satisfaction survey.
- We expanded the fiber optic system, reaching the city of Comodoro Rivadavia and improving the availability of critical services in Vaca Muerta by enhancing security at the Tratayén node.
- We implemented a monitoring, verticality and mast rotation system with an investment of USD 200,000. In addition, progress was made in the Digital Twins Project for telecommunication masts, minimizing the risk tasks due to work at height on such structures, since they are only climbed to carry out corrective tasks.
- We incorporated the Ceragon Optimezer management system to integrate Telcosur's network topology and NOC services, with an investment of USD 46,000.
- We installed new IP servers in the Olavarría, San Antonio Oeste and Conesa plants, improving the flexibility of internal communications.
- We advanced in the renewable energy plan with the installation of a 2 KW solar park at Malaspina station, with an investment of USD 3,200.
- We also installed solar panels at Progresiva 441 station to strengthen energy supply and minimize operational emergencies, with an investment of USD 3,500.
- We recertified the ISO 9001 and ISO 14001 management system, valid for three years.
- New clients: CHEVRON, PLUSPETROL, AGRONET, CIA MEGA.



AGREEMENTS REACHED:

- **OLDELVAL:** Renewal for 12 months and upgrade of contracted links.
- **TELECOM:** Seven-year renewal of site agreement.
- **CHEVRON:** New internet and collocation agreement in El Trapial.
- **VISTA O&G:** Renewal and extension of connectivity agreement.
- **SHELL:** New Internet service for Sierras Blancas Plant.
- **CLARO:** Renewal of frame and collocation agreement incorporating the Garayalde site.
- **CLARO:** Incorporation of dark optical fiber in Comodoro Rivadavia to the existing capacity agreement.
- **PLUSPETROL:** New Internet service in La Calera.

1.3.5 **tgs** INTEGRA

tgs INTEGRA brings together services and customized solutions for our clients' facilities, being a key player in the gas value chain. With more than 30 years of experience in the industry, we offer a unique approach in the region, backed by state-of-the-art technology and a highly trained team, strategically distributed in seven provinces in the south and west of Argentina.

THE MAIN SERVICES WE OFFER ARE:

- Operation and maintenance of facilities
- Duct repairs
- Hot tap, cold cuts and stopple
- Assistance in scrapper passages
- Pipeline integrity studies
- Project management
- Other special services

We provide operation and maintenance services for the Perito Moreno[1] gas pipeline, a fundamental work for the energy development of our country.

We cover a total of 27 services (construction, hot-taps, integrity, engineering, among others).

We incorporated the duct hibernation service, a challenge for tgs. This new service includes the cleaning and inerting of pipelines.

We executed the first hot-tap in crude pipeline.



[1] Through Resolution 326/24 of the Energy Secretariat of the National Ministry of Economy issued in November 2024, the well-known President Néstor Kirchner Gas Pipeline was renamed Perito Francisco Pascasio Moreno Gas Pipeline.

1.4 INTEGRITY AND SAFETY OF OUR PIPELINES

Our pipeline system connects the Neuquina, Golfo San Jorge and Austral basins with the main consumption centers in southern and central Argentina, including Buenos Aires Metropolitan Area and the Autonomous City of Buenos Aires. In all our operations we prioritize safety, environmental care and the protection of our assets.

In 2024, we achieved 100% compliance with our critical task maintenance plan, following strict national standards. This plan includes key preventive practices to ensure continuity and quality of service:



Rehabilitation of gas pipelines: 6 km coated, evaluated and repaired to prevent critical defects.

Safety improvements: Adaptation of 22 cathodic protection equipment and coating of three valves of the San Martin pipeline, mitigating external corrosion and Stress Corrosion Cracking (SCC) risks.

Reinforcement in special crossings: Filling of jacket pipes in 8 strategic crossings, improving integrity in areas of high population density.

Sub-fluvial inspections: Evaluations in 74 km of underwater gas pipelines and crossings in the Santa Cruz, Negro and Colorado rivers, ensuring their structural integrity.

Diagnostics in compressor plants: Studies in four facilities to identify and solve deficiencies in cathodic protection, extending the useful life of the assets.

These actions reflect our commitment to sustainability and operational excellence, strengthening Argentina's energy resilience.

Pipelines integrity verification program	2024	2023
Identified and assessed defects	186	157
Repairs of gas pipelines with saddles	5	21
Repairs with pipe replacement	3	30

Preventive Maintenance Plan	Results 2024
Internal pipelines inspection	907 km
Evaluation using the CIPS and DCVG techniques* (sections without Scraper Traps).	192 km CIS/DCVG in transport pipelines
Cathodic protection system (expires May 2025)	1 new equipment 23 disperser reinforcements 18 reconverted installations

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

FISSURES MANAGEMENT

Every year we perform an internal inspection for flat defects with Electro-Magnetic Acoustic Transducer (EMAT) technology. This inspection is part of our SCC and longitudinal seam cracks evaluation and mitigation plan.

Fissures Management	2024	2023
Anomalies mitigated by pipeline replacement.	5	19
Internal inspection plan with “EMAT” technology in the General San Martín Gas Pipeline.	155	567
Internal inspection plan with “EMAT” technology in Neuba I gas pipeline.	0	0
Internal inspection plan with “EMAT” technology in the Buenos Aires Ring Gas Pipeline.	0	0
Internal inspection plan with “EMAT” technology in the Neuba II Gas Pipeline.	380	0



THIRD PARTY DAMAGE PREVENTION

We continue to strengthen our damage prevention program to raise awareness of the risks of carrying out works without prior communication and approval. In 2024, the following key actions were carried out:

- Workshops and lectures: We organized sessions with contractors and public works referents in municipalities, and conducted 12 workshops for our personnel and contractors.
- Preventive communication: We shared messages in the media of the Province of Buenos Aires, Neuquén and Rio Negro.
- Participation in congresses: We collaborated in workshops on damage prevention together with other carriers in meetings with leaders of the pipeline sector.
- Standardization of signage: We implemented the recommendations of the IRAM 3967 standard with the new “Digging Danger” signage, starting in 2024 the replacement plan in buried pipelines.

Third Party Damage Prevention	2024	2023
Damage Prevention Awareness Sessions (number of events)	6	8
Damage Prevention Workshops for Companies and Official Bodies	16	0
Damage Prevention Workshops in Municipalities	11	7
Dissemination in digital media (number of municipalities)	30	20
Door-to-door awareness campaigns (kilometers of pipelines covered)	26*	61**
Public Dissemination (number of recipients informed of the pipelines and Prevention Plan)	2,192	3,000

* (Rodriguez - Pacheco Gas Pipeline. Municipalities of Moreno, Jose C Paz and General Rodriguez in GBA).
**(30 km in the Neuquén - Rio Negro Gas Pipeline; 24 km in Bahía Blanca; 1 km in Chimpay, 6 km in Plaza Huincul).

Together with hydrocarbon pipeline operators and the Municipality of Bahía Blanca, we developed a Municipal Ordinance and a geographic database of buried assets. This allowed us to manage and mitigate risks associated with third-party works near pipelines, improving pipeline identification, compliance with work authorizations and municipal response to irregularities. Thanks to this process, problems such as landfills and encroachment by unauthorized private projects began to be resolved.

INNOVATION

This year we continued to implement an innovative practice to reduce emissions when venting gas pipeline sections. The process consists of blocking the valve upstream of the venting point and keeping the compressor plant in operation until it stops due to low suction pressure. Thanks to this methodology, we were able to significantly minimize the amount of gas vented.

In 2024, this practice allowed us to avoid the emission of 23,254 TN CO2eq, reaffirming our commitment to sustainability and environmental care at every stage of our activity.



02 ESG COMMITMENT



We developed a Dual Materiality Analysis in line with the guidelines of the Corporate Sustainability Reporting Directive (CSRD).

We created our ESG Strategy to address the most significant sustainability impacts, risks and opportunities identified in the Dual Materiality Analysis.

We won the Eikon Silver Award in financial or investor communication for ESG aspects within the company's strategic vision.



At tgs, our approach to managing environmental, social and governance (ESG) factors transcends the implementation of specific programs and is structurally integrated into the company's DNA. Within this framework, we direct our efforts to a rigorous and proactive management of Impacts, Risks and Opportunities, with the purpose of maximizing the production of value for our stakeholders and strengthening the resilience and competitiveness of the organization.



2.1 OUR CHALLENGE

We aspire to be the leading company in energy and comprehensive services, standing out for our values, the quality of our products and services, our innovative nature and our leading role in the energy market in Argentina and the region.

This purpose guides our operations and strategic decisions, turning our mission into concrete actions that reflect a genuine commitment to sustainability, innovation and responsible development:

Our Mission

Integrating in services the production and consumption of natural gas and its derivatives in a profitable way in order to:

- Contribute to the sustainable development of the country and improve the community's quality of life.
- Contribute creative solutions to the energy industry.
- Operate with quality, safety and environmental care.
- Promote a challenging work environment that implies a differential proposal 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 being judged.
- We guarantee the principles of respect towards 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 effort and continuous improvement culture.
- We want to improve on a daily basis and we strive to give the best of ourselves.
- We are oriented to long-term results, contributing to economic and social development and to a healthy environment in the communities in which we operate.
- We strive for excellence in health, safety and environmental issues.

COLLABORATION AND SERVICE

- We collaborate with each other to achieve common interests, prioritizing the interests of the whole over those of individuals.
- We embrace both teaching and learning.



2.1.1 ORGANIZATIONAL CULTURE

Our behavioral model seeks to encourage passion in each employee, fostering it through these four behaviors:

Cultural cornerstone

FOCUS ON THE CUSTOMER

WE ARE CUSTOMER CENTRIC

OBSERVABLE BEHAVIORS

- We design solutions by listening to the needs and expectations of customers.
- We generate solid and long term relationships with clients.
- We are faithful to our principles of ethics and transparency.

INNOVATION

WE INNOVATE COLLABORA-TIVELY

OBSERVABLE BEHAVIORS

- We explore and propose original and creative ideas to improve products, services or processes.
- We seek the collaboration of people from different areas to broaden our perspectives.
- We are flexible: we accept and adapt to changes.

ACHIEVEMENT

WE GO FOR MORE

OBSERVABLE BEHAVIORS

- We are motivated by challenges, we are protagonists and work as a team towards the achievement of objectives.
- We are constantly looking for efficiency and improvement.
- We are interested in developing and learning constantly.

ESG

WE ARE INVOLVED

OBSERVABLE BEHAVIORS

- We promote and comply with the established safety standards and procedures.
- We are aware of and get involved in initiatives related to environmental and community care.
- We promote wellness and an inclusive, respectful and diverse work environment.



Crafting a brand committed to sustainability

We work to consolidate a brand recognized for its leadership in the management of today's energy needs, integrating innovative and sustainable solutions that guarantee a balanced and responsible energy future for the environment and communities.

Our approach is oriented to generate a triple positive impact: we promote economic, social and environmental development both within the company and among our stakeholders. This commitment is reflected in the reliability of our pipeline system, the implementation of high safety standards for our employees, suppliers and contractors, and the continuous care of the natural and social environment in the communities where we operate.

Culture in evolution
We are advancing and transforming energy

2.2 SUSTAINABILITY PROCESS



In 2022 we created the ESG Plan, which involved all areas of the company to strengthen our sustainable management, reaffirming our commitment to sustainability. This plan establishes priorities in environmental, social and corporate governance areas, defining concrete commitments and metrics to monitor our progress. Inspired by industry best practices, the plan seeks to meet the expectations of our stakeholders and contribute to the Global Agenda for Sustainable Development.

In order to consolidate our sustainable vision of doing business, during 2023, we made progress with a comprehensive diagnosis of our non-financial management, identifying areas for improvement. This work included quantifying our current situation and tracking key performance indicators.

In 2024, we strengthened our approach through a dual materiality analysis leading to the creation of our ESG strategy, which reflects our corporate vision. This process allowed us to identify impacts, risks and opportunities (IROs) relevant to the company's sustainability and financial performance, considering both market trends and the demands of our stakeholders. In addition, we integrated ESG concepts into **tgs'** corporate strategy and risk management, establishing a solid foundation for a long-term sustainable approach.

The dual materiality analysis was conducted under the guidelines of the Corporate Sustainability Reporting Directive (CSRD). Although **tgs** is not required to apply the European Sustainability Reporting Standards (ESRS) established by the CSRD, we have taken these standards as a reference for its development.

This process involved the identification and evaluation of the material impacts that the company has on the environment, society and the economy and, at the same time, the most relevant risks and opportunities that sustainability issues present for the financial performance of the company and its value chain.

Identification of issues	Impacts, risks and opportunities	Dual materiality assessment	Definition
Analysis and compilation of the issues to be analyzed	Identification of IROs for each identified issue	Evolution and prioritization of issues for the purpose of defining material IROs	IROs



TO PERFORM THIS ANALYSIS, WE HAVE CARRIED OUT THE FOLLOWING STEPS:

1) IDENTIFICATION OF RELEVANT ISSUES

In this first stage we conducted an analysis of external and internal information that allowed us to draw up a long list of relevant issues to be considered. We then held a workshop with the strategic areas in order to select the most relevant issues. As a result, 17 relevant topics emerged:

2) IDENTIFICATION OF IMPACTS, RISKS AND OPPORTUNITIES (IROS)

Through the joint work with leaders and referents from different areas of the company, the IROs associated with each sustainability topic were identified and surveyed. This entire process was validated and approved by the respective areas associated with each of the topics. As a result of this process, a total of 83 IROs were obtained.

3) DOBLE MATERIALITY ASSESSMENT

i. Evaluation and prioritization of issues for the purpose of defining material IROs.

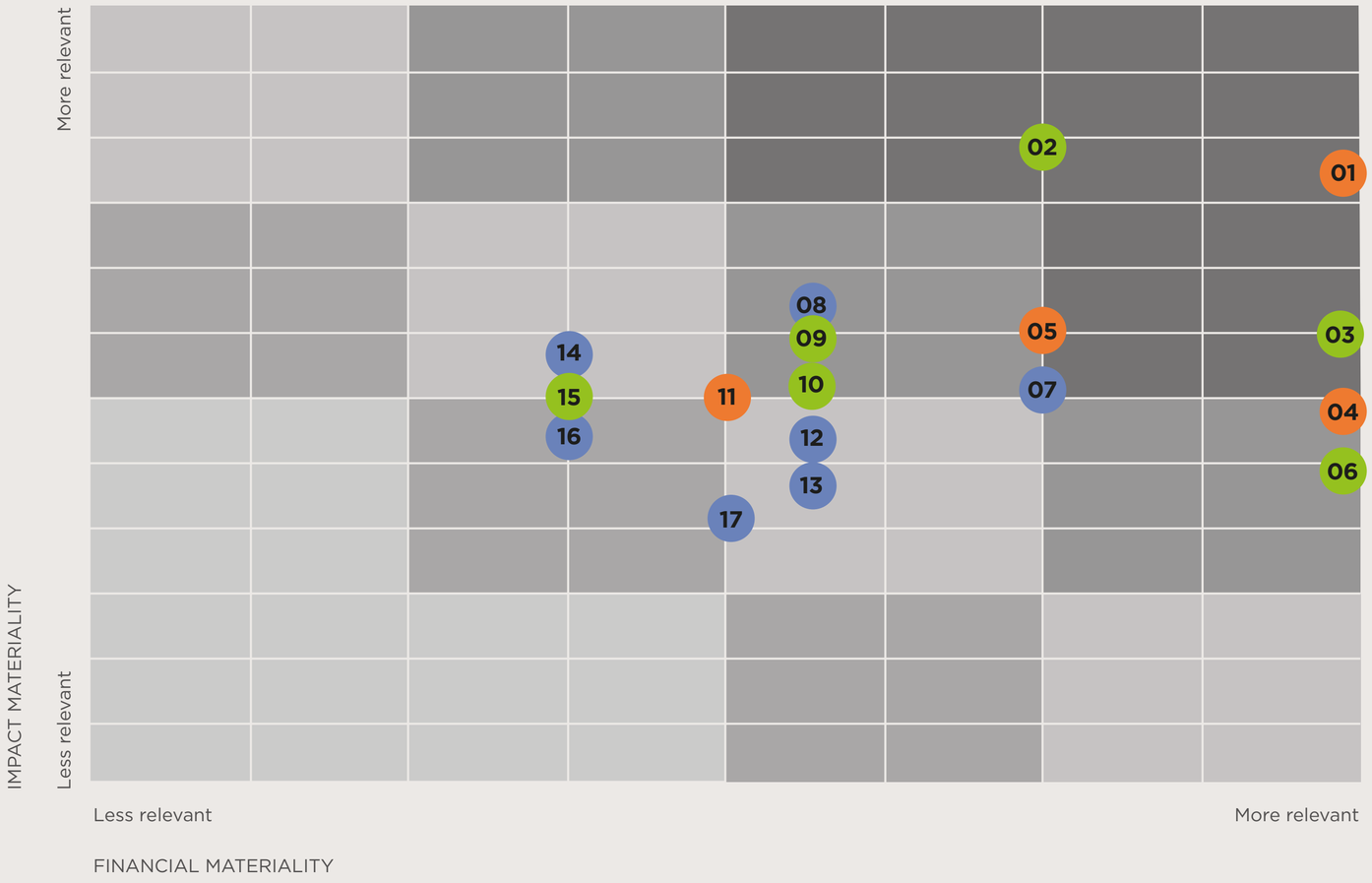
i.a. Within the framework of impact materiality, a consultation process was carried out with internal and external stakeholders, where a total of 384 responses were obtained (impact severity assessment) and 17 responses from the strategic areas, who assessed the probability of such impacts.

ii. In order to evaluate the financial impact of risks and opportunities, a series of meetings were held with the finance and risk areas, together with other areas specialized in the different issues addressed. These meetings made it possible to assess the magnitude and probability of the risks and opportunities associated with sustainability issues, from a financial perspective. Likewise, the term and impact of these ROs on the company's accounts were defined. It is worth noting that the risk assessment was made under a residual risk perspective, in line with the methodology used at corporate level and based on the current management of the company in relation to the risks identified.

4) DEFINITION OF ISSUES AND MATERIAL IROS.

5) FOR THE CONSTRUCTION OF THE DUAL MATERIALITY MATRIX AND DEFINITION OF THE MATERIAL ISSUES, THE MOST RELEVANT IROS OF EACH SUSTAINABILITY ISSUE WERE TAKEN INTO ACCOUNT.

DUAL MATERIALITY MATRIX



Code	Materiality
1	Cybersecurity & information security
2	GHG emissions
3	Management of climate change risks and opportunities
4	Value chain management
5	Governance, risk management and emergency response
6	Energy management
7	Organizational culture
8	Occupational health and safety
9	Prevention of soil and groundwater contamination by hydrocarbons
10	Water and effluent management
11	Ethics, transparency & anti-corruption
12	Diversity, equity and inclusion
13	Development and impact management in local communities
14	Employment and professional growth
15	Biodiversity and erosion
16	Work environment and people wellbeing
17	Human rights

GOVERNANCE

ENVIRONMENT

SOCIAL

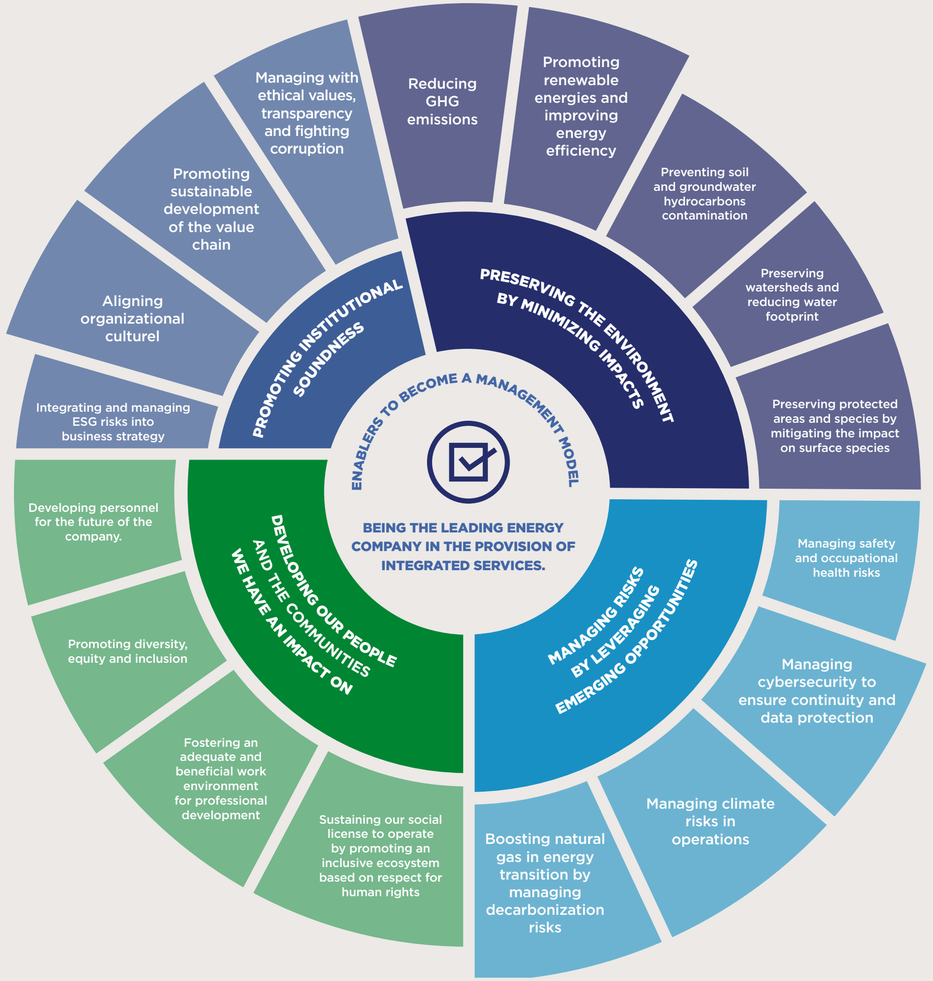
2.3 ESG STRATEGY

Sustainability is not only a commitment, but a key driver for growth and transformation. Based on the dual materiality analysis, we developed an ESG Strategy that stems from a common aspiration: to be the leading energy company in the provision of comprehensive services, recognized for its values, quality of products and services, innovative nature and leading role in the energy market of Argentina and the region.

Our strategy places sustainability as a business challenge that drives our development and strengthens our management capacity. Through the environmental, social and governance (ESG) factors identified as key enablers, we move toward an integrated and resilient management model.

The Management Committee monitors and validates the implementation of the ESG Strategy, ensuring its integration with corporate strategic planning and decision making.

The four strategic categories we have defined: preserving the environment, promoting institutional soundness, developing our communities and our people, and risk management, will enable us to effectively address material issues, maximize opportunities, manage risks and impacts, and fulfill the purpose of our corporate vision. This approach not only strengthens our position in the market, but also reaffirms our commitment to a sustainable future for communities and the environment.



2.4 ESG INTEGRATION IN STRATEGIC PLANNING, MANAGEMENT AND GOVERNANCE

Our Safety, Environment and Quality Policy is based on a management system integrated to ISO 45001:2018, ISO 14001:2015 and ISO 9001:2015 standards, which allows us to standardize and continuously improve our processes.

The Strategic Environmental Plan[1], which involves various areas of the company, defines key expenses, investments and guidelines to optimize the measurement of our environmental impact and mitigate the effects of our operations on the environment.

1. For more information on our Strategic Environmental Plan see page 56.



Comprehensive risk management

At **tgs**, risk management is transversal to all our processes and fundamental for us to adapt to a dynamic environment. Our Integrated Risk Management Policy, approved by the Board of Directors, establishes a framework for continuous and systematic risk management throughout the organization.

The Board of Directors assumes ultimate responsibility for risks, while the Planning and Risk Department is responsible for implementing and improving the management framework. In turn, the Audit Committee periodically monitors risk management, evaluating results, internal regulations, progress on plans and relevant novelties.

We promote an organizational culture focused on risk management, integrating it into the daily operations of each area. We manage a wide range of risks, including strategic, operational, environmental, cybersecurity, fraud and corruption risks, among others. Strategic risks, those that can directly affect the fulfillment of our strategic objectives, are monitored periodically by the Board of Directors. This process includes the identification, assessment, mapping, determination of the risk appetite, and the implementation of action plans with follow-up to ensure their effectiveness.

Our investment plan is prioritized according to risks, considering operational, environmental, safety, regulatory, community and cybersecurity aspects.

Risk management is a priority topic in the ESG Strategy. In the dual materiality analysis we carried out in 2024, a specific analysis of ESG Risks was made, allowing us to identify new risks to add to our risk management processes. In particular, the focus assigned to ESG Risks resulted in the following:

- The creation, within our strategic risk map, of an ESG risk chapter to develop a specific and efficient management. This chapter integrates risks that have been managed in the Company for some time with new risks identified in the dual materiality analysis.
- The definition of our ESG strategy in line with our general business strategy, based on the understanding that sustainability is not only a challenge, but also a bridge to growth. In this regard, environmental, social and governance factors are consolidated as key elements that enable and strengthen our management model.

2.5 CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

We are firmly committed to building a more sustainable future, supporting the 2030 Agenda for Sustainable Development as a guide to promote the well-being of people, protect the planet and foster prosperity. Our contribution to the SDGs transcends words and is reflected in concrete actions that integrate our operations, strategic alliances and impact programs.

As an active member of more than 10 committees of the Argentine Oil and Gas Institute (IAPG), we highlight our work in key areas such as sustainability, diversity, equity and inclusion, environment, integrity, communication and education. These committees constitute fundamental platforms to promote the fulfillment of the SDGs in the energy industry.



SUSTAINABILITY

Since 2019, we have been working closely with companies in the hydrocarbons sector in the construction of a Roadmap for the SDGs, in association with the IAPG and the Argentine Business Council for Sustainable Development (CEADS). This collective effort strengthens our ability to address the challenges of the 2030 Agenda from a shared and strategic vision. During 2024, the committee worked with Deloitte on a status review of the initial Roadmap work.



DIVERSITY, EQUITY AND INCLUSION

In 2024, we reinforced our commitment to gender equality through Voces Vitales Cono Sur's Power to Empower program. We participated in two editions of the program, designed to strengthen female leadership and open new job opportunities for women in the industry. These initiatives are essential to build a more inclusive and equitable industry.



EDUCATION

We promote education as a key factor for sustainable development, leading research on educational programs in the energy sector and coordinating workshops for teachers and students at national universities. We seek to generate synergies and maximize the educational impact of our actions.



ENVIRONMENT

Our Strategic Environmental Plan promotes actions to reduce emissions (SDG 13), efficient water management (SDG 6), circular economy in processes and consumption (SDG 12) and implementation of an energy management system (SDG 7).

Since 2018, we have been participating in the CEADS Connecting Business with SDGs Program, sharing concrete examples of our initiatives. To date, we have submitted 8 cases that show evidence of our comprehensive contribution to environmental, social and governance goals.

In addition, the award we received for the presentation of our diversity, equity and inclusion guidelines underscores **tgs'** commitment towards these topics. Reinforcing our commitment to SDG 5 on gender equality, we see the Sustainable Development Goals as a strategic compass that guides us in identifying and prioritizing our contributions, aligning them with the particularities of our industry and global challenges.

After a thorough analysis, we have identified contributions to 50 specific targets of the 17 SDGs and established nine priority goals where we can work more strategically to deepen our impact.

Here are our priority SDGs, which are organically integrated into our ESG Strategy, reaffirming our commitment to lead with purpose and generate a triple positive impact: environmental, social and economic.





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

GOVERNANCE

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

SUSTAINABILITY TRAINING: STRENGTHENING KNOWLEDGE AND COMMITMENT

- We offer specialized content on key sustainability topics at the **tgs** Campus, covering social, environmental and corporate governance aspects, to empower our employees and align their actions with our values.
- We organize talks and presentations at our locations to share the ESG Report 2023 and the Strategic Environmental Plan, fostering a deep understanding of our sustainability goals among all levels of the organization.
- We hold meetings in cities and municipalities throughout the year, focused on damage prevention. These activities, which involve government representatives and suppliers, promote safety and reinforce our commitment to the communities where we operate.

PARTNERSHIPS FOR SUSTAINABLE DEVELOPMENT

This year, we participated in the Public-Private Lab "Red Bahía Blanca," promoted by the Business Foundation Group (GDFE) and the Local Innovation Network (RIL). This space aims to bring together governments, the private sector and civil society to foster dialogue, promote innovative and collaborative initiatives, and design sustainable public policies that respond to local needs.

CYCLE OF STRATEGIC DIALOGUE OF THE FOUNDATIONS AND BUSINESSES GROUP

During 2024 we participated in the fourth Cycle of Strategic Dialogue of the Foundations and Businesses Group (GDFE), where the different strategies to be carried out during the year 2024 to strengthen the social investment of companies and foundations were defined.



We are proud to highlight those who have assumed the positions of Chairperson and Vice Chairperson in various institutions. This achievement reinforces our presence in key decision-making spaces within the sector, allowing us to contribute our experience and knowledge to the development of the industry:

- Adriana Endrigo as Chairwoman of the IAPG Safety, Occupational Health and Environment Committee.
- Sergio Ciamparella was elected Chairman of the IAPG Measurement Commission.
- Mariana Córsico, Vice Chairwoman of the IAPG Integrity Commission.
- Jeanette Muro, Vice Chairwoman of the IAPG Sustainability Commission.
- Mario Yaniskowski was appointed to the Board of Directors of the GDFE.



AWARDS

- Fortuna Award to the best Company granted by Editorial Perfil.
- Two Eikon Awards: Financial or Investor Communications for ESG Aspects within the company's strategic vision and Press Relations .
- Ecumenical Forum Award for ESG Report 2023.
- Export Award from Prensa Económica Magazine.
- Award granted in the United States by ESRI, the world market leader in geographic information systems (GIS) software, for our work with GIS for the implementation of a corporate portal.
- Recognition granted by the Global Compact for our 20 years of participation.



03 CORPORATE GOVERNANCE

We strengthened our culture of integrity.
Our Code of Conduct was reaccepted by 100% of our employees. We also refined the methodology for assessing the understanding of the Code and our Integrity Program.

We kept working on the continuous improvement of cybersecurity.
We improved and standardized our technology security protocols to better ensure the protection of our systems and data.



We keep making progress in supporting local suppliers.
We are proud to say that 99.27% of our suppliers are Argentine SMEs, a clear indicator of our desire to contribute to local economic development.

Reliable management of our services.
We achieved an IT service availability indicator of 99.85%.

We formalized an ESG strategy.
With it, we identify and manage the impacts, risks, and opportunities associated with environmental, social, and governance issues. It was based on the dual materiality matrix carried out during the year.

We keep pushing for continuous improvement.
We have had a series of meetings with company leaders to review processes and traceability for collecting ESG indicators. By 2025, we'll have a roadmap for improving how we report non-financial indicators and their impact on climate change.

At tgs, we operate with integrity, ethics, and transparency. That is why we align our corporate governance with best practices, as well as actively listen and respond to the expectations of our stakeholders. Our goal is to generate value sustainably and ensure that human rights are respected in every area of our operations.



3.1 CORPORATE GOVERNANCE

3.1.1 SHAREHOLDERS

Our share distribution is as follows.

CIESA (Compañía de Inversiones de Energía S.A.) is our main shareholder with 51% of the share capital. The remaining 49% is distributed between ANSES, which holds 24%, and the investing public.

CIESA, in turn, is composed of Pampa Energía S.A. with 50%, and Grupo Inversor Petroquímica S.L. and PCT L.L.C. with the other 50%.



Transportadora de Gas del Sur S.A.

CIESA 51%
Minority shareholders in public offering 20%
FGS - ANSES 24%
Treasury shares 5%

tgs - SACDE UT
tgs 51%
SACDE 49%

GAS LINK S.A.
tgs 49%
Pan Americana Sur S.A. 20.40%
Shell Argentina S.A. 25.50%
Wintershall Dea Argentina S.A. 5.10%

TELCOSUR S.A.
tgs 99.98%
Pampa Energía S.A. 0.02%

Transportadora de Gas del Sur S.A. - Dedicated Branch 1
tgs 100%

3.1.2 CORPORATE GOVERNANCE STRUCTURE AND PRACTICES

DIRECTORY

The Directory is our highest administrative body. Its main function is to establish the company's overall strategy, supervise its management, and make fundamental decisions for the business, including approving the annual budget. It is also responsible for ensuring compliance with our mission, vision, and values, and has the authority to resolve investor concerns through the available communication channels, led by the Investor Relations department.

The Directory is composed of between 9 and 11 members, elected annually by the Shareholders' Meeting. They meet at least once every quarter and may be re-elected for three terms. In case of absence, their substitutes replace them in their duties.

To ensure sound and transparent governance, a significant proportion of these members are independent. In accordance with the most stringent international standards, five directors meet the independence requirements established by the NYSE (New York Stock Exchange) and four meet the independence standards established by the *Comisión Nacional de Valores (CNV)*, Argentina's capital market regulator. These independent directors provide an objective perspective and look after the interests of all shareholders.

HIGHEST ADMINISTRATIVE BODY							
Position	**Members of the Board as of December 31, 2024**	**Age**	**Nationality**	**Date of appointment**	**Length of service on the board**	**IS Independent**	**Performs an executive function**
Chairman	Horacio Jorge Tomás Turri	63	Argentina	04/17/2024	04/11/2019	No	No
Vice-Chairman	Luis Alberto Fallo	64	Argentina	04/17/2024	07/27/2016	No	No
Full Director	María Carolina Sigwald	57	Argentina	04/17/2024	08/21/2020	No	No
Full Director	Pablo Daniel Viñals Blake	62	Argentina	04/17/2024	04/21/2020	No	No
Full Director	Luis Rodolfo Secco	61	Argentina	04/17/2024	04/26/2017	Yes	No
Full Director	Carlos Alberto Olivieri	74	Argentina	04/17/2024	04/16/2010	No	No
Full Director	Carlos Alberto Di Brico	72	Argentina	04/17/2024	08/29/2016	Yes	No
Full Director	Carlos Alberto Caffarini	72	Argentina	04/17/2024	04/17/2024	Yes	No
Full Director	Federico Alberto Levy Alen	43	Argentina	04/17/2024	04/17/2024	Yes	No
Alternate Director	Jorge Romualdo Sampietro	80	Argentina	04/17/2024	07/27/2016	No	No
Alternate Director	Gerardo Carlos Paz	56	Argentina	04/17/2024	04/05/2022	No	No
Alternate Director	María Agustina Montes	43	Argentina	04/17/2024	04/05/2022	No	No
Alternate Director	Francisco Antonio Macías	57	Argentina	04/17/2024	04/21/2020	No	No
Alternate Director	Enrique Llerena	69	Argentina	04/17/2024	04/11/2019	Yes	No
Alternate Director	Santiago Alberto Fumo	64	Argentina	04/17/2024	04/11/2019	Yes	No
Alternate Director	Martín Irineo Skubic	61	Argentina	04/17/2024	08/21/2020	Yes	No
Alternate Director	Hernán Castrogiovanni	44	Argentina	04/17/2024	04/17/2024	Yes	No
Alternate Director	Gastón Ignacio Marra	54	Argentina	04/17/2024	04/17/2024	Yes	No

STATUTORY AUDIT COMMITTEE

The Statutory Audit Committee is the body responsible for overseeing the management of our company and ensuring compliance with the law. It is composed of three regular members, two of whom (along with their alternates) are elected by the holders of Class "A" shares at the Annual General Meeting. The remaining statutory auditor and their alternate are elected by the holders of the remaining common shares. Regular members serve a one-year renewable term.

In accordance with current regulations, all members of the Statutory Audit Committee comply with the independence requirements established by the *Comisión Nacional de Valores (CNV)* and the Federación Argentina de Consejos Profesionales de Ciencias Económicas (the body that brings together and coordinates the activities of the provincial councils of economic science professionals in Argentina). This independence ensures that the Committee acts objectively and in the best interests of all.

AUDIT COMMITTEE AS OF 12/31/2024	
Head Trustee	Pablo Fabián Waisberg
Head Trustee	José Daniel Abelovich
Head Trustee	María Valeria Fortti
Alternate Trustee	Fernando Pedro Tetamanti
Alternate Trustee	Marcelo Héctor Fuxman
Alternate Trustee	Héctor Horacio Canaveri

EXECUTIVE COMMITTEE

Our Executive Committee seeks to achieve optimal performance in the management of **tgs**. It is responsible for many of our economic, environmental, and social decisions, as outlined in the Company's Decision Matrix, approved by our Board of Directors in 2017.

Its members are appointed by our Board of Directors. It elects a chair and vice chair, and two other directors, by simple majority vote, for a term of one fiscal year.

EXECUTIVE COMMITTEE AS OF 12/31/2024	
Chairman	Horacio Jorge Tomás Turri
Vice-Chairman	Luis Alberto Fallo
Full Director	Pablo Daniel Viñals Blake
Alternate Director	María Carolina Sigwald

AUDIT COMMITTEE

At **tgs**, we have an Audit Committee in accordance with the Capital Markets Law requirements for publicly traded companies. This body, composed of at least three regular directors and their alternates, is appointed by the Board of Directors. The majority of its members must be independent.

All members of our Audit Committee are independent in accordance with CNV Standards, with the exception of Carlos Alberto Olivieri, who has been a member of the Board of Directors of **tgs** for 10 years. All members meet the independence criteria established by the SEC and the NYSE. Carlos Olivieri is a Financial Expert, as required by the Sarbanes-Oxley Act.

In addition, as part of their ongoing professional development, Audit Committee members participate in an annual training program tailored to the needs that arise in each period.

EXECUTIVE COMMITTEE AS OF 12/31/2024	
Full Director	Luis Rodolfo Secco (Vice-Chairman)
Full Director	Carlos Alberto Di Brico (Chairman)
Full Director	Carlos Alberto Olivieri
Alternate Director	Enrique Llerena
Alternate Director	Martín Irineo Skubic
Alternate Director	Santiago Alberto Fumo

BOARD OF DIRECTORS[1]

The Board of Directors is responsible for establishing **tgs**' strategic objectives and managing key areas. Led by the General Manager, also known as the Chief Executive Officer, it must ensure that these objectives are met.

Our Board meets regularly to evaluate results, key lines of action, and monitor compliance with corporate policies, based on the discussion of economic, operational, environmental, and social reports.





OSCAR SARDI
Chief Excecutive Officer (CEO)



ALEJANDRO BASSO
Administration, Finance, and Services Director



CARLOS SIDERO
Human Resources Director



CLAUDIA TRICHILO
Operations Director



RUBÉN DE MURIA
Regulatory and Institutional Affairs Director



JUAN DE URRAZA
Business Director



HERNÁN DIEGO FLORES GÓMEZ
Legal Affairs Director

Training and evaluation at management level

Our Directory and Audit Committee have a training space and evaluation mechanism. Training activities are promoted and coordinated by the Corporate Secretariat, which is attentive to the different needs identified by the Directory.

We are currently designing an annual training program on topics and skills relevant to the management of the company. It will cover a wide range of topics, from industry developments to regulations.

In terms of evaluation, each year the Corporate Secretariat also sends a form to each director to evaluate the performance of the Directory, the Committees as collegiate bodies, and their own individual management. The results allow us to identify areas for improvement and adapt the training plan accordingly.

1)Throughout the Report, references to the Board of Directors refer to the individuals and positions presented in this section.

3.2 INTEGRITY PROGRAM

Ethical and transparent conduct is one of our core values. Our Integrity Program is governed by Argentine Law Number 27,401 on Criminal Liability of Legal Entities and aims to prevent, detect, and correct potential irregularities and illegal acts within the company. It is supervised by the Directory and managed by the Board of Directors.

Through the Integrity Program, we have strengthened and systematized our actions in favor of integrity and against illegal acts.

CODE OF CONDUCT

Our Code of Conduct was approved in 2004 and has been part of the Integrity Program since 2018. It applies to directors, trustees, executive directors and managers, and employees of the company and its subsidiaries. All of them must complete and sign the declaration of knowledge and acceptance of the Code. Our suppliers, independent contractors, advisors, and customers must also do so.

These are its main objectives:

- To encourage honest and ethical conduct, including the fair management of any conflicts of interest.
- To promote a process of issuing complete, fair, accurate, timely, and understandable information.
- Promote compliance with laws, resolutions, and government regulations.
- Ensure the protection of the company's legitimate business interests, including, among others, corporate opportunities, assets, and confidential information.
- Prevent illegal acts.
- Establish hygiene, safety, and environmental standards, as well as procedures and penalties in case of non-compliance.

Each year, the Internal Audit Department coordinates the renewal of acceptance of the Code of Conduct with the aim of reaching 100% of the company's employees, a goal we achieved in 2024 as in previous years. The reacceptance of the Code of Conduct includes an evaluation of its content.

This year, the activity was launched in conjunction with the Integrity Program training, in which the entire company participated.

CONFLICT OF INTEREST

At **tgs**, we have formal mechanisms in place to prevent, identify, and manage conflicts of interest.

1. Code of Conduct: Our Code of Conduct stipulates that directors, trustees, executive directors and managers, and employees must avoid situations, real or apparent, that conflict with the interests of **tgs**. It establishes clear guidelines for identifying real or potential conflicts of interest and how to proceed in each case.

2. Audit Committee: This committee is responsible for informing the market of any transaction that may give rise to a conflict of interest and issues reasoned opinions on such situations, in compliance with current regulations.

3. Related Party Transactions Policy: This policy regulates the identification, approval, and disclosure of all transactions involving parties related to the company, in order to ensure transparency and avoid potential conflicts of interest.

4. Whistleblower Channel: This confidential channel allows any employee or third party to report illegal or unethical conduct, including potential conflicts of interest. The Audit Committee is responsible for investigating these reports and taking appropriate action.

5. Participation in other governing bodies: To ensure independence and avoid conflicts of interest, employees and members of management who wish to hold positions in other companies or institutions must obtain prior approval from the General Manager and the Audit Committee.

WHISTLEBLOWER CHANNEL - ETHICS HOTLINE

The Ethics Hotline is a channel for our employees, customers, suppliers, and other stakeholders to anonymously and confidentially report potential irregularities and breaches of the Code of Conduct. Reports are received by the Complaints Committee, which informs the Audit Committee so that it can assess the validity of the report.

The functioning of the Complaints Committee and its methodology are regulated by the Anti-Fraud Policy and the Complaints Procedure.

To ensure the anonymity of the complaint (which is at the discretion of the complainant) and impartiality in the evaluation, we have outsourced the Ethics Hotline to the company Resguarda. In addition, we actively promote the contact channels through our website, the intranet, and digital signage. This ensures that the process is streamlined, simple, and transparent.

The Director of Legal Affairs (internal head of the Integrity Program) together with the Complaints Committee (composed of the Internal Audit Manager, the Corporate and Regulatory Legal Affairs Manager, and the Labor Relations and HR Services Manager) are responsible for the following actions:

- Managing the complaints channel
- Arbitrating the means for the protection of whistleblowers acting in good faith
- Conducting internal investigations and facilitating their resolution.

HERE ARE THE WAYS TO ACCESS THE SERVICE:

Toll-free number:
0-800-666-0962 (telephone interview or recorded message).

Email:
reportes@resguarda.com
linea.etica.tgs@resguarda.com

Complaint form on the website:
www.resguarda.com/linea-etica-tgs

During 2024, we did not receive any communications regarding critical concerns to be reported to the highest administrative body. If such concerns had arisen, we have specific processes in place within the framework of the Integrity Program, which, in accordance with the requirements of Law 27,401, is the responsibility of our Director of Legal Affairs. Meanwhile, the Director of Human Resources and the Internal Audit Manager are the contacts in case of questions regarding the Code of Conduct.



At **tgs,** we place special emphasis on the following aspects:

BRIBERY

Employees of **tgs** may not accept gifts or gratuities when purchasing goods and services, as this may affect their objectivity. The offering or receiving of gifts, the payment of bribes or incitement to receive them, or any other activity of this nature, must be reported immediately.

COMPLIANCE WITH ANTITRUST LAWS

The company's directors, trustees, executive managers, and employees may not engage in conversations or agreements with competitors. In this way, we ensure compliance with antitrust laws.

ANTI-CORRUPTION

All our employees and directors receive information and training from our Integrity Program, which includes anti-corruption policies and procedures.

This survey covers all crimes defined in Article 1 of Argentine Law 27,401 on Criminal Liability of Legal Entities:

1. Domestic and transnational bribery, as provided for in Articles 258 and 258 bis of the Argentine Criminal Code.

2. Influence peddling, provided for in Article 258 of the Argentine Criminal Code (in relation to Article 265 of the Criminal Code).

3. Negotiations incompatible with the exercise of public functions, provided for in Article 265 of the Argentine Criminal Code.

4. Extortion, provided for in Article 268 of the Argentine Criminal Code.

5. Illicit enrichment of officials and employees, provided for in Articles 268 (1) and (2) of the Argentine Criminal Code. Aggravated false balance sheets and reports, provided for in Article 300 bis of the Argentine Criminal Code.



We assess the risk of public corruption (Law 27,401) on an annual basis. We also periodically assess the risk of fraud, including the following categories:

1. Manipulation of financial statements.
2. Misappropriation of assets.
3. Corruption (excluding public corruption, as it is assessed in the process described above).
4. IT or cybersecurity risks.

During 2024, we did not receive any reports of corruption involving crimes such as bribery, influence peddling, or illicit enrichment, i.e., the crimes covered by Law 27,401.

OUR POLICIES

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

Comprehensive Risk Management Policies

We have a Comprehensive Risk Management Policy approved by the Directory. This policy establishes continuous and systematic management to deal with risks effectively and efficiently.

The Audit Committee regularly monitors our risk management, for which the Board of Directors has ultimate responsibility. Among other tasks, it reviews the results of the various assessments carried out.

Anti-Fraud Policy

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

Anti-Money Laundering Policy

This policy prevents and identifies unusual or suspicious transactions in accordance with applicable legislation, professional rules, and international standards. It applies to all our staff, regardless of their position or role within **tgs**, as well as to directors and trustees.

Related Party Approval and Disclosure Policy

This policy seeks to detect and disclose transactions with related parties, as required by Argentine Capital Markets Law No. 26,831. Any transaction between **tgs** and a related party involving an amount greater than 1% of the Company's net worth requires a ruling by the Audit Committee and approval by the Directory.

The Audit Committee evaluates transactions between related parties and determines whether they can be considered normal and customary market

3.3 RISK MANAGEMENT

At **tgs**, risk management is a strategic priority. Through our strategic risk matrix, we proactively identify, assess, and mitigate risks that could affect our business.

In 2024, we created the ESG (environmental, social, and governance) category in our Strategic Risk Matrix. This advancement allowed us to integrate risks that we were already managing with those we identified through the dual materiality work carried out in 2024. The work included surveys of stakeholders to capture their perceptions of the impacts associated with ESG issues relevant to our operation.

Among the relevant risks identified in 2024, we include those arising from climate change, both physical risks (such as the impact of extreme weather events on our assets and operations) and transition risks (associated with regulatory and market changes linked to global decarbonization efforts). In relation to the latter, it should be noted that the energy transition also represents an opportunity for **tgs**, as natural gas is the transition fuel par excellence.



Our risk matrix is reviewed periodically by our Board of Directors, which establishes tolerances for each case and ensures the implementation of action plans aimed at closing the gap between residual risk levels and acceptable risk levels. Each year, we evaluate the effectiveness of the measures we adopt and ensure that they contribute to risk mitigation and the achievement of our organizational objectives.

We have a Comprehensive Risk Management Policy, approved by the Directory, which establishes a continuous and systematic process for risk management. This process ensures effective and efficient risk treatment, with ultimate responsibility resting with senior executives. Our risk plan, together with procedures for crisis situations, ensures that we are prepared to prevent damage to the community and interruptions to our services. During the reported period, we did not record any negative impacts.

During 2024, we conducted an analysis of physical risks related to climate change using modeling tools based on historical climate data, in accordance with the standards of ISO 14091:2021. This study will allow us to improve our adaptation and resilience strategies in the face of the impacts of climate change.

Finally, all our risk management is reviewed annually by the Audit Committee, which reports to the Directory on its status and effectiveness.

3.4 CIBERSECURITY

In line with our commitment to information security, at **tgs** we work to reduce cybersecurity risks by implementing projects designed to minimize operational vulnerabilities. Protecting our assets, data, and operations from the ever growing cyber threats is essential, as potential security breaches can affect the continuity of our operations, damage our reputation, and generate legal and economic costs. At the same time, effective cybersecurity management strengthens trust with customers and partners, ensures regulatory compliance, improves operational resilience, and allows us to access new investment opportunities.

That is why we take a comprehensive approach that allows us to continuously assess the potential impacts of cyber threats on our critical operations and services. This approach ranges from implementing advanced technologies to promoting an organizational culture committed to information protection. With these measures, we seek to guarantee the confidentiality, integrity, and availability of data, ensuring operational continuity and the trust of our stakeholders.

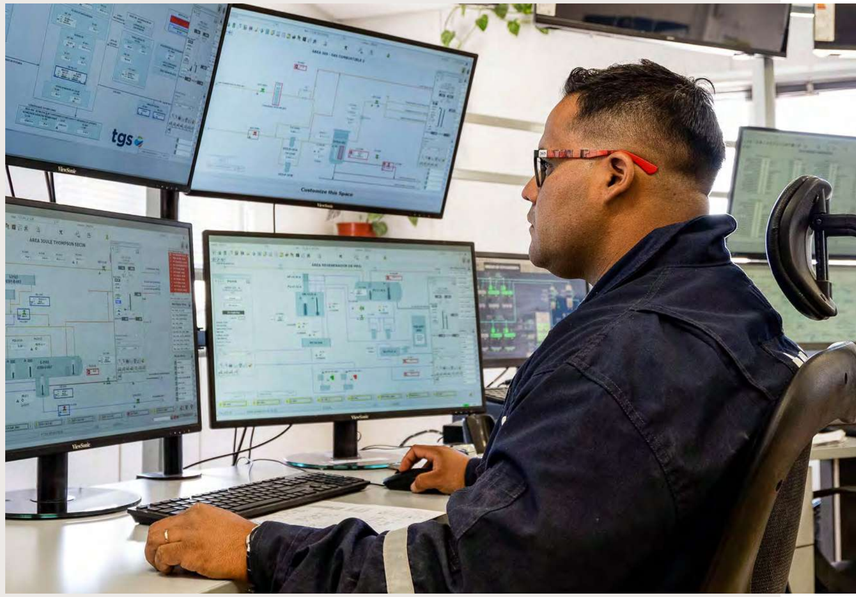
MAIN ACTIONS IN 2024

- **Strengthening incident management and regulatory compliance:** We implemented our Cybersecurity Policy and Systems Emergency Plan, aligned with U.S. Securities and Exchange Commission (SEC) regulations. These actions ensure the disclosure of material incidents and reinforce transparency in our management.
- **Maintenance of technological infrastructure and security controls:** We continue to use the NIST framework as the basis for our practices, ensuring robust security standards. In addition, we maintained continuous monitoring of our operations 24 hours a day, every day, through our Security Operations Center (SOC). We complement this surveillance with internal and external vulnerability scans, carried out with the support of technical specialists, and we have implemented measures such as two-factor authentication (2FA) on critical systems, complex passwords with regular expiration, USB port blocking, and optimization of backup management with restoration tests.
- **Critical access management and mitigation plans:** We strengthen the protection of sensitive information by managing critical access, safeguarding high-privilege passwords, and conducting emergency drills to improve incident response.
- **Promotion of a cybersecurity culture:** We conduct cybersecurity awareness campaigns, controlled phishing simulations, and training for new hires, fostering an organizational culture committed to digital security.

STRATEGY RESULTS AND EVALUATION

The progress of these initiatives was measured through the Detailed Cybersecurity Plan 2024, achieving 100% execution, with the incorporation of additional projects such as the technological migration of the backup system. The effectiveness of the strategy was reflected in risk reduction, optimization of incident response times, and strengthening of access controls.

As a result of these actions, **in 2024 there were no incidents of high-critical cybersecurity, nor were there any cases of regulatory non-compliance or claims related to privacy violations or customer data loss.**



OUTLOOK

The lessons learned in this process have driven continuous improvements in cybersecurity management, including updating procedures, strengthening incident response, and expanding 2FA in key systems. In the future, we will continue to strengthen our cyber defenses by analyzing climate and technological scenarios to anticipate new risks. We also plan to deepen proactive monitoring and expand training to all levels of the organization, reaffirming our commitment to digital security and operational resilience.

3.5 DIALOGUE WITH OUR STAKEHOLDERS

At **tgs**, we build relationships based on trust, transparency, and collaboration. That is why we work in a personalized way with all our stakeholders and practice active listening. In addition, we reevaluate stakeholder categories every year when we begin a new reporting process.

Stakeholders may request information about our environmental, social, governance, and financial management, and we respond transparently. The information we share is approved by the Board of Directors and developed with the relevant teams, ensuring its quality and strategic alignment.

In addition, we maintain two-way communication mechanisms that we adapt to the specific needs of each stakeholder category. This guarantees clear and agile responses.

We also provide channels such as shareholder meetings, quarterly financial statements, annual reports and balance sheets, reports on significant events, and documents accessible on our website and those of regulators. The integration and participation of our stakeholders encourages continuous improvement in our operations and strengthens our relationship with them.

During 2024, we identified and served ten key stakeholder categories: we adapted to their specific requirements with a personalized and dynamic approach that reinforces our commitment to transparency and the improvement of our management. Here is a detailed look at each of them:



Stakeholder	Stakeholder expectations of tgs	tgs expectations of the stakeholder	Relationship and communication mechanism
Shareholders	Reasonable return on investment. Regulatory compliance and adoption of good market practices.	Capital for operational and investment management. Knowledge transfer in specific areas of the business. ESG accountability for investors.	Shareholder 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 that of corporate regulators, press releases, and contact with the Investor Relations department.
Suppliers	Supply of goods, works, and/or services for the company's operations. Quality levels, delivery timeliness, and price. Long-term relationships. Development opportunities.	Compliance with work guidelines. Competence. Productivity. Motivation and commitment to the company. Ability to meet operational needs with adequate competence.	Specific agreements. Supplier Development Program. Work meetings to identify needs, measure delivery times, and assess compliance.
Employees	Safe working environment. Effective health insurance. Career development.	Cumplimiento de pautas laborales. Competencia. Productividad. Motivación e involucramiento con la empresa. Capacidad para cubrir necesidades operativas con competencia adecuada.	Website and corporate social network with information on employment, business, and social issues that facilitate and strengthen ties between all members of the company. Publication of an institutional magazine in digital format. Regular visits by the CEO, the Board of Directors, and managers to employees at the facilities.
Labour unions	Compliance with labor regulations. Active participation in decision-making. Safe working environment. Additional benefits for staff.	Arbitration based on the needs of the parties. Balanced negotiations. Low conflict. Maintenance of an adequate working environment.	Joint negotiation process. Regular meetings with staff delegates and union representatives to monitor contractual issues and the working environment. Bimonthly meetings of the Joint Health and Safety Committee.
Community	Economic and social development. Sources of employment. Environmental protection. Natural gas supply. Road safety. Communication and dialogue.	Social License to Operate (SLO). Favorable identification with stakeholder representatives. Service assessment. Rational use of gas.	Media and website. For communities near the area of operations, we developed a system of regional representatives with direct links. Damage Prevention Program that provides information on the route of gas pipelines.
Customers	Getting quality service at a fair price. Service options. Stable and secure supply. Reliable service. Tech support for emergencies. Meeting service quality standards. Quick and easy communication through the SPAC system. Help with questions. Training available for new customers.	New business channels. Compliance with 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 handling complaints, which enable us to lay the foundations for improving our customer service system and the services we provide. Opinion surveys to gauge the impact of our services and improve their quality.

Stakeholder	Stakeholder expectations of tgs	tgs expectations of the stakeholder	Relationship and communication mechanism
Media	Obtaining information about the company's performance and management. Transparency and communication. Advertising guidelines. Smooth communication channels.	Trust relationship. Conflict anticipation. Building a positive image of the company. Social license. Channel of communication with the community. Obtaining information on trends.	Press relations through authorized spokespersons and online information.
Native people	Social and cultural recognition. Evaluation of land use. Trust and transparency. Compliance with national regulations (Art. 75, section 17 of the National Constitution) and international regulations (ILO Convention 169). Free, prior, and informed consultation.	Trust. Stable communication channels. Accessibility to gas pipeline routes and facilities. Personal dialogue with representatives.	Regular meetings. Signing of communications protocols with the current authorities in each community. Implementation of due diligence processes for new projects.
Surface owners	Compliance with administrative right-of-way regulations. Environmental care. Open dialogue. Consensus for new construction or maintenance and/or repair of faults. Respect for private property.	Strong communication and dialogue. Conflict prevention. Commitment to the relationship due to the obligation and restriction generated by the right of way. Understanding of industry regulations.	Direct communication through the most effective means: telephone, postal mail, email, and notes. Face-to-face meetings. Signing of easement agreements. Signing of agreements for preventable and unavoidable damages.
Gubernamental bodies	Contribution to the development of society. Compliance with service delivery. Investments in improving service delivery. Payment of taxes, fees, fines, etc. Environmental performance. Low level of conflict with the community. Generation of investments for service improvement. Good handling of claims and complaints. Promotion of rational gas use practices. Effective response to emergencies.	Clear and viable policies for service provision. Fair arbitration in conflict resolution. Building relationships of trust with different levels of government. Anticipating conflict situations and/or opportunities. Participation in the development of regulations applicable to the industry. Fair negotiations. Collaboration to promote rational consumption.	Smooth communication through various types of communications and work meetings, both with national government agencies (such as ENARGAS and the Secretariat of Energy) and provincial and municipal governments.

3.6 RESPONSIBLE VALUE CHAIN

Whenever possible, at **tgs** we hire SMEs and national suppliers. It is our way of promoting local economic development and supporting the communities that make our work possible.

We evaluate our relationship with suppliers using tools that guarantee transparency, quality, and compliance with legal and ethical standards. We use the SAP-Ariba system to manage surveys involving different internal areas and carry out controls using Certronic software. Before starting any work or service, we require key documentation to be uploaded.

In 2024, we evaluated 380 works and services, with an emphasis on technical and logistical aspects. More than 200 suppliers responded to an ESG survey, whose responses will guide our action plan in 2025.

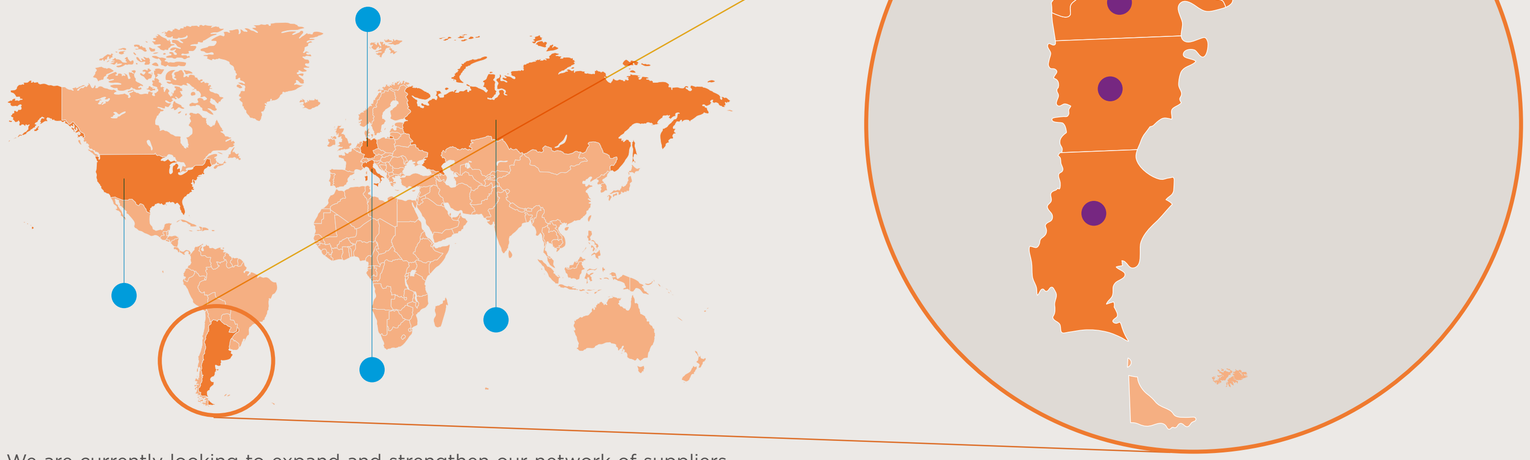
In 2024, we increased our commitment to hiring Argentine SMEs.

SUPPLIER INDICATORS	2024	2023
Number of suppliers	1,175	1,042
Total expenditure to suppliers (in USD)	247,769,768	288,163,941
% of total expenditure to local suppliers	72.96	82.40
% of total expenditure to foreign suppliers	27.04	17.60
% of national SME suppliers	99.27	98.94

SUPPLIER PROFILE

Most of our suppliers are small and medium-sized enterprises. Their geographical location tends to vary depending on the type of goods or services 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 PARTS:** United States, Germany, Italy, and Russia.



We are currently looking to expand and strengthen our network of suppliers in the Neuquén area in light of the new projects being developed in the Vaca Muerta area.

Suppliers and tgs' ethical principles

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

TRANSPARENT SELECTION OF SUPPLIERS AND CONTRACTORS

To ensure transparency in contracts, at **tgs** we apply clear and objective criteria in the selection of suppliers of works or services. We are governed by current legislation and the principle of equal opportunity, and we select the most suitable suppliers in each case. In addition, we verify compliance with safety, environmental, and quality requirements, as well as alignment with internal policies on labor relations, human rights, and regulatory compliance. We also prioritize the supplier's previous performance, their ability to meet our standards, and, in the case of one of our plants, their proximity.

We conduct tenders for high-impact works and services through the SAP-Ariba digital procurement portal, where we analyze background information. If further analysis is necessary, we hire an external consultant to perform audits. In 2024, we managed a total of 305 tenders.

For procedures carried out outside this tool, we create virtual files in the Windows/Sharepoint environment. This has allowed us to reduce printing by more than 95% and streamline the search for documentation. Furthermore, contracts with related parties, as defined by the Capital Markets Law and the CNV regulations, are reviewed by the Audit Committee before being submitted to the Directory for approval. Once approved, we disclose them as material events to the CNV, the Securities and Exchange Commission (SEC), and the markets.

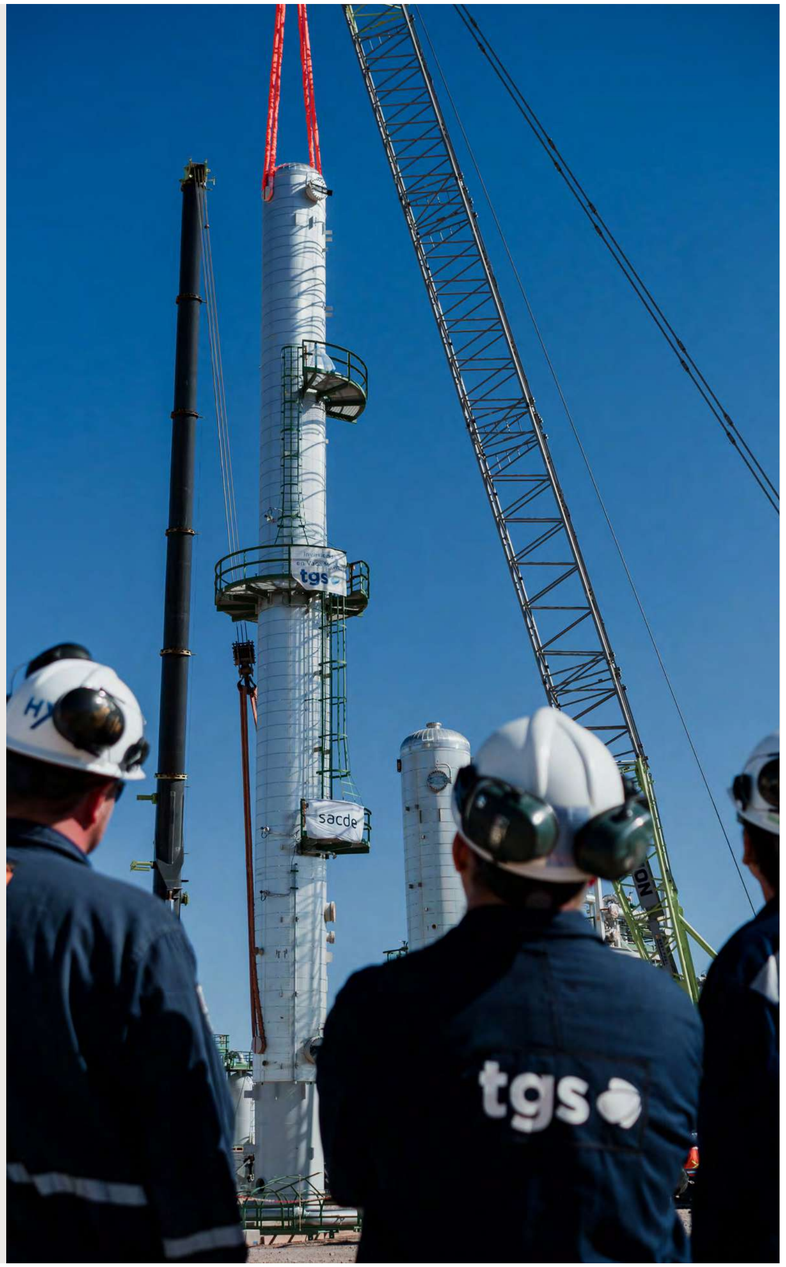
TRAINING AND DEVELOPMENT

We ask contractors to dedicate at least 1% of their working hours to training their staff on safety, health, and environmental issues. This percentage is always met and, in most cases, exceeded.

To ensure the quality of this training, we ask both operators and supervisors to complete the courses available on our digital platform, developed in conjunction with UTN-FRBB. In addition, we comply with current regulations (Resolution SRT905/15) and have a permanent training portal on Safety, Environment, and Quality (SAC) for all our employees and contractors.

SUPPLIER TRAINING AND DEVELOPMENT	2024	2023
Trained contractor employees	10,202	3,927
Training hours(*)	25,569.50	21,148.50

(*) The number of training hours provided to contractor employees includes induction training provided through the agreement with the UTN, plus training provided by the **tgs** Health and Safety service.





04 ENVIRONMENT

We concluded the climate risk identification and assessment study, laying the groundwork for our climate resilience strategy.

We incorporated recommendations from ISO 14064-1:2018 into our emissions inventory, improving the measurement of our carbon footprint.

We initiated the gap study for the implementation of an Energy Management System based on ISO 50001:2018.

We completed the baseline forestry surveys at all facilities. We have made progress with forestry plans, with 701 trees planted to date.



We publish internal procedures for biodiversity and greenhouse gas management.

We publicize our Water Footprint indicator as part of our commitment to promote responsible water management.

We developed a dashboard of environmental indicators to monitor established goals and performance at the corporate level and by facility.

We carried out the first Energy Review of the Olavarría Compressor Plant, according to ISO 50001:2018 Standard.

In line with our ESG commitments, we promote daily actions to reduce the environmental impact of our operations, encouraging the efficient use of natural resources and contributing to the preservation of the environment.



4.1 COMMITMENT TO THE ENVIRONMENT

Since the beginning of our activities, **tgs** has been committed to environmental protection, integrating sustainable practices in all our operations.

In 2022, we launched our 2022-2026 Strategic Environmental Plan, which defines objectives and goals aligned with long-term sustainability.

STRATEGIC ENVIRONMENTAL PLAN

It seeks to incorporate sustainability in all phases of our business, from strategic decision making to the performance of our activities. It is structured along three main axes:

1

CLIMATE CHANGE MITIGATION AND ADAPTATION

Our main focus, aligned with global efforts to reduce greenhouse gases, includes an emissions reduction plan, the implementation of an Energy Management System, climate risk management and the preservation of biodiversity through forestation initiatives.

2

PROACTIVE ENVIRONMENTAL LEADERSHIP

Promotes preventive management, responsible environmental practices in our facilities and environmental awareness within the organization.

3

CIRCULARITY OF PROCESSES AND CONSUMPTION

Promotes the efficient use of resources and the implementation of practices framed within the circular economy.

ENVIRONMENTAL GOALS

As part of this plan and our ESG commitments, we have established the following goals:



Reduce methane emissions by 50% by 2030 (compared to 2021).



Recover 80% of sewage effluent for irrigation by 2025.



Achieve a recycling rate of more than 50% by 2026.

The Plan is monitored by the Environment area of the Safety, Environment and Quality Management (GSAC) and the **tgs** Board of Directors.



In 2024, environmental investments totaled **USD 2,765,569.91**

4.2 RISKS AND OPPORTUNITIES MANAGEMENT RELATED TO CLIMATE CHANGE

During 2024, we conducted a comprehensive assessment of physical risks from climate change, consolidating a structured, science-based methodology to identify, classify and address climate hazards that could impact our assets, people and business continuity. This initial diagnosis is part of the development of a medium- and long-term climate resilience and sustainability strategy that will be further developed in 2025.

The analysis was conducted in accordance with ISO 31000, ISO 14091 and ISO 22301 standards, assessing climate vulnerabilities and risks using climate projection models (SIMARCC[1], RCP 4.5 Near Future Scenario 2015-2039[2]) recommended by Argentina's Climate Change Directorate. This approach is consistent with the guidelines of the National Undersecretariat of Environment in the National Plan for Adaptation to Climate Change and allows projecting exposure to extreme climate events and future variations, developing a matrix of climate hazards.

Within this framework, during 2024 we would like to highlight the following advances:

- Historical record of extreme weather events: we systematized key information to enrich risk assessments and strengthen decision making, compiling background information that occurred throughout our years of operation.
- ESG dual materiality analysis: in this new emerging risk matrix, we identified impacts, risks and opportunities related to climate change. As a result, we created a new ESG risk category in our Strategic Risks matrix.
- We relaunched the supplier survey, segmented into high-impact areas (more than 200) in which we invited them to complete an ESG survey, whose answers will guide our action plan in 2025.

In a cross-cutting manner, climate risk management involved multiple areas of the company, ensuring a comprehensive and strategic approach. The results will guide the implementation of a plan to strengthen climate resilience at **tgs**, with preventive measures such as response and recovery plans for extreme events. These actions will protect our employees, infrastructure, and ensure operational continuity, aligning with our commitment to environmental, social, and governance sustainability.

As next steps, we defined a set of key actions to work on over the next few years, including: the design of climate resilience strategies, prioritizing the most critical facilities; the unification and standardization of early warning systems in all facilities; the review of contingency plans, including drills and specific training. We consider including transition risks associated with regulatory and market changes linked to global decarbonization efforts in the near future.



[1] The SIMARCC platform used is the official tool available in Argentina for climate projections where the regional climate models are adapted to the extension of the national territory.
[2] Representative Concentration Pathways (RCP) scenarios are a set of models used to project climate change impacts. The RCP 4.5 scenario for the near future (2015-2039) is a climate change model that considers moderate greenhouse gas emissions.



Comprehensive risk assessment

The risk analysis processes are carried out in a comprehensive and periodic manner, covering environmental aspects and hazards related to safety and health through a tool that allows us to identify risks, establish and prioritize controls according to their criticality, and determine the associated risk index.

Eco-efficiency as the focus of our work

We use the SAP EHSM tool to evaluate environmental aspects and associated risks under three operating conditions: normal, abnormal and emergency. The results of this analysis are integrated into an eco-efficiency matrix that allows us to prioritize mitigation actions based on the criticality of the identified risks. Eco-efficiency guides our actions, seeking to meet operational objectives with lower consumption of materials and energy, and the reduction of associated impacts.

Evaluation Methodology

To measure the risk index, we follow these steps:

1) Identification of environmental aspects:

- We analyze activities, products and services under normal, abnormal and emergency conditions, as defined in the Management System manual.
- We distinguish the aspects under **tgs** control and those we can influence.

2) Evaluation of process inputs and outputs:

- We include emissions to air, discharges to water resources, discharges to soil, use of raw materials and natural resources, energy consumption, waste generation, and forms of energy emitted (heat, vibrations, noise).

3) Calculation of the risk index:

- We combine the probability of occurrence of each environmental aspect with the consequence of the associated impact.
- This evaluation is reflected in a matrix linked to eco-efficiency, which guides the necessary mitigation actions.

4) Control and Mitigation Actions

The implemented measures vary according to the significance of the identified aspects:

- Control hierarchy: elimination of the aspect, substitution, or administrative and engineering checks.
- Specific measures: include stricter operational controls on significant environmental aspects.
- Continuous improvement: the tool allows recording environmental improvements to promote dynamic and sustainable management.

4.3 ENVIRONMENTAL IMPACT MANAGEMENT

At **tgs**, we perform Environmental Impact Assessments (EIA) for all our projects, complying with:

- ENARGAS NAG153 standard: part of the "Argentine Gas Code," which establishes mandatory technical specifications for the gas industry in Argentina.
- Legislation in force: we consider the guidelines and standards applicable to each specific site.

Assessment Components:

Each EIA includes:

1) Environmental Management Program (EMP): designed to address the particularities of the construction stage.

2) Environmental Procedures Manual (EPM): guides operations and maintenance tasks under environmental standards.

3) Integration into the Environmental Management System (EMS): each new project is incorporated into our system to ensure comprehensive environmental management.

Impact Monitoring and Control:

We carry out detailed monitoring of risk factors associated with our activities to minimize environmental impacts. This includes, for example, the evaluation of: atmospheric emissions and ambient noise, waste generation, impacts on soil, watercourses, and archeological or paleontological sites.

When we identify the possibility of impacts, we implement specific measures to prevent or minimize them.

Emergency Readiness and Response:

To strengthen our response capability, we have an annual drill program that evaluates our environmental protection and safety measures, and facilitates continuous improvement of our operating practices.

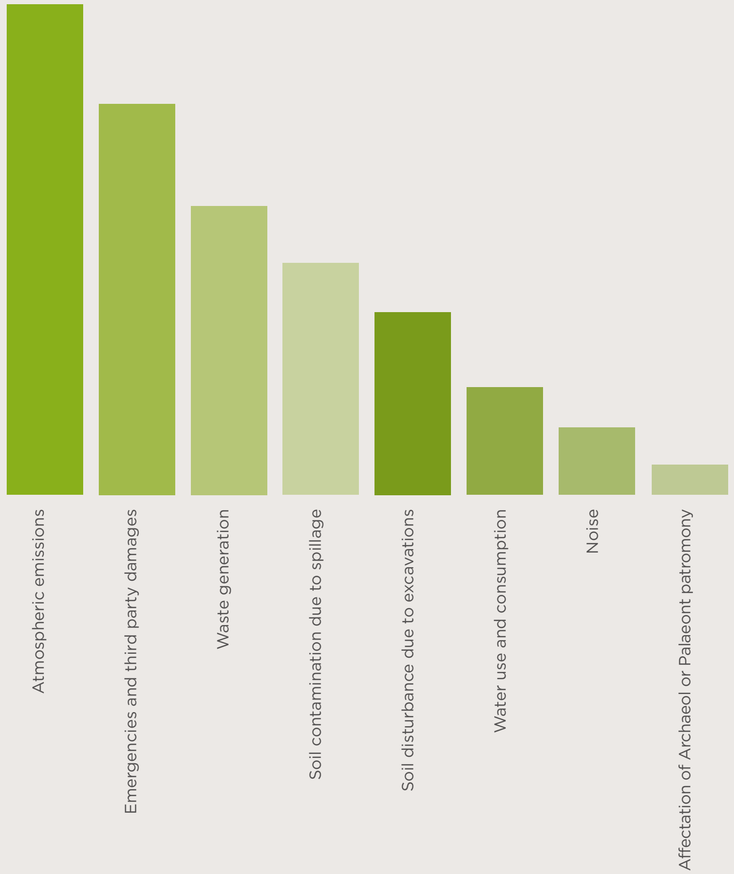
This approach ensures that our operations are responsible, sustainable, and aligned with the highest standards of environmental management.

ENVIRONMENTAL ASPECTS AND IMPACTS RELATED TO THE BUSINESS:

As part of our Environmental Management System, we conducted a survey of all environmental aspects arising from our activities and identified the possible impacts that may occur as a result of them.

Based on this initial survey, we prepared a record and established a mechanism for identifying, recording, updating, classifying and evaluating the Company's environmental aspects in an internal procedure (called PGES300 - Environmental Hazards and Aspects).

The following chart shows the main environmental aspects identified in our company, from most to least relevant:



DAMAGE PREVENTION PLAN

This year, **tgs**' Environment department worked together with representatives from companies in the Bahía Blanca industrial park and the municipality's Environment Office to address issues such as illegal dumping, vandalism, and open burnings along pipeline routes. The actions implemented included:

- Cleaning affected areas.
- Closing critical access points.
- Reinforcing patrols in vulnerable areas.

These measures seek to prevent and mitigate risks, promoting a safer and more sustainable environment.



COMMITMENT TO OUR CONTRACTORS

We require our contractors to:

- Comply with **tgs** environmental and safety procedures.
- Provide proof of environmental permits and their compliance status.
- Report safety and environmental incidents.

We guarantee the implementation of corrective measures through service orders and continuous supervision.

Training and development

We ask contractors to dedicate at least 1% of working hours to training their staff on safety, health, and environmental issues. This percentage is always met and, in most cases, exceeded.

To ensure the quality of this training, we ask both operators and supervisors to complete the courses available on our digital platform, developed in conjunction with UTN-FRBB. In addition, we comply with current regulations (Resolution SRT905/15).

ESG MANAGEMENT SURVEY FOR SUPPLIERS

In 2024, we relaunched our ESG management survey targeting more than 200 strategic suppliers, including a document on **tgs'** Environmental Strategic Plan to promote synergies in the value chain.

These surveys are voluntary and are sent by email, via a link to the online form. Since its launch in 2022, we have received 252 responses.

AUDITS AND CHECKS

During this period, we completed the recertification audit of the ISO 14001:2015, ISO 9001:2015, and ISO 45001:2018 standards of our Integrated Management System, with a scope of: 50 sectors audited in person, and 76 sectors evaluated internally with the participation of 34 auditors and 15 teams.

In addition, we optimized internal audits, focusing on quality and strengthening the profile of our auditors through self-awareness activities. The results were presented to the Management Committee, which analyzed strengths, findings, and suggestions.

4.4 ENVIRONMENTAL AWARENESS AND EDUCATION

At **tgs**, we are convinced of the importance of thinking about our actions in an environmentally friendly way. Therefore, raising environmental awareness among our employees is essential, and every year we carry out various activities to promote sustainable habits both in the workplace and in our employees' homes.

We have developed a portal called "+cuidado" that brings together up-to-date information on Safety, Environment, and Quality, which is easily accessible to all our employees, along with internal tools.

SUSTAINABLE MINDSET PROGRAM

In 2024, we launched the Sustainable Mindset Program, aimed at senior and mid-level managers in our company, with the goal of strengthening leadership skills to make decisions that promote care for the planet. This program was developed in collaboration with Torcuato Di Tella University and involved the participation of 53 leaders and 29 directors and managers.

UPDATE ON tgs CAMPUS

On our internal portal, Campus **tgs**, we have updated the audiovisual material from talks and workshops held throughout the year. We have also added specialized content for employees interested in deepening their knowledge of environmental issues.

TRAINING INTERNSHIPS

For the first time, in 2024, we implemented a training internship at **tgs** in which two young professionals from the environmental field participated, one at our offices in Puerto Madero and the other at the Gral. Cerri Complex. During the internship, they acquired knowledge on various environmental topics and collaborated in the daily management of our company, gaining valuable experience for their professional careers.

Highlights initiatives on commemorative days

WATER DAY (MARCH 22nd):

We shared a significant milestone via email: since February 2024, the Galván Plant in Bahía Blanca has been operating with zero effluents. The water treated at the plant is reused for irrigation of green areas, and its quality is monitored regularly. This achievement is particularly significant given the water scarcity in the region, where the water supply depends on an aqueduct from a town almost 60 kilometers away.

RECYCLING DAY (MAY 17th):

We shared a video featuring employees from the Fortín I Compressor Plant in the province of Río Negro, highlighting their recycling campaign in collaboration with a local waste recovery cooperative. The workers' first-hand testimonies reflected the positive impact of this environmental initiative.



ENVIRONMENT DAY (JUNE 5th):

We held a talk on climate risk, led by a specialist from the consulting firm that assessed the climate risks of **tgs**. The event was attended by 88 participants, who were able to better understand the results of the study and its relevance for decision-making.

SOIL CONSERVATION DAY (JULY 7th):

We organized a talk with a specialist in ecosystem restoration, who presented a success story on reforestation in degraded environments. This event was attended by 58 employees.

TREE DAY (AUGUST 29th):

We shared a video about the forestry plan at the Olavarría Compressor Plant (Buenos Aires), in line with our Forestry Policy. Employees shared the actions taken and their commitment to this project.

INTERNATIONAL CLEAN AIR DAY (NOVEMBER 21st):

We shared the initiatives of the Garayalde Compressor Plant (Chubut), focused on emissions management and the implementation of the first stage of its forestry plan. These actions reflect **tgs'** commitment to air quality.



Participation in National Events

"*VACA MUERTA* NET ZERO" CONFERENCE (NEUQUÉN):

Our Head of Environmental Processes, Engineer Adriana Endrigo, gave a presentation on **tgs** emissions management. Oil companies, government officials, and decarbonization experts participated in this meeting, addressing topics such as Green Gas, decarbonization regulations, and financing for carbon-neutral projects.

***"ARGENTINA SUSTENTABLE 2024"* CONFERENCES (BUENOS AIRES AND NEUQUÉN):**

We participated in these events organized by Futuro Sustentable. At the June edition in Buenos Aires, our presentation highlighted **tgs**' emissions management plan and forestry plan. At the Neuquén edition, Engineer Endrigo shared **tgs**' challenges and objectives in terms of emissions reduction and sustainability.

5TH CONGRESS ON SUSTAINABLE ENERGY (CES) (BAHÍA BLANCA):

Our Safety, Environment, and Quality Manager, Engineer Claudio López, spoke about **tgs**' plans for the energy transition. This multisectoral event brought together more than 500 participants, including companies, national and international institutions, researchers, and NGOs.



4.5 GHG EMISSIONS

At **tgs**, we recognize that GHG emissions are one of the main environmental issues associated with our operations, due to CO_2 emissions from compressors and motor generators, as well as CH_4 emissions from operational venting and natural gas leaks. In addition, we are aware that our commercial activities, such as the transportation of products such as propane, butane, and gasoline by truck and ship, also contribute to emissions and are therefore included in our inventory as Scope 3 emissions.

Our commitment to GHG management is expressed in our Health, Safety, Environment, and Quality Policy, which includes protecting the environment and minimizing the impacts of our activities. This commitment is put into practice through our 2022-2023 Strategic Environmental Plan, which prioritizes climate change mitigation as a strategic focus and sets specific goals, such as reducing methane emissions by 50% by 2030.

To achieve these objectives, we developed an Emissions Reduction Plan that coordinates joint efforts between the Operations Department and specific work teams. This plan has allowed us to:

- Develop an emissions map to identify our profile.
- Set a methane reduction goal for 2030.
- Implement leak quantification campaigns at all compressor plants.
- Consolidate a comprehensive investment plan for emissions reduction*.
- Initiate research on available technologies, with pilot projects to assess their feasibility and scalability.

GHG INVENTORY

At **tgs**, we calculate our carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O) emissions from combustion, processes, and natural gas venting. We are committed to reducing methane emissions by 50% by 2030, using 2021 as the base year, a period that reflects normalized operating conditions after the pandemic and the incorporation of unconventional gas into the transportation system.

The **tgs** emissions inventory is carried out under operational control criteria, in line with ISO 14064 and the GHG Protocol. This includes:

- **Scope 1:** Direct emissions from sources controlled by **tgs**, from combustion, processes, and natural gas venting.
- **Scope 2:** Indirect emissions from the purchase of electricity, calculated using the official emission factor published by the National Energy Secretariat.
- **Scope 3:** Indirect emissions from the value chain, partially included since 2023. As of now, we consider the sources of emissions associated with the following categories: 1) Goods and services, 4) Upstream transportation, 5) Transportation and end-of-life waste, 6) Corporate travel, 7) Employee commuting and home office, and lastly 9) Transportation and distribution of products sold downstream. In 2024, we have incorporated two new sources associated with the main inputs purchased and their transport upstream, which correspond to categories 1 and 4 mentioned above.



* For more information, see the plan on page 66.

Calculations are managed by the Environment Department using specific tools that guarantee data traceability and verifiability, in line with international standards. We follow a systematic methodology to measure, control, and record emissions generated by our fixed equipment, through an internal procedure (PSMA250), in compliance with current regulations. We carry out annual reference measurements of pollutants such as NOx and CO in compressors and generators, using methods approved by the USEPA and accredited laboratories. The results are reported to ENARGAS and used to identify opportunities for improvement in our operations.

In turn, during 2024, we made adjustments to our corporate emissions inventory with the aim of being prepared for the new regulatory requirements that began to be developed in Argentina at the national and provincial levels, and to incorporate the results of the gap study with the ISO 14064-1 standard, which we carried out in 2023. We updated emission factors according to the latest recommendations of the IPCC (Intergovernmental Panel on Climate Change) and adjusted gas compositions according to the different sections of gas pipelines.

As a result of these adjustments, the entire historical series of emissions is recalculated from the base year, so the data for 2023 will be modified compared to previous reports.

GHG Emissions	Unit of measurement	2024	2023
Scope 1	TN CO_2eq/year	2,793,986.00	2,889,871.00
Scope 2	TN CO_2eq/year	10,073.00	8,595.00
Scope 3	TN CO_2eq/year	1,531,679.43	230,600.60

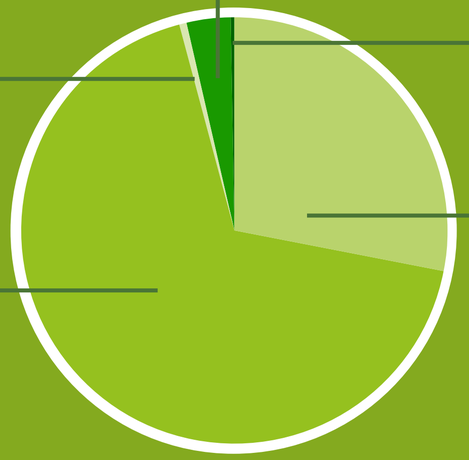
GHG Emissions Intensity (*)	Unit of measurement	2024	2023
Transportation Business (CPs and Gas Pipelines)	TN CO_2eq/MMStm^3 gas received	64.70	73.00
Liquids Business (Gral. Cerri-Galvan complex)	TN CO_2eq/MMStm^3 gas received	35.80	32.00
Midstream Business	TN CO_2eq/MMStm^3 gas received	20.60	23.70

COMPANY TOTAL (Carbon Footprint)	TN CO_2eq/MMStm^3	81.10	92.60

(*) Parameters for calculating the ratio:
Transportation - Gas received (MMStm^3) is the gas that enters the gas pipeline.
Liquids - Gas processed (MMStm^3) is the gas that is processed at the Gral. Cerri Complex.
Midstream - Gas treated (MMStm^3) is gas treated at our gas conditioning and treatment plants.

EMISSIONS COMPOSITION

Total scope 1 emissions
2,793,986 TN CO_2 eq
Year 2024



3.6% FLARING
Emissions produced by the combustion of gases and liquids in flares during treatment and processing.

0.3% PROCESSING CO_2
Release into the atmosphere of CO_2 separated during gas processing.

67.8% EQUIPMENT COMBUSTION
Emissions produced by the combustion of natural gas to operate our assets. They originate mainly from turbines, generators, furnaces, heaters, and heating equipment.

0,003% VEHICLES COMBUSTION
Combustion gas emissions from own and third-party vehicles working at **tgs.**

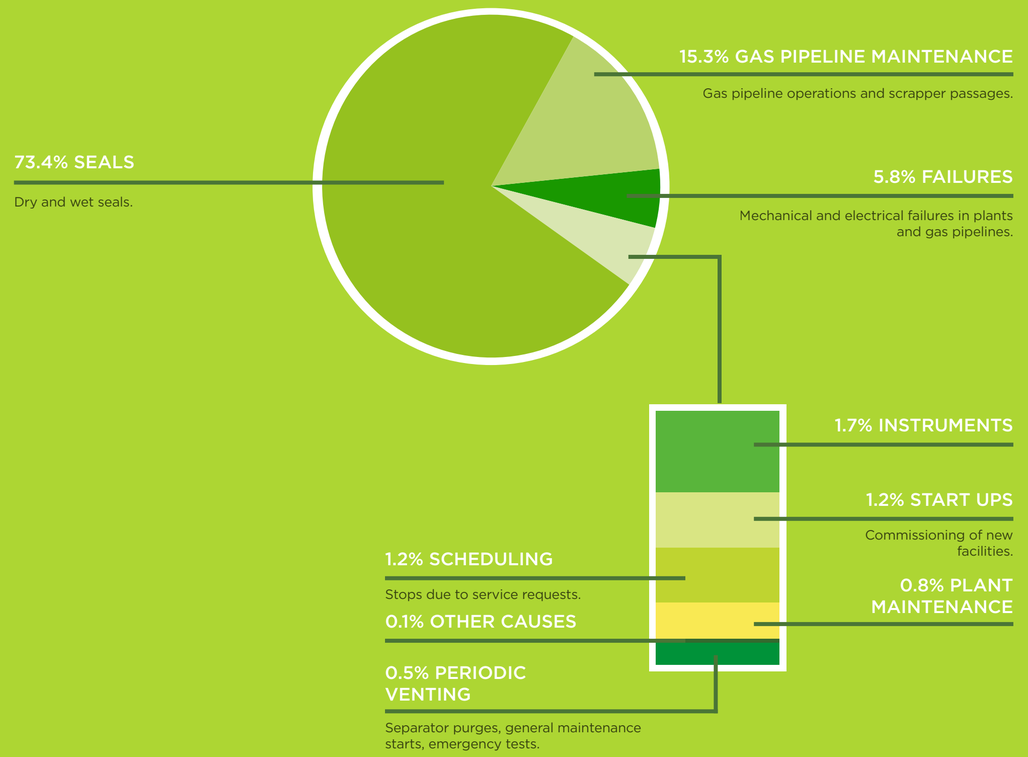
28.3% METHANE EMISSIONS
Methane emissions produced by scheduled or unscheduled venting of natural gas directly into the atmosphere during operational or maintenance tasks.

Methane Emissions Reduction Plan

Managing methane emissions is one of the main pillars of our climate change mitigation strategy. In 2024, we continue to make progress on our commitment to reduce Scope 1 methane emissions by 50% by 2030.

METHANE EMISSIONS

Total Methane emissions:
957,662 TN CO_2 eq
Year 2024



73.4% SEALS
Dry and wet seals.

15.3% GAS PIPELINE MAINTENANCE
Gas pipeline operations and scrapper passages.

5.8% FAILURES
Mechanical and electrical failures in plants and gas pipelines.

1.7% INSTRUMENTS

1.2% START UPS
Commissioning of new facilities.

1.2% SCHEDULING
Stops due to service requests.

0.8% PLANT MAINTENANCE

0.1% OTHER CAUSES

0.5% PERIODIC VENTING
Separator purges, general maintenance starts, emergency tests.

Comprehensive investment plan for emissions reduction

As part of the 2025-2029 Five-Year Regulatory Rate Review process, we have developed a five-year plan with the aim of promoting sustainability and technological modernization. One of the fundamental pillars of the plan is emissions reduction, through the upgrading of facilities and the adoption of new technologies.

MAIN INITIATIVES OF THE PLAN:

1) LEAK DETECTION AND REPAIR PLAN (LDAR):

- Implementation of advanced emission detection and quantification techniques, such as specialized cameras, combined with thermography and ultrasound.
- Progressive replacement of process, vent, and drain valves with more advanced technology that guarantees leak tightness, within a defined five-year plan.

2) VENTING REDUCTION:

- Early replacement of dry and wet seals in case of wear.
- Implementation of gas vent capture systems in dry seals.
- Acquisition of a mobile flaring system to reduce or eliminate natural gas venting during pipeline operations.
- Use of stopple technology to minimize venting in pipeline operations without compromising service efficiency.
- Study of PPCC venting systems with the aim of eliminating emissions during annual emergency shutdown tests.

3) PROCEDURE OPTIMIZATION AND NEW TECHNOLOGIES:

- Systematization of impact analysis in the emissions inventory of new projects, ensuring compliance with the reduction strategy from the initial stage.
- Application of best practices to minimize venting during scheduled maintenance, such as the consumption of trapped gas in plants or the blocking and consumption of fuel gas.

PROGRESS MADE IN 2024:

- Campaign to detect and quantify leakages at 20 compressor plants, with corrective measures for detected emissions. These actions complemented our internal predictive maintenance program using thermography and ultrasound.
- Review of internal procedures for emissions management, led by CP Garayalde (Chubut). This work seeks to standardize the estimation and quantification of venting and extend it to the rest of the compressor plants through internal training.
- Analysis and selection of innovative technologies for new projects, prioritizing shut-off valves and seal vent capture systems.

The Comprehensive Investment Plan reinforces our commitment to sustainability, ensuring that our operations not only comply with emerging regulations but also lead the way in implementing technologies that minimize environmental impact.

CONTINUOUS COMMITMENT AND PARTICIPATION

At **tgs**, we have taken on the challenge of leading the way in reducing emissions, demonstrating our commitment to sustainability, energy efficiency, and climate action within the framework of the SDGs.

Our comprehensive and preventive approach allows us not only to comply with current regulations, but also to anticipate future regulations. Year after year, we update our emissions map, which allows us to monitor our management, implement improvement projects, and stay aligned with global efforts to mitigate climate change.

We also actively participate in key forums, such as the IAPG's Safety, Occupational Health and Environment Commission, led by our Head of Environmental Processes, and the IAPG's Emissions and Sustainability Commission, where we share experiences and address emerging regulations on emissions management in Argentina.



4.6 EFFICIENT USE OF ENERGY

At **tgs**, we are energy in motion and recognize that natural gas is key to our operations and the transition to low-carbon energy. That is why we manage energy efficiently and sustainably, ensuring the lowest possible environmental impact.

ENERGY EFFICIENCY AND ENVIRONMENTAL COMMITMENTS

We use natural gas as energy for compressors, combustion processes, and electricity generation in our facilities, supplementing it with energy from external sources when necessary.

To monitor and optimize consumption, we have meters and an energy matrix that allows us to identify patterns, analyze consumption, and opportunities for improvement. In recent years, we have taken concrete steps to improve our energy efficiency, such as the progressive replacement of luminaires with LED technology in compressor plants and the Gral. Cerri Complex.

As part of the 2022-2026 Strategic Environmental Plan, we prioritize emissions mitigation and are committed to implementing an Energy Management System aligned with ISO 50001:2018. During 2024, we conducted a gap analysis with the ISO 50001:2018 standard, which allowed us to assess our initial status with respect to its requirements. This analysis is a key step in developing the action plan necessary for the future implementation of the system, which is planned for the coming years.

In addition, we held internal meetings to define the necessary processes to ensure compliance with each regulatory requirement, marking concrete progress toward improving our energy performance.

Collaboration with universities and energy optimization

Recognizing the importance of fostering synergies with universities to promote innovative solutions, in 2024 we worked with the Universidad Nacional del Centro de la provincia de Buenos Aires (UNICEN) on a detailed energy review of the Olavarría Compressor Plant. This analysis, carried out in accordance with the guidelines of ISO 50001:2018, allowed us to accurately identify the plant's energy consumption and detect specific opportunities for improvement that will guide our actions in this process.

IPERFORMANCE INDICATORS

We have specific indicators for monitoring our consumption, including:

- Fossil fuel consumption (GJ/year)
- Purchased electrical energy (GJ/year)
- Sold electrical energy (GJ/year)
- Sold steam (GJ/year)
- Energy intensity per business (GJ/MMStm^3)

At **tgs**, energy is mainly self-generated and, to a lesser extent, purchased from the electricity grid. In the transportation business, energy intensity continues to grow, reaching a 11% improvement between 2023 and 2024, thanks to initiatives such as leak reduction, combustion optimization, and energy consumption reduction. The midstream business continues to expand, which means greater energy requirements for its operations.

Consumption of fuels from non-renewable sources (GJ/year)	2024	2023
Natural gas consumption for electricity generation	853,894.00	772,581.00 (**)
Natural gas consumption in domestic processes and activities	34,809,575.00	36,156,686.00
Total consumption of Natural Gas	**35,663,469.00**	**36,929,268.00**
Consumption of liquid fuels in company vehicles	23,676.00	22,982.00
Consumption of liquid fuels in direct contractor vehicles (*)	32,341.00	43,616.00
Total consumption of fuels obtained from non-renewable sources	**35,719,486.00**	**36,995,866.00**

(*) Contractors working in the Company's main processes and contributing to Scope 1 emissions.
(**) The value reported in the 2023 ESG Report has been changed, given that the Gral. Cerri Complex does not generate electricity through internal combustion, but rather through steam. This has been detected and corrected in the 2024 report.

Electricity consumption purchased from the grid (GJ/year)	2024	2023
Transportation Business (CPs, Gas Pipelines, and Communications)	8,887.00	6,926.00
Liquids Business (Gral. Cerri-Galván Complex)	37,424.00	35,406.00
Midstream Business	34,245.00	34,678.00
Administration	4,125.00	3,550.00
Total electricity consumption purchased from the grid	**84,681.00**	**80,560.00**

Electricity sold (GJ/year)	2024	2023
Transportation Business (CPs and Gas Pipelines)	1,292.00	1,292
Liquids Business (Gral. Cerri-Galván Complex)	0.00	0.00
Midstream Business	0.00	0.00
Administration	0.00	0.00
Total electricity sold	**1,292.00**	**1,292.00**

Steam sold (GJ/year)	2024	2023
Transportation Business (CPs and Gas Pipelines)	0.00	0.00
Liquids Business (Gral. Cerri-Galván Complex)	267,427.00	270,107
Midstream Business	0.00	0.00
Administration	0.00	0.00
Total steam sold	**267,427.00**	**270,107.00**

Energy consumption within the company (GJ/year) (*)	2024	2023
Transportation Business (CPs, Gas Pipelines, and Communications)	27,607,502.00	27,831,450.00
Liquids Business (Gral. Cerri-Galván Complex)	5,185,783.00	6,238,522.00
Midstream Business	2,728,022.00	2,701,969.00
Other sectors (GSAC, GM, GA, Works and projects)	14,142.00	24,884.00
Total consumption of energy	**35,535,448.00**	**36,796,825.00**

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

(**) We adjusted calculations and reported data as we separated the electricity values for Solar and Fiat that had been reported in Cerri (these are two different businesses: Transportation and Liquids). In addition, as mentioned above, since there is no gas consumption for electricity generation in Cerri, this has had a significant impact on the reported figures.



Energy intensity per business ($GJ/MMStm^3$) (*)	2024	2023
Transportation Business (CPs and Gas Pipelines) - gas reception	801.50	892.10
Liquids Business (Gral. Cerri-Galván Complex) processed gas	480.50	461.30
Midstream Business - treated gas	315.60	357.60

(*) Parameters for calculating the ratio: Transportation - Gas received ($MMStm^3$) is the gas that enters the gas pipeline.
Liquids - Processed gas ($MMStm^3$) is the gas that is processed at the Gral. Cerri Complex.
Midstream - Treated gas ($MMStm^3$) is gas treated at our gas conditioning and treatment plants.
The types of energy included in the ratio are: fuel (own vehicles and contractors), natural gas (for electricity generation), electricity (for equipment and domestic consumption, heating, cooling) and steam (generated by heat recovery). It covers only energy consumption within the organization.

Total energy intensity (GJ/MMStm3)(*)	2024	2023
Company total - gas reception	**1,031.70**	**1,179.80**

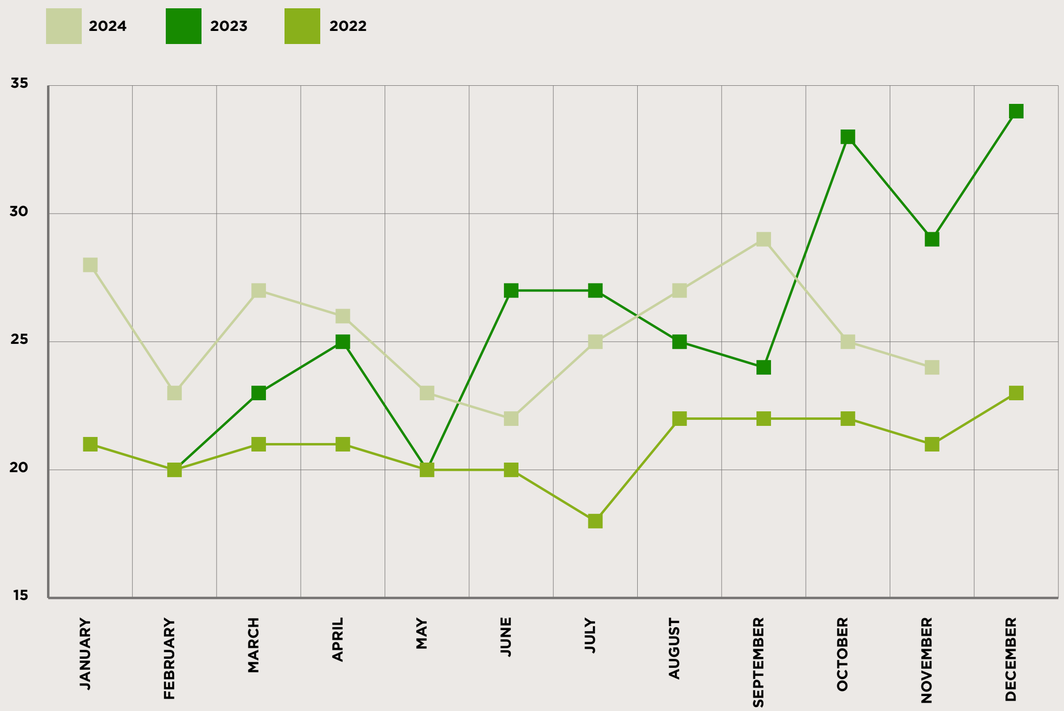
(*) For the company's total footprint, the total gas received in the system was selected as the most representative denominator.

EFFICIENCY INDICATORS

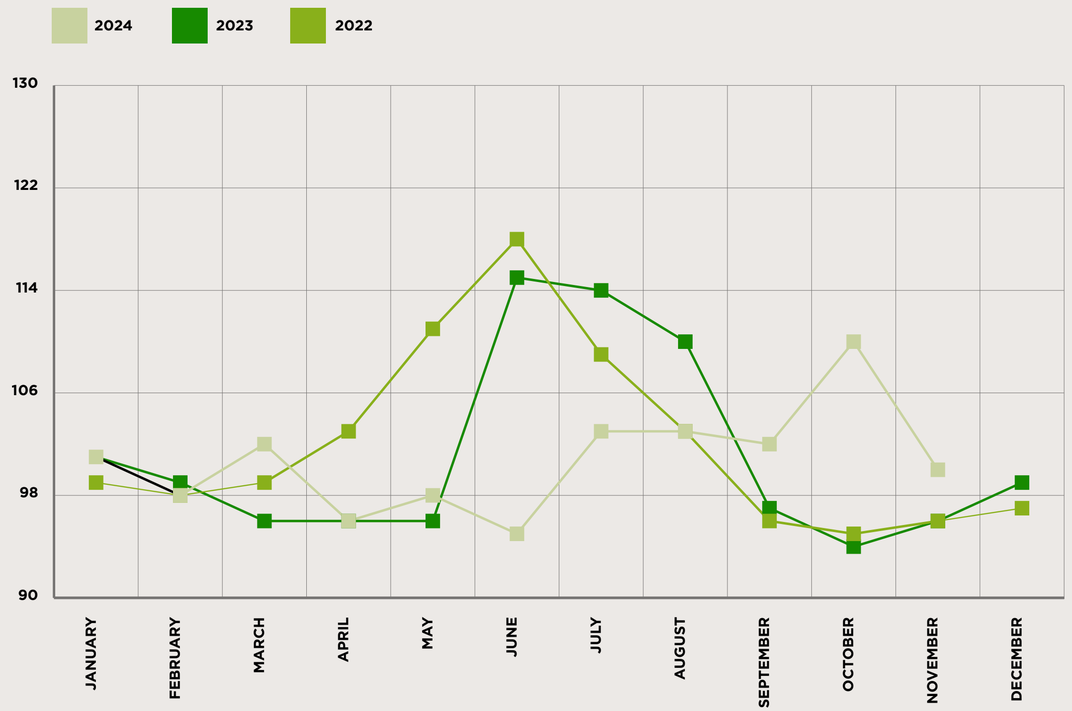
To see how efficient our operation is, the Transportation Operations Management team uses indicators, including gas moved from the Gral. Cerri Complex and gas moved from gas compressor plants in southern Argentina.

The two graphs below represent the volume of gas transported over the volume of fuel gas used for the turbo compressor equipment in southern Argentina and the Gral. Cerri Complex. The higher this ratio, the greater the yield per cubic meter of fuel gas burned. In addition, using less fuel gas also means lower CO_2 emissions into the atmosphere as a result of less fuel gas being burned.

TRANSPORTED GAS (STDM³)/SOUTHERN PCS FUEL GAS (STDM³)



TRANSPORTED GAS (STDM³)/GRAL. CERRI COMPLEX FUEL GAS (STDM³)



4.7 PREVENTION OF SOIL AND GROUNDWATER HYDROCARBON CONTAMINATION

Preventing soil and groundwater contamination by hydrocarbons is an important issue for **tgs**, as identified in the dual materiality analysis carried out in 2024. This analysis has led us to work hard on integrity plans and double our efforts to avoid potential impacts on ecosystems and water quality.

Monitoring and controls in critical facilities

To prevent contamination in other facilities, **tgs** applies rigorous monitoring and maintenance measures:

- Underground tanks and pipes: Regular inspections are carried out in compliance with current regulations and internal procedures to prevent leaks that could affect the soil and groundwater.
- Monitoring wells (phreatimeters): these devices enable the detection of possible alterations in water quality in critical areas.

Industrial effluent management at the General Cerri Complex

This complex is the only **tgs** facility that generates industrial liquid effluents. These effluents include saline rejects from reverse osmosis plants, cooling tower blowdowns, and residues from cleaning operations.

To minimize contamination risks, we implement strict measures and have an effluent treatment process consisting of several stages:

- Initial separation: hydrocarbons are separated by density in a separation tank.
- Secondary treatment: the effluent passes through a facultative lagoon where organic matter is oxidized and stabilized, and sludge settles.
- Chlorination and discharge: the treated liquid is chlorinated before being discharged into the Saladillo de García stream.

The quality of the effluent is monitored every six months to ensure compliance with the parameters established by local authorities.

Internal procedures and risk management

Our Management System includes specific procedures for identifying hazards, assessing environmental risks, and applying preventive and corrective controls. These procedures include:

- PSMA270: Management of liquid effluents for proper disposal and treatment.
- PSMA 285: Spill prevention and management plan, designed to reduce risks associated with operational failures, restore the site affected by the spill, and properly dispose of the waste generated. Includes training and drills.
- PSMA 350: Procedure for the safe handling of chemicals, ensuring labeling in accordance with the Globally Harmonized System (GHS) and the marking of storage tanks in accordance with international standards such as NFPA.
- PSMA 543: Safe practices for storing hydrocarbon liquids in above-ground tanks, underground tanks, and sumps.

Audits and national regulations

In line with the Argentine Energy Secretariat Resolution No. 785/2005, **tgs** conducts environmental audits on its above-ground tanks. These audits aim to monitor and verify possible leaks, as well as promote corrective and mitigation measures in the event of contamination being detected.

Collaboration and participation in programs

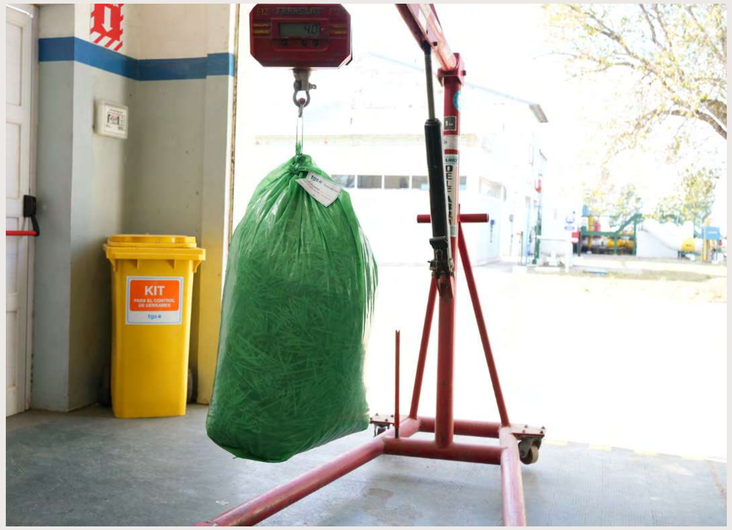
tgs actively participates in initiatives such as PREIC (Neuquén) and the APELL program (Bahía Blanca), in addition to being registered in the PLANACON National System, administered by the Argentine Naval Prefecture. These programs reinforce preparedness and response to environmental contingencies associated with hydrocarbons.

HOLISTIC WASTE MANAGEMENT

We work continuously to minimize the waste generated at our facilities, following the Strategic Environmental Plan (2022-2026), which promotes circularity of processes and sustainability in all our operations. Through various actions, we work to reduce waste generation and optimize its management to promote recycling and recovery.

Waste generated in tgs (in tonnes)	2024	2023
Hazardous	3,038.00	2,048.00
Non-hazardous	425.00	279.00
WEEE (Waste Electrical and Electronic Equipment)	8.00	3.00
Total	**3,471.00**	**2,330.00**

In 2024, we worked to improve each piece of data reported, verifying the weight on the corresponding delivery notes and/or certificates, as well as the internal weight of each facility with its respective scales.



GENERATION OF NON-HAZARDOUS WASTE

This waste mainly comes from administrative, operational, and maintenance activities at our facilities. The most common types include plastic, cardboard, and organic waste. These are sorted internally and sent to sustainable destinations for recovery and recycling.

At the Gutiérrez Complex (Buenos Aires), for example, 100% of the inert (recyclable) waste generated is managed through the BeraRecicla urban waste recovery cooperative. In 2024, we held an awareness-raising talk with the cooperative's staff to strengthen this collaboration and learn in detail how they manage waste together with local communities and industries.

In addition, at several of our facilities, such as the Gral. Cerri Complex and the GSAC offices, we have incorporated compost bins for recycling organic waste. This waste, which comes mainly from internal activities and cafeteria areas, is composted to generate natural fertilizer, which is then used in the landscaping of our facilities.

Among the waste minimization measures we promote, we highlight:

- The use of bulk container supplies.
- The purchase of recycled and reusable materials to avoid disposable materials.
- Using rechargeable batteries and promoting digitization to avoid printing documents.
- Implementing technologies that allow for the reuse of filters and other items, reducing the need for disposables.
- Using paper made from non-tree plant fibers (such as sugarcane), contributing to the reduction of environmental impact.



Non-hazardous waste disposed of (in TN)(*)	2024	2023
Landfill	71.00	83.00
Sanitary landfill	116.00	102.00
Incineration in **tgs**	0.00	0.00
Total	**187.00**	**185.00**

(*) **tgs** does not treat non-hazardous waste using any of the following methods: recovery, incineration, deep well injection, or on-site storage.

Waste not destined for disposal (in TN)(*)	2024	2023
Recycled	235.00	81.00
Other recovery operations (composting)	3.00	11.00
Hazardous Waste (co-processing)	407.00	88.00
Total	**645.00**	**180.00**

(*) Refers to recovered, recycled, and avoided waste. This includes hazardous waste sent for co-processing (a licensed operator uses technology to treat and recover it, converting it into fuel).

GENERATION OF HAZARDOUS OR SPECIAL WASTE

Hazardous waste, such as lubricating oils, contaminated filters, equipment maintenance waste, and other materials derived from gas operations, requires specialized treatment due to its potential impact on the environment. This waste is managed according to strict protocols and sent to authorized operators who guarantee its proper final disposal, always in compliance with current regulations.

An example of our hazardous waste management is the disposal of used lubricating oil. This waste is sent to specialized companies for proper treatment and reuse as an input for another process.

In 2024, the Fortín I and Chelforó (Río Negro) plants sent electronic waste (WEEE) to authorized reception centers, contributing to its recycling and minimizing its environmental impact. This type of waste includes obsolete equipment such as computers, cables, and batteries. For instance, the Plaza Huincul plant (Neuquén) managed, together with the Plaza Huincul Environment Department, the disposal of more than 50kg of this waste.

As for end-of-life tires, we are working with environmental authorities to define an appropriate procedure for their purchase, storage, and final disposal. We plan to implement a comprehensive waste management strategy in 2025.

Eliminated hazardous waste (in TN)	**2024**	**2023**
Eliminated by incineration	79.00	20.00
Landfarming	1,943.00	1,189.00
Safety Landfill	181.00	204.00
Physicochemicals, stabilization	424.00	593.00
Incineration at **tgs** (pyrolytic furnace)	0.00	0.00
Total	**2,627.00**	**2,006.00**

MONITORING AND RECORDING

We have a robust system for recording and monitoring waste generation through SAP EHSM, which allows us to record the amount and type of waste generated at each facility on a monthly or annual basis. This recording is carried out by the representatives of each plant, who are responsible for ensuring that all data is accurate.

To guarantee traceability, hazardous waste is verified by treatment and reception certificates issued by transporters and operators. At some facilities, waste is weighed upon arrival at recycling centers, ensuring a more accurate measurement of its volume.

AUDITS AND VERIFICATION

We conduct regular audits of the waste treatment companies we work with to verify their final disposal sites and ensure that they comply with current environmental regulations. We also visit treatment and disposal centers to ensure that our waste is managed responsibly and efficiently.

COMMITMENT TO CIRCULARITY AND SUSTAINABILITY

As part of our Strategic Plan, we seek to promote circular waste management. This involves not only reduction and recycling, but also transforming waste into new useful resources. The actions we take to promote circularity include:

- Implementing procedures that promote the composting of organic waste.
- Using recycled materials in the manufacture of new products.
- Reducing waste in our operational activities by promoting responsible consumption practices.



Education and awareness

We seek to foster a culture of responsibility and circularity in our company and the communities around us.

In 2024, we donated compost bins to educational institutions, such as the Inayen School in Choele-Choel (Río Negro), promoting organic waste management among students. We also carried out awareness programs for our staff, with the aim of promoting waste separation at source and proper waste disposal in all our facilities.

Also, we held workshops addressing the specific management issues in each province according to current regulations, proposing improvements based on the needs identified in each facility. In addition, we held an awareness-raising talk led by the BeraRecicla cooperative, from the municipality of Berazategui, where the Gutiérrez Complex is located. This coordination was key to ensure that, to date, all inert (recyclable) waste generated at the Complex is managed by the cooperative.

4.8 WATER MANAGEMENT

At **tgs**, water management is key to ensuring the responsible use of this limited natural resource. While our water consumption is mainly related to human activities such as cleaning, sanitation, and irrigation, the most significant use is in the cooling and steam production processes at the Gral. Cerri Complex. Because our facilities are located outside the urban area, the water supply comes mainly from groundwater wells.

Through the 2022-2026 Strategic Environmental Plan, we have committed to recovering 80% of treated water for irrigation by 2025. In 2024, we made progress toward this goal with the incorporation of biodigesters to treat sanitary effluents at our compressor plants: 10 are already operational, and we have purchased additional equipment to install at the remaining 22 plants.

In addition, we managed to quantify our direct water footprint in 2023, a fundamental step toward optimizing water use at each facility. During 2024, we continued working on this measurement with a more specific focus on implementing efficient improvements.

In 2022, **tgs** participated in the First Academy-Business Workshop for a Sustainable Petrochemical Industry, organized by PLAPIQUI (CONICET research institute) in Bahía Blanca. This event promoted collaborative projects between companies and researchers. In 2024, we participated in the industrial water use inventory study, which is particularly relevant for the region due to the water deficit in the city of Bahía Blanca and the coexistence of large companies in its petrochemical hub. The objective of the inventory is to collaborate in decision-making that optimizes water resource management and promotes sustainability.

WATER EXTRACTION

At **tgs**, 77% of our operational and administrative activities take place in regions with water shortages or stress, which makes responsible water management particularly important in these areas.

Supply sources

- The water supply varies depending on the location of our facilities:
- Underground collection: the main source for our operations.
- Third-party supply: purchase of water from municipalities or local providers, transported by tanker trucks. In 2024, we included water dispensers, which we use to supply water for staff consumption at all our facilities.
- Grid water: used in administrative areas located in urban areas, although it represents significantly lower consumption compared to operational areas.

It is important to note that none of our facilities use surface water as a source of supply.

Water extraction by source (in megaliters)(*)	2024	2023
Surface water	0.00	0.00
Groundwater	956.00	938.00
Third-party water	286.00	253.00
Totals	**1,242.00**	**1,191.00**

(*) **tgs** does not consume water from marine sources or produced water.

Water extraction by installation (in megaliters)(*)	2024	2023
Transport	86.00	125.00(*)
Liquids	896.00	858.00
Midstream	259.00	208.00
Total	**1,242.00**	**1,191.00**

(*) In 2023, we had declared 103 for the transportation business and 22 for administration. As administration was merged with transportation in 2024, we adjusted it to what was declared in the 2023 ESG Report.

WATER CONSUMPTION

In 2024, the total volume of water consumed was 495 megaliters, including the amounts of water recovered or reused through treatment processes. Of this total, 442 megaliters corresponded to facilities located in areas with water stress, reinforcing the importance of efficient management in these areas.

It should be noted that in 2024 we corrected an error in the calculation of water consumption, given that in previous years we were not deducting discharge, thus reporting a higher value for our organization's water consumption. In addition, as mentioned above, we have incorporated the consumption of water in bottles, as a third-party water source, for our facilities, given that it is a source of supply for employee consumption.

WATER USE IN tgs

The water consumed is not used for industrial purposes; its main use is for irrigation of green areas, sanitary facilities, and fire networks. Water use and extraction are carried out in a similar manner to that carried out in residential establishments, respecting authorized limits and good consumption practices.

MONITORING AND ESTIMATING CONSUMPTION

Each facility has instruments that measure water consumption in cubic meters on a daily basis, following internal procedures that ensure compliance with regulations. For facilities such as administrative offices that use mains water without a specific meter provided by the utility company, consumption is estimated using a reference value of 0.25 m^3 per person per day, based on data provided by the Human Resources department.

WATER RECOVERY AND REUSE

In 2024, significant progress was made in water recovery and reuse:

- At the Gral. Cerri Complex, 21.2 m^3 were recovered. Compared to previous reports, this recovery has been lower, given that in 2024 there was lower water consumption and operations have been more efficient.
- At the Galván Plant, 1,023 m^3 were reused annually through the use of a cistern for irrigation.

These actions reflect our commitment to sustainable water management, especially in critical areas, helping to minimize environmental impact and optimize available resources.

Water consumption (in megaliters)(*)	2024	2023
Extracted water	1,242.00	1,191.00
Recovered water	22.00	60.00
Total discharge	769.00	291.00
Total	**495.00**	**960.00**

(*) Consumption = extracted water + recovered water - total discharge
Recovered water refers to water treated in wastewater treatment plants that allows for its reuse, complying with the quality parameters established for this use by current regulations.



MONITORING AND REGULATORY COMPLIANCE

We have internal procedures for responsible water management and effluent discharge, aligned with applicable regulations in both normal operations and infrastructure maintenance and expansion works.

Water quality is regularly assessed considering the parameters and frequencies established in the permits granted. In cases where these are not specified, we apply the most stringent standards of current legislation. Analyses are carried out in laboratories authorized by the relevant environmental authorities.

To minimize environmental impacts on water resources, we use monitoring wells (phreatimeters) at facilities where there is a risk of groundwater contamination.

INNOVATION AND LEADERSHIP

We identified the use of treated sanitary effluents for irrigation as an opportunity, reinforcing the circularity of water in our operations. Recovering treated water for irrigation helps mitigate impacts in areas with water shortages, where many of our plants are located.

In turn, during 2024, we continued to deepen our actions through workshops and conferences. These initiatives have driven new strategies for the protection of water resources and improvements in their management.

Direct water footprint	2024	2023*
Transportation Business (CPs and Gas Pipelines) in m^3/MMStm^3 gas received	0,002	0,003
Liquids Business (Gral. Cerri-Galván Complex) in m^3/MMStm^3 gas processed	0,028	0,020
Midstream Business in m^3/MMStm^3 gas treated	0,013	0,010

(*)The 2023 values changed due to a modification in the water consumption formula, where discharge is deducted.

Company water footprint 2024 2023(*)	2024	2023*
Total Company in m^3/MMStm^3 gas received	0,014	0,015

(*) The 2023 values changed due to a modification in the water consumption formula, where discharge is deducted.

4.9 EFFLUENTS MANAGEMENT

Most of the discharges in **tgs** correspond to sanitary effluents, with flows similar to those generated in domestic environments. In line with our commitment to sustainability, we have implemented effluent treatment plants for recovery and subsequent use in irrigation. We are working on a plan to incorporate biodigesters to ensure that 100% of our facilities have sanitary effluent treatment systems, with the possibility of recovery for irrigation.

The only industrial effluent from **tgs** is generated at the General Cerri Complex in Bahía Blanca and comes from drainage and purging during the production process. This complex is the only facility that discharges effluents into a body of water, the Saladillo de García stream. This process includes:

- Separation of hydrocarbons using an API tank, which utilizes density differences.
- Treatment in a facultative lagoon for the separation of solids and liquids.
- Chlorination of the liquid, which is then discharged into the stream.

Treatment and monitoring are carried out through:

- Daily sampling by the Complex's laboratory.
- Quarterly monitoring by laboratories authorized by the environmental authorities.

Initiatives for responsible waste management:

- Separation of effluents: rainwater, sewage, and industrial effluents are not mixed.
- Compliance with quality parameters according to discharge permits.
- Obtaining permits for works involving waste disposal.
- Implementation of treatments that promote the reuse of water for irrigation.
- New facilities without access to a sewer system must have treatment plants that allow for irrigation with treated water.
- Promotion of responsible water use through awareness campaigns, daily consumption checks, and constant quality monitoring.

In 2024, we made additional improvements, including installing a stainless steel mesh in the fiscal chamber to prevent disturbances caused by solids, and channeling effluents to a buffer tank, which equalizes the flow before the discharge point.

WATER DISCHARGES (in megaliters)		
Destination	**2024**	**2023**
Surface water (rivers, lakes) *	202.00	225.00
Groundwater (infiltration) **	3.00	4.00
Groundwater (irrigation) ***	12.00	11.00
Evaporation****	553.00	551.00
Total	**769.00**	**791.00**

tgs does not generate any waste that is destined for use by a third party.
*Waste discharged into surface waters (rivers, lakes) and marine waters is treated either in-house or by the public sewerage system.
** This item includes sewage discharged through septic tanks or nitrifying beds. No direct injections of effluent of any kind are made into groundwater.
*** This item includes water used for irrigation, whether extracted or recovered for that purpose.
**** Water vapor lost through evaporation in cooling towers.

Galván Plant: facility with zero effluents

In February 2024, the Galván Storage Plant (Bahía Blanca, Buenos Aires) reached an important environmental milestone by permanently eliminating the connection that allowed treated sewage effluents to be discharged into the Bahía Blanca estuary. This achievement consolidates the plant as a zero-effluent facility, reflecting tgs' commitment to responsible water resource management.

A PATH TOWARDS SUSTAINABILITY

Since 2014, the plant's Auxiliary Services team has promoted the installation of a sanitary effluent treatment system, allowing treated liquids to be reused for irrigation of green areas. This system is periodically monitored by specialized laboratories to ensure the quality of the reused water.

In 2016, although the plant maintained a connection to the estuary, treated effluents were no longer discharged thanks to the implementation of a reservoir tank that allowed water to be stored for irrigation.

Finally, in 2024, the decision to permanently sever the connection to the estuary marked a turning point in the plant's water management, ensuring the total reuse of treated water and eliminating any possibility of discharges.

RELEVANCE IN THE LOCAL CONTEXT

This advance takes on greater importance given the region's water deficit, where the water supply in Bahía Blanca depends on an aqueduct located almost 60 kilometers away. The action reinforces **tgs**' commitment to sustainability in an area of high water vulnerability, promoting efficient and responsible water use. With this type of initiative, we not only optimize our internal processes, but also lead by example in the preservation of natural resources that are fundamental to local communities and the environment.

4.10 BIODIVERSITY AND EROSION

We recognize the importance of protecting biodiversity and ensuring habitat conservation. Therefore, we have defined guidelines for reforestation and preservation of wooded areas on **tgs** facilities through policies, procedures, and specific actions that seek to mitigate negative impacts, protect natural habitats, and conserve ecosystem services.



Both photographs show CP Magallanes, focused on its reforestation plan to protect new species from strong winds and promote their development.

IDENTIFICATION OF IMPACTS

We are aware that our operations can have an impact on biodiversity, especially in the areas surrounding our gas pipelines. Maintenance and construction works, as well as the need to keep areas accessible in case of emergencies, are factors that affect the natural environment. For this reason, environmental impact assessment is a key process that we carry out in every project, expansion, or maintenance operation. Through this assessment, we identify and manage potential impacts, which are mostly moderate and occur during the construction phase, always in line with our reforestation policy, regulatory compliance, and internal procedures of our environmental management system.

The main negative impacts include:

- Habitat transformation: the removal and compaction of vegetation cover during the opening of trenches or roads causes direct alteration to the ecosystem. This impact mainly affects the natural flora of the region.
- Suffocation of low vegetation: soil movement during construction generates dust, which can suffocate lower vegetation and limit its growth.
- Soil impact: changes to soil structure can encourage the growth of undesirable plant species, reduce natural grazing areas, and, in some cases, cause erosion.
- Impacts on wildlife: The degradation of vegetation used for shelter and food by wildlife has negative effects on the ecosystem. In addition, construction activities can affect nesting sites and cause disturbances due to noise, vibrations, and emissions that alter wildlife behavior, including their reproductive cycles and feeding habits.

During the operational phase, environmental impacts are minor, but they are continuously monitored to ensure proper management. These include the generation of hazardous waste, noise emissions, and possible spills that could affect the soil, vegetation, and local wildlife. Although these impacts are assessed and managed for each construction project or maintenance task, our goal is to minimize their scope and duration.

COMMITMENT TO ECOSYSTEM PROTECTION

In line with the climate change mitigation and adaptation cornerstone of our Environmental Strategic Plan, this year we worked on reforestation and biodiversity conservation initiatives. Notable initiatives include:

1) Forestation and Biodiversity Policy:

Implemented in 2023, this policy aims to mitigate greenhouse gas emissions generated by our operations while promoting essential ecosystem services. Through the restoration and conservation of trees on our premises, we seek to preserve the habitat of native species and reduce the environmental impact of our activities.

We have also developed an internal procedure for biodiversity and forestry management, with clear guidelines that allow us to address these challenges in a comprehensive manner. This policy, which applies to all Company employees, reinforces our vision of integrating environmental conservation into our daily operations.

2) Sustainable and Conscious Reforestation Plan:

This Plan comprises several key stages:

- Initial diagnosis of the state of forestation by specialists. This diagnosis includes an inventory of species at each facility to analyze the possible environmental causes affecting their potential and propose solutions to reverse them.
- Design of forestation or reforestation plans, considering the needs of each facility, operational requirements, and the adaptation possibilities of each species.
- Definition of interventions on diseased or decrepit specimens, prioritizing the safety of our employees and our facilities.
- Preparation of an inventory of carbon dioxide (CO2) sinks, estimating the CO2 retained by the main plant species over time, linked to our carbon footprint calculation.
- Promotion of these activities and call for supporters so that the project can continue and be replicated in other company facilities.



During 2024, we made significant progress in this area. One of the key milestones was the implementation of a forestry baseline across 100% of our facilities, enabling us to move toward sustainable and planned forestation.

This plan not only contributes to carbon capture, but also improves local biodiversity, strengthens nutrient cycles, optimizes soil, regulates water dynamics, and improves climate protection, in addition to enriching the landscape of our operational areas.

As of 2024, we have planted 701 trees as part of this plan, in line with our goal of reducing methane emissions by 2030. Progress is monitored by the Environment department, ensuring sustainable and conscious management.

3) Protected Areas and Species of Conservation Concern:

We seek to identify protected areas and species of conservation concern in the sites where we operate, with the aim of monitoring them to promote the conservation of natural ecosystems. We have our GIS Portal, which includes an Environmental Map of Protected Areas that is automatically updated with data from the National Ministry of the Environment. This portal allows us to identify areas of conservation concern in the provinces where we operate.

In addition, we consider areas inhabited by species included in the IUCN (International Union for Conservation of Nature) Red List, taking measures to avoid damage and prevent species extinction. The percentage of assets overlapping with protected areas is 7%, broken down into 5% of our own assets and 2% corresponding to leased land. These areas include internationally, nationally, provincially, municipally, and privately protected categories, as well as native forest land use planning (OTBN) in accordance with existing regulations.

The following table shows the total surface area of the company's assets, broken down by type of facility: Valves, Cathodic Protection Units (CPUs), Measurement Points (MPs), Scrapper Traps, Compressor Plants and Properties, and Pipelines, updated to 2024.

Type of Facility	Total amount	Total m^2	Total area (m^2)	Amount overlaid with PA	Overlapping area with PA (m^2)
Valves*	371.00	25.00	9,275.00	17.00	425.00
CPUs*	352.00	25.00	8,800.00	14.00	350.00
PMs*	382.00	300.00	114,600.00	24.00	7,200.00
Tramps*	85.00	210.00	17,850.00	7.00	1,470.00
Plants and Properties	39.00	-	5,444,358.00	7.00	711,152.00
Leased or managed	-	-	-	2.00	299,240.00
Owned	-	-	-	5.00	411,912.00
Pipelines**	1.00	-	9,425,176.00	92.00	368,214.00
Total Area (m^2)	**-**	**-**	**15,020,059.00**	**Overlapping area (m^2)**	**1,799,963.00**

Criteria:
*The larger size is assumed (more conservative scenario)
**The larger pipelines are assumed (36 inches and 1 meter wide). In 2023, the North Vaca Muerta extension (33 km) was incorporated and 13 km of the Fernández Oro decommissioning was eliminated.

Below is a list of species included in the IUCN Red List within the area of influence of our operation. It should be noted that, given the extensive list of species at risk, we have chosen to present only those species most at risk (EN-endangered and CR-critically endangered) that overlap with our assets, resulting in:

- Austrolebias elongatus (annual fish)
- Bombus dahibomii (bumblebee)
- Ctenomys australis (southern tuco-tuco)
- Liolaemus cuyumhue
- Squatina argentina (Argentine angel shark)

The information available on endangered species has been obtained from the IUCN website and collected from the GIS **tgs** Portal.

BIODIVERSITY FOSTERING INITIATIVES

To show our commitment to biodiversity, in 2024 we collaborated with the "Mi Vereda, Nuestros Árboles" (My Sidewalk, Our Trees) program of the Municipality of Choele Choel, Río Negro, Argentina. This initiative, part of Tree Day (August 29), focused on raising community awareness about the importance of urban trees.

In collaboration with the city's residents, we actively participated in planting trees in different neighborhoods. During September, **tgs** donated 123 trees (13 acacias and 110 American ash trees) which were given to families in different areas of Choele Choel, contributing to the improvement of the urban environment and strengthening the commitment to reforestation and local biodiversity.





05 SOCIAL

We participate in various job fairs and meetings with the NGO Junior Achievement.

We collaborated with the community of Bahía Blanca after the severe storm they suffered.



We carried out the 6th edition of the school infrastructure program.

We participated in the 34th International Congress on Occupational Health, held in Morocco.

We launched the Ciclo SOL+ -Good Practices that Generate Value- as the initial stage of a program to strengthen our organizational culture, based on the premises of Selection, Order, and Cleanliness as the first visible practices of Continuous Improvement.

We implement the Bow Tie risk management methodology to visualize and communicate high-risk scenarios at our facilities.

We implemented a commercial strategy aimed at regularizing the transfer of gas from contracts to other transportation systems.

At **tgs**, we put people at the heart of everything we do. We implement the highest health and safety standards, promote diversity, equity, and inclusion in our teams, and support the personal growth of our employees. We also strengthen dialogue with customers and communities, driving their development through sustainable initiatives and excellent services.



5.1 OUR PEOPLE

In 2024, we reinforced our commitment to initiatives that promote a positive work environment, fostering professional development and the overall well-being of our employees.



5.1.1 EMPLOYEES IN NUMBERS

	PUERTO MADERO HEADQUARTERS			BAHÍA BLANCA REGION			GRAL. CERRI COMPLEX REGION			WESTERN REGION			SOUTHERN REGION			TOTAL		
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	Male	Woman	Total
Total number of people employed	214	88	302	272	9	281	169	15	184	228	12	240	139	1	140	1,022	125	1,147
People employed on a permanent basis	211	83	294	255	9	264	164	12	176	205	12	217	135	1	136	970	117	1,087
People employed on a temporary basis	3	5	8	17	0	17	5	3	8	23	0	23	4	0	4	52	8	60
People employed full-time	214	86	300	272	9	281	169	15	184	228	12	240	139	1	140	1,022	123	1,145
People employed part-time*	0	2	2	0	0	0	0	0	0	0	0		0	0	0	0	2	2

*Currently, **tgs** does not have any "Employees working non-guaranteed hours."

5.1.2 A GATEWAY TO **tgs**

We advertise our vacancies through multiple channels such as our corporate website, LinkedIn, Zonajobs, Bumeran, university fairs, and local media.

In line with our commitment to internal growth, the Internal Search Program enabled 20 employees to access new opportunities in 2024, enhancing their personal and professional development.

This year, we launched an internship program aimed at university students, selecting seven interns (five for operations and two for business) to apply their knowledge, gain work experience, and complement their academic training.

In addition, we participated in prominent job fairs carried out in various universities, including CAI, Universidad Nacional de La Plata, Universidad del Sur, Universidad de Buenos Aires, and AOG 2024.

Finally, we promoted employability in the community through CV writing workshops and mock job interviews for final-year students at Escuela Técnica La Piedad (Bahía Blanca) and San José Obrero School (Neuquén).

Supervised Professional Internship Program

We are celebrating the 12th edition of the program that connects us with secondary schools and universities in the areas where we operate in the interior of the country. The objective is to offer students real work experience and provide them with tools for their future entry into the labor market. In 2024, we worked with the following institutions in the provinces of Buenos Aires, La Pampa, and Río Negro:

- Escuela de Educación Técnica N°1 "Fray Luis Beltrán," Salliqueló.
- Universidad Nacional del Sur - Industrial Engineering and Chemical Engineering.
- Instituto Superior de Formación Técnica N° 190, Bahía Blanca;
- "Advanced Technical Degree in Safety, Hygiene, and Environmental Control."
- Escuela de Educación Secundaria Técnica N° 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. Bahía Blanca.
- Universidad Nacional del Sur - Bachelor's Degree in Environmental Sciences Bahía Blanca.
- Escuela de Educación Superior Técnica N° 4 - Antártida Bahía Blanca.
- Universidad Nacional del Sur - Civil Engineering. Bahía Blanca.
- G32 Technical School - Nuestra Señora del Rosario Institute CP – Chelforo.

Technical Education Center N°. 10, CP - La Adela.
We completed 36 professional internships as part of the program and added an internship with the UTN - Buenos Aires Regional Faculty, Medrano campus, Chemical Engineering degree.

Connecting young people with the world of work through the *Socios* Program.

In 2024, we joined the *Socios* Program, an initiative of the NGO Junior Achievement that seeks to bring young people closer to the world of work through meetings with professionals in their areas of interest. During the day, the students participated in a talk on safety, toured our facilities, and attended an institutional presentation on **tgs** and its businesses.

In addition, they spent a morning with their mentors, who provided guidance on their career expectations, professional choices, day-to-day work life, and the challenges and opportunities they will face.

"Being part of this program was an enriching experience, inspiring students and promoting the connection between school and work. These initiatives strengthen learning, offer useful tools, and build networks that positively impact future professionals," said a program participant.



5.1.3 DIVERSITY, EQUITY, AND INCLUSION

At tgs, we reinforce our commitment to diversity, equity, and inclusion by creating a specific committee that addresses these issues with the importance they deserve. During 2024, we organized various activities to raise awareness and train our teams, promoting a more inclusive work culture:

- We developed organizational guidelines on diversity, equity, and inclusion.
- We began drafting our protocol for responding to cases of workplace violence and harassment.

This year, we allocated six hours of training on diversity, equity, and inclusion. We also worked to incorporate a gender perspective into our actions:

- We participated in the second edition of the *Voces Vitales* Mentoring Program.
- We offered workshops on basic concepts of DEI, age diversity, and unconscious bias.

No cases of discrimination have been confirmed in 2024 from reports to the Ethics Hotline or Whistleblower Channel.



5.1.4 WORK ENVIRONMENT AND PEOPLE'S WELL-BEING

We work to help our people balance their personal and professional lives, promoting an environment that fosters their well-being and development. We offer a wide range of benefits designed to support them at different stages and with different needs:

FINANCIAL AND FAMILY SUPPORT:

- Special allowances for marriage, birth, or adoption.
- Reimbursement of childcare expenses.
- Housing rental subsidies.
- Personal loans, emergency loans, and loans for the purchase, construction, or renovation of a single, permanent home.
- Financial assistance for parents of children with disabilities.

HEALTH AND SAFETY:

- Additional coverage for disability and invalidity not covered by health insurance.
- Life insurance and funeral insurance.
- Wellness program with reimbursement for mental health.

LEAVES AND SPECIAL PERMISSIONS:

- Extended parental leave: one week of leave in addition to the statutory period.
- Optional gradual return to work with salary adjustment to full working hours for new mothers.
- Leave for study and marriage.

WELL-BEING AND DEVELOPMENT PROGRAMS:

- Career transition program: support in managing retirement procedures and special leave until the first payment.
- Agreements with sports associations.
- School kit and financial assistance for the start of the school year.
- Christmas hamper.

All these benefits are available to all our employees, reinforcing our commitment to equality, social sustainability, and the overall well-being of our work community.

We measure our organizational climate

In April 2024, we conducted a workplace climate survey, achieving a 78% favorability rating across the company, an increase of 3 points compared to 2022.

One of the standout indicators was the overall perception of **tgs** as a workplace, with an 88% favorability rating, representing an 8-point increase over 2022 and exceeding the Great Place to Work (GPTW) benchmark by 5 points.

To continue strengthening the work climate, this year we held focus groups with different management teams and organized team-building activities. These spaces allowed us to identify areas for improvement and develop action plans that contributed to consolidating a more positive and collaborative work environment.

+ENERGIA RECOGNITION PROGRAM:

At **tgs**, we recognize the effort, dedication, and commitment of our employees, which are essential for building a strong organizational culture aligned with our values. Through the *+Energía* program, we seek to highlight individuals who, through their performance, reflect the organizational behaviors of innovating collaboratively, placing the customer at center stage, striving for more, and being part of the team, fostering teamwork and contributing to the achievement of common goals.

- In 2024, this program allowed us to recognize and celebrate individual and collective contributions through various initiatives:
- 1,016 for outstanding actions: recognition for those who carried out projects or initiatives that had a significant impact on the company.
- 193 for team management: rewarding those who promoted collaboration, leadership, and cohesion in their areas.
- 70 recognitions for career achievements: celebrating the years of dedication and continuous contribution of our employees.

In addition, as part of the program, we selected nine outstanding individuals of the year who represent excellence in their work and the spirit we seek to cultivate in the company.

This approach allows us not only to reinforce our organizational culture, but also to motivate our teams to continue growing and contributing to our collective success.

5.1.5 EMPLOYMENT AND PROFESSIONAL DEVELOPMENT

We foster professional growth through a learning philosophy that puts people at its core. During 2024, **tgs** Campus evolved to consolidate itself as an agile, comprehensive and inclusive learning ecosystem designed to develop skills, knowledge and talents that drive both personal and collective success.

INITIAL PROGRAMS AND ONBOARDING

From day one, new hires have access to a comprehensive onboarding program designed to ease their transition into the work environment. These training modules are also available to company personnel. They help to strengthen the knowledge of those who are already part of **tgs.**

Some of the modules included in the program:

- History, vision and culture of **tgs**.
- Organizational structure and core business.
- Human resources and digitalization at **tgs**.



LEARNING ACADEMIES

Our organizational culture includes six specialized academies that are constantly renewed to respond to current and future challenges:

1. Leadership Academy
Designed to train leaders capable of motivating and guiding teams towards the fulfillment of our vision. This year we incorporated:

- Visionary, communicative and passionate leadership training paths.
- Hybrid meetings with renowned speakers.
- Training in coaching, feedback, team building and management of complex conversations.

2. Academy of the Future
As part of our digital transformation, this academy fosters the development of competencies such as agility, artificial intelligence, data science, automation and robotics. During 2024, workshops on cultural evolution, adaptability and new technologies were promoted.

3. Human Skills Academy
Focused on developing key skills such as communication, emotional intelligence, conflict resolution and diversity. This year a new path on inclusion and equity was launched.

4. Business Academy
Provides advanced training in strategic areas such as geopolitics, climate change, public policy and energy market expansion, strengthening sustainability and customer-centric culture.

5. Management Academy
Specialized in tools and concepts for efficient and sustainable daily management. This year, training in health prevention was a highlight.

6. Technical Academy
Develops critical technical skills for our operations, such as pipeline maintenance, facility operation and new control technologies.

DIVERSITY IN LEARNING EXPERIENCES

The academies offer flexible modalities to adapt to individual needs:

- **Modalities:** virtual, in-person and hybrid.
- **Types:** micro-learning capsules, courses, diploma and master's degrees.
- **Approach:** self-managed or guided, technical or experiential.

In addition, we have a digital library with more than 14,900 files in 23 categories, which guarantees the transmission of technical and organizational knowledge.

TECHNICAL CAPABILITY DEVELOPMENT AND CONTINUING EDUCATION

We have significantly strengthened our technical capabilities through a wide range of key specialties, such as Corrosion Protection, Gas Turbines, Compressors, Gas Quality, Grounding Value Measurement and PLC Level 1. These initiatives, which were attended by 67 people, included collaborators from ENARSA, ENARGAS and GCDS (Uruguay). The methodology applied combined theory, practice, an evaluation and a plenary session where concerns and experiences were shared, promoting a comprehensive learning process.

Internally, we have 14 instructors trained in training trainers, which allows us to ensure pedagogical quality and the effective transmission of knowledge. In addition, we have adapted the Internal Training Centers located in the Gutiérrez Complex (AMBA) and General Conesa (Río Negro), optimizing these spaces for a more robust learning experience.

At the same time, we consolidated our hybrid learning modality, allowing the continuity of several key programs, such as:

- Leadership Strengthening Programs, Líderes Modo-On.
- Development program to occupy management positions in the short term.
- Team Training and Integration Programs.
- Diploma in Hydrogen Management, Universidad Austral.
- Master's Degree in Oil and Gas, Universidad Austral.
- English and Portuguese Courses.
- Aspen Tech Workshop.
- Learning Design, San Andres University.
- Neurosciences of Leadership Program, Universidad Di Tella.
- Sustainable Mindset Program for Leaders, Di Tella University.
- Business and Human Rights and Responsible Business Conduct, CEADS.
- Diploma in Work Psychology, Talent Acquisition Partner and Organizational Well-being.
- Personal Development Analysis (PDA) Training.
- SAP Analytics Cloud SEIDOR.
- *Voces Vitales IAPG* Program.



LEADERSHIP EXPERIENCES 2024

This year we redefined the concept of leadership, leaving behind the idea of linear programs and adopting a continuous approach through Leadership Experiences. These experiences included face-to-face workshops in various locations, where we presented our new behavioral model and further advanced the implementation of the leadership model.

In addition, we collaborated with renowned speakers, who shared their vision on transformation, innovation and public speaking, complementing the face-to-face sessions with webinars aimed at providing practical tools for effective management. More than 150 leaders participated in these mixed spaces, enhancing their skills and generating a direct impact on their daily performance.

DIGITAL TRANSFORMATION: *SER DIGITAL* PROGRAM

We initiated a comprehensive digital transformation process that seeks not only to modernize our operations, but also to generate a profound cultural evolution. Accompanied by the consulting firm KPMG, a multidisciplinary team worked on identifying key areas to optimize processes, services and business models.

The *Ser Digital* program was key in this journey, providing our employees with the opportunity to learn about technological trends and digital methodologies, while actively contributing to the design of solutions. These meetings fostered a collaborative and transversal approach, ensuring that digital transformation is assumed as a shared objective throughout the organization.

ASSESSMENT SAP S/4 HANA: TOWARDS OPERATIONAL EXCELLENCE

This strategic project, designed together with IBM, focused on assessing and planning the implementation of SAP S/4 HANA as a key tool to achieve our organizational objectives. The initiative brought together multidisciplinary teams from different areas, who participated in 48 workshops aimed at developing an implementation roadmap and identifying opportunities for improvement.

The impact of this process was twofold: for the employees, it represented a unique opportunity for learning and strategic alignment; for the company, it resulted in a detailed report that will guide the next steps in our operational evolution. This project demonstrates how technology can be a catalyst for organizational growth and innovation.

Taken together, these initiatives reflect our commitment to talent development, digital transformation and operational excellence, essential cornerstones for our long-term sustainability.

AVERAGE EMPLOYEE TRAINING HOURS	2024	2023
Average total hours of training per person employed	23	37
BY GENDER		
Men	22	41
Women	31	40
BY CATEGORY		
Director	35	25
Manager	15	51
Chief	33	58
Analyst - Supervisor	23	44
Administrative - Operator	21	31

5.1.6 PERFORMANCE AND TALENT MANAGEMENT

I) PERFORMANCE MANAGEMENT

At **tgs**, we encourage each employee to be the protagonist of their performance and an active agent of their professional development. Under a culture of empowerment, each person works together with their leader following a cycle of planning, monitoring and evaluation that includes:

1) Setting individual objectives aligned with the business strategy.
2) Planning for continuous improvement.
3) Assessment of results and behaviors.
4) Reflecting on learnings with the leader.

This process not only fosters individual development, but also provides key information for strategic decisions related to learning, talent, development and compensation. In addition, we incorporate an intermediate stage of analysis and adjustments to the initial plan, ensuring that objectives remain relevant and achievable. Frequent feedback is essential to strengthen the effectiveness of this practice.

In 2024, 98% of our employees participated in this process, and 100% of our staff was evaluated under this methodology[1].

Improving the performance management process

This year we took an important step in the evolution of performance management, simplifying and unifying the forms for objectives and behaviors. This change has made the process more agile and dynamic, facilitating its integration into the work routine of all employees.

In line with our cultural transformation, we updated our behavioral model, aligning it with the company's strategic direction. These behaviors are now presented in a clearer and more accessible way, and their assessment is fully integrated into the performance management process, ensuring that they are reflected in the way we work.

Performance management remains a fundamental pillar of our organizational culture, continually adapting to respond to the new realities of the company and support the growth of our employees and of **tgs** as an organization.

Individual results are analyzed by the Talent Committee, which identifies potential leaders to ensure business sustainability in the medium and long term.

II) TALENT MANAGEMENT

Talent Committee: planning The Future

We hold periodic meetings with strategic leaders to analyze the future capacity of our teams, evaluating them according to the pillars of behaviors, leadership and learning agility. This process allows us to anticipate needs, manage the development of our employees and align their skills with new organizational challenges, ensuring their professional evolution and the company's success.

Development conversations: co-creating opportunities

We foster spaces for dialogue focused on understanding the interests, future goals and opportunities for improvement of each employee. These conversations are the starting point for co-creating alternatives that allow them to acquire the necessary skills and take on challenging projects. This personalized approach reinforces our culture of continuous learning and individual empowerment.

[1] Due to leaves of absence, new hires and departures, the total number of employees evaluated may differ from the total number of employees as of 31/12/2024.

Voces Vitales Mentoring - Oil&Gas: promoting women's leadership

In collaboration with Voces Vitales Cono Sur and the Instituto Argentino del Petróleo y del Gas, we participated in a mentoring program that seeks to strengthen female leadership in the energy industry. The program combines soft skills training with hands-on learning with a CEO or executive from another company, promoting an enriching exchange between mentors and minds. This initiative not only fosters the professional development of women, but also promotes the exchange of ideas and perspectives within the industry.

The participants positively valued this experience, highlighting its impact on their personal and professional growth, reaffirming our commitment to inclusion and the development of diverse talent.

PERFORMANCE MANAGEMENT	2024	2023
Number of employees evaluated according to their performance	1,147	1,101
BY GENDER		
Men	1,022	979
Women	125	122
BY CATEGORY		
Director	7	6
Manager	25	24
Chief	94	109
Analyst - Supervisor	249	262
Administrative - Operator	772	700



5.1.7 COMMUNICATION WITH EMPLOYEES

LABOR RELATIONS

At **tgs** we promote freedom of association and constructive dialogue with labor unions, complying with Argentine legislation, international agreements signed by the country and the labor laws of the places where we operate.

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

- Federación de Trabajadores de la Industria del Gas Natural de la República Argentina.
- Sindicato de Trabajadores de la Industria del Gas Natural, Derivados y Afines de Río Negro y Neuquén (except General Conesa and San Antonio Oeste).
- Sindicato de Trabajadores de la Industria del Gas e Hidrógeno de la Patagonia Sur.
- Sindicato de Trabajadores de la Industria del Gas Natural, Derivados y Afines de Bahía Blanca.
- Sindicato de Trabajadores de la Industria del Gas de Capital y Gran Buenos Aires.
- Unión del Personal Superior del Gas.

A total of 78.85% of our personnel is framed in the CCTs. For the rest, labor conditions are determined according to the Labor Contract Law.

COMMUNICATION WITH OUR PEOPLE

We understand communication as a multidirectional process, designed to connect with our more than one thousand employees. We have several channels to ensure effective communication:

- Digital Billboard: Present in more than 33 facilities in 7 Argentine provinces, it shares key information from different areas.
- Sumándonos magazine: With more than 21 years, it is our internal media to inform news, personal stories, projects and more.
- Sumándonos 3.0: Our SharePoint news portal, which highlights those who lead projects or outstanding achievements.
- SharePoint: Platform used by management to unify information and facilitate access.
- Microsoft Teams: Tool for collaboration and internal communication.
- Corporate e-mail: Means to inform about company news, messages from the CEO, organizational changes, promotions, internal searches, events and key reminders.

When necessary, we promote face-to-face meetings to strengthen personal ties, contributing to a closer and warmer communication.



5.2 OCCUPATIONAL HEALTH AND SAFETY

We ensure the highest occupational health and safety standards. Through our Occupational Health and Safety Management System, we promote the physical, mental and social well-being of all our employees, prioritizing their quality of life and fostering a safe and healthy work environment.

Our Occupational Health and Safety Management System, based on ISO 45001:2018, has been implemented and certified since 2006. This system is part of our IMS, which also covers environmental and quality management, under ISO 14001:2015 and ISO 9001:2015.

The main objective of our system is to identify and manage hazards effectively. To achieve this, we have formed joint health and safety committees, which promote communication through various channels: email, applications, electronic bulletin boards, surveys and our **tgs** Campus.

As part of the **tgs** Occupational Health and Safety Management System, a detailed hazard survey and risk assessment is carried out. Hazard identification covers routine and non-routine activities, carried out by both in-house staff and contractors. In addition, **tgs** has an Ethics Line for reporting risks, with special attention to psychosocial risks, reinforcing its use through the annual re-acceptance of the Code of Conduct.

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

Our occupational health area complies with the health evaluations required by current labor legislation for personnel exposed to risks, and also performs additional controls on the entire team. We prioritize prevention and encourage early detection of possible risks, convinced that this is the best way to care for the health of our employees.

EMPLOYEES COVERED BY THE MANAGEMENT SYSTEM	2024	2023
OWN**		
Number of personnel	1,121	1,125
Quantity covered	1,121	1,125
Percentage	100%	100%
CONTRACTORS		
Number of personnel	2,077	1,885
Quantity covered	2,077	1,885
Percentage	100%	100%
THIRD PARTIES ENTERING THE ORGANIZATION*		
Number of personnel	1,196	625
Quantity covered	1,196	625
Percentage	100%	100%

*Persons who deliver products, remove waste, truck drivers and the like.
** As of 31/12/2024 our management system contemplates Telcosur employees as **tgs** contractors.

5.2.1 STRATEGIC HEALTH AND SAFETY PLAN

Our Strategic Health and Safety Plan (2022-2026), approved by the Board of Directors, aims to provide safe and healthy workplaces. This plan is based on three fundamental axes:



This plan involves all levels of the organization, ensuring safe working conditions throughout the value chain. Annually, we develop a matrix of critical tasks, consolidating initiatives and adding new actions to promote a sustainable safety culture.

During 2024, we have highlighted the development of +100 initiatives with a high degree of concreteness and positive results of the critical indicators in this area.

Best Practices Program: *CICLO SOL +*

We launched this program to enhance our organizational culture, improve the comfort of work spaces and foster good individual and group habits. It is a systematic and progressive process that focuses on adding value to tasks, eliminating identified waste or obstacles. Good practices are standardized to maintain their value. Its implementation is expected to improve the safety culture and work environment. The program is based on the Japanese 5S method that seeks to improve the efficiency of organizations. The scope of the *CICLO SOL+* is company-wide, being implemented gradually in each area of **tgs**. In 2024 it was successfully implemented in three phases, obtaining excellent results.

BOW TIE RISK MANAGEMENT

We adopted the Bow Tie methodology as a key tool for risk management. This approach allows us to clearly visualize the relationship between threats, risks and controls, facilitating decision making to prevent incidents and mitigate their impacts. Its differentiated structure between proactive and reactive management helps to identify and strengthen protection barriers, ensuring business continuity.

Control barriers are classified into two types: hardware-based, such as emergency systems and fire walls, and people-based, which include critical tasks and key operating procedures. These barriers must be constantly monitored to prevent degradation and ensure their effectiveness in managing catastrophic risks, such as mechanical failure, overpressure or corrosion.

In 2024, **tgs** strengthened the application of Bow Tie through the training of more than 120 leaders and 30 collaborators, the promotion in five communities and the analysis of five catastrophic scenarios in compressor plants and Vaca Muerta Gas Pipeline. Also, cases of the Gral. Cerri Complex were reviewed. In addition, document updating and integration between key areas were promoted to improve risk management.

As part of its commitment to safety, **tgs** participated in the Process Safety Forum of the Neuquén Regional Faculty and the CCPS* for Latin America. In this event, more than 100 professionals discussed the importance of prioritizing decisions that reinforce critical barriers and control escalation factors, promoting an organizational culture based on risk management.

HEALTH AND SAFETY COMMUNICATION CAMPAIGN

In 2024, we adjusted our communication campaign to reinforce the leadership of our safety culture, generating new content to promote and raise awareness among our personnel. Some of the year's highlights include:

- **Safety Spots:** creation of five 90-second videos on key topics such as cell phone use, ergonomics, and electrical hazards, featuring the performance of our personnel at **tgs** facilities.
- **Safety Week:** From April 21 to 28, we celebrated National Health and Safety Day with recreational activities at 100% of our facilities, with the participation of more than 670 employees.

* CCPS: Center for Chemical Process Safety.

• **ConverSAC:** Space for dialogue on Safety, Environment and Quality. We created this weekly moment in 14 of our facilities, with the objective of training on specific topics, reinforcing concepts, identifying needs and continuing to build a culture of safety and hygiene.

• **Thematic communications:** We send via email files on safe driving, carbon monoxide prevention, use of personal protective equipment, operational safety alerts and news on work permits, which are solid and updated information on relevant safety and hygiene issues for our personnel.

We conducted 2 awareness workshops for National Road Safety Day, with the participation of 47 **tgs** employees. On May 16th, we gave a talk on winter driving, with the participation of 90 **tgs** employees and 32 contractors.

PARTICIPATION OF tgs IN EXTERNAL INITIATIVES

We participated in the Energy Sector Innovation Roundtable, convened by the Superintendence of Labor Risks, to promote risk prevention through 4.0 technology. We were also recertified by the Preventive Work Environments program together with the National Registry of Chemical Precursors and we maintain an active participation in the IAPG subcommittees of Safe Mobility, Safety and Hygiene, and Process Safety.



BRIGADE TRAINING

We reinforced the training of our brigades through various actions:

- Brigaders' Week: Organized in Neuquén with the participation of brigades from the region and volunteer firefighters, who received both theoretical and practical training in confined spaces and respiratory protection. This event was attended by 85 people, including brigade members and the neighboring community.
- Brigaders' Meeting in Cutral-Có: We participated in a meeting organized by the IAPG in November 2024, competing with companies from the Oil & Gas sector. For the first time, we were part of the jury of this competition, showing collaboration and professionalism. This meeting was an invaluable opportunity for our brigaders to continue perfecting their skills and competencies, reinforcing their capacity to act in possible events and fulfilling the most important objective: emergency/crisis preparedness.



Contractor safety

Contractor management is key to our Health and Safety Plan, with the objective of guaranteeing their commitment to safety and the environment.

MAIN INITIATIVES:

- Standardized health and safety requirements.
- Ongoing interactive training.
- Contractor Evaluation Matrix to monitor performance.

We strengthen communication through regular meetings in different operating areas, promoting dialogue and safety alignment.

HAZARDOUS WORK MANAGEMENT:

We implement measures to ensure:
- Task planning and work permits.
- Risk analysis and prevention.

This process is under review for digitalization, optimizing organization and traceability.

LAUNCHING MEETINGS:

At each construction and maintenance site, we hold meetings with site managers, safety and inspection officers and supervisors, where we:
- Reinforce preventive actions.
- Involve all parties in risk management.
- Consolidate the goal of zero accidents.

Our approach drives continuous improvement, integrating contractors as strategic allies in the safety and sustainability of our operations.

5.2.2 OCCUPATIONAL HEALTH AND SAFETY TRAINING

As the health and safety of our employees is a priority, we have developed a comprehensive management system that combines training, active communication and collaborative participation to promote a culture of prevention and wellness, aligned with our commitment to triple impact.

We have a dynamic educational platform that centralizes the content and tools necessary to train our collaborators. On this platform we offer:

- Mandatory training: all employees have access to a minimum annual syllabus, which includes key modules such as preventive self-control, fire and electrical risks, use of personal protective equipment, safe vehicle handling, among others.
- Initial training for new employees: The "SMS Newcomers" module provides a comprehensive foundation for new employees, covering risk prevention, waste management, incidents, and lessons learned.
- Specialized technical training: At the **tgs** Campus, several academies converge to offer modules such as Safety and Hygiene Playlist, inductions and Safety Route.

In 2024, we invested 6,762 hours of Health and Safety training at our SRT* **tgs** Campus.

TECHNICAL AND OPERATIONAL TRAINING

A recertification process was carried out for operators of critical equipment, achieving the following certifications:

- 6 operators of working platforms at height (36hs).
- 40 overhead crane operators (240hs).

RESULTS AND COMMITMENTS

Our health and safety management model not only ensures regulatory compliance, but also reinforces our commitment to our employees, promoting a safe and healthy work environment. At **tgs**, every action aimed at the well-being of our teams is a very important investment.

PEOPLE TRAINED IN OCCUPATIONAL HEALTH AND SAFETY	2024
Preventive Self-Control	1,127
Use of PPE**	1,126
Fire Hazards and Use of Fire Extinguishers	1,128
Electrical Risk	1,127
Evacuation and Emergency Plan	1,127
Safe Handling of Vehicles	1,127
CPR***	931

HEALTH AND SAFETY COURSES	
Bow Tie Management	8
Dissemination of Incidents during Safety Week	101
Contractors Talk	6

* SRT: Superintendencia de Riesgos del Trabajo (Superintendence of Labor Risks).
** PPE: Personal Protective Equipment.
*** CPR: Cardiopulmonary Resuscitation.

Within the framework of the agreement between the companies of the Industrial Pole of Bahía Blanca and the UTN Regional School of Bahía Blanca, we continue training our contractors, both in person and virtually. The results of this are presented below:

CAPACITACIONES VIRTUALES:

ITEM	Contractor personnel	Trainings carried out	Hours spent
TOTAL	8,254	8,401	17,861.50

FACE-TO-FACE TRAINING:

ITEM	Contractor personnel	Trainings carried out	Hours spent
TOTAL	1,948	1,955	7,708

Joint Health and Safety Committee

This is a key area of collaboration between the company and its employees, designed to promote the prevention of workplace hazards and ensure safe working conditions.

The committee emphasizes the importance of an interdependent ethic of care, where safety becomes a shared responsibility of the entire organization. Through this approach, it seeks not only to comply with legal standards, but also to foster a work environment where prevention and well-being are priorities.

COMMITTEE COMPOSITION

The committee is made up of:

- Company representatives, who contribute technical knowledge and align actions with corporate safety policies.
- Workers' representatives, elected in accordance with current legislation, which ensures equitable representation of employee interests.

This diversity in composition allows us to address health and safety needs from multiple perspectives, fostering an open and constructive dialogue.

DUTIES AND OBJECTIVES

The committee's main objective is to protect the life and health of those who work, as well as to improve working conditions. Its functions include:

- Identifying occupational risks and proposing preventive measures.
- Supervising compliance with health and safety regulations.
- Establishing strategies to promote a safety culture based on mutual care.

ACTIONS IN 2024

During the past year, the committee focused on consolidating its role through:

- Regular meetings: Internal presentations and dissemination of specific topics related to health and safety.
- Promoting participation: Encouraging all those involved to share ideas and concerns, strengthening collective commitment.



Occupational Safety and Health (OSH) Representatives Training Program

This program is designed to contribute to the strategic management of risk prevention in the company. Beyond being a tool for guidance and consultation, it also acts as a space of support for the OSH Representatives, consolidating their role as key referents in the promotion of safe and healthy work environments.

MAIN OBJECTIVES:

- Prevent workplace incidents through the training of strategic referents with awareness in self-care and collective protection.
- Strengthen internal communication, establish specific channels to solve doubts, receive proposals and encourage proactive participation in safety initiatives.
- Promote a safe and healthy work environment, aligned with the principles of sustainability and triple impact.

TRAINING SCHEDULE 2024

In 2024, we designed a schedule of monthly lectures for OSH Representatives, with a focus on key safety, health and environmental topics.

These activities not only reinforce the representatives' technical knowledge, but also strengthen their ability to lead and guide their teams towards a culture of prevention and care at work.

5.2.3 HEALTH CARE

WELLNESS PROGRAM

In 2024 we continued to develop the wellness program, to address the psychosocial wellbeing of our employees, with the support of the specialized company Wellness Latina.

Through this program:

- More than 13 informative talks were given to raise awareness of the program.
- We addressed 27 cases with a total of 135 interviews conducted by specialized psychologists.
- The Wellness on Demand platform registered 583 visits. Two talks were organized:

WORLD SUICIDE PREVENTION DAY.
- Talk: “Psychological First Aid”
Number of participants: 109

WORLD MENTAL HEALTH DAY
- Talk: “How to take care of the health of my work team”
Number of participants: 71

MÁS POR VOS PROGRAM

This program promotes the integral health of our employees and their families through voluntary, self-managed wellness workshops. Activities include yoga, healthy eating and stress management, adapted to the needs identified in surveys and medical examinations.

In 2024, talks were given and information was provided with a focus on heart health.

MÁS POR VOS PROGRAM	2024	2023
tgs population	1,147	1,120
Participation or Attendance rate over total **tgs** population	100%	100%
Más por vos Web entries	2,128	2,428
Promotional materials *Más por vos* Library	12	16
Online Nutritional Counseling Participants	304	225
Participants “ Self-managing my potential weight”	18	23
Nutritional Consulting web or app entries	4,012	3,054
Total contacts with Nutritionists (consultations)	2,493	2,245
Nutritionist Q&A	265	271
Tele consultations by Teams, chat, whatsApp, phone	295	359
Recommendations adjusted to people’s needs	1,933	1,615
Physical activity recommendations for people at risk	126	508
Virtual workshops participants	156	85
Recorded classes On Demand	34	26
Active breaks in person Gral. Cerri Complex - Galván	264	288
On-site yoga classes at headquarters	96	64
Participants per average yoga class	10	12

CPR TRAINING AND CARDIO-PROTECTED SPACES

Through the **tgs** Campus, we achieved standardized training in CPR for all our employees, reaching 931 participants at all locations. In addition, we carried out certifications, recertifications and drills in our plants.

Cardio-protected spaces:
- New certified plants: 9 facilities: Saturno Plant, Olavarría Plant, Tandil, El Chourron, Indio Rico, Gaviotas, La Adela, Belisle, and Cervantes.
- New recertified plants: 7 facilities: Ordoqui, Río Colorado, Fortín 1, Chelforó, Conesa, San Antonio Oeste, and Gualicho.
- New plants equipped with AEDs without certification: Río Gallegos Base and Rio Gallegos Office.

HEALTH DAY

Health Day is one of our most outstanding initiatives to promote the integral wellbeing of our employees. In 2024, we organized this activity in multiple locations, including the Gral. Cerri Complex, Galván Plant, Buchanan Plant, Gutiérrez Complex, Puerto Madero offices, and in Río Negro and Neuquén, significantly expanding our reach.

During this day, integral in-company medical check-ups were offered, focused on the early detection of diseases and the promotion of a culture of self-management of health. The studies performed included:

- Medical examinations associated with occupational risks.
- Complementary laboratory tests.
- Electrocardiograms to evaluate cardiovascular health.

Each collaborator received a personalized feedback of the results, oriented to prevention and health care. This data also contributed to our key cardiovascular risk indicators, which allow us to design specific strategies to improve the quality of life of our team.

Health Day is not limited to medical examinations, but also seeks to raise awareness of the importance of adopting healthy habits, reflecting our commitment to health as an essential component of well-being in the workplace.

FAMILY DAY

Family Day was celebrated this year at the new offices in Neuquén, creating a meeting place for employees and their loved ones, where education and recreation came together in a memorable day.

The activity included a variety of practical and playful workshops aimed at both learning and family integration:

- First Aid and CPR
- Emotion management
- Cybersecurity
- Environmental care
- Home safety

At the end of the workshops, the families participated in a guided tour of the plant's facilities, strengthening their connection with the employees' work environment. This event not only promoted community learning, but also strengthened the ties between the families and the company, highlighting our commitment to integral wellbeing and safety both at work and at home.



PARTICIPATION IN SPECIALIZED CONFERENCES AND TRAININGS

- In April, we participated in the 34th International Congress of Occupational Health, held in Morocco, where we presented two posters addressing the topics of a statistical analysis of Accidentology and Psychosocial Risk factors in personnel during and after the COVID-19 pandemic.
- In July, we participated in the Occupational Safety, Hygiene and Health Conference organized by the Comahue Society of Occupational Medicine, with a presentation on prevention of hand incidents.
- In August, we carried out an evaluation of the emergency service in Tratayén, together with the Director of Añelo Hospital and the SACDE doctor.
- In September, we provided CPR and first aid training to the community of Piedra Pintada, in Piedra del Águila, in collaboration with GSAC.
- In December, we participated in the Recertification in preventive work environments in the National Registry of Chemical Precursors.

5.2.4 ENSURING SAFETY

SAFETY, ENVIRONMENT AND QUALITY (SAC) CULTURE PROGRAM AS A CORE VALUE

This program is an essential cornerstone of **tgs**' Occupational Risk Prevention initiatives. This program is part of the "Preventive Leadership Culture for an Interdependent Organization" strategic axis of the Health and Safety Strategic Plan.

Through face-to-face meetings, it brings together safety, hygiene, environment and quality referents, leaders of facilities and areas, together with the members of their teams, promoting a direct and enriching interaction. During these meetings, agreed good practices that improve work processes and methodologies are established and documented.

These good practices are recorded, analyzed, approved and finally published in the **tgs** Campus library and incorporated into the Good Practices Manual, guaranteeing their availability as tools for continuous improvement.

In 2024, procedure PGES030 - GOOD PRACTICES and LESSONS LEARNED was issued to structure the process. An associated dissemination was issued in due time, detailing the outstanding aspects, intended for all Company members to be aware of.

MIRA PROGRAMS AND PREVENTIVE SAFETY OBSERVATIONS (OPS)

Both programs reinforce our safety policy by identifying and correcting unsafe conditions and practices:

• **Abnormality (MIRA):** corresponds to a specific safety, environmental and/or quality non-compliance (not systemic or serious) that implies the adoption of immediate actions. In principle, it does not warrant the recording of a deviation or an incident report.

• **Preventive Safety Observation (OPS):** The process of observing and interacting with people performing tasks, focusing on behavior and attitude during the execution of the same, in order to identify safe or unsafe work practices.

In 2024, a total of 250 OPS/ MIRÁ were recorded.

SAFE AND SUSTAINABLE VEHICLE MOBILITY PROGRAM

We promote safe and sustainable mobility, guaranteeing safe transportation with minimum environmental impact. We comply with the National Traffic Law, legal regulations and voluntary commitments, protecting the integrity of our employees and contributing to a responsible road culture.

To this end, we have a Vehicle Policy, procedures and evaluation mechanisms that allow us to structure preventive plans and actions. Road safety is a shared responsibility, regardless of the role that each employee plays.

Strategic guidelines:

- **Education and awareness:** Ongoing training programs to strengthen compliance with road regulations and involve suppliers and stakeholders.
- **Preventive driving:** Promotion of planning habits, vehicle maintenance and risk reduction in traffic.
- **Safe infrastructure:** Proposals for road improvements in operating environments.
- **Driver qualification:** Periodic evaluations and road safety training.
- **Control and monitoring:** Updated diagnostics, performance measurement and improvement planning.
- **Technological innovation:** Incorporation of driving assistance devices.
- **Human factors:** Analysis and approach to psychosocial elements that influence driving.
- **Incident management:** Research and implementation of improvements based on previous experiences.
- **Active listening:** Dialogue spaces to meet drivers' needs.
- **Monitoring and continuous improvement:** Definition of objectives, indicators and action plans.

ASSISTED MOBILITY

Our fleet is equipped with a Vehicle Tracking System (VTS) that captures real-time driving data, enabling the identification and correction of potential risks. This system includes advanced sensors and analytics software that support both preventive and corrective decision-making.

To enhance road safety, we have implemented:

- Assisted zoning, which adjusts variables based on local regulations.
- Centralized monitoring, managed by the HR department and supported by complementary systems (VTS and VHF).
- Pre-travel planning, including risk assessments and preventive recommendations.
- Driver scoring program, which evaluates driver performance and sets improvement targets.
- Bot-based automation, which translates complex data into actionable reports.



SAFE AND SUSTAINABLE VEHICLE MOBILITY PROGRAM		
NUMBER OF DRIVERS TRAINED	**2024**	**2023**
Own drivers	143	216
Contractor drivers	10	17
Total number of drivers in group talks	169	149
Total number of drivers in individual sessions	127	84
Total number of drivers in psychometric exercises	128	59
Number of drivers trained	322	525

A total of 3,242 daily preventive health checks were performed on 100% of the drivers of hazardous cargo entering our facilities.

In 2024, **tgs** prioritized preventive action through Psychosensometric Studies, with improvements in the technique of perception and sensory analysis. These evaluations make it possible to detect visual and auditory problems that may affect vehicle driving.

The tests implemented include:

- Visual acuity: Evaluates monocular and binocular visual ability.
- Depth vision: Identifies difficulties in the appreciation of distances.
- Color discrimination: Detects dyschromatopsia (color blindness).
- Vertical and horizontal phoria: Measures ocular deviations related to depth perception.
- Night vision and glare: Analyzes the ability to see in dim light and recovery after glare.
- Campimetry: Measures peripheral vision.
- Audiometer: Determines hearing capacity at different decibels and frequencies.

The results of these studies identified 5 of the 128 drivers evaluated (4%) with performances below the minimum threshold, who were referred to Occupational Health for follow-up and complementary studies.

OCCUPATIONAL HYGIENE

The **tgs** occupational hygiene program prevents occupational risks by identifying, evaluating and controlling physical, chemical, biological and dysergonomic factors in the work environment.

Main objectives:

- Anticipate risks that may affect occupational health.
- Identify harmful agents in the work environment.
- Measure exposure levels and compare them with current legislation.
- Implement preventive measures to mitigate risks.
- Train and raise awareness among employees about occupational safety.

The program is carried out in three stages:

- Identification: Recognition of risk conditions.
- Evaluation: Measurement and analysis of exposure levels.
- Control: Implementation of corrective actions.

The main risks at **tgs** include exposure to noise and respiratory agents such as organic vapors, particulate matter, and welding fumes.

HEARING PROTECTION PROGRAM

Noise-induced hearing loss is a common and irreversible problem in industrial environments. At **tgs**, both employees and contractors may be exposed to high levels of noise during the operation and maintenance of facilities.

To reduce exposure, measures are applied in the following order of priority:
1) Elimination or replacement of the noise source.
2) Administrative controls and signage.
3) Organization of the workspace to minimize exposure.
4) Use of hearing protection devices.

The program includes:

- Systematic identification and measurement of noise sources.
- Implementation of noise reduction strategies.
- Periodic hearing health examinations.
- Evaluation of hearing protector attenuation with the EAR-FIT R® system.

RESPIRATORY PROTECTION PROGRAM

In certain operational areas of **tgs**, hazardous substances may be present in the form of solid or liquid particles, oxygen deficiency, or life-threatening at-

mospheres. To minimize exposure, preventive measures are applied in the following order:

- Elimination of contaminants through work processes or engineering.
- Use of extraction systems.
- Application of physical barriers and administrative controls.
- Implementation of appropriate personal protective equipment (PPE).

This program ensures a safe working environment, minimizing respiratory risksand promoting employee health.

BRIGADIER TRAINING AND EDUCATION PROGRAM

In 2024, we strengthened the brigades at the General Cerri Complex, Galván Plants, Río Neuquén, Plaza Huincul, and Tratayén through training and new equipment.

Training and education:
- Firefighting and fire theory.
- Use of fire extinguishers, alarm and detection systems.
- Active and passive protection.
- Intervention and safety equipment for brigade members.

Notable achievements:
- As a highlight of the year, in December a fire truck was added to the Tratayén Plant (Neuquén), which will be operational in 2025.
- More than 67 drills were conducted.
- Fifty-six brigadiers participated in practical training.
- New equipment was added, including boots, helmets, and ten self-contained breathing equipment systems for rescues in hazardous atmospheres.

The incorporation of the fire truck at the Tratayén Plant is part of the strategic planning for Emergency Response, based on the growth of operations at that location.

In particular, the technical capabilities available in this unit are:
- KSP-1000 pump, water pump with a capacity of 4000 l/min at 10 bar and 400 l/min at 17 bar.
- Vacuum pump to load water into the reserve tank at a height of -7.5 meters in 30 seconds, with a total pipe length of 9 meters.
- 9,000 liters of water in the reserve tank.
- 1,000 liters of 3% foam.
- Foam dosing device, from 1% to 3% to 6%.
- CAFS (Compressor Air Foam System) for 100 liters of 1% foam.
- 500 kg of Monex type ABC triclass extinguishing powder.
- High-pressure water discharge reels and nozzles.
- GRAD -1000 monitor for water discharge at 1000 gpm at 50 m and 7 bar and foam.
- Vehicle perimeter protection system with water misters.

This equipment is designed to fight fires in plants and Vaca Muerta pipelines, as it has 4x6 traction for driving on gas pipeline tracks.

INVESTMENT IN SAFETY AND HYGIENE MEASURING EQUIPMENT AND INSTRUMENTS

During 2024, three (3) pieces of equipment were received to verify the level of NORM radiation in the tools that contractors use to analyze the integrity of our pipes by passing cleaning and smart tools through them.

Training was provided by the supplier on the operation and use of the equipment, enabling GSAC and GPA personnel to use it.

COLLABORATIONS WITH FIRE BRIGADES

Year after year, we have strengthened our relationship with different fire brigades in the communities where we operate, promoting exchanges of knowledge and resources. Below are the fire brigades with which we have collaborated in 2024:

- Centenario Fire Brigade (Neuquén)
- Huincul Fire Brigade (Neuquén)
- Barker Fire Brigade (Buenos Aires)
- Cinco Saltos Fire Brigade (Río Negro)
- Piedra del Águila Fire Brigade (Neuquén)



STRENGTHENING SAFETY ON CONSTRUCTION SITES

Prior to the start of each project, we hold meetings with contractors to emphasize the importance of prevention and promote the involvement of all parties in the goal of zero accidents.

In addition, we continue to hold 5-minute talks aimed at personnel who perform and supervise tasks. These talks are intended to remind participants of the risks inherent in each activity and reinforce the application of preventive measures.

INCIDENT INVESTIGATION TRAINING PROGRAM

The reporting, investigation, and handling of incidents, both minor and serious, is governed by a specific procedure. Depending on the severity of the event, a commission identifies immediate and underlying causes and proposes action plans to prevent recurrence. In serious incidents, the results are presented to the Management Committee. In 2024, we updated the internal procedure to incorporate improvements and ensure a comprehensive approach to incident management, in line with our corporate commitments.



HEALTH AND SAFETY RISK WARNING FOR PRODUCTS	2024	2023
Number of products delivered by **tgs**	5	5
Number of products delivered by **tgs** with Safety Data Sheet (SDS)	5	5
Intervention sheet (Guide 115)	5	5
Product quality certificate	5	5
Affidavits signed by truck drivers	5	5
Percentage of products with SDS delivered	100%	100%

NON-COMPLIANCE CONCERNING THE IMPACTS OF PRODUCTS AND SERVICES ON HEALTH AND SAFETY	2024	2023
Number of products delivered by **tgs**	5	5
Non-compliance with regulations resulting in fines or penalties	0	0
Non-compliance with regulations resulting in a warning	0	0
Non-compliance with voluntary codes	0	0

tgs EMERGENCIES

We have a Crisis Plan and specific Emergency Plans that enable us to respond quickly and efficiently to unforeseen events. Both the Crisis Committee and local committees have defined roles that ensure effective organization.

Our **tgs** emergencies app quickly connects employees in critical situations. The app facilitates access to assistance mechanisms in the event of accidents or other events that may affect the safety of people, facilities, or the community. It also allows users to request assistance from any **tgs** internal phone, cell phone, or handy, and is available to our entire value chain.

During 2024, the app recorded 50 downloads.

OUTCOME OF CALLS RECEIVED BY #911	2024	2023
Management of calls to 911		
Real calls	48	43
Mock calls	9	15
Calls made by our own staff	23	22
Calls made by contractors	25	21
Classification of the severity of calls to 911		
Serious injuries	0	1
Moderate injuries	16	25
Minor injuries	32	17

5.3 DEVELOPMENT AND MANAGEMENT OF IMPACT ON LOCAL COMMUNITIES

For more than 30 years, at **tgs** we have been promoting social investment programs to improve quality of life and promote sustainable development in the communities where we operate. We work in constant dialogue with these communities and in collaboration with civil society organizations in the belief that listening to their needs is essential to generating a positive and lasting impact.



Our initiatives cover key areas such as education, social development, sports, and culture, always focused on strengthening local growth. To maximize their effectiveness, we implement key performance indicators that allow us to measure progress and optimize results.

Furthermore, we align our actions with the Sustainable Development Goals (SDGs) and the principles of the United Nations Global Compact, reaffirming our commitment to sustainable social, environmental, and economic impact.

PRIVATE SOCIAL INVESTMENT (ARS) (*)	2024	2023
Skills development	$86,532,259	$61,466,782
Local development support	$785,083,422	$268,427,226
Donations**	$142,395,675	$407,029,605
CSR expenses	$337,136,762	$279,365,781
Administrative expenses***	$3,433,367	****
TOTAL	**$1,354,581,484**	**$1,016,289,394**

* Restated as of 12/31/2024.
** Miscellaneous donations (Foundation)
*** Administrative expenses: includes expenses related to administrative procedures. For example: payment to a notary for accreditation of donations. In previous years, these expenses were included in the management accounts.
**** In 2023 and previous years, these expenses were included in the general accounting of **tgs**; starting in 2024, we began to classify them by type.



5.3.1 DIALOGUE WITH THE COMMUNITY

At **tgs**, we continuously work to build strong relationships with local communities. During 2024, we made progress in defining a formal stakeholder engagement process designed to identify and address the needs of the communities where we operate.

IDENTIFICATION AND PARTICIPATION OF STAKEHOLDERS

The Stakeholder Relations Management area manages relations with communities, adapting to the frequency required by each situation. For new projects, we carry out a Social License to Operate process that identifies the groups affected, directly or indirectly, establishing contact to present the project and generating constructive dialogue. Although there is no formal committee, one may be set up depending on the specific needs at the end of each project.

We have identified two main vulnerable groups:

- Cities affected by the gas pipeline route, with whom we maintain a direct link through the Surface Rights and Real Estate Management area.
- Indigenous communities, with whom we engage in regular dialogue to ensure their meaningful participation, respecting their culture and worldview.

The main formal channel for complaints and claims for the local community is 0800-666-0962.

DIAGNOSIS AND CONTINUOUS DIALOGUE

To understand the needs of each community, we work together with local organizations that enable us to conduct assessments on education, health, sports, and access to utilities. Based on these assessments, we define specific demands and design social investment programs.

The dialogue does not end with the implementation of the programs; we hold regular meetings to evaluate progress, address contingencies, and maintain constant communication with local organizations and leaders. We strive at all times to ensure safe, equitable, and respectful treatment in our interactions.

COMMUNITY ENGAGEMENT AND SAFETY

At **tgs**, we maintain constant communication with landowners through a specialized team that includes representatives from regulatory affairs, institutional relations, legal affairs, and easements. We also engage in annual dialogue with communities neighboring our gas pipelines in Buenos Aires, Bahía Blanca, and Neuquén through our Damage Prevention Program, which includes informational visits with local firefighters, training sessions, and talks with public works officials.

At **tgs**, we believe in the importance of working together to build stronger and more sustainable communities, always responding to local needs with concrete actions that have a positive impact.

Bahía Blanca Network: multisectoral collaboration for a sustainable future

We continue to work alongside the Group of Foundations and Companies (GDFE) and the Local Innovation Network (RIL) in the Public-Private Laboratory *Red de Bahía Blanca*. This space seeks to bring together governments, the private sector, and civil society to design sustainable policies and generate innovative collaborations.

In the short term, the laboratory promotes interaction between companies, organizations, and local government to identify joint opportunities. In the long term, it aims to participate in the development and implementation of local public policies that promote sustainable development.

On November 20, 2024, we celebrated the closing of the *#FortalecerRedes* program at the *Casa de la Cultura* in Bahía Blanca. Throughout the year, we offered training in strategic planning, fund development, communication, project management, and networking. These sessions included flexible modules and personalized mentoring tailored to the needs of the participants. This event not only highlighted the achievements made, but also reaffirmed our commitment to a more united, resilient, and sustainable Bahía Blanca.

COMMITMENT TO THE COMMUNITY OF *BAHIA BLANCA*

Following the violent storm on December 16, 2023, which caused severe damage in *Bahía Blanca*, we reaffirmed our commitment to the city, working closely with the municipality and the local community to begin reconstruction.

During 2024, we carried out work on educational establishments and social organizations, in addition to making a significant donation of materials to help residents repair their homes. In total, we delivered 64 TN of sheet metal, equivalent to approximately 2,800 units measuring 4-5 meters long and 1.10 meters wide, for the construction and repair of affected homes.

5.3.2 SKILL DEVELOPMENT

We provide tools for personal and professional development, empowering people in communities to reach their full potential.

VOCATIONAL TRAINING PROGRAM "LEARN A TRADE"

With the aim of promoting labor inclusion and personal development, the "Learn a Trade" program has been designed. This comprehensive initiative seeks to train young people and adults in various skills and trades, providing them with the necessary tools to successfully enter the labor market. This core program consists of a series of specialized programs, each designed to address specific needs and offer opportunities for growth and employability to its participants:

1) "Learn a trade" at Instituto Técnico La Piedad and San José de Obrero School:

This program, launched in 2006 in collaboration with Instituto Técnico La Piedad in Bahía Blanca, has supported unemployed young people through training that improves their job prospects. Over time, we have expanded this initiative to the province of Neuquén, working with San José de Obrero School.

Over the course of 18 years, more than 1,500 young people have learned trades such as blacksmithing, carpentry, electricity, sanitation, and 3D printing. Since 2023, we have added partnerships with other companies to offer short courses in similar trades.

2024 Achievements:

- Together with the Instituto Técnico La Piedad in Bahía Blanca, we expanded the program by opening a new vocational training center in the Maldonado neighborhood – Capilla Santa Lucia, which currently hosts most of the courses.
- At the Instituto Técnico La Piedad, 83 people completed their courses.
- At the San Jose Obrero School, 60 people completed their courses.

2) School-Workshop:

We are carrying out a new project, launched in 2024, in collaboration with the San José Obrero School in Neuquén. This project combines technical learning with community service. It was carried out in Chimpay, a town through which one of our main gas pipelines passes. This project promotes training in trades such as carpentry, metalwork, and electricity, among others, while strengthening community ties through joint work and comprehensive training.

2024 Achievements:

- 74 people completed a course.
- Conducted in-service learning activities, where students applied their knowledge in the community.
- Vocational training for the inhabitants of Chimpay, with an emphasis on local autonomy and community empowerment.
- Improvement of housing conditions in the community through the construction of furniture and the installation of safe electrical systems.

3) "Mujeres en círculo" (Women in Circle)

We are committed to reducing gender inequality by offering training and support programs to women in different communities. This program seeks to promote training focused on entrepreneurship management, financing in the social economy, and institutional strengthening with the aim of empowering women and promoting their inclusion in economic and social development.



In collaboration with the Fundación de Estudios Patagónicos (Patagonian Studies Foundation), we carried out this activity to promote sustainable development in the southern region of the country, identifying local needs and designing projects that have a positive impact on both the social and environmental spheres.

2024 Achievements:

- During the first semester, two social and labor training courses were held: "Home Electricity Assistant" and "Home Water and Sanitation (Thermofusion)," with the participation of 43 women.

4) "More work, less recidivism"

We seek to have an impact in all areas near the route of our gas pipeline. That is why we continue to promote our programs in different locations. Through this project, we seek to reduce recidivism by providing vocational training to incarcerated individuals. To this end, we have developed this activity in which they collaborate by providing labor to produce various items that are then donated to different institutions.

In collaboration with Penal Unit No. 4 of the Buenos Aires Penitentiary Service, courses in carpentry and metalworking were offered.



"HACEME EL AGUANTE" (LEND ME A HAND) SCHOLARSHIPS

This scholarship program, promoted by the San José Obrero School in Neuquén, seeks to improve professional development opportunities for young people in vulnerable contexts on the outskirts of the city.

2024 Achievements:

- 25 scholarships awarded so that young people can continue their education in the following areas:
  - Basic Technical Level: Industrial Mechanics, Electricity, Carpentry.
  - Adult High School Diploma: Community Development Expert.
  - CeMOE (Vocational Training): Carpentry, Electricity, Automotive, Lathe Work, Welding.

APPROACH TO SOCIAL BASKETBALL

In collaboration with DUBA (United Disabled People of Bahía Blanca) and the Instituto Técnico La Piedad, we work with the "Tercer Turno" project, where we offer basketball classes to promote healthy habits and the comprehensive development of teenagers. In 2024, we extended participation to students from Primary Schools No. 11 and No. 66 in the Northwest Neighborhood.

2024 achievements:

- 23 students enrolled and benefited from the program's clothing.
- Four meetings were held with local club basketball schools.
- Talks on "The Evolution of the Olympic Games" with the participation of prominent athletes.

PROFESSIONAL TRAINING INTERNSHIPS AT tgs

We are continuing with our professional training internship program for students, which offers young people the opportunity to undertake internships at the company, where they can apply the knowledge acquired during their technical training.

This program was initially carried out in coordination with Instituto Técnico La Piedad, and we later extended it to Escuela de Educación Técnica No. 1, "Fray Luis Beltrán," Saliqueló, Province of Buenos Aires, the Universidad Nacional del Sur located in Bahía Blanca, the Instituto Superior de Formación Técnica No. 190, Bahía Blanca, the Escuela de Educación Secundaria Técnica Nº 1, "Crucero A.R.A General Belgrano," Ingeniero White, and also the Escuela de Educación Superior Técnica No. 4, Antártida, Bahía Blanca. This year we added the following institutions:

- Escuela Técnica G32, "Instituto Nuestra Señora del Rosario," Villa Regina.
- Centro de Educación Técnica No. 10, Río Colorado.

2024 Achievements:

- 37 students from various degree programs participated in the program: Professional and Personal Computer Technician, Mechanical Technician, Industrial Engineering, Industrial Operations Technician, Chemical Engineering, Hygiene & Safety Technician, Chemical Technician, Electromechanical Technician, Bachelor's Degree in Environmental Sciences, Bachelor's Degree in Chemistry, Professional Master Builder, Civil Engineering, and Mechanical Technician.
- Professional internship certificates were awarded to each of the students who participated in the program.
- Estimated cost: $850,000 per student, covering transportation, personal protective equipment, and meal expenses.







5.3.3 LOCAL DEVELOPMENT AID

We firmly believe that everyone deserves equal opportunities. That is why we actively promote the development of men and women, providing them with tools that drive their progress and enable them to achieve their goals.

SCHOOL INFRASTRUCTURE PROGRAM

Since 2018, this program has improved the building conditions of 20 educational establishments, benefiting more than 1,500 students. In 2024, we expanded our reach to respond to the damage caused by a severe storm in the city of Bahía Blanca.

Work carried out at the following establishments:

• EP No. 44, EP No. 40, ESM No. 11, EP No. 10, J No. 913, and J No. 926-EP 70-ES 25.

At Jardín N. 926, in addition to the construction work, we delivered sustainable furniture and games made from recycled materials.

FUNDACIÓN TZEDAKÁ

In 2024, we allocated $28,500,000 to the national medicine bank program, benefiting 50,000 people. This contribution reinforces three fundamental pillars of the foundation:

- **Education:** We ensure the educational continuity of children and young people, equipping them with tools to develop as citizens and facilitating their access to the labor market.
- **Health:** Free medicines are distributed and preventive campaigns are carried out for the most vulnerable communities.
- **Comprehensive Assistance:** A multidisciplinary approach that seeks to improve quality of life by providing support to families at risk.

ENVIRONMENTAL TALKS AND SUSTAINABLE PLAYGROUNDS

In collaboration with the Patagonian Studies Foundation, we held talks in San Patricio del Chañar on reducing and reusing solid urban waste and delivered school furniture made from recycled plastic, such as benches and playground equipment, with the following impact:

- **Social:** We improved learning conditions for more than 1,500 students and created new educational spaces.
- **Economic:** We promote the use of recycled materials, reducing costs and promoting local jobs in manufacturing.
- **Environmental:** We foster environmental awareness through talks and demonstration projects in educational institutions that encourage the community to actively participate in recycling and reuse initiatives.



5.3.4 PREVENTION ACTIVITIES

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

At **tgs**, we continue to actively participate in the APELL (Awareness and Preparedness for Emergencies at the Local Level) Plan, designed by the United Nations to promote awareness and preparedness for emergencies resulting from large-scale technological accidents.

In 2024, we participated in the Finance, Dissemination, Risk Analysis, and Emergency Response committees, with significant progress in the management of the plan:

- 35 meetings were held, focused on improving the coordination and effectiveness of the plan.

The worst-case scenarios for each company in the Bahía Blanca Industrial Park were reviewed, comparing values and results with different software programs and defining more realistic starting and boundary conditions to establish possible emergency scenarios. This involved reviewing the folder containing the different scenarios for the operational processes involved.

PREVENTION DAYS

Throughout 2024, we carried out various activities to strengthen the culture of prevention and safety among our employees.

Drills and training

Drills:

- Four drills carried out at the Gral. Cerri Complex together with Control Fire.
- Coordination of the annual PLANACON drill at the Galván Plant, with the participation of companies from the Petrochemical Complex and the Prefecture.

Regular training:

- Monthly Control Fire training for firefighting and high-altitude rescue brigades.
- Training at the Galván Plant with the hazardous materials department of the Firefighters Federation.
- Practice with Volunteer Firefighters from Ing. White and Gral. Daniel Cerri (Bahía Blanca).

5.3.5 ORGANIZATIONS WE SUPPORT

- AEDIN (Asociación en Defensa del Infante).
- Asociación Bomberos Voluntarios de Piedra del Águila.
- Asociación Civil María Auxiliadora de la Patagonia.
- Asociación Cooperadora Hospital Municipal Madariaga.
- Asociación Integrar.
- Auspicio Feria del Libro, Bahía Blanca.
- Volunteer firefighters, Coronel Belisle.
- Cámara Junior, Bahía Blanca.
- CEADS.
- Senior Citizens Center Cerri.
- Luis Braille Center.
- School Board, Bahía Blanca.
- Cruzada Patagónica.
- Cerri Municipal Delegation.
- DUBA (Discapacitados Unidos Bahienses).
- Escuela Municipal Basket, Bahía Blanca.
- Fundación APADEA.
- Fundación CIAN.
- Fundación Estudios Patagónicos, Neuquén.
- Fundación Estudios Patagónicos.
- Fundación Juguemos y Caminemos Juntos.
- Fundación Más Humanidad.
- Fundación Memoria del Holocausto.
- Fundación Tzedaká.
- Fundasur.
- Fundatec.
- GDFE (Grupo de Fundaciones y Empresas).
- Buen Samaritano Hospice.
- Camarones Hospital.
- Pinamar Hospital.
- Municipal Hospital, Bahía Blanca.
- Piedra del Águila Hospital.
- Instituto Técnico La Piedad, Bahía Blanca.
- Leoncito Dan.
- Diocese of Zárate, Campana.
- Global Compact
- Buenos Aires Provincial Police.
- Argentine Federal Police.
- San José Obrero Neuquén.
- STIGAS (Sindicato de los Trabajadores del Gas y Afines).
- Unidad Penal Nº 4 Villa Floresta, Bahía Blanca.
- Universidad Nacional del Sur, Bahía Blanca.

We are part of:

AmCham Argentina

CCAC cámara de comercio argentino-canadiense

ceads

GDFE Grupo de Fundaciones y Empresas

IAPG INSTITUTO ARGENTINO DEL PETROLEO Y DEL GAS

Red Pacto Mundial Argentina

5.4 CLIENT ENGAGEMENT AND SATISFACTION

Customer satisfaction is essential for evaluating our performance and strengthening our value proposition. We listen carefully to their feedback on our products and services to identify which initiatives are successful and which require adjustments.

Customer satisfaction is a key indicator for evaluating our performance. We listen carefully to their feedback on our products and services to identify opportunities for improvement and strengthen our approaches.

Through our integrated management system, we record satisfaction levels using agile channels that facilitate communication and allow us to understand expectations and suggestions. Our relationship model is based on continuous contact, reinforced by informative meetings aimed at sharing business projections and building relationships of trust.

In the case of the Transportation and Liquids businesses, the company's values and principles are conveyed through regular informational meetings. In addition, the link with customers is maintained on an ongoing basis through phone calls, courtesy meetings, messages, and operational meetings.

Based on the results obtained from satisfaction surveys, we plan and implement changes to optimize their experience.

Among the improvements made, the following stand out:

- Digitization of information relevant to our customers.
- Anticipation in truck scheduling to facilitate logistics planning.
- Implementation of real-time access to information on truck loads and delivery notes.
- Assessment of the creditworthiness of customers who requested extensions on payment terms.
- Adding instructions with answers to frequently asked questions to our website.
- Facilitating direct contact with our schedulers for personalized service.
- Adding a link to our website with the commercial contacts for the transportation business.

COMPLAINTS

Complaints are managed as incidents within our IMS. They are recorded separately in the SAP EHSM tool, which allows us to analyze their causes, take corrective action, and perform detailed follow-up.

In addition, we identify opportunities for improvement in satisfaction surveys and internally evaluate the feasibility of implementing associated actions, which, if approved, are communicated directly to the customer.

In 2024, no customer complaints were recorded. We maintain a constant relationship with our customers through annual visit meetings, where we select a group of customers to interview. At these meetings, we address key issues such as quality and service, commercial and operational aspects, and any other questions or suggestions they wish to share.

CUSTOMER HEALTH AND SAFETY

Impact assessment

All critical products, i.e., those that could have an impact on health and safety, are rigorously managed using a specific module of the SAP-EHSM tool. This system ensures comprehensive control covering several stages:

1) Information upload: The characteristics of each critical product are documented in detail, including any associated risks.
2) Content review: The team responsible reviews each upload to verify that the data is accurate and complete.
3) Preventive measures: All necessary safety and environmental actions are established and documented to minimize risks.
4) Final approval: The Health and Safety Department evaluates and approves the content and proposed measures, ensuring compliance with current regulations and the company's internal standards.

This methodology allows us to identify and mitigate any potential impact on the health and safety of the products and services we offer, ensuring a proactive approach to continuous improvement.

Regulatory compliance

During the reporting period, there were no cases of non-compliance related to the health and safety impacts of product and service categories. This includes both compliance with applicable legal regulations and voluntary codes signed by **tgs**. This result reflects the company's commitment to operational excellence, safety, and health care, both for its employees and its customers.

TRANSPORT

Suppliers: They supply residential, commercial, industrial, power generation, public entities, and CNG stations through their medium and low-pressure grids: Metrogas, Camuzzi Gas Pampeana, Camuzzi Gas del Sur, Naturgy, Litoral Gas, Gas Nea, and Distribuidora de Gas del Centro.

Subdistributors: Distrigas (Province of Santa Cruz), Bagsa (Province of Buenos Aires).

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, Goyaike, Palmar Mar del Plata, Siderca, Acindar, and Refinería del Norte.

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

Marketers: ECS, Albanesi, Victorio Podesta, SAESA, Pampa Comercializadora e Inversora, Trafigura, Gas Meridional, Metroenergía, Cinergia, Camuzzi Energía, Gas Patagonia, Natural Energy, Del Valle, Intragas, Energía Argentina, AMG, etc.

Natural gas producers: Total Austral, PAE, Pampa, YPF, Wintershall, CGC, ENAP Sipetrol, Pluspetrol, Tecpetrol, Vista, Oilstone, Shell, Exxon, Geopark, Kilwer, GyP, etc.

MIDSTREAM

Industrial companies: DOW, PCR, PAMPA, IPSA, Petroquímica Cuyo.

Fractionators: Cañuelas, Italgas, Amarilla, Cañuelas.

Foreign traders and fractionators: Petroleo Brasileiro, Trafigura PTE LTD, Petrobras Global Trading, Geogas, Ultragaz, Copa Energía Distribuidora de Gas, International Commodities Trading, COPESA, Gas Corona, Lipigas, Gasco S.A., BW LPG Product Services.

Network distributors: Camuzzi Gas, Distrigas, Bagsa, Distribuidora de Gas Cuyana.

Producers: MEGA, YPF S.A., Medanito, Petroquímica Comodoro Rivadavia, GLPA.



LIQUIDS

Natural gas producers: Oilstone, Medanito, Pampa Energía, Tecpetrol, Pluspetrol, YPF, Total, Exxon, GYP, Shell, Vista, Chevron, Pan American Energy, among others.

Industrial users of natural gas and thermoelectric power plants: Profertil, Aluar, Minera Cerro Vanguardia, Minera Don Nicolás, Guillermo Brown Thermal Power Plant, Ensenada Barragán Thermal Power Plant, Solalban Energía, MSU Energy, NRG Argentina, Genelba Thermal Power Plant, Dow, Siemens, among others.

Other transport/distribution companies: Gas Link, Gasoducto Cruz del Sur, Camuzzi Gas Pampeana, Naturgy.



TELECOMMUNICATIONS

Large corporate customers

Carriers

Data and value-added service providers

Internet service providers and ISPs

Cooperatives and telephone operators





06 ABOUT THE REPORT

6.1 ABOUT THE REPORT

SCOPE

We present the fourteenth **tgs** Sustainability Report, in which we communicate our environmental, social, and corporate governance (ESG) performance to all our stakeholders in a transparent and systematic manner. Although this report also includes information on the company's economic and financial performance, for a more comprehensive overview, please refer to the 2024 Annual Report and Financial Statements.

This report covers all **tgs** operations and businesses between January 1 and December 31, 2024, and includes comparative indicators from previous periods. Any limitations in its scope are duly noted throughout the document.

At **tgs**, we promote inclusion and diversity, and we do not tolerate any form of discrimination. In line with this commitment, we use gender-neutral language in the report, except in cases where, in the Spanish version of the report, the generic masculine form is used for clarity.

INTERNATIONAL STANDARDS

To prepare this ESG Report, we used the following international guidelines and standards for transparency and accountability:

- **GRI Standards:** this report has been prepared in accordance with the GRI Standards, incorporating the Sector Standard: "GRI 11: Oil and Gas Sector 2021."
- **SASB (Sustainability Accounting Standards Board) Standards: we incorporate standards from the following industries:** Oil and Gas – Midstream; and Oil and Gas – Services.
- **Sustainable Development Goals (SDGs):** within the GRI Content Index, we present the link to the SDGs and their targets according to the SDG Compass tool, developed by the United Nations and GRI.
- **United Nations Global Compact:** we report on progress in complying with the 10 guiding principles: human rights, labor rights, the environment, and anti-corruption, through the Communication on Progress 2024, which is presented via the online platform established by the Global Compact for this purpose.

GRI CONTENTS INDEX

The GRI Contents Index, which meets the requirements of the Standards, is presented below. It also shows the company's contribution to the Sustainable Development Goals and the targets identified as relevant.

STATEMENT OF USE

tgs has prepared the report in accordance with the GRI Standards covering the period from January 1 to December 31, 2024.

Used GRI 1

GRI 1: Fundamentals 2021

References:

- MEF: Financial Statements Report.
- PR: Information reported in Annex I of the 2024 Integrated Annual Report, which presents the Corporate Governance Code Report of Transportadora de Gas del Sur S.A. and responds to the Recommended Practices (PR). The numbering indicates the Recommended Practice where information related to the corresponding GRI Content can be found. The document is available at: https://www.cnv.gov.ar/SitioWeb/Empresas/Empresa/ 30657862068?fdes-de=07/12/2021&fhasta=04/05/2022All notes included in the table appear at the end.

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
GRI 2: GENERAL CONTENTS 2021						
	1. The Organization and its Reporting Practices					
GRI 2: General Disclosures 2021	2-1	Organizational details		6, 11-19, Note 1		-
	2-2	Entities included in sustainability reporting		Note 2		-
	2-3	Reporting period, frequency, and point of contact		Note 3		-
	2-4	Updating of information		Note 4		-
	2-5	External verification		Note 5 and Note 3		-
	2. Activities and Employees					
	2-6	Activities, value chain and other business relationships		11-19, 51-52, Note 6		-
	2-7	Employees		82, Note 7		-
	2-8	Non-employee workers			Information not available or incomplete, Note 7	-
	3. Governance					
	2-9	Governance structure and composition		39-42, Note 8, Note 9		5, 16
	2-10	Assignment and selection of the highest governance body		39-42, Note 9		5, 16
	2-11	Chair of the highest governance body		Note 10		16
	2-12	Role of the highest governance body in overseeing impact management		Note 11		16
	2-13	Delegation of responsibility for impact management		46, Note 11		-
	2-14	Highest governance body's role in sustainability reporting		Note 12		-
	2-15	Conflicts of Interest		43		16
	2-16	Communicating critical concerns		44		-
	2-17	Collective knowledge of the highest governing body		42, Note 13		-
	2-18	Performance evaluation of the highest governing body		42		-
	2-19	Remuneration policies		Note 14		-
	2-20	Process for determining remuneration		Note 15		-
	2-21	Total annual compensation ratio		Note 16		-
	4. Strategy, Policies and Practices					
	2-22	Statement on the sustainable development strategy		2, 25-35		-

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
	4. Strategy, Policies and Practices					
	2-23	Commitments and policies		31-32, 43-45, 56, 91-93	Information not available or incomplete, Note 17	-
	2-24	Incorporation of commitments and policies		32, 46		-
	2-25	Processes to remedy negative impacts		44, 46		-
	2-26	Mechanisms for seeking advice and raising concerns		44		-
	2-27	Compliance with legislation and regulations		43-45, Note 18		-
	2-28	Membership of associations		Note 19		-
	5. Participation of Stakeholders					
	2-29	Process for determining material topics		48-50		-
	2-30	List of material topics		90		8
MATERIAL TOPICS						
GRI 3: Material Topics 2021						
GRI 3: Material Topics 2021	3-1	Process for determining material topics		28-30		-
	3-2	List of material topics		30-31		-
ENVIRONMENT						
Management of Risks and Opportunities Related to Climate Change						
GRI 3: Material topics 2021	3-1	Process for determining Material Topics	11.2.1	57-58		-
GRI 201: Economic Performance 2016.	3-2	List of Material Topics	11.2.2	57-58		-
GHG Emissions						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.1.1 / 11.3.1	63-66, Note 21		-
	305-1	Direct GHG emissions (scope 1)	11.1.5	63-66, Note 22, Note 24		3.9 12.4 13.1 15.2
GRI 305: Emissions 2016	305-2	Indirect GHG emissions from energy generation (scope 2)	11.1.6	63-66, Note 23, Note 24		3.9 12.4 13.1 15.2

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
	305-3	Other indirect GHG emissions (scope 3)	11.1.7	63-66, Note 24		3.9 12.4 13.1 15.2
	305-4	GHG emissions intensity	11.1.8	63-66, Note 24		13.1 15.2
	305-5	GHG emissions reduction	11.2.3	63-66		13.1 15.2
	305-6	Emissions of ozone-depleting substances (ODS)		Note 25		3.9 12.4
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	11.3.2	Note 26		3.9 12.4 15.2
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product or service categories	11.3.3	108		-
Additional sector information						
	Describe the measures taken to manage flaring and venting and their effectiveness.		11.1.1	Note 21		-
	"Describe the organization's policies, commitments, and measures to prevent or mitigate the impacts of the transition to a low-carbon economy on workers and local communities. Indicate the level and function within the organization that has been assigned responsibility for managing the opportunities and risks arising from climate change. Describe the oversight provided by the management board over the handling of opportunities and risks related to climate change. Indicate whether responsibility for managing climate change impacts is linked to performance assessments or incentive mechanisms, including in the compensation policies for members of the highest governance body and senior executives. Describe the climate change scenarios used to assess the resilience of the organization's strategy, also considering a scenario of 2°C or less. Describe the organization's approach to public policy development and lobbying on climate change."		11.2.1 / 11.2.4	57-58, Note 21		-
Energy Management						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.1.1	67-69		-
GRI 302: Energy 2016	302-1	Energy consumption within the organization	11.1.2	67-69, Note 27		7.2 7.3 8.4 12.2 13.1

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
	302-2	Energy consumption outside the organization	11.1.3	67-69, Note 28	7.2 7.3 8.4 12.2 13.1	
	302-3	Energy intensity	11.1.4	68	7.3 8.4 12.2 13.1"	
	302-4	Energy consumption reduction			Information not available or incomplete, Note 29	7.3 8.4 12.2 13.1
	302-5	Products and services energy requirement reduction			Not applicable, Note 30	7.3 8.4 12.2 13.1
Prevención de contaminación de suelos y napas por hidrocarburos						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.5.1	70-72		-
GRI 306: Waste 2020	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	Management of significant impacts related to waste	11.5.3	70-72		3.9 6.3 12.4 12.5
	306-3	Generated waste	11.5.4	71-72, Note 31		3.9 6.3 6.6 12.4 14.1 15.1
	306-4	Waste not destined for disposal	11.5.5	71, Note 32		3.9 12.4
	306-5	Waste destined for disposal	11.5.6	71-72, Note 33		6.6 15.1 15.5

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
Water and effluent management						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.6.1	73-75		-
GRI 303: Water and Effluents 2018	303-1	Interaction with water as a shared resource	11.6.2	73-75		6.3 6.4 12.4
	303-2	Management of impacts related to water discharges	11.6.3	75, Note 34		6.3
	303-3	Water extraction	11.6.4	73-74, Note 35		6.4
	303-4	Water discharges	11.6.5	75, Note 36		6.3
Additional sector information						
		Provide information on the volume in millions of liters of produced water and process wastewater discharged. Provide information on the concentration (mg/l) of hydrocarbons discharged into produced water and process wastewater.	11.6.5	Note 37		-
	303-5	Water consumption	11.6.6	73-74, Note 38		6.4
Additional sector information						
		Indicate the total number of safety incidents for Level 1 and Level 2 processes and a breakdown of this total by activity.	11.8.3	Note 39		-
		Additional sector-specific content is for organizations with oil sands mining operations.	11.8.4		No procede, Note 40	-
Biodiversity and Erosion Phenomena						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.4.1	Note 40		-
GRI 304: Biodiversity 2016	304-1	Owned, leased, or managed operations located within or adjacent to protected areas or areas of high biodiversity value outside protected areas.	11.4.2	76-78, Note 42		6.6 15.1 15.5
	304-2	Significant impacts of activities, products, and services on biodiversity	11.4.3	76, Note 43		6.6 15.1 15.5
	304-3	Protected or restored habitats	11.4.4		No procede, Note 44 15.1	6.6 15.5
	304-4	Species listed on the IUCN Red List and national conservation lists whose habitats are located in areas affected by operations.	11.4.5	Note 45	15.1 1	6.6 5.5

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
SOCIAL						
Ocupational Health and Safety						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.9.1 / 11.18.1	91-101, Note 46		-
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	11.9.2	91-101, Note 47		8.8
	403-2	Hazard identification, risk assessment, and incident investigation	11.9.3	92-93, 98-101, Note 48		8.8
	403-3	Occupational health services	11.9.4	96-97, Note 49		8.8
	403-4	Worker participation, consultation, and communication on occupational health and safety	11.9.5	91, 94-101		8.8
	403-5	Worker training on occupational health and safety	11.9.6	94-95		8.8
	403-6	Promotion of worker health	11.9.7	96-97		3.5 3.8
	403-7	Prevention and mitigation of impacts on the health and safety of workers directly linked to business relationships	11.9.8	96-101, Note 50		8.8
	403-8	Coverage of the occupational health and safety management system	11.9.9	91-93		8.8
	403-9	Work-related accident injuries	11.9.10	Note 51		3.6 3.9 8.8
	403-10	Occupational illnesses and diseases	11.9.11	Note 52		3.6 3.9 8.8
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	11.18.2	Note 53		16.1

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
Employment and Professional Development						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.7.1 / 11.12.1	82-90	Information unavailable or incomplete, Note 54	-
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods for operational changes	11.7.2	Note 55		8.8
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		87		4.3 4.4 5.1 8.5 10.3
	404-2	Programs to improve employee skills and transition assistance programs	11.7.3 / 11.10.7	86-89	Information unavailable or incomplete, Note 56	8.5
	404-3	Percentage of employees receiving regular performance and career development reviews		88-89		5.1 8.5 10.3
Additional sector information						
		Operational sites with closure and rehabilitation plans; sites that have been closed and/or are in the process of being closed.	11.7.4	Note 57		-
		List of decommissioned structures.	11.7.5	Note 57		-
		Information on the total monetary value of the organization's financial provisions for closure and rehabilitation.	11.7.6	Note 57		-
Work Environment and Employee Well-being						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.10.1	82, 85		-
	201-3	Obligations under defined benefit plans and other retirement plans		Note 14		-
GRI 201: Economic Performance 2016	202-1	Ratio of standard entry-level salary by gender to local minimum wage		Note 58		1.2 5.1 8.5

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
GRI 202: Market Presence 2016	401-1	New employee hiring and staff turnover	11.10.2	Note 59		5.1 8.5 8.6 10.3
GRI 401: Employment 2016	401-2	Benefits for full-time employees that are not given to part-time or temporary employees	11.10.3	85		8.5
	401-3	Parental leave	11.10.4	Note 60		5.1 8.5
Diversity, Equity and Inclusion						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.10.1 / 11.11.1	84	Information unavailable or incomplete, Note 61	-
GRI 401: Employment 2016	401-3	Parental leave	11.10.4 / 11.11.3	Note 60		5.1 8.5
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	11.10.6 / 11.11.4	86-87		4.3 4.4 5.1 8.5 10.3
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity in governing bodies and employees	11.11.5	40-42, Note 62		5.1 5.5 8.5
GRI 406: Non-discrimination 2016	405-2	Ratio of basic salary and remuneration of women to men	11.11.6	Note 63		5.1 8.5 10.3
	406-1	Cases of discrimination and corrective actions taken	11.11.7	84		5.1 8.8
Development and Management of Impact on Local Communities						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.11.1/11.14.1/ 11.15.1/11.16.1/11.17.1	Comunidad	Information unavailable or incomplete, Note 64	-
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	11.14.2 / 11.21.2	8-10		9.4 9.5

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
GRI 202: Market Presence 2016	202-2	Proportion of senior executives recruited from the local community	11.11.2 / 11.14.3	Nota 65		1.2 5.1 8.5
GRI 203: Indirect Economic Impacts 2016	203-1	Investments in infrastructure and supported services	11.14.4	102-106		9.4 11.2
	203-2	Significant indirect economic impacts	11.14.5	8-10, 51-52,102-106, 108-109		1.2 3.8 8.5
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	11.14.6	51-52		-
GRI 411: Rights of Indigenous Peoples 2016	411-1	Cases of violations of the rights of indigenous peoples	11.17.2	Note 66		2.3
GRI 413: Local Communities 2016	413-1	Operations involving local communities, impact assessments, and development programs	11.15.2	48-50, 102-106		-
	413-2	Operations with significant negative impacts -actual and potential- on local communities	11.15.3	102-106		1.3 2.3
Additional sector information						
		Complaints from local communities.	11.15.4	Note 66		-
		Involuntary resettlements.	11.16.2	Note 66		-
		Locations of operations where indigenous peoples are present or affected by the organization's activities.	11.17.3	Note 66		-
		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 66		-
Human Rights						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.13.1 / 11.22.1	43-45, Note 67	Information unavailable or incomplete, Note 17	-
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers whose right to freedom of association and collective bargaining could be at risk	11.13.2	Note 68		8.8
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	11.18.2	Note 53		16.1
GRI 411: Rights of Indigenous Peoples 2016	411-1	Cases of violations of the rights of indigenous peoples		Note 66		2.3

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
GRI 412: Human Rights Assessment 2016	412-1	Operations subject to human rights reviews or impact assessments		Note 68		-
	412-2	Employee training on human rights policies or procedures		Note 69		-
	412-3	Significant investment agreements and contracts with human rights clauses or subject to human rights assessment		Note 70		-
GRI 415: Public Policy 2016	415-1	Contributions to political parties and/or representatives	11.22.2	Note 71		16.5
CORPORATE GOVERNANCE						
Cybersecurity and Information Security						
GRI 3: Material Topics 2021	3-3	Material Topics management		47		-
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product or service categories		108		-
	416-2	Cases of non-compliance relating to the health and safety impacts of product or service categories		108		16.3
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints regarding violations of customer privacy and loss of customer data		47		16.3 16.10
Value Chain Management						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.10.1 / 11,121	51-52	Information unavailable or incomplete, Note 72	-
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that have passed evaluation and selection filters in accordance with environmental criteria		Nota 72		-
	308-2	Negative environmental impacts in the supply chain and measures taken		51-52	Information unavailable or incomplete, Note 72	-
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers with significant risk of forced or compulsory labor		Note 73	Information unavailable or incomplete, Note 17	5.2 8.7
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that have passed selection filters in accordance with social criteria		Note 72		5.2 8.8 16.1
	414-2	Negative social impacts in the supply chain and measures taken		51-52	Information unavailable or incomplete, Note 72	5.2 8.8 16.1

GRI Content Index

GRI STANDARD			SECTOR STANDARD REFERENCE NUMBER	PAGE NUMBER / ANSWER	OMISSION	SDGs
Governance, Risk Management, and Emergency Response						
GRI 3: Material Topics 2021	3-3	Material Topics management		39-46	Information unavailable or incomplete, Note 74	
Ethics, Transparency, and Anti-Corruption						
GRI 3: Material Topics 2021	3-3	Material Topics management	11.19.1/11.20.1/11.21.1	43-45	Information unavailable or incomplete, Note 74	-
GRI 201: Economic Performance 2016	201-4	Financial assistance received from the government	11.21.3	Note 75		-
GRI 205: Anti-corruption 2016	205-1	Operations assessed for corruption-related risks	11.20.2	45, Note 76		16.5
	205-2	Policies and procedures for communication and training on anti-corruption	11.20.3	45		16.5
	205-3	Confirmed cases of corruption and measures taken	11.20.4	37, 45		16.5
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions related to unfair competition, monopolistic practices, and anti-competitive behavior	11.19.2	Note 77		16.3
GRI 207: Tax 2019	207-1	Tax approach	11.21.4	Note 78		1.1 1.3 10.4 17.1 17.3"
	207-2	Tax governance, control, and risk management	11.21.5	Note 78		1.1 1.3 10.4 17.1 17.3
	207-3	Stakeholder engagement and management of tax concerns	11.21.6	Note 78		1.1 1.3 10.4 17.1 17.3
	207-4	Country-by-country reporting			Not applicable, Note 79	
Additional sector information						
		Transparency in contracts.	11.20.5	51-52		-
		Beneficial owners of the organization.	11.20.6	39		-
		For oil and gas purchased from the State or from third parties designated by the State to sell on its behalf, submit information on: • volumes and types of oil and gas purchased; • full names of purchasing entities and payment recipients; • payments made for the purchase.	11.21.8		Not applicable, Note 80	-

NOTES IN GRI INDEX

NOTE 1
Company name: Transportadora de Gas del Sur S.A. (**tgs**)
Location of administrative headquarters: Cecilia Grierson 355, 26th floor, CABA.
Operational headquarters: National Route 3 km. 701.5, Bahía Blanca, Province of Buenos Aires, and Av. Trabajadores de la Industria No. 2825, P.I.N. Oeste, City of Neuquén, Province of Neuquén.

NOTE 2
The Financial Statements include consolidated information for Transportadora de Gas del Sur S.A. and its consolidated subsidiary Telcosur SA ("Telcosur"). The ESG Report includes information from **tgs** and Telcosur S.A.

NOTE 3
The period covered by the ESG Report is annual, with a closing date of December 31, 2024, and a publication date of June 17, 2025.
The frequency of publication of **tgs**' Financial Statements (FS) is quarterly and annual.
Report publication date: Quarterly FS as of March 31, 2024, June 30, 2024, and September 30, 2024, and annual and quarterly as of December 31, 2024.
For advice on this report, please contact the following email address: sustentabilidad@tgs.com.ar
The investor website where all audited financial statements can be found is: https://www.tgs.com.ar/inversores/

NOTE 4
Since 2018, in order to comply with CNV Resolution No. 777/2018, **tgs**' financial statements include comparative figures, which have been restated to take into account changes in the general purchasing power of the Company's functional currency (the Argentine peso) in accordance with IAS 29 "Financial Reporting in Hyperinflationary Economies" ("IAS 29"). The method of restating financial statements in a consistent currency is applied, whereby non-monetary assets and liabilities are restated using a general price index published by the FACPCE since their acquisition date or the last application of the inflation adjustment (March 1, 2003).

Other than this clarification, there were no significant changes to the information presented in 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 verified, but includes financial information derived from the Financial Statements, which are audited. The 2024 Assembly approved the appointment of a joint audit by Price Waterhouse & Co. S.R.L. and Pistrelli, Henry Martin & Asociados S.A., a member of Ernst & Young Global Ltd., to conduct the external audit of **tgs**' financial statements for the 2024 fiscal year. There have been no changes in the tasks of the External Auditors with respect to those performed for the Financial Statements ended December 31, 2024.

NOTE 6
During 2024, there were no significant changes in the size, structure, share ownership, or supply chain of the organization.

NOTE 7
The company uses SAP software for the storage and processing of company personnel information.

tgs mainly employs its own staff to carry out the tasks/activities that are intrinsic to the organization's operations or core business. For this reason, it does not keep detailed records of non-employees, i.e., contractors, and therefore does not report on indicators 2-8.a.i, 2-8.a.ii, and 2-8.c. In any case, this pain point is being addressed so that work can begin in 2025.

NOTE 8
Horacio Jorge Tomás Turri graduated as an Industrial Engineer from the Buenos Aires Institute of Technology. He served as CEO of Central Puerto S.A., Hidroeléctrica Piedra del Águila, and Gener Argentina S.A. Previously, he worked as an oil, gas, and energy project analyst at SACEIF Luis Dreyfus from 1990 to 1992. He also worked at Arthur Andersen & Co. and Schlumberger Wireline from 1987 to 1990 and 1985 to 1987, respectively. He currently serves as Vice President of CIESA. Since 2019, he has been an alternate member of the Directory of Pampa Energía. He currently holds the position of Executive Director of Oil and Gas at Pampa Energía.

Luis Alberto Fallo obtained a degree in Public Accounting from the University of La Plata and a Master's degree in Business Administration from the University of CEMA. He currently holds the positions of Executive Director at Sagua Argentina S.A., Director of Simali S.A., President of Bodegas Beau Lieu 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. Since 1992, he has worked with the Sielecki Group, the main shareholder and controller of the companies in which he holds management positions.

Pablo Daniel Viñals Blake is a lawyer from the Catholic University of Argentina and holds a master's degree in law from Harvard Law School. Mr. Viñals Blake has been a foreign associate at the New York office of Milbank Tweed Hadley & McCloy LLP and, since 1997, has been a partner at the Buenos Aires office of Marval, O'Farrell & Mairal. Mr. Viñals Blake is currently co-head of Marval's mergers and acquisitions team and head of the Private Equity and Venture Capital and Agribusiness groups. He has represented domestic and multinational companies, private equity, hedge funds, and financial institutions in most of the major M&A transactions, agricultural businesses, and projects carried out in Argentina over the past two decades and has advised multilateral financial institutions such as the IFC, the IDB, and Eximbank on their Argentine operations. He currently serves as a member of the Directorty of BlackRock Argentina Asesorias S.A., PEPCA S.A., and CIESA.

María Carolina Sigwald has been a member of the Board of Directors of Pampa Energía since 2018 (she was an alternate member from 2017 to 2019 and is currently a full member) and serves as Executive Director of Legal Affairs at Pampa Energía.

Ms. Sigwald graduated with honors in law from the University of Buenos Aires. Her professional career as a lawyer began at Central Puerto S.A. after its privatization, continued at Chadbourne & Parke as an associate in their New York offices, and then at the Inter-American Investment Corporation (IIC) based in Washington. In 1998, Ms. Sigwald returned to Argentina and founded the law firm Díaz Bobillo, Sigwald & Vittone, where she served as an external legal consultant for energy companies, including Pampa Energía. Before joining Pampa Energía, Ms. Sigwald was director of regulatory and legal affairs at Edenor from 2015 to 2017. She is currently a member of the boards of CIESA, EDENOR, CITELEC, CT Barragán, Pampa Cogeneración, PHA, Plásticos de Zárate, Transba S.A., and President of Greenwind.

Luis Rodolfo Secco obtained a Bachelor's degree in Economics and a Master's degree in Banking Disciplines from the National University of La Plata. In 1990, he was awarded a scholarship as a full-time researcher at the Universitá degli Studi di Siena. Between 1992 and 1994, he was a researcher and director of the School of Banking Disciplines at the National University of La Plata. Between 1994 and 1999, he served as Chief Economist at the M.A.M. Broda y Asociados firm. In early 2000, he was invited to work in the government of then-President Fernando De la Rúa as economic advisor to the Presidency and Director General of Strategic Analysis at 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. Between 2004 and 2012, he was external director of the Economics Department at Deloitte Argentina. Since 1988, he has been a professor at the Faculty of Economic Sciences at the Universidad Nacional de La Plata. He is also a guest columnist for the newspapers La Nación, Perfil, and El Economista.

Carlos Alberto Olivieri obtained his degree in Public Accounting from the National University of Rosario and completed a postgraduate degree in Corporate Financial Management at the University of Michigan and Stanford (USA). He is currently a professor of Finance at Torcuato Di Tella University. Between 2008 and 2010, he served as Financial Advisor at Raymond James, and between 2002 and 2007, he worked at Repsol YPF S.A. as Director of Finance for Argentina, Brazil, and Bolivia. Previously, he served as Chief Financial Officer 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 a member of the board of directors of the BCRA. In addition, he was an executive 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.

Carlos Alberto Di Brico obtained a Bachelor's degree in Business Administration and Public Accounting from the Universidad de Buenos Aires. He is currently a member of the board of directors of NTN SNR Argentina SA, FDV Intive Argentina SA, Aristocrat Argentina PTY Limited, Perform Media Argentina SRL, and Perform Content South America SAS. He held various management positions at 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 SA ("Camuzzi Pampeana") between 2010 and 2017 as an Independent Director.

Carlos Alberto Caffarini received his law degree from the Universidad de Buenos Aires (UBA). During his professional career, he has held various positions as an advisor to various public administration bodies, and has also participated in the drafting of various laws and regulations with an impact on the regulatory framework for national transport and logistics. In the private sector, he provides legal advice to various organizations and is a partner at the law firm Caffarini & Asociados.

Federico Alberto Levy Alen obtained his degree in Public Accounting from the University of Salvador and specialized in capital markets at the University of CEMA. Since September 2013, he has been a partner at La Franco Pharmacy and Perfumery. Previously, he worked as a financial advisor at Banco Galicia.

Jorge Romualdo Sampietro obtained a degree in Chemical Engineering from the University of Buenos Aires and completed an Executive Program at Darden Business School – University of Virginia, USA. Between 1968 and 1973, he served as Technical Sales Manager at Dow Química Argentina. From 1973 to 1975, he was Export Manager at Petroquímica Mosconi. Since 1976, he has served as Commercial and General Manager at various companies. Since 1994, he has held the position of General Manager at Petroquímica Cuyo and is currently a Director at Petroquímica Cuyo S.A.I.C. and Alternate Director at CIESA and PEPCA.

Gerardo Carlos Paz graduated in Law from the National University of Córdoba and holds a master's degree in business law. He has worked in various 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 director of HIDISA, HINISA, TJSM, and TMB, and an alternate director of CPB, CIESA, and Transba. He is also a member of the CAMMESA supervisory committee. His special address is Maipú 1, Autonomous City of Buenos Aires.

Francisco Antonio Macías is a lawyer from the Catholic University of Argentina and has a postgraduate degree in International Law and CE from the Faculty of Law of the University of Siena, Italy, and a postgraduate degree in International Operations from the National Institute of Foreign Affairs of 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 firm Bazán, Cambré & Orts and for BBVA Banco Francés.

Maria Agustina Montes is a lawyer who graduated from the Universidad de Buenos Aires. She currently serves as Corporate Legal and M&A Manager at Pampa Energía S.A., having joined the company in 2011. She also worked at the Cleary, Gottlieb, Steen & Hamilton law firm in New York in 2014. Previously, Ms. Montes worked as a lawyer at the Bruchou, Fernandez Madero & Lombardi law firm.

Enrique Llerena graduated with a law degree from the Pontificia Universidad Católica Argentina. He also studied at the Universite et Paris XI, where he earned a Doctorate in Diplomacy and Administration of International Organizations. Since 1982, he has been a partner at the law firm Llerena Amadeo. He has served as a director and member of the audit committee of various companies. He currently serves as a director of Tradelog SA. He is also a partner at Llerena & Arias Uriburu.

Santiago Alberto Fumo graduated as a Certified Public Accountant from the Universidad del Litoral. He also holds a Master's degree in Law and Economics from the Universidad Torcuato Di Tella. He currently works as an independent consultant in startups and takeovers. He is also a trustee at Molinos Río de la Plata S.A., National Oilwell Varco MSW S.A., Tuboscope Vetco de Argentina S.A., and Antares Naviera S.A.

Martín Irineo Skubic is a Certified Public Accountant from the Universidad de Buenos Aires and holds a Master's Degree in Business Administration from the Universidad del CEMA. He currently serves as Manager of Alliances and New Business Development for South Latin America at Elli Lilly Interamerica. He has also held important positions at Jergens Argentina S.A., Stafford Miller Argentina S.A., Eveready Argentina S.A., and Pistrelli, Díaz y Asociados.

Hernán Castrogiovanni holds a Bachelor's Degree in Business Administration and a Master's Degree in Energy from the Universidad de Buenos Aires. He currently serves as coordinator in the General Directorate of Productive Project Analysis at FGS-ANSES, where he has worked since 2004.

Gastón Ignacio Marra earned a Bachelor's degree in Business Administration and Organizational Information Systems, both from the Universidad de Buenos Aires. He currently serves as an advisor to the Community Networks Department at ANSES, where he has held various positions since 2014.

NOTE 9
tgs is a Sociedad Anónima (similar to a Public Corporation), therefore third parties do not and cannot intervene in the election of Directors; only shareholders can do so. Shareholders do not take into consideration interest groups or underrepresented groups when making this decision, nor are there any interest groups or underrepresented social groups within the highest governing body or its committees.

NOTE 10
Horacio Jorge Tomás Turri is the chairman of the highest administrative body and does not perform executive functions in the organization.

NOTE 11
The highest governing body of **tgs** plays a fundamental role in defining, approving, and supervising the Company's vision, mission, values, and strategy. This body not only establishes the overall strategic direction, but also supervises its implementation and compliance through periodic review of key performance indicators linked to strategic objectives.

In terms of sustainability, the Management Committee has strengthened its involvement in recent years, supervising and validating the implementation of the ESG Strategy, ensuring its integration with corporate strategic planning and decision-making. The ESG Strategy, developed from a dual materiality analysis, identifies the most relevant impacts, risks, and opportunities for the company's sustainability and financial performance, aligning environmental, social, and governance factors with comprehensive risk management and long-term corporate strategy.

To develop this strategy, a comprehensive assessment was carried out in 2023, followed by a rigorous multi-stage process in 2024: (i) identification of relevant issues, (ii) identification of impacts, risks, and opportunities (IROs), (iii) evaluation and prioritization of issues and IROs through internal and external consultations and multidisciplinary workshops, and (iv) construction of the dual materiality matrix, which links financial materiality with impact materiality. These results, together with regulatory trends and stakeholder expectations, are considered by the Board of Directors for the ongoing updating of the strategy.

The Board of Directors is also responsible for overseeing comprehensive risk management, approving corporate policies, and monitoring the evolution of key environmental, social, operational, and governance risks, particularly those defined as priorities in the ESG strategy. This process includes defining action plans, periodically reviewing management indicators, and updating regulatory frameworks and internal procedures. The Committee's oversight covers both the monitoring of results and the review of the effectiveness of due diligence processes.

In terms of review frequency, the Board of Directors monitors the ESG strategy and its results on an annual basis and continuously reviews risk management through its Comprehensive Risk Management Policy. The ESG Report is an essential tool for tracking progress and communicating transparently with stakeholders.

Finally, the Safety, Environment, and Quality Policy-approved by General Management and aligned with international ISO standards—remains a structural component that defines the commitments and guiding principles for the Company's sustainable management.

NOTE 12
The General Manager is responsible for approving the contents of the ESG Report.

NOTE 13
In 2024, as part of the implementation of the ESG Strategy and with the support of specialized consultants, **tgs** strengthened the knowledge and capabilities of the Board of Directors in the area of sustainability. During the development and validation of the ESG Strategy, various training and awareness-raising sessions were held for the highest governing body, covering key topics such as sustainability principles, the dual materiality methodology, impacts, risks, and opportunities (IROs), and national and international regulatory trends.

These activities enabled the Management Committee to gain a comprehensive understanding of the ESG issues relevant to the Company and its value chain, thereby strengthening its role in overseeing and making strategic decisions related to sustainability.

NOTE 14
tgs does not grant pension plans, retirement plans, or other benefits to directors. Nor does it have early retirement programs, pension plans, or payment programs for other personnel who have retired from **tgs**.

Executive directors are subject to a management by objectives system and a variable remuneration program. The agreed objectives, whether individual or sector-based, are aligned with **tgs**' overall objectives, as the variable compensation program links part of their remuneration to their performance and the performance of the Company.

The Company's directors and front-line managers do not hold options on the Company's shares. There are no agreements granting employees a stake in the Company's capital.

tgs does not pay hiring bonuses, hiring incentives, or reimbursements for contract terminations from other employers.

NOTE 15
The remuneration of **tgs** Directors is approved by the Ordinary General Shareholders' Meeting, in compliance with Law 19,550 and CNV regulations. The compensation of Management members is defined by Human Resources Management and approved by the General Manager, without the intervention of consultants. **tgs** does not have a remuneration committee.

For salary increases at the highest management level, authorization is requested from the shareholders. The Board of Directors establishes the company's salary positioning and the applicable comparison market.

The salary structure for employees is defined based on market studies and the relevance of the position, ensuring external competitiveness and internal equity. To this end, **tgs** hires specialized and independent consulting firms, such as Korn Ferry and Mercer, which provide information on salary trends without intervening in the determination of compensation.

The current remuneration management procedure, approved by the Directory, takes into account applicable legislation and the opinions of shareholders, labor unions, and the market. In addition, factors such as individual contribution, working

conditions, the company's financial capacity, and results obtained are taken into account.

The company conducts periodic salary surveys to analyze market trends and define its compensation structure. During the hiring or job transfer process, Human Resources evaluates the position's category within the salary structure to determine an appropriate remuneration range.

In collective bargaining rounds, **tgs** incorporates the opinion of the unions. However, it is not appropriate to disclose information on the results of stakeholder votes.

NOTE 16
Ratio of the total annual compensation of the highest-paid person in the organization to the median total annual compensation of all employees (excluding the highest-paid person) is: 10.47.

Calculation formula: Total annual compensation of the highest-paid person / Median total annual compensation of all other employees on the payroll.

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

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

NOTE 17
Indicators 2-23.a.ii, 2-23.a.iv, 2-23. b.i, 2-23.b.ii, 2-23.c, 2-23.d, 2-23.e, and 2-23.f have not been answered, nor have the following points of some indicators 3-3: e.ii, e.iii, e.iv, and f.

The dual materiality analysis identified the approach to human rights as a priority material issue, including due diligence commitments. Within this framework, **tgs** has established a work plan with the following milestones:

2026: Development of a human rights framework.

2028: Creation and approval of a human rights policy aligned with international standards and best practices.

2028: Incorporation of human rights typology into the complaints and claims channel, allowing for formal follow-up.

2030: Implementation of a due diligence process throughout the value chain, with a focus on identifying risks in critical operations.

It should be noted that all company policies are based on the precautionary principle, understood as the General Environmental Law, which states that when there is a danger of serious or irreversible damage, the absence of scientific information or certainty should not be used as a reason to postpone the adoption of effective, cost-based measures to prevent environmental degradation.

NOTE 18
In 2024, there were no significant breaches of legislation or regulations that resulted in fines or non-monetary penalties. Consequently, no payments were made in this regard. Nor were any payments made in relation to breaches that occurred in previous years.

NOTE 19
The advocacy associations in which **tgs** plays a significant role are: the Cámara de Sociedades Anónimas (Chamber of Corporations) and the Instituto Argentino del Petróleo y del Gas (Argentine Institute of Oil and Gas).

NOTE 20
Given that **tgs** is currently working on reporting the risks and opportunities arising from climate change that have the potential to generate substantial changes in operations, income, or expenses, it is not yet possible to detail the costs of the actions taken to manage the risk or opportunity or to respond to additional recommendations from the sector. For this reason, no point in indicator 201-2 is fully answered.

In 2025, we will be implementing an action plan to strengthen our climate resilience, building on the study conducted in 2024 on critical facilities, analyzing the risks identified, and advancing Prevention, Alert, Response, Mitigation, and Recovery in the face of Extreme Weather Events.

NOTE 21
As part of the comprehensive action plan to reduce emissions, **tgs** formed six interdisciplinary teams with participation from sectors such as Operations, Technology, Business, and Environment. These teams focused on identifying and planning the elimination of streams that contribute to flaring under normal operating conditions, reserving its use exclusively for emergencies.

At the Gral. Cerri Complex, surveys of atmospheric and flare vents were conducted, identifying current records and verifying the associated calculation methods.

At the Midstream plants, a survey of calculations and measurements was carried out, identifying operational venting streams that feed the flares, along with proposals to recover energy from these vents and use them within the operation as fuel gas or inject them into the gas pipeline. As of 2024, the company has a Comprehensive Investment Plan for emissions reduction. As part of the 2025-2029 Five-Year Tariff Review process, the company developed a five-year plan with the aim of promoting sustainability and technological modernization. One of the fundamental pillars of the plan is the reduction of emissions through the upgrading of facilities and the adoption of new technologies.

tgs participates in various organizations, such as the Argentine Institute of Oil and Gas (IAPG), which provide forums for discussion and specific working groups on climate change regulatory projects. For example, it participates in the emissions, safety, environment, and health commission, as well as the sustainability commission, where issues related to emissions management and climate change are addressed, and regulations governing these issues in Argentina are discussed.

NOTA 22

SCOPE 1 emissions by origin (TN CO_2 equivalent/year)	2024	2023
CO_2eq emissions		
NG combustion in process equipment*	1,832,053.00	1,903,770.00
NG combustion for electricity generation*	47,426.00	42,415.00
Process	7,187.00	12,893.00
Flaring*	99,658.00	80,092.00
Company vehicles	39.00	37.00
Vehicles of contractors working for **tgs**	54.00	71.00
Fire network	15,780.00	15,780.00
Total CO_2 emissions	**2,002,197.00**	**2,055,059.00**
CH4 emissions from Natural Gas vents		
Failures	46,155.00	81,625.00
Operation of instruments and chromatographs	13,854.00	13,334.00
Maintenance of gas pipelines/ Measurementn	121,374.00	134,443.00
Maintenance of CPs	6,379.00	3,347.00
Maintenance of TPs	20.00	11.00
Commissioning of new facilities	9,751.00	153.00
For scheduling reasons	9,243.00	8,842.00
Wet seals	561,899.00	568,023.00
Dry seals	18,927.00	20,776.00
Other periodic venting	3,564.00	2,384.00
Other causes	624.00	1,875.00
TOTAL CH4 EMISSIONS	**791,789.00**	**834,813.00**
TOTAL GHG EMISSIONS SCOPE 1	**2,793,987.00**	**2,889,871.00**

Starting in 2021, the calculation of gases emitted by combustion and flaring was modified in accordance with IPCC guidelines.
Starting in 2024, chromatograms were adjusted by zone and recalculated retroactively to 2021, the base year for the methane emissions reduction target.
* Includes CH4 and N_2O emissions from combustion. CO_2 eq [TN]= CO_2 [TN]+ 29.8* CH 4 [TN]+ 273* (N 2 O) [TN]

SCOPE 1 EMISSIONS PER BUSINESS (TN CO_2 equivalent/year)	2024	2023
CO_2 emissions from combustion		
Transport business (CPs, measurement, gas pipelines, and maintenance)	1,439,489.00	1,450,871.00
Liquids business (Gral. Cerri Complex-Galván Plant and maintenance)	386,603.00	433,333.00
Midstream processes	175,983.00	170,642.00
Other sectors (GSAC, administration, Works and Projects)	122.00	213.00
Total CO_2 emissions	**2,002,197.00**	**2,055,059.00**
CH4 emissions from natural gas venting		
Transportation business (CPs and gas pipelines)	789.50.00	826,284.00
Liquids business (Gral. Cerri Complex-Galván Plant)	-	-
Midstream processes	2,283.00	8,529.00
Other sectors (GSAC, administration, Works and Projects)	-	-
Total CH4 emissions	**791,789.00**	**834,813.00**
Total GHG emissions		
Transport business (CPs and gas pipelines)	2,228,995.00	2,277,154.00
Liquids business (Gral. Cerri-Galván Complex)	386,603.00	433,333.00
Midstream processes	178,266.00	179,171.00
Other sectors (GSAC, administration, Works and Projects)	122.00	213.00
Total SCOPE 1 GHG emissions	**2,793,986.00**	**2,889,871.00**

SCOPE 1 emissions per type of gas (TN CO_2 equivalent/year)	2024	% 2024	2023	% 2023
Carbon dioxide	1,945,950.00	69.60 %	2,004,933.00	69.40 %
Methane (CH4)	836,456.00	30.00 %	872,992.00	30.20 %
Nitrous oxide (N_2O)	11,580.00	0.40 %	11,947.00	0.40 %
Total SCOPE 1 GHG emissions	**2,793,986.00**	**100.00%**	**2,889,872.00**	**100.00%**

This calculation includes: CO_2 and CH4. **tgs** does not generate emissions derived from the combustion or biodegradation of biomass (biogenic) in scope 1.

The report focuses on each business unit. CH4 emissions calculations are based on standardized internal calculations in procedures. Combustion gas emissions are calculated based on laboratory data and hours in service of the various equipment.

The base year considered is 2021, as it is a period that reflects normalized operating conditions after the pandemic and the incorporation of unconventional gas into the transportation system.

In turn, during 2024, adjustments were made to the corporate emissions inventory with the aim of preparing the company for the new regulatory requirements that began to be developed in Argentina at the national and provincial levels, and incorporating the results of the gap study with the ISO 14064-1 standard, carried out in 2023. Emissions factors were updated according to the latest IPCC recommendations, and gas compositions were adjusted according to the different sections of gas pipelines. As a result of these adjustments, the entire historical series of emissions has been recalculated from the base year. This is why the data for 2023 will appear modified compared to previous reports.

Scope 1 emissions by source type (TN CO_2 equivalent/year)	2024	2023
Combustion from fixed sources	1,994,917.00	2,042,058.00
Combustion from mobile sources	93.00	108.00
Process	7,187.00	12,893.00
Gas venting	791,789.00	834,813.00
Total GHG emissions SCOPE 1	**2,793,986.00**	**2,889,872.00**

NOTE 23

SCOPE 2 emissions by origin (TN CO_2 equivalent/year)	2024	2023
Generated by the acquisition of Electric Power	10,073.00	8,595.00
Total SCOPE 2 GHG emissions	**10,073.00**	**8,595.00**

SCOPE 2 emissions per business (TN CO_2 equivalent/year)	2024	2023
Transport business (CPs, measurement, gas pipelines, and maintenance)	1,057	838
Liquids business (Gral. Cerri Complex-Galván Plant and maintenance)	4,451	3,210
Midstream processes	4,073	4,125
Administrative areas	491	422
Total SCOPE 2 GHG emissions	**10,073**	**8,595**

tgs does not generate emissions derived from the combustion or biodegradation of biomass (biogenic) in scope 2.

SCOPE 2 emissions per type of gas (TN CO_2 equivalent/year)	2024	2023
Carbon dioxide	10,073	8,595
Methane (CH4)	0	0
Nitrous oxide (N_2O)	0	0
Total SCOPE 2 GHG emissions	**10,073**	**8,595**

Scope 2 emissions correspond to purchased electricity. The base year is 2021. The base year considered is 2021, as it is a period that reflects normal operating conditions following the pandemic and the incorporation of unconventional gas into the transport system. There are no emissions from special activities.

NOTE 24

Scope 1 (direct) sources correspond to CO_2, CH4, and N_2O emissions from combustion processes in process equipment, electricity generation, gas processing, flaring, and mobility in company vehicles and contractors performing work for **tgs**. Other CH4 emissions are generated during venting to the atmosphere for various reasons, which are determined by the interaction between maintenance areas, gas pipelines, and dispatch.

Scope 2 emissions are indirect and correspond solely to CO_2 generated by the purchase of electricity from various providers of this service.

Scope 3 emissions are reported partially and for the current reporting period correspond to the following categories: 5) Waste (emissions derived from the transport and end of life of waste generated by the organization); 6) Corporate travel (emissions from the transport of employees to carry out business-related activities in vehicles that do not belong to or are not controlled by the organization); 7) Commuting (emissions from staff commuting from their homes to their workplaces); 9) Downstream transport and distribution of goods (of products sold by the company, from the company's facilities to the end consumer), 1) main inputs purchased by **tgs** and, finally, 4) Transport and distribution of the main inputs used (upstream). These last two sources were incorporated in 2024 as part of the Scope 3 source mapping carried out in 2023, where a commitment was made to report them progressively, totaling to date 6 out of 10 indirect sources (the GHG Protocol indicates 15 in total, but 5 have been excluded for **tgs** as they are not applicable to its businesses).

To calculate the intensity of GHG emissions, the following gases are taken into account: CO_2, CH4 and N_2O.

NOTE 25

tgs does not produce, import, or export ozone-depleting substances (ODS).

NOTE 26

tgs reports CO, NOx, and SOx (the latter in low emissions). Other polluting gases (PM, VOCs, PAHs) may be generated in specific situations, so they are considered insignificant and are monitored by the company's hygiene service. No Persistent Organic Pollutants (POPs) are generated.

Nitrogen oxides and other significant air emissions by source (TN/year)	2024	2023
NOx emissions		
Process	2,462.00	2,455.00
Vehicles	64.00	78.00
Total NOx emissions	**2,526.00**	**2,533.00**
CO emissions		
Process	1,641.00	1,648.00
Vehicles	8,733.00	10,709.00
Total CO emissions	**10,374.00**	**12,357.00**
Sulphur Oxide Emissions		
Process	21.00	21.00
Vehicles	-	-
Total Sulphur Oxide Emissions	**21.00**	**21.00**



Nitrogen oxides and other significant air emissions by source (TN/year)*	2024	2023
NOx emissions		
Transportation business (CPs and gas pipelines)	1,549.00	1,572.00
Liquids business (Gral. Cerri Complex-Galván Plant)	550.00	592.00
Midstream processes	416.00	347.00
Other sectors (GSAC, administration, Works and Projects)	11.00	22.00
Total NOx emissions	**2,526.00**	**2,533.00**
CO emissions		
Transportation business (CPs and gas pipelines)	5,930.00	6,033.00
Liquids business (Gral. Cerri Complex-Galván Plant)	753.00	663.00
Midstream processes	2,218.00	2,641.00
Other sectors (GSAC, administration, Works and Projects)	1,473.00	3,021.00
Total CO emissions	**10,374.00**	**12,358.00**
Sulphur Oxide Emissions		
Transportation business (CPs and gas pipelines)	0.63	0.94
Liquids business (Gral. Cerri Complex-Galván Plant)	20.04	20.05
Midstream business	0.16	0.16
Other sectors (GSAC, administration, Works and Projects)	-	-
Total Sulphur Oxide Emissions	**20.83**	**21.15**

*The GHGs considered in the carbon footprint calculation are: CO_2, CH4, and N_2O, as they are the most significant for **tgs**' activity. Likewise, although they are not GHG emissions, the inventory includes SOx emission calculations as they are of interest to the company. The rest of the emissions mentioned in the list, such as VOCs, are generated but are considered insignificant. They are monitored by the company's hygiene service.

Renewable energy consumption* (GJ/year)	2024	2023
Generation and consumption of energy from renewable sources	95.00	95.00

*Corresponds to photovoltaic energy: the company has solar panels on the cathodic protection units of the gas pipeline and other minor surface facilities that require the reporting of certain parameters, where the provision of electricity by service providers in these rural areas is unstable.
The organization's energy consumption is determined following the guidelines established by GRI Standard 302 - Energy.
Source of conversion factors used:
*Conversion from Stm3GN to 9300 Kcal to GJolues: 0.0391.
*Conversion from liters of diesel oil to GJoules: 0,041.
*Conversion from KWh to GJoules: 0.0036.

Natural gas consumption (GJ/year)	2024	2023
Natural Gas Consumption for Electricity Generation		
Transportation business (CPs and gas pipelines)	481,437.00	562,481.14
Liquids business (Gral. Cerri Complex-Galván Plant)	0(*)	561,466.03
Midstream business	372,457.00	277,933.08
Total consumption of Natural Gas for Electricity Generation	**853,894.00**	**1,401,880.25**
Natural Gas consumption in processes and domestic activities		
Transportation business (CPs and gas pipelines)	27,086,936.00	27,231,232.55
Liquids business (Gral. Cerri Complex-Galván Plant)	5,412,593.00	5,917,724.67
Midstream business	2,307,944.00	2,374,845.17
Administration	2,102.00	3,585.20
Total fuel consumption from non-renewable sources	**34,809,575.00**	**35,527,387.59**
Total consumption of Natural Gas		
Transportation business (CPs and gas pipelines)	27,568,373.00	27,793,713.69
Liquids business (Gral. Cerri Complex-Galván Plant)	5,412,593.00	6,479,190.70
Midstream business	2,680,401.00	2,652,778.25
Administration	2,102.00	3,585.20
Total consumption of Natural Gas	**35,663,469.00**	**36,929,267.84**

(*) The Gral. Cerri Complex does not generate electricity through direct combustion.

Liquid fuel consumption in company vehicles (GJ/year)	2024	2023
Transportation business (CPs and gas pipelines)	17,473.00	17,439.00
Liquids business (Gral. Cerri Complex-Galván Plant)	246.00	254.00
Midstream business	1,712.00	1,368.00
Other sectors (GSAC, GM, GA, Works and Projects)	4,245.00	4,960.00
Total liquid fuel consumption in company vehicles	**23,676.00**	**24,021.00**

Liquid fuel consumption in direct contractor vehicles (GJ/year)	2024	2023
Transportation business (CPs and gas pipelines)	14,061.00	14,448.84
Liquids business (Gral. Cerri Complex-Galván Plant)	2,945.00	2,195.55
Midstream business	11,665.00	13,145.00
Other sectors (GSAC, GM, GA, Works and Projects)	3,670.00	12,788.00
Total liquid fuel consumption in direct contractor vehicles	**32,341.00**	**42,577.39**

Total consumption of fuels obtained from non-renewable sources (natural gas + liquid fuels) (GJ/year)	2024	2023
Transportation business (CPs and gas pipelines)	27,599,906.00	27,824,563.00
Liquids business (Gral. Cerri Complex-Galván Plant)	5,415,785.00	6,481,640.00
Midstream business	2,693,777.00	2,667,291.00
Other sectors (GSAC, GM, GA, Works and Projects)	10,017.00	22,371.00
Total fuel consumption from non-renewable sources	**35,719,485.00**	**36,995,865.00**

The consumption of fuels from renewable sources within the organization comes from solar generators in the cathodic protection units of the gas pipeline and other minor surface facilities that require the measurement of certain parameters, where the provision of electricity by service providers in these rural areas is subject to frequent outages. Cooling and steam consumption are not significant in **tgs**, but progress is being made on measuring them for the next report. The Ecoenergía plant at the General Cerri Complex is the only place where steam is sold; in 2024, the amount sold was 267,427 tons.

NOTE 28

Energy consumption outside the company (GJ/year)*	2024	2023
Trucks transporting products from the Galván Plant	100,547.70	105,192.80
Ships transporting products from the Galván Plant	1,854.70	967.14
Transportation of personnel in company vehicles	30.7	30.74
Domestic and international air travel	12,572.90	11,245.44
Hazardous waste	380.3	202.97
Transportation of main inputs	36,967.10	0
Total energy consumption outside of tgs	**152,353.40**	**117,639.09**

*These correspond to energy consumption from sources contributing to Scope 3 emissions incorporated to date.

NOTE 29

No points from indicator 302-4 are answered. In 2024, **tgs** began the energy diagnosis and approach for the implementation of an energy management system. Given that they are in a diagnostic stage, no actions to reduce energy consumption have been defined at this time; these will be defined in the short term.

NOTE 30

It has been determined that indicator 302-5 does not apply to **tgs**, given that it does not refer to the energy used to produce them, but rather to products that have energy requirements for their operation once created (post-sale).

NOTE 31

Waste generated (in TN)		
Waste generated by type and composition	**2024**	**2023**
Hazardous waste		
Solids or liquids containing hydrocarbons	3,027.10	2,024.17
Paints or solvents	2.90	1.40
Batteries (Ni-Cd or Pb/acid)	7.70	13.48
Other hazardous waste	0.40	8.84
Total hazardous waste	**3,038.10**	**2,047.89**
Non-hazardous waste		
Domestic or organic	152.40	161.81
Inert (plastic, paper, wood, etc.)	272.70	117.12
Total non-hazardous waste	**425.10**	**278.93**
Other special disposal waste		
Waste Electrical and Electronic Equipment (WEEE)	7.70	3.00
Total special waste	**7.70**	**3.00**
Total waste generated	**3,470.90**	**2,329.82**

Waste generated by business (in TN)		
Waste generated by type and business	**2024**	**2023**
Hazardous waste		
Transportation business (CPs and gas pipelines)	246.80	213.02
Liquids business (Gral. Cerri Complex-Galván Plant)	2,025.70	1,216.60
Midstream business	765.60	618.27
Administration	0.00	0.00
Total hazardous waste	**3,038.10**	**2,047.89**
Non-hazardous waste		
Transportation business (CPs and gas pipelines)	78.00	78.49
Liquids business (Gral. Cerri Complex-Galván Plant)	314.10	150.04
Midstream business	20.50	20.38
Administration	12.45	30.02
Total non-hazardous waste	**425.05**	**278.93**

Regarding the additional recommendation for the sector on the composition of drilling waste (mud and cuttings), flakes and sludge, and tailings, it should be noted that these do not apply to **tgs** given their operations.

NOTE 32

Waste not destined for disposal by business (in TN)		
Waste not destined for disposal by business	**2024**	**2023**
Transportation business (CPs and gas pipelines)	122.50	94.95
Liquids business (Gral. Cerri Complex-Galván Plant)	217.50	67.28
Midstream business	302.20	4.15
Administration	2.90	13.83
Total waste not destined for disposal	**645.10**	**180.21**



NOTE 33

Hazardous waste destined for disposal (in tons)		
Hazardous waste disposed of	**2024**	**2023**
Disposed of by incineration	**78.80**	**20.02**
Solids or liquids containing hydrocarbons	78.50	18.82
Paints or solvents	0.30	1.20
Other hazardous waste	0.00	-
Sent to secure landfill	**1,943.10**	**1,188.90**
Solids or liquids containing hydrocarbons	1,943.10	1,188.90
Enviados a Relleno de seguridad	**180.60**	**203.52**
Solids or liquids containing hydrocarbons	175.70	186.40
Paints or solvents	2.00	1.13
Batteries (Ni-Cd or Pb/acid)	2.50	7.15
Other hazardous waste	0.40	8.84
Other - Physical-chemical, stabilization	**424.10**	**592.8**
Solids or liquids containing hydrocarbons	424.10	588.41
Paints or solvents	0.00	-
Batteries (Ni-Cd or Pb/acid)	0.00	4.46
Other hazardous waste	0.00	0.01
Incinerated in tgs (Pyrolytic furnace)	**-**	**-**
Total	**2,626.60**	**2,005.32**

tgs does not treat hazardous waste using any of the following methods: reuse, recycling, composting, recovery, deep well injection, or on-site storage.
tgs has a pyrolytic furnace at the Complejo Gral. Cerri facility, but it is not operational, so no waste has been treated there in 2024.
tgs does not import or export hazardous waste.

Waste destined for disposal by business (in TN)		
Waste destined for disposal by business	**2024**	**2023**
Transportation business	**246.20**	**188.90**
Hazardous - Disposed of by incineration	65.80	20.03
Hazardous - Sent to landfarming	83.00	43.38
Hazardous - Sent to secure landfill	14.70	19.08
Hazardous - Other - Physical-chemical, stabilization	18.60	35.28
Non-hazardous - Landfill	60.10	67.16
Non-hazardous - Sanitary landfill	4.00	3.97
Treated by incineration in **tgs**	-	-
Liquids business (Gral. Cerri-Galván Complex)	**2,122.50**	**1,305.83**
Hazardous - Disposed of by incineration	-	-
Hazardous - Sent to landfarming	1,860.10	1,145.52
Hazardous - Sent to secure landfill	165.90	78.89
Hazardous - Other - Physical-chemical, stabilization	-	-
Non-hazardous - Landfill	-	-
Non-hazardous - Sanitary landfill	96.50	81.42
Treated by incineration in **tgs**	**-**	**-**
Midstream business	**435.30**	**679.37**
Hazardous - Disposed of by incineration	13.00	-
Hazardous - Sent to landfarming	-	-
Hazardous - Sent to secure landfill	-	105.55
Hazardous - Other - Physical-chemical, stabilization	405.60	557.59
Non-hazardous - Landfill	11.00	16.23
Non-hazardous - Sanitary landfill	5.70	-
Treated by incineration in **tgs**	-	-

Waste destined for disposal by business (in TN)		
Administration	**9.60**	**16.19**
Hazardous - Disposed of by incineration	-	-
Hazardous - Sent to landfarming	-	-
Hazardous - Sent to secure landfill	-	-
Hazardous - Other - Physical-chemical, stabilization	-	-
Non-hazardous - Landfill	-	-
Non-hazardous - Sanitary landfill	9.60	16.19
Treated by incineration in **tgs**	-	-
Total	**2,813.60**	**2,190.29**

NOTE 34

The management of the impacts caused by water discharges is explained in procedure PSMA270, along with other relevant internal procedures associated with this commitment to managing the discharges generated:

1) PSMA270 - Disposal of Liquid Effluents:

- Indicates the pollutant concentration values permitted by current legislation in each jurisdiction in which **tgs** operates.
- Details the quality parameters required according to the receptor (land, watercourse, or other).

2) PSMA275 - Water Resource Management:
Defines the requirements for responsible water management and regulatory compliance in operations and works.

3) PSMA642 - Drinking Water:
Regulates controls and actions to comply with current legislation.

- Includes drinking water quality parameters.
- In all cases, analyses are carried out by accredited laboratories, and the frequency of monitoring follows the requirements of discharge permits. In areas without specific regulations, the legislation of the Province of Buenos Aires, recognized for its strictness, is adopted.

At **tgs**, priority is given to recovering treated water for irrigation and other process uses.

The Argentine Constitution grants ownership of natural resources to the provincial states, which issue the applicable regulations in each case. The legislation of the provinces in which **tgs** operates sets discharge concentration limits, regardless of the receiving body of the effluent.

NOTE 35

Water extracted in areas with water shortages (in megaliters)	2024	2023
Surface water (rivers, lakes)	0	-
Groundwater	917.00	937.75
Third-party water	268.00	253.12
Total *	**1,185.00**	**1,190.87**

*This is the sum of all water that has been collected from underground or surface sources, or provided by third parties for industrial use and irrigation, in areas identified as having a water deficit.

NOTE 36

Water discharges (megaliters/year)	2024	2023*
Area		
Discharges in areas with water stress	765	787.00
Vertidos totales	769	791.00

* The 2023 data differs from that published in the 2023 ESG Report because discharges are now charged for evaporation from the cooling towers at the Cerri Complex and Río Neuquén, and irrigation flows are adjusted based on the water footprint estimate.

Discharges by treatment level and business (in megaliters/year)

Business	Facultative lagoon/ Osmosis/ Biodigesters		Primary Treatment (septic tank)		No treatment (extraction for irrigation)		Evaporation		Total discharge per business	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Transportation business (CPs and gas pipelines)	2.00	2.00	2.00	2.00	3.00	3.00	-	-	7.00	7.00
Liquids business (Gral. Cerri Complex-Galván Plant)	203.00	230.00	-	-	1.00	1.00	412.00	413.00	616.00	644.00
Midstream business	1.00	1.00	-	-	4.00	-	139.00	140.00	144.00	141.00
Total	**206.00**	**233.00**	**2.00**	**2.00**	**8.00**	**4.00**	**551.00**	**553.00**	**767.00**	**792.00**

Data entered in previous years under Administration is now included under Transportation Business.

NOTE 37

None of **tgs**' current businesses produce water (no hydraulic fracturing is performed), therefore this indicator does not apply to the company. **tgs** transports, treats, and conditions products that have already been extracted. This indicator applies to companies in the oil sector.

NOTE 38

Water consumption in water-scarce areas (in megaliters/year)	2024	2023
	Total water consumption in water-scarce areas	Total water consumption in water-scarce areas
Extracted water	1,185.00	1,121.20
Recovered water	22.00	59.70
Water used for irrigation	765.00	245.61
Water consumption*	**442.00**	**935.29**

* The company's water consumption is estimated by considering the total water extracted at all its facilities, plus the water that has been recovered and reused, minus the discharge: Consumption = extracted water + recovered water - total discharge.

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 significant when considering total water consumption.

Water discharges (in m3/year)								
	2024				2023			
	Extracted water	Recovered Water	Discharge	Total consumption per business	Extracted water	Recovered Water	Discharge	Total consumption per business
Transportation business (CPs and gas pipelines)*	86.00	-	8.00	79.00	124.97	0.29	88.27 -	36.98
Liquids business (Gral. Cerri Complex-Galván Plant)	896.00	22.00	617.00	302.00	858.26	58.95		917.22
Midstream business	259.00	-	145.00	114.00	207.64	0.46	203.05	5.06
Total	**1,241.00**	**22.00**	**770.00**	**495.00**	**1,190.87**	**59.70**	**291.32**	**959.26**

*In 2024, administrative consumption in transportation was incorporated, therefore, the 2023 data was corrected according to this criteria.

NOTE 39

In 2024, a Level 2 process safety incident was recorded, corresponding to the Midstream business. It was a single spill at the Tratayén Plant, where 900 liters of hydrocarbons were accidentally released due to the activation of a manual valve by a contractor. The spill was immediately controlled through containment and cleanup efforts.

In general, **tgs** does not generate or discharge process wastewater and operates under a strict internal protocol that ensures responsible water and effluent management in all its operations, including maintenance.
At the Gral. Cerri Complex, sanitary effluents and process water are treated in the facultative lagoon and then discharged. It is the only facility that generates industrial effluents.

NOTE 40

Additional sectoral information 11.8.4 is not applicable, as **tgs** operations do not generate tailings (hazardous waste produced when separating oil from sand), therefore this indicator does not apply.

NOTE 41

The Company implements the Mitigation Hierarchy methodology for gas pipeline construction and/or maintenance works, as well as to meet the need to keep surrounding areas accessible in the event of any contingency or emergency. All considerations and/or recommendations issued by environmental authorities during the permit application process are prioritized, in conjunction with compliance with technical procedures and requirements for carrying out the work.

The reforestation policy currently being implemented establishes the maintenance of existing trees at **tgs** facilities, with the aim of promoting the conservation of the ecosystem benefits they provide.

NOTE 42

The following table details the compressor plants (CP), Operating Bases (OB), and gas pipeline sections located near important biodiversity areas. It also specifies the name and category of each area, and whether they correspond to internationally designated sites such as RAMSAR sites or Biosphere Reserves. Likewise, it indicates the main conservation objectives of these areas and whether they fall within zones subject to the Native Forest Land-Use Planning (OTBN). A conservative approach is adopted to protect biodiversity; therefore, internationally, nationally, provincially, and municipally protected areas are included, in addition to those covered by Argentine Native Forest Law No. 26,331:

Province	Facility (own, managed or leased)*	Type of operation	Protected Area (PA) Name	PA category	International recognition	Conservation objective	OTBN	Position with respect to the PA
Buenos Aires	Buchanan II - Punta Lara gas pipeline (own)	Transport by pipeline	Pereyra Iraola	Biosphere Reserve	YES	Árbol de Cristal Natural Monument, Pampean fox (Lycalopex gymnocercus), Wildcat (Leopardus geoffroyi), Argentine flag butterfly (Morpho epistrophus argentina), Coronillo (Scutia buxifolia)	YES	With parcels in the PA
	BO Gutierrez (own)	Offices						
Chubut	Gral. San Martin II gas pipeline (own)	Transport by pipeline	Patagonia Azul	Biosphere Reserve	YES	31 species of land mammals 36 types of marine animals 42 types of fur seals 67 species of coastal and marine birds 65 species of land birds 130 species of algae 197 types of marine invertebrates 83 marine species	YES	With parcels in the PA
	CP Manantiales Behr (rented)	Offices						
	CP Garayalde (own)	Offices						
Santa Cruz	Gral. San Martin III gas pipeline (own)	Transport by pipeline	Meseta Espinosa and El Cordón	Provincial Reserve	NO	Hydrogeological reserve	NO	With parcels in the PA
	CP Pico Truncado (rented)	Offices						
Tierra del Fuego	General San Martin Gas Pipeline (own)	Transport by pipeline	Costa Atlantica and Tierra del Fuego Reserve	Provincial Reserve	NO	Important nesting area for Chloephaga rubidiceps (highly endangered species)	NO	With parcels in the PA
	San Sebastian Gas Pipeline Entrance (own)			Sitio RAMSAR	YES	Diversity of migratory and endemic waterbirds	NO	

***tgs** gas pipelines are licensed in accordance with Argentine Law 24076 on the REGULATION OF NATURAL GAS TRANSPORTATION AND DISTRIBUTION – PRIVATIZATION OF STATE GAS.

tgs has a GIS portal that stores georeferenced information on all its assets, including compressor plants, treatment plants, gas pipelines, and complementary units (scrapper traps, measuring stations, among others). This portal is accessible to all employees with a username and password, allowing them to consult verified and robust data, such as areas occupied by the company and its cadastral data.

As an environmental management tool, **tgs** has developed the "Environmental Map of Protected Areas" within its GIS system. This information is automatically updated using data from the Environment National Ministry database. This application allows users to identify:

Protected areas (public and private, international, national, provincial, and municipal).
Land use planning areas for native forests.
Biosphere reserves that may be affected by the operation of its facilities.

In addition, the IUCN PA categories have been considered, with the aim of conserving the natural environment and biodiversity of the world. The table below presents this information for protected areas that overlap with the company's assets:

Protected Area	IUCN management category
Parque Pereyra Iraola (Buenos Aires province);	Not applicable
Patagonia Azul (Chubut province)	Not applicable
Meseta Espinosa and El Cardón (Santa Cruz province)	VI
Cabo Virgenes (Santa Cruz)	IV
Atlantic Coast of Tierra del Fuego (Tierra del Fuego province)	IV

Fuente: https://www.protectedplanet.net/country/ARG

NOTE 43

The impacts on flora and fauna associated with **tgs** activities vary depending on the areas where its facilities and projects are located. With a gas pipeline network of more than 9,000 kilometers crossing various ecosystems, these impacts can be direct or indirect and are assessed at all stages of the projects: construction, operation, and maintenance.

Duration and extent of impacts:

- Temporary: These occur during construction and maintenance work, such as the construction of gas pipelines. In these cases, the affected area is restored by covering, scarification, and natural revegetation of the site.
- Permanent: These are generated during operation due to the presence of installed structures and vehicle traffic.

tgs guarantees the responsible management of these impacts through:

- Its Environmental Policy and a robust Environmental Management System.
- Submission of Environmental Impact Studies in accordance with current regulations.
- Internal procedures to restore soils affected by excavations and monitor vegetation recovery.
- Development of a forestry program that plans the controlled removal of vegetation, promoting the eradication of invasive exotic species and the re-establishment of native species.

Positive impacts identified:

- Composting of organic waste, improving soil fertility.
- Afforestation programs at facilities, contributing to carbon sequestration, biodiversity, soil quality, water management, and landscape.
- Use of treated sanitary water in biodigesters for irrigation in areas with water shortages.

Commitment to biodiversity:

The **tgs** GIS Portal includes information on national, provincial, municipal, and private protected areas, as well as areas under the Native Forest Land Use Planning Law, Biosphere Reserves, and Ramsar sites, in line with the Environment Ministry's Environmental Information Center.

In 2024, **tgs** strengthened its ties with protected areas near its facilities, highlighting an initial approach with staff from the Pereyra Iraola Biosphere Reserve, where the Gutiérrez Complex (Berazategui, Buenos Aires) is located.

NOTE 44

Indicator 304-3 does not apply. There are no oil wells or oil-contaminated soils requiring remediation or restoration in **tgs**' operations.

NOTE 45

The following are the species that are part of the UCIN Red List within the area of influence of the Company's operations.

It should be noted that, given the extensive list of species at risk, for this first instance, the criteria was to present only those species that are most threatened (EN-endangered and CR-critically endangered).

Provinces	Species	Red List Category
Buenos Aires	Southern Tuco-tuco (Ctenomys australis)	EN-endangered
	Bumblebee (Bombus dahlbomii)	EN-endangered
Rio Negro	Naked Characin (Gymnocharacinus bergii)	CR-critically endangered
	El Rincón Stream Frog (Pleurodema somuncurense)	CR-critically endangered
	Bumblebee (Bombus dahlbomii)	EN-endangered
Neuquén	Zapala frog (Atelognathus praebasalticus)	EN-endangered
	Patagonian frog (Atelognathus patagonicus)	CR-critically endangered
	Tambiéndes neuquensis	EN-endangered
	Liolaemus cuyumhue	CR-critically endangered
	Liolaemus loboi	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: http://www.iucnredlist.org/es/search/list

NOTE 46

At **tgs**, occupational health and safety is a key material issue, linked to potential impacts arising from operations, such as emergencies and contingencies. Although no actual negative impacts have been identified, their possibility is recognized and proactive efforts are made to prevent them. Among the actual positive impacts are the existence of internally and externally coordinated emergency and contingency plans, and ongoing staff training. Management of this issue is based on an active policy of prevention and continuous improvement, founded on a culture of interdependent safety. Actions include ongoing staff training, desk and field drills, operational discipline, and the assessment of protections and facilities according to their criticality.

These actions are monitored using specific indicators, such as the execution of drills, the inspection of facilities, and the level of staff training. In addition, emergency plans are evaluated annually and targets are set for reducing personal and vehicle incidents. Lessons learned from events and incidents are documented, disseminated, and integrated into the Integrated Management System through corrective actions.

Active participation in sectoral forums strengthens this management. In 2024, **tgs** participated in the Energy Sector Innovation Roundtable convened by the SRT, aimed at developing 4.0 technologies for prevention. It also became recertified in Preventive Work Environments with SEDRONAR and continued its collaboration in IAPG subcommittees related to road safety, hygiene, and processes.

NOTE 47

The occupational health and safety departments at **tgs** identify hazards and manage them. To this end, they promote the active role of staff in joint health and safety committees and work on different communication strategies via email, apps, electronic billboards, surveys, **tgs** Campus, etc.
The occupational health department carries out the health assessments required by current labor legislation for personnel exposed to risk, and also performs additional checks on all personnel, with the aim of prioritizing the prevention and detection of possible risks to personnel health.

The scope of the management system implemented at **tgs** and TELCOSUR covers all employees and contractors.

NOTE 48

tgs implements an occupational health and safety management system. To develop it, first, an analysis of the hazards present in its activities was carried out and the associated risks were assessed, establishing a database and a detection and evaluation mechanism.

Change Management procedures are used through SAP-MOC to detect hazards in new projects and facility modifications, considering both routine and non-routine activities carried out by its own personnel or contractors.

Anyone can report a hazard related to their task, and the assessment is carried out by trained personnel.

A preliminary risk analysis is carried out before performing a task that requires a work permit.

When an event occurs, an Investigation Committee is formed, which uses specific methods to investigate incidents and proposes an action plan to prevent its recurrence. In serious cases, the conclusions are presented to the Management Committee.

tgs also has an Ethics Hotline to channel reported risks, especially psychosocial risks such as harassment, bullying, and discrimination. In addition, all staff can report unsafe conditions through MIRA and OPS (Preventive Safety Observations).

Workers participate in the preparation of Work Permits and are informed about the tolerable risks involved in performing tasks. They also form part of investigation committees and receive alerts and lessons learned from incidents.

NOTE 49

The Company has programs for identifying and eliminating hazards in the workplace, including: medical fitness examinations for workers who perform critical tasks, health checks upon entering the facilities (such as alcohol tests, drug tests, blood pressure measurements, neurocognitive assessments, among others), as well as the Wellness and Emotional Support Program, etc.

NOTE 50

The Company has specific procedures in place 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 are intended to inform the organization and all workers. They are also used by Health and Safety Services, Occupational Health Services, and Environmental Services, which use this information to 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 for conducting Risk Analysis (APR).

It also has other locations where 5-minute talks, safety meetings, ConverSAC spaces, inspections, monitoring, and other types of control and preventive measures can be performed. Regarding mitigation and emergency response, protocols are available according to the scenario (including responses to medical, environmental, safety, product, or service emergencies).

NOTE 51

During 2024, there was one workplace incident resulting in a cut to the scalp. The injury rate was calculated based on the total number of company employees, including both staff and contractors, calculating the rates per 1,000,000 working hours. Procedures are in place to detect hazards, assess risks, and implement preventive measures.

The measures taken or planned to eliminate these hazards and minimize risks through the hierarchy of controls are essentially to avoid placing oneself in the line of fire where a hazardous substance or uncontrolled energy may develop and be projected. Inspections, audits, detection of unsafe conditions (MIRA), and personal interactions (OPS) are carried out for positive risk recognition and the implementation of barriers to prevent incidents.

Unsafe conditions or unsafe behaviors are reported by workers and leaders through the MIRA or OPS registry, and the worker who reports or is interviewed by the observer is not identified; these reports are anonymous.

This applies to all persons who enter the company, whether they are employees or not.

Accidents and injuries				
	Own employees		Contractor employees	
	2024	2023	2024	2023
Number of hours worked	2,121,606	2,056,735	3,448,197	2,401,669
Workplace accident injuries				
Number of fatalities	0	0	0	0
Fatality rate resulting from injury per workplace accident per 1,000,000 hours	0	0	0	0
Fatality rate resulting from injury per workplace accident per 200,000 hours	0	0	0	0
Workplace accident injuries with serious consequences*				
Number of workplace accidents with serious consequences	0	0	0	0
Rate of workplace injuries with serious consequences (excluding deaths) per 1,000,000 hours	0	0	0	0

Accidents and injuries				
	Own employees		Contractor employees	
	2024	2023	2024	2023
Rate of workplace injuries with serious consequences (excluding deaths) per 200,000 hours	0	0	0	0
Recordable workplace injuries during working hours**				
Number of recordable workplace accidents during working hours	0	3	1	4
Rate of recordable workplace accident injuries per 1,000,000 hours	0	1.46	0.29	1.67
Rate of recordable workplace accident injuries per 200,000 hours	0	0.29	0.06	0.33
Recordable workplace accident injuries while commuting***				
Number of recordable workplace accidents while commuting	0	0	0	1
Rate of recordable workplace accident injuries while commuting per 1,000,000 hours	0	0	0	0.42
Rate of recordable workplace accidents during commuting per 200,000 hours	0	0	0	0.08
Main work-related accidents (number)				
Contusions and crush injuries	0	0	0	0
Puncture or cut wounds	0	2	1	0
Concussions and internal trauma	0	1	0	0
Burns	0	0	0	0
Superficial trauma	0	0	0	0
Multiple injuries	0	0	0	2
Fractures	0	0	0	2

Accidents and injuries				
	Own employees		Contractor employees	
	2024	2023	2024	2023
Vehicle accidents and incidents				
Number of vehicle accidents	0	0	0	2
Number of vehicle incidents	1	0	0	1
Kilometers traveled	5,669,224	5,690,415	8,356,310	10,661,003
Vehicle accident rate (VAR)****	0	0	0	0.19
Vehicle incident rate (VIR)*****	0.18	0	0	0.09
Near misses by type				
Simple near misses	21	0	7	13
High potential near misses	6	0	2	4
Total near misses	27	0	9	17
Near miss frequency rate	12.73	0	2.61	7.08

*Workplace injury resulting in death or such damage that the worker cannot recover, does not recover, or is not expected to fully recover to their pre-accident state of health within six months. Does not include deaths.
** Workplace 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 doctor or other certified healthcare 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.
***Includes work-related injuries resulting from incidents occurring during commuting to work only if transportation is managed by the organization.
****VAR: Number of vehicle accidents per million kilometers traveled.
*****VIR: Number of vehicle incidents per million kilometers traveled

NOTE 52

Among the most common illnesses among **tgs** employees are hearing impairments caused by exposure to noise. Each year, personnel exposed to this risk factor are called in for periodic examinations required by law, including audiometric tests, in order to assess their hearing health and detect other possible occupational illnesses.

In addition, information is collected and analyzed on personnel who perform potentially hazardous tasks. This data is evaluated by the Occupational Health team, which conducts personalized follow-up in the event of detecting deviations in the results.

The Occupational Health department also carries out random preventive checks upon entry, specific studies for companies where **tgs** acts as a client, pre-employment examinations, and assessments for special tasks. During 2024, a total of 32,035 preventive checks were carried out, reflecting the company's commitment to the safety and health of its employees.

Occupational illnesses and diseases		
Employees	**2024**	**2023**
Deaths resulting from an occupational illness or disease	0	0
The number of reportable cases of occupational illnesses and diseases	1	9
Contractors	**2024**	**2023**
Deaths resulting from an occupational illness or disease	0	0
The number of reportable cases of occupational illnesses and diseases	0	0

NOTE 53

No training has been provided to security personnel on the organization's specific human rights policies or procedures.

NOTE 54

The following points of indicator 3-3 are yet to be reported: e.ii, e.iii, e.iv, and f. Material issues are reviewed and managed within the framework of the Company's ESG Strategy. During 2025, it is planned to establish goals and deadlines to be worked on in the short, medium, and long term.

NOTE 55

Although the Company does not have a procedure establishing the number of weeks or minimum time required to notify employees of significant operational changes, this issue is addressed in collective bargaining agreements. These agreements contain clauses that refer to the establishment of joint bodies for the interpretation and analysis of labor relations issues, stipulating how they are to be formed and the time frame within which they must issue their findings. The term of each agreement is specified.

NOTE 56

During the preparation of this report, the absence of initiatives related to indicator 404-2.b was identified. For this reason, it is recognized as a critical issue to be addressed by the Human Resources area in the medium term.



NOTE 57

tgs does not have operational sites with closure and rehabilitation plans, nor does it have sites that have closed or are in the process of closing.

NOTE 58

At **tgs**, salaries exceed minimum wages. In most cases, they are regulated by collective agreements that exceed these amounts or are similar. In addition, there are no gender pay gaps.

NOTE 59

Turnover indicators	2024		2023	
	Total Hires (Hires/Workforce)	Enrollment Rate	Total Hires (Hires/Workforce)	Enrollment Rate
Admission rate				
By gender				
Female employees	6	0.57%	13	1.19%
Male employees	80	6.97%	88	8.04%
Total	**86**	**7.50%**	**101**	**9.22%**
By age group				
Under 30	28	2.44%	39	3.56%
Between 30 and 50	56	4.88%	61	5.57%
Over 50	2	0.17%	1	0.09%
Total	**86**	**7.50%**	**101**	**9.22%**
By region				
Puerto Madero Headquarters	15	1.31%	23	2.10%
Bahía Blanca/Buenos Aires area	16	1.39%	21	1.92%
Gral. Cerri Complex area	5	0.44%	9	0.82%
Western area	47	4.10%	33	3.01%
Southern area	3	0.26%	15	1.37%

Turnover indicators	2024		2023	
	Total Hires (Hires/Workforce)	Enrollment Rate	Total Hires (Hires/Workforce)	Enrollment Rate
Departure rate				
By gender				
Female employees	58	5.06%	6	0.55%
Male employees	7	0.61%	64	5.84%
Total	**65**	**5.67%**	**70**	**6.39%**
By age group				
Under 30	10	0.87%	9	0.82%
Between 30 and 50	29	2.53%	38	3.47%
Over 50	26	2.27%	23	2.10%
Total	**65**	**5.67%**	**70**	**6.39%**
By region				
Puerto Madero Headquarters	14	1.22%	15	1.37%
Bahía Blanca/Buenos Aires area	14	1.22%	14	1.28%
Gral. Cerri Complex area	6	0.52%	10	0.91%
Western area	25	2.18%	22	2.01%
Southern area	6	0.52%	9	0.82%

NOTE 60

Maternity and paternity leaves		
Number of employees	**Women**	**Men**
Total number of employees who were eligible for parental leave in 2024	125	1,022
Total number of employees who took parental leave in 2024	2	16
Total number of employees who returned to work in 2024 after completing parental leave	2	16
Return-to-work rate for employees who took parental leave	100%	100%
Total number of employees who returned to work after completing parental leave and who were still employed 12 months after returning to work	5	15
Retention rate of employees who took parental leave	71%	94%

NOTE 61

The following points of indicator 3-3 are yet to be reported: e.ii, e.iii, e.iv, and f. During 2023 and 2024, the DEI (Diversity and Inclusion) team focused its efforts on training and awareness-raising on the subject. In 2025, these actions will continue, with a specific focus on dissemination and training on the Protocol on Harassment and Violence in the Workplace, in line with Argentina's ratification of ILO Convention 190. In addition, progress is expected to be made in the development of indicators (KPIs) to measure the impact of these initiatives in the medium term.



NOTA 62

Employment indicators by gender	2024			2023		
	Men	**Woman**	**Total**	**Men**	**Women**	**Total**
Total number of employees	1,022	125	1,147	1001	124	1,125
By labor agreement						
Employees covered by labor agreement	71.84 %	7.24 %	907	71.02 %	7.56 %	884
Employees not covered by labor agreement	17.26 %	3.66 %	240	17.96 %	3.46 %	241
By professional category						
Director	6	1	7	6	1	7
Manager	19	6	25	18	6	24
Head	75	19	94	74	18	92
Analyst/Supervisor	213	36	249	202	30	232
Administrative/Operational	709	63	772	701	69	770
By type of employment contract						
Permanent or indefinite	84.57 %	10.20 %	1,087	84.98 %	10.13 %	1,070
Fixed-term or temporary	4.53 %	0.70 %	60	4.00 %	0.89 %	55
Hourly employees without guaranteed hours*	0.00 %	0.00 %	0	0.00 %	0.00 %	0
By type of employment						
Full-time	89.10 %	10.73 %	1,145	88.98 %	10.84 %	1,123
Part-time	0.00 %	0.17 %	2	0.00 %	0.18 %	2
By region						
Puerto Madero Headquarters	214	88	302	213	88	301
Bahía Blanca/Buenos Aires areas	272	9	281	273	9	282
Gral. Cerri Complex area	169	15	184	171	15	186
Western area	228	12	240	202	11	213
Southern area	139	1	140	142	1	143

*Hourly employees without guaranteed hours are defined as those who work for the organization without a fixed minimum number of guaranteed working hours. The employee may be required to be available to work when needed, but the organization has no contractual obligation to offer them a minimum or fixed number of working hours per day, week, or month.

NOTE 63

At **tgs**, there are no gender-based salary differences. The salary value for the initial category in the collective bargaining agreement is the same regardless of the gender of the person joining the company. Likewise, as employees move up the career ladder within the agreement, the salary values remain equal for each of these job categories. Given this, the ratio will always be 1.

Regarding the receipt of opinions from stakeholders in relation to remuneration, these are received through union delegates and/or representatives (in the case of representative staff), or through hierarchical levels with team leadership.

NOTE 64

tgs tracks the progress of community programs using a timeline. However, the social characteristics of each territory can affect participation levels, which in some cases prevents the established objectives from being achieved. Therefore, we cannot fully answer the following points of indicator 3-3: e.ii, e.iii, e.iv, and f.

NOTE 65

All senior executives, in the sense of managers and directors, are from the local community, since CABA is considered one of the locations with significant **tgs** operations.

NOTE 66

tgs monitors the impact of its operations on local communities. During the period, there were no operations that impacted the health of the community due to exposure to pollution caused by operations or the use of hazardous substances. During the period, there were no complaints from local communities, nor were there any cases of violations of the rights of indigenous peoples.

There were no relocations or resettlements as a result of **tgs**' operations, nor were there any operations located in conflict zones.

The CLPI (free, prior, and informed consultation) has been enacted under Decree 108 of January 6, 2023, and only applies to new projects submitted to a provincial agency in the province of Neuquén. The CLPI does not require consent. Regardless of this, for any work carried out within indigenous territories, **tgs** presents itself and presents the indigenous community authorities with the guidelines for the work to be carried out, the resources that will be used, and a work schedule. Negotiations and agreements are made to ensure that the impact on the community is as minimal as possible.

ILO Convention 169, in Article 6, states that CLPI is a matter for states, whether national or provincial. Likewise, in all cases of new projects, **tgs** signs agreements with the communities where prior consultations are carried out. Operations located in potential conflict zones are all in the province of Neuquén, in the following areas/localities: Picún Leufjú; Loma La Lata (2); Tratayén and Añelo.

The collective or individual rights that the organization has identified and that are of particular concern to local communities are: socio-environmental impacts (noise pollution, road flooding, during construction phases: loss of animals; access to water and access to gas).

The **tgs** Code of Conduct was approved in 2004 and has been part of the Integrity Program since 2018. It applies to directors, trustees, members of management (directors and executive managers) and employees of the Company and its controlled companies. Suppliers, independent contractors, consultants, and customers are also expected to accept its ethical principles.

NOTE 67

To date, although systematic assessments of the impact of operations on human rights are not carried out, in 2024 a work plan was approved to address these issues at different stages (short, medium, and long term), and it is estimated that a comprehensive approach to the issue will be in place by 2031.

NOTE 68

In all tenders for external services, the specifications include a clause stating that the supplier must take into account the collective bargaining agreement that applies to that supplier's activity.
There were no complaints from **tgs** suppliers' personnel stating that their freedom of association or union membership had been interrupted or restricted.

As for collective bargaining by contractors, these discussions are held by industry (UOCRA, UOM, SMATA, UTA) and not by company, so whatever is decided at the industry chamber level is applied by the contractor and paid for by **tgs**.

NOTE 69

No training on human rights policies or procedures was conducted in 2024.

NOTE 70

The agreements/conventions are signed under the banner of "Social Peace" and have been signed with six of the ten indigenous communities with which the Company has ties. Social Peace agreements are commitments made by both parties whereby **tgs** provides raw materials or services to the indigenous community and the community refrains from actions that affect the operation and maintenance of **tgs** assets located in indigenous territories.

NOTE 71

tgs does not make contributions to political parties or representatives.

NOTE 72

The following points of indicator 3-3 are yet to be reported: e.ii, e.iii, e.iv, and f.

0% of suppliers are evaluated according to environmental and social criteria.

No suppliers have been evaluated in relation to environmental and social impacts; therefore, no suppliers with significant potential and actual negative environmental and social impacts have been identified, nor have such impacts been identified.

The dual materiality analysis identified the promotion of sustainable development in the value chain as a material issue. Within this framework, **tgs** has set itself the goal of implementing a due diligence process throughout the value chain by 2030, aimed at identifying risks in human rights, negative environmental and social impacts, and corruption, with a special focus on critical operations.

During the 2025 period, **tgs** will be working on developing strategic objectives that include environmental and social criteria.

NOTE 73

The Code of Conduct, which is also endorsed by the Company's suppliers, rejects, among other things, forced labor.

NOTE 74

The following points of indicator 3-3 are yet to be reported: e.ii, e.iii, e.iv, and f. In the short and medium term, **tgs** will continue to make progress in this area. In 2025, interdisciplinary working groups were formed, made up of different areas of the company, to address the prioritization of material issues. Each area is developing a work plan to manage these issues in the short, medium, and long term, establishing specific deadlines for each one within the framework defined in 2025.

NOTE 75

Subsidies or other government assistance received as of December 31, 2024 amounted to $13,153,302. The National Social Security Administration ("ANSES") holds 24% of **tgs**' share capital.

NOTE 76

It should be noted that **tgs** does not tolerate any retaliation for reporting possible violations of the Code of Conduct or for filing complaints through the established channels. The Audit Committee may hire the necessary experts to carry out investigations, in accordance with current legal provisions. The functioning of the Committee and the methodology for recording and processing reports are regulated by the Anti-Fraud Policy and the Procedure for Handling Complaints. In order to manage the reporting mechanisms and ensure anonymity -at the choice of the complainant- and impartiality in the evaluation of cases, these mechanisms are outsourced to the company Resguarda.

All operations are evaluated in relation to corruption-related risks. **tgs** periodically assesses the risk of public corruption. This evaluation process covers the five sections of Article 1 of Argentine Law 27401 on Criminal Liability of Legal Entities: i) domestic and transnational bribery; ii) influence peddling; iii) negotiations incompatible with the exercise of public functions; iv) extortion; v) illicit enrichment of officials and employees; and vi) aggravated false balance sheets and reports. **tgs** also periodically assesses the risk of fraud, including the following categories in this process:

i) manipulation of financial statements; ii) misappropriation of assets; iii) corruption, excluding public corruption, as it is assessed in the process described in the previous paragraph; iv) IT or cybersecurity risks generated by the acquisition of Electric Power.

NOTE 77

tgs has no pending or completed legal actions during the reporting period with respect to unfair competition and violations of applicable legislation on monopolistic practices and anti-competitive practices in which the organization has been identified as having participated.

NOTE 78

The Company has no tax strategy to report.

NOTE 79

Given its operations, **tgs** is not required to report on other tax jurisdictions as it has no tax effects in other countries; therefore, indicator 207-4 does not apply.

NOTE 80

tgs does not purchase oil or gas; therefore, the additional sectoral information in indicator 11.21.8 does not apply.

SASB Reference Table

Below, we present the application of the following SASB Standards to our ESG Report: The following were used: Oil and Gas – Midstream, and Oil and Gas – Services.
When we refer to the Code of Conduct, it is the one you can find at the following link: https://www.tgs.com.ar/files/files/CODIGO-DE-CONDUCTA-2019.pdf

OIL AND GAS - MIDSTREAM

TABLE 1. Disclosure topics on sustainability and accounting parameters

Accounting parameter	Code	Answer 2024
Topic: Greenhouse gas emissions		
Global gross scope 1 emissions, percentage of methane, percentage covered by emissions limitation regulations	EM-MD-110a.1	Pages: 63-66 GRI: Notes 22 y 24
Analysis of the long and short term strategy or plan for managing scope 1 emissions, emission reduction goals, and analysis of results in relation to those goals.	EM-MD-110a.2	Pages: 63-66
Topic: Air quality		
Atmospheric 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 25 y 26
Topic: Ecological impacts		
Description of environmental management policies and practices for ongoing operations	EM-MD-160a.1	SASB: Note 1
Percentage of land owned, leased, or managed within protected conservation areas or habitats of endangered species	EM-MD-160a.2	Pages: 76-78 GRI: Noes 42, 44 y 45
Area of land altered, percentage of affected area recovered	EM-MD-160a.3	Pages: 76-78 GRI: Notes 42, 44 y 45
Number and aggregate volume of oil spills, volume in the Arctic, volume in unusually sensitive areas, and volume recovered	EM-MD-160a.4	SASB: Note 2
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 incidents in oil pipelines, significant percentage	EM-MD-540a.1	Not applicable, **tgs** does not have oil pipelines.
Percentage of (1) natural gas and (2) hazardous liquid pipelines inspected	EM-MD-540a.2	SASB: Note 4
Number of (1) accidental emissions and (2) non-accidental emissions in rail transport	EM-MD-540a.3	Not applicable, **tgs** is not part of the rail transport industry.
Analysis of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout the project lifecycle	EM-MD-540a.4	SASB: Note 5

TABLE 2. Activity parameters

Accounting parameter	Code	Answer 2024
Total metric tons per kilometer of: 1) natural gas, 2) crude oil, and 3) refined petroleum products transported, by mode of transport	EM-MD-000.A	Not applicable, there is no transportation in pipelines, tanks, or trucks in midstream operations.

SASB Reference Table

OIL AND GAS - MIDSTREAM

TABLE 1. Disclosure topics on sustainability and accounting parameters

Accounting parameter	Code	Answer 2024
Topic: Emissions reduction and fuel management services		
Total fuel consumed, percentage renewable, percentage used in: (1) road equipment and vehicles and (2) non-transport equipment	EM-SV-110a.1	GRI: Note 27 y 28, 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-transport diesel engines	EM-SV-110a.3	SASB: Note 8
Topic: Water management services		
(1) Total volume of fresh water 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: 73-75 GRI: Notes 34, 35, 36 y 38 SASB: Note 10
Topic: Chemical Management		
Volume of hydraulic fracturing fluid used, hazardous percentage	EM-SV-150a.1	Not applicable, **tgs** does not engage in hydraulic fracturing operations.
Analysis of strategy or plans to address risks, opportunities, and impacts related to chemicals	EM-SV-150a.2	SASB: Note 11
Topic: Ecological impact management		
Average area in acres altered by (1) oil well site and (2) gas well site	EM-SV-160a.1	Not applicable, **tgs** does not have oil or gas wells.
Analysis of strategy or plan to address risks and opportunities related to ecological impacts of core activities	EM-SV-160a.2	Not applicable, **tgs** does not perform any of the following activities: drilling or completion, hydraulic fracturing, water management, decommissioning, or chemical management.
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: 73-74 SASB: Note 9 Pages: 91-101 GRI: Notes 46, 47, 48, 49, 50 y 51 SASB: Note 12
Description of the management systems used to integrate a culture of safety throughout the entire value chain and project lifecycle	EM-SV-320a.2	SASB: Note 5

SASB Reference Table

Accounting parameter	Code	Answer 2024
Topic: Payment transparency 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 13
Description of the management system for preventing corruption and bribery throughout the value chain	EM-SV-510a.2	Pages: 43-45 Code of Conduct: point 1.05 and section 6.
Topic: Management of the legal and regulatory environment		
Analysis of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the sector	EM-SV-530a.1	SASB: Note 14
Topic: Critical incident risk management		
Description of management systems used to identify and mitigate catastrophic and end-state risks	EM-SV-540a.1	SASB: Note 15

TABLE 2. Activity parameters

Accounting parameter	Code	Answer 2024
Number of active platform facilities	EM-SV-000.A	Not applicable, **tgs** is not an extractive company.
Number of active well facilities Total	EM-SV-000.B	
Number of wells drilled	EM-SV-000.C	
Total number of hours worked by all employees	EM-SV-000.D	

NOTES IN SASB TABLE

NOTE 1
tgs conducts Environmental Impact Assessments (EIA) for its projects in accordance with ENARGAS Standard NAG 153 and the legal provisions in force at each location. These assessments include:

- An Environmental Management Program (EMP) for the construction phase.
- A link to the Environmental Procedures Manual (EPM) for the operation and maintenance stages.

Each new project is integrated into **tgs**' Environmental Management System, certified under ISO 14001:2018.

To minimize environmental impacts, risk factors such as the following are monitored:

- Emissions into the atmosphere.
- Emergencies and damage caused by third parties.
- Noise and waste generation.
- Impact on soil, watercourses, and archaeological/paleontological patrimony.

This information is recorded in a database, allowing activities with significant potential impact to be evaluated and mitigation measures to be established.

The company periodically reviews the environmental aspects associated with its activities, products, and services to identify risks and prioritize them according to their criticality. The risk index is calculated by combining the probability of occurrence and the magnitude of the impact.

Based on this assessment, a matrix linked to eco-efficiency is generated, which determines mitigation actions. Controls can be administrative or engineering-based, prioritizing the elimination, substitution, or management of risk according to its hierarchy.

tgs carries out an annual program of drills to assess its response capacity in the event of safety and environmental emergencies. It also promotes continuous improvement by identifying and implementing environmental improvements in its management systems, reinforcing its commitment to the preservation of natural and protected areas.

NOTE 2
For the reporting period, there were no spills to report, either at the facilities or during product transport by ship from Puerto Galván.

NOTE 3
tgs does not engage in oil-related activities, so any regulations related to oil pipelines do not apply to it. **tgs** has not been involved in any legal proceedings of the scope described.

NOTE 4
All pipelines that transport natural gas and hazardous liquids (hydrocarbons) within Midstream's facilities at **tgs** have their inspection programs correctly implemented, with no indications of abnormalities in 100% of the reports generated.

NOTE 5
tgs promotes a strong safety culture and efficient emergency preparedness throughout the value chain and at every stage of the project life cycle. To this end, it implements an Occupational Health and Safety Management System certified under the ISO 45001:2018 standard, which forms part of the Integrated Management System (IMS) together with the ISO 14001:2015 and ISO 9001:2015 standards.

The approach is based on the identification, management, and mitigation of risks through structured tools and a strategy of continuous improvement. It has a Strategic Health and Safety Plan (2022-2026), which structures management around three fundamental pillars:

- Preventive leadership and a culture of self-care: we promote an organizational culture in which each person takes care of themselves and their colleagues, strengthening our commitment to safety.
- Risk management in industrial processes: we ensure the reliability of our facilities through a risk-based approach, optimizing resources and guaranteeing safety standards throughout the project life cycle.
- Contingency preparedness and response: protocols are implemented to minimize the impact of emergencies, ensuring a swift and effective response that protects people and operational continuity.

It also has joint health and safety committees that strengthen communication through various channels, including email, apps, electronic billboards, and the Campus **tgs** training platform. The occupational health area, in compliance with current labor regulations, carries out preventive and additional medical checks for all personnel, prioritizing the early detection of risks and the promotion of physical, mental, and social well-being.

NOTE 6

Fuel use (GJ/year)	2024	2023
Natural Gas		
Domestic processes and activities	35,663,469.00	36,929,267.84
Vehicles	0	0
Total natural gas fuel consumption	**35,663,469.00**	**36,929,267.84**
Diesel		
Processes	0	0
Vehicles	56,016.00	66,598.00
Total diesel fuel consumption	**56,016.00**	**66,598.00**
Total fuel used	**35,719,486.00**	**36,995,865.84**

*Includes consumption by own vehicles and direct contractors.

Currently, no renewable fuel is used.

Fuel data is obtained through a robust platform used by the Company to record each fuel load, ensuring its traceability.

NOTE 7

tgs implements a comprehensive emissions management strategy aimed at identifying, assessing, and addressing risks and opportunities arising from its operations. This strategy includes:

1) Measurement and control of gaseous emissions
- The company conducts annual measurements of emissions generated by compressors and generators that exceed 500 hours of operation in the specified period.
- The pollutants monitored are nitrogen oxides (NOx, expressed as NO_2) and carbon monoxide (CO).
- Measurements are carried out using methods approved by the US Environmental Protection Agency (USEPA) and are performed by certified laboratories. The results are reported to ENARGAS before January 30 of each year.

2) Greenhouse gas (GHG) emissions management
- The GHG inventory includes scopes 1 and 2 in full, and scope 3 in part, in accordance with the GHG Protocol guidelines.
- Calculations are performed using international protocols specific to each type of emission source, ensuring verifiable results.

Among the mitigation strategies, the investment plan to reduce emissions from the Operations Department and the annual reforestation plans to capture CO_2 stand out.

3) Venting and Leakage Management
- **tgs** has internal procedures in place to record and control emissions associated with venting and flaring.
- In 2024, a leakage quantification campaign was conducted, which included the creation of a database of points detected in previous years and tests to determine the most effective measurement method. The results will enable the establishment of a plan to reduce these emissions and implement specific improvements.
- The company is evaluating the use of advanced technologies, such as satellite detection, to monitor leaks more accurately.

4) Mitigation and continuous improvement
- The results of periodic measurements are used to identify opportunities for improvement, implement impact minimization projects, and prioritize strategic actions in line with **tgs**' environmental objectives.

NOTE 8

The only diesel engines in service not used for transportation are the fire pumps at the General Cerri Complex and Galván Plant (Bahía Blanca), which are activated weekly for fire network testing. They are not monitored, as their emissions by quantity and type are declared as not relevant to the provincial environmental authority.

NOTE 9

The percentage of fresh water recycled out of total water consumed was 4.5% in 2024 and 12.8% in 2023.

NOTE 10

tgs implements an internal procedure (PSMA275-Water Resource Management) for the use, control, and recording of water consumption, complying with current regulations in its regular operations and maintenance or expansion projects. Each facility with underground extraction wells has measuring equipment that records water consumption on a daily basis. This data is managed in the SAP EHSM tool and consolidated annually for the GRI 303-Water and Effluents indicator report.

Quality is assessed according to the parameters established in environmental permits or, alternatively, following the PSMA-642-Drinking Water procedure. Analyses are carried out by authorized laboratories at the stipulated frequency.

At specific facilities, periodic monitoring of groundwater is carried out using strategically located wells and control plans with water level gauges to detect possible alterations due to industrial activity.

tgs promotes awareness campaigns, records and monitors consumption, controls water quality, and encourages efficient and responsible use of the resource. In 2023, it began calculating its water footprint with the aim of understanding consumption patterns and optimizing them, promoting the recovery of treated water for irrigation.

NOTE 11

tgs has specific procedures for the safe handling of chemicals, focusing on the correct identification of materials. This includes labeling in accordance with the Globally Harmonized System (GHS) and the use of warnings and precautionary pictograms.

The procedures establish guidelines for safe storage, area signage, and risk assessment of new materials, under the responsibility of the Safety, Environment, and Quality Management (GSAC) and the Occupational Health area. Safety Data Sheets (SDS) and national and international regulations are considered to identify hazardous materials.

The material evaluation circuit includes:
- SDS in the IMS Tool: SDSs are available and printed in the work areas.
- Receipt and use of material: Compliance with safety, health, and environmental requirements is verified before receipt and use. The Administration and Equipment Management (AEM) incorporates these requirements into purchase orders.
- Transportation of hazardous substances: Vehicles are required to comply with regulations for the safe transportation of dangerous goods.
- Storage: Materials are correctly identified and measures are taken to prevent spills. Conditions are established for the design of shelving.
- Handling: Chemical properties, compatibility, and environmental factors are evaluated before handling materials.
- Signage and PPE: Operational areas are properly marked, and the use of Personal Protective Equipment (PPE) indicated in the SDS is ensured. In the event of spills, established protocols are followed for their control.

NOTE 12

The following are the rates for 2024:

1) Total Recordable Incident Rate (TRIR): 0.18
2) Fatality Rate: 0.00
3) Near Misses Frequency Rate (NMFR): 6.46 (this is the total – own near misses + contractors)
4) Total Vehicle Incident Rate (TVIR): 0.07
5) Average hours of training in health, safety, and emergency response for a) full-time employees, b) contract employees, and c) short-term service employees:
At the **tgs** Campus, there are six mandatory training courses on safety and hygiene, totaling 6 hours. All staff, regardless of contract type, must complete them annually. In 2024, 90% completed the mandatory learning plan related to H&S topics.

Net income amount 2024*	Currency	Total
Paraguay	Argentine pesos	148,393,629.00
Total	**Argentine pesos**	**148,393,629.00**

*In countries that occupy the bottom 20 positions in Transparency International's Corruption Perceptions Index.

NOTE 14

tgs management identifies, assesses, and manages risks related to legislation, regulations, and regulatory processes concerning environmental and social factors, including: increased regulation and compliance costs; the prospects for new regulations and trends related to environmental and social issues, seeking to anticipate; 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.

In terms of the environment, existing or future risks and opportunities have been identified that may be related to GHG emissions, climate change, including transition risk and the opportunity presented by natural gas as a transition fuel, prevention of soil and groundwater contamination, water and effluent management, and energy management. In the social sphere, risks and opportunities have been identified related to human rights, development and management of the impact on local communities, occupational health and safety management, diversity, equity and inclusion, and employment and professional development.

Environmental and social risks and opportunities are managed within the framework of the Company's risk and strategic planning processes, with their corresponding counterparts. The risk management process is reflected in the adaptation of the organizational strategy, the operation of assets, and the selection of technologies to be used, and has led to the development of the ESG Strategic Plan.

NOTE 15

The Comprehensive Risk Management Policy develops a framework and process for managing risks in the Company's various processes and activities, determining the criteria for identifying, analyzing, and assessing risks, as well as their treatment and monitoring. Based on its ongoing commitment to risk management, the Company's management seeks to make it part of the organizational culture, integrating it into the regular management of each process.

tgs has specific procedures within its Integrated Management System to identify hazards, assess risks associated with environmental, occupational health and safety aspects arising from activities, products, and services, and implement preventive control measures and control measures to mitigate potential catastrophic and end-state accidents. Depending on the significance of the risk, a management and control plan is developed. According to the index associated with these aspects, occupational safety and health hazards are rated in a primary risk matrix, some of which are classified as strategic.

The Strategic Risk Matrix considers the existence of catastrophic events, with low probability and high impact, and the actions to keep them at acceptable levels.

The strategic safety and hygiene plan (2022-2026) promotes the Company's safety culture, based on: preventive leadership (interdependent organization, based on self-care), risk-focused industrial processes (efficient management of resources according to associated risks throughout the life cycle), and contingency preparedness (loss mitigation and minimization).

In terms of learning, there is an employee training plan at the **tgs** Campus to manage risks, operational procedures are used, and incidents are investigated using the cause tree methodology to learn, disseminate, and apply the lessons learned.



This document is the result of joint work carried out with all areas that comprise **tgs.**
For more information, please send an email to sustentabilidad@tgs.com.ar.