

ESG Report 2025

tgs

Letter from the CEO

An unprecedented challenge

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Letter from our Chief Executive Officer



We present **tgs**' 2025 ESG Report, which represents an opportunity to take a moment, look back on the year and reflect on how our organization responded to a complex and challenging context. In these pages, we share not only our progress and results, but also learnings that strengthen the way we manage our business with a long-term outlook.

This year, we successfully maintained the continuity and reliability of our operations, met market demand, and advanced strategic projects that strengthen our position as a leading company in the energy sector.

One of the most significant events was the flood that affected Bahía Blanca and, in particular, our Cerri Complex. The magnitude of the event had a severe impact on our operations, our equipment and the community. Our rapid, coordinated and committed response was possible thanks to the collective effort of our employees, contractors and strategic partners. Our priorities were to safely restore operations and support those affected, which highlighted our values and resilience.

During the year, we also deepened the integration of sustainability into our business management. Based on our Double Materiality Analysis, we consolidated our ESG Strategy, which allows us to focus on the issues that matter most, strengthen risk management, and guide decision-making with a comprehensive approach. This strengthens sustainability as a cross-cutting pillar of our corporate strategy.

On the environmental front, we continued to advance the 2022–2026 Strategic Environmental Plan, implementing concrete actions to strengthen climate resilience, improve energy efficiency, manage biodiversity, and promote responsible use of resources. Throughout the year, we pursued initiatives aimed at reducing emissions, improving processes, and incorporating lessons learned from critical events.

People continued at the core of our business. We strengthened our occupational health and safety standards, promoted professional development, fostered a diverse and inclusive culture and maintained a close dialogue with our teams.

In parallel, we continued to support the communities where we operate through social investment programs, with a particular focus on education, local development, and emergency response.

From a governance perspective, 2025 marked a significant milestone: for the first time, our ESG Report was externally assured by an independent firm. This step reflects our commitment to transparency, continuous improvement, and the quality of information we share with our stakeholders, in line with international standards such as GRI and SASB and the 2030 Agenda.

This Report reflects the work and commitment of those of us who are part of **tgs**. I invite you to learn how we continue to turn this effort into sustainable value, supporting the country's energy development with a responsible and long-term outlook.



Oscar Sardi
Chief Executive Officer

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On March 7, 2025, the areas of Bahía Blanca, Ingeniero Guillermo White, and General Daniel Cerri went through one of the worst floods in their history. In fewer than 12 hours, rainfall exceeded 290 mm, causing streams to overflow and having a severe impact on urban, productive, and essential services infrastructure. The event resulted in 18 fatalities and more than 1,450 people evacuated in the region. Neither safety incidents nor accidents associated with the flooding event were recorded in **tgs**.

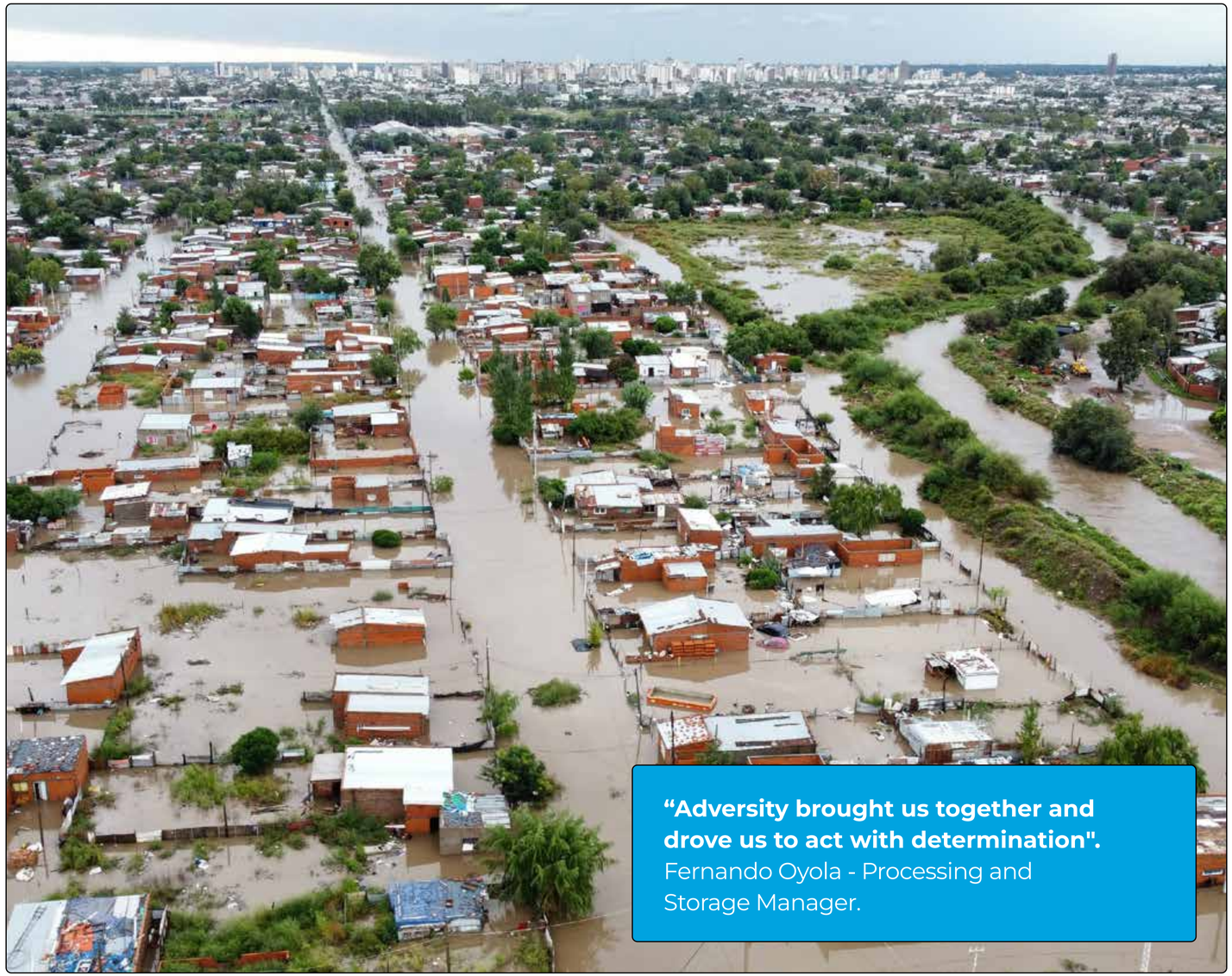
As a direct consequence of the magnitude of the event, the Cerri Complex was completely flooded, interrupting the production of natural gas liquids and temporarily reducing the transportation capacity of the national system. This situation resulted in significant economic costs associated with damage to the facilities, the operational interruption of nearly two months, and recovery expenses, resulting in a loss of ARS 54,281,299 during 2025, partially offset by insurance proceeds.

Our employees and their families were also affected by the event, which reinforced our commitment to act swiftly and responsibly, as well as to strengthen risk management and operational resilience in the face of extreme weather events.

OPERATIONAL MILESTONES

- **March 14:** Start-up of the Fiat Compressor Plant, ensuring gas transportation.
- **March 24:** Partial energization of the Cerri Complex and commissioning of the Solar Plant.
- **April 21:** Restart of processing with the start-up of the first train of the Cryogenic Plant, producing LPG (Liquefied Petroleum Gas) and gasoline.
- **May 8:** The Cerri Complex reached 100% operational capacity, completing the ramp initiated on April 18.

Within 59 days of the event, **the Cerri Complex regained its full operational capacity**.



“Adversity brought us together and drove us to act with determination".
Fernando Oyola - Processing and Storage Manager.

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TEAMWORK
Over 150 suppliers and contractors participated in recovery tasks, along with technical teams from across the country. Special work arrangements were adopted, ensuring adequate rest periods and compliance with safety protocols. Cooperation, commitment, and coordination among the different parties involved were essential to overcome each challenge.

COMMITMENT TO THE COMMUNITY
During the emergency, we worked in coordination with local authorities and provided support to the communities of Bahía Blanca and General Daniel Cerri. This support reinforces our social commitment and our purpose of generating value beyond operations, particularly in contexts of high vulnerability.

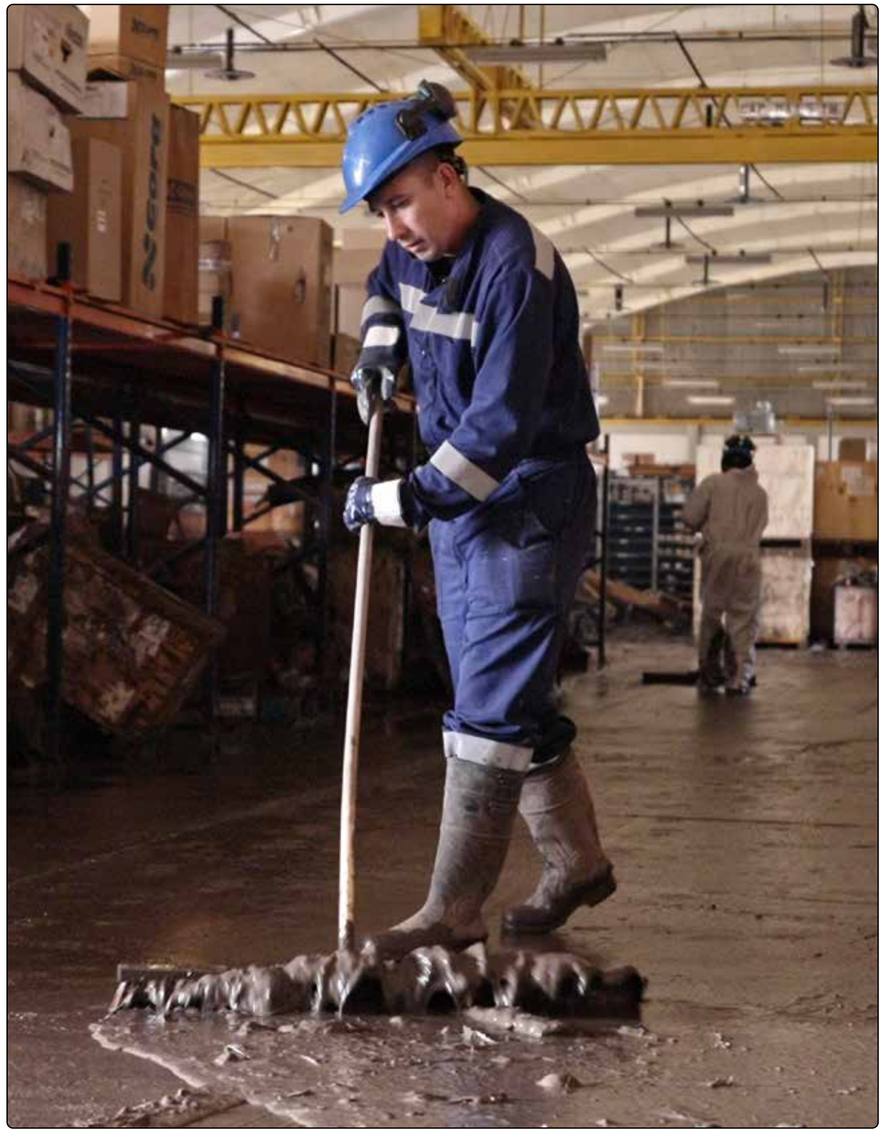
LESSONS LEARNED
This event reinforced the need to continue strengthening our resilience in the face of climate change. As a result, we introduced improvements to drainage systems, electrical redundancy, the elevation of critical facilities and the updating of emergency protocols.

These actions are integrated into our 2026–2028 Climate Adaptation Plan, aligned with international standards and TCFD (Task Force on Climate-related Financial Disclosures) recommendations.

LOOKING FORWARD
The recovery of the Cerri Complex not only represented a technical and operational challenge, but it also demonstrated our values: commitment, cooperation and resilience. Today, we continue working to ensure operational continuity, protect people and contribute to a more reliable and sustainable energy system.

DISCLOSURE OF IMPACTS ON REPORTED INDICATORS
As a consequence of the magnitude of the catastrophe, several data records were affected.

For this reason, we consider it important to communicate, in a transparent and responsible manner, that certain indicators included in this ESG Report were affected by the flood.









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We are **tgs**

We play an essential role in the Argentine energy system. We transport over 60% of the gas that reaches homes and industries, produce and market natural gas liquids, operate the main LPG[1] distribution center, and lead the development of midstream activities in Vaca Muerta. We do so with the commitment to provide safe, efficient, and sustainable energy for the present and the future of the country.



[1] LPG: Liquefied Petroleum Gas.

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We extended the gas transportation license for 20 years, ensuring operations **until 2047**.

We **built** and commissioned intermediate **scraper traps** in the **Vaca Muerta Norte Pipeline**.



We were **awarded by ENARSA** the contract to carry out the **expansion of the Perito Moreno Pipeline**.

We successfully **placed an international bond for USD 500 million**, with a 10-year term for the first time.

We expanded the Tratayén Plant conditioning capacity to **28 million m³ per day**.

We commissioned the gasoline pipeline connecting Tratayén to Loma Campana – Sierras Blancas, strengthening its integration with the liquids system.

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1.1. **tgs** in numbers

$1,720,626,082
Revenues (in thousands of Argentine pesos)

9,248 km
Gas pipelines

780,100 HP
Installed power

Gas Pipeline Systems
Neuba I, Neuba II, San Martín Gas Pipeline, Cordillerano, Vaca Muerta Norte and Vaca Muerta Sur

1,187
Employees

3
Midstream plants

47 MMm³/d
Natural gas processing capacity

32
Compressor stations

1,095,813 Tons
Natural gas liquids production

9
Maintenance centers

86.40 MMm³/d
Daily average injection

643
Metering stations

89.31 MMm³/d
Firm contracted capacity



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1.2. Economic performance and industry overview

Our track record in the natural gas market positions us as a key player in the country's energy development. Our economic performance reflects efficient management and a long-term vision, with a focus on financial sustainability and responsible investment.

FINANCIAL PERFORMANCE (in thousands of Argentine pesos restated as of 12/31/25)	**2025**	**2024**
Direct economic value generated (DEVG)		
Net sales	1,720,626,082	1,604,587,432
Economic value distributed (EVD)		
Operating costs	(787,387,910)	(756,721,270)
Salaries and social security contributions	(168,510,580)	(161,267,997)
Payments to providers of capital*	(296,177,281)	(42,177,322)
Payments to governments: taxes and fees	(98,481,829)	(100,286,896)
Community investments	(1,656,708)	(1,781,935)
Total EVD	(1,352,214,308)	(1,062,235,420)
Direct economic value retained (DEVR)		
DEVR = DEVG – EVD	368,411,774	(606,978,560)

* As of 2025, "payments to providers of capital" include dividends paid and interest payments. For this reason, we restated the data for 2024 to ensure the traceability and comparability of the information.



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1.2.1. Natural gas industry in Argentina

DEMAND FOR NATURAL GAS

Natural gas continues to hold a predominant position in the national energy matrix, accounting for 53% of total fuel consumption. In 2025, average natural gas consumption was 138 MMm³/d, representing a 0.6% year-on-year increase compared to 2024. This increase was mainly driven by higher demand from thermal power plants, due to greater availability of natural gas for electricity generation and, to a lesser extent, by growth in export volumes, while priority demand remained at levels similar to those of the previous year.

During the winter of 2025, the average temperature was 14.0 °C, slightly higher than in the same period of 2024 (13.3 °C), which helps explain the stability observed in priority demand (residential + SMEs). The full operation of the Perito Moreno Pipeline throughout the winter, with a peak transportation of 21 MMm³/d, enabled greater availability of domestic natural gas and allowed exports to be maintained, mainly to Chile through the Gas Andes Pipeline. This was possible even during the months of highest local demand, without affecting supply to the domestic market, thanks to the current design of the transportation infrastructure.

Demand for natural gas in 2025 remained above the levels recorded in 2024. Differences in consumption were mainly driven by temperature variations and natural gas availability. Priority demand in May was significantly lower than in 2024, with an average difference of 15.6 MMm³/d, followed by a substantial recovery in June due to lower temperatures. On the other hand, thermal power plants recorded high consumption in January and February due to high temperatures, while, towards the end of the year, consumption was lower than in the same period of 2024. In terms of exports, greater domestic supply enabled exports to be maintained and increased compared to the previous year.

In 2025, natural gas production continued to be a key component of the country's energy supply, driven by the development of the Neuquén Basin. According to data from the Secretariat of Energy, Total Austral S.A. consolidated its position as the leading natural gas producer in Argentina, accounting for 24% of total national production, followed by YPF with 23%, while the remaining operators accounted for the rest of domestic supply.

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Natural gas imports remained at low levels and played a complementary role, given the increase in domestic production and improvements in infrastructure. Pipeline imports from Bolivia fell by more than 80% year-on-year, with marginal volumes throughout the year, concentrated in winter peaks or under specific contracts to supply thermal power plants in Northwestern Argentina (NOA), with daily volumes ranging from 0.9 to 3.2 MMm³/d. Regarding LNG (Liquefied Natural Gas) imports, ENARSA (Energía Argentina S.A.) awarded 24 cargoes for the winter of 2025, reaching a peak of 16.6 MMm³/d in June. The decrease in imports, both LNG and pipeline gas (–14.8% and –81.3%, respectively), is explained by increased supply from Vaca Muerta, the expansion of the transportation system, and more moderate demand.

In June 2025, total natural gas injection reached a peak of 151 MMm³/d, up by 8 MMm³/d compared to the peak recorded in 2024 and by 18 MMm³/d compared to 2023. This consolidated the predominance of the Neuquén Basin in national supply, while the remaining basins continue to experience natural decline. This context, together with the need to evacuate higher volumes of incremental production, highlighted the importance of advancing new expansion projects.

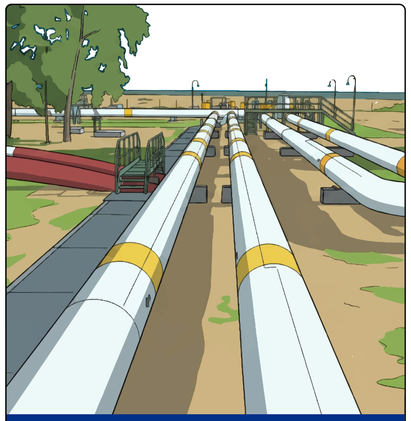
In October 2025, ENARSA and the Energy Secretariat awarded **tgs** the contract for the expansion of the Perito Moreno Pipeline, which will add 14 MMm³/d of capacity up to Salliqueló, along with the expansion between Salliqueló and the Buenos Aires Metropolitan Area, which will add 12 MMm³/d in the final sections of the system. These works are essential to increase transportation capacity, improve energy security, reduce dependence on liquid fuels and imported LNG —more costly and less environmentally friendly— and meet growing demand more efficiently. In addition, greater capacity will foster competition among natural gas suppliers and may result in more competitive prices for consumers. Expected economic benefits include fiscal savings of approximately USD 500 million, associated with lower imports, and an improvement in the trade balance of around USD 700 million.



1.3. Our businesses

We participate in all stages of the natural gas value chain, from gathering and processing to transportation to major consumption centers.

With more than thirty years of experience, we bring together technical expertise, innovation, and efficient management to provide energy solutions that connect production with demand at both the domestic and regional levels.



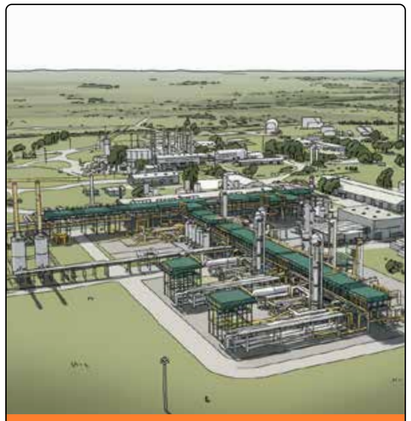
TRANSPORT

Through our 9,248 km of pipelines, we transport over 60% of the gas consumed in the country. For thirty years, we have safely and efficiently operated the most extensive pipeline system in Latin America.



MIDSTREAM

We are a leading player in the midstream segment in Vaca Muerta. We have three plants and 183 km of pipelines in the province of Neuquén, where we offer gathering, processing, and compression services.



LÍQUIDS

We are leaders in both 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 optic networks and ring-configured radio networks covering the most important cities in the southern and western regions of the country. We are an independent provider of connectivity and value-added services.



INTEGRA

Our solid experience and extensive knowledge enable us to design efficient solutions tailored to meet the specific needs of each client, offering a wide range of services and solutions on third-party assets.

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1.3.1. Transport

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TRANSPORT MODALITIES	MODALITIES DESCRIPTION	NEWS 2025
Firm transportation	Uninterrupted service. The customer pays a fixed monthly charge for reserved capacity.	Since May 1, 2025, ENARGAS has implemented a gradual adjustment scheme over 30 monthly **stages** for the transportation tariff, under the Five-Year Tariff Review.
Interruptible transportation	Service subject to curtailments, depending on the available capacity of the transportation system. The customer pays a variable charge based on the volume transported.	
Exchange and displacement	Transportation service in the opposite direction of gas flow. It is interruptible depending on the type of service.	

AVERAGE DAILY INJECTION OF NATURAL GAS TO THE TGS SYSTEM (MMm³/d)	2025	2024
Neuquén Basin	42.82	46.54
Austral Basin	27.38	22.60
Average daily injection	86.40	69.14

During the year, we allocated available capacity through Open Season processes and terminated contracts due to client non-compliance. As of 12/31/2025, total contracted capacity amounted to 90,157,151 m³/d. We executed 71 interruptible contracts and 57 exchange and displacement contracts, enhancing system flexibility.

ENARSA and the Energy Secretariat awarded **tgs** the contract for the expansion of the Perito Moreno Pipeline, which will add 14 MMm³/d of capacity up to Salliqueló. In addition, we will carry out an expansion between Salliqueló and Greater Buenos Aires, which will add 12 MMm³/d to transportation capacity in that segment.

Through Decree 495/2025, our transportation license was extended for 20 years (from 12/28/2027 to 12/28/2047), reinforcing the predictability of our operations and supporting our investment plan in pipeline safety and integrity.

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ENARGAS LICENSE

Following the non-binding public hearing held on October 21, 2024, at which the ENARGAS (National Gas Regulatory Authority) intervenor presented a technical and legal report recommending the extension of the license, the National Executive Branch issued Decree 495/2025, by means of which **tgs** was granted a 20-year extension of its license for the provision of the public natural gas transportation service.

The new license covers the period from December 28, 2027 to December 28, 2047, ensuring the continuity of our operations and reinforcing our commitment to the safety and reliability of the system.

1.3.2. Liquids

We achieved a record in daily production at our plant: in July, we recorded an average of **1,033 tons** per day of butane, and in **August, 1,497 tons** per day of propane, consolidating our leadership in the production and commercialization of natural gas liquids.

CERRI COMPLEX: Production

At this complex, natural gas liquids (NGLs) are extracted using three cryogenic processing trains based on refrigerated expansion and two liquid recovery trains based on refrigerated absorption. Once extracted, the liquids are fractionated and sent to storage facilities for commercialization.





GALVAN PLANT: Storage and dispatch

From this plant, we dispatch natural gas liquids to domestic and international markets. In 2025, we dispatched an average of **72** trucks per day through six dedicated truck loading racks.
For maritime transport, we have our own facilities at Post 2, one of the three terminals of the Bahía Blanca Port Authority. These facilities are suitable for the dispatch of LPG, either in pressurized or refrigerated form, as well as natural gasoline.

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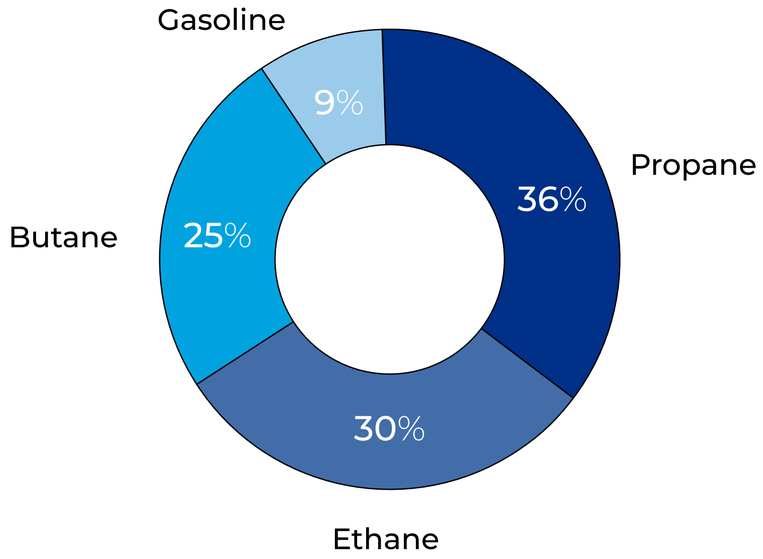
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PRODUCTION

1,095,813 Tn

Total 2025 Production



SALES VOLUME BY PRODUCT (in tons)	2025		2024	
	LOCAL MARKET	EXPORTS	LOCAL MARKET	EXPORTS
Ethane	334,596	-	309,894	-
Propane	191,020	192,602	201,257	192,412
Butane	112,786	147,265	154,760	111,363
Gasoline	-	98,460	-	107,663

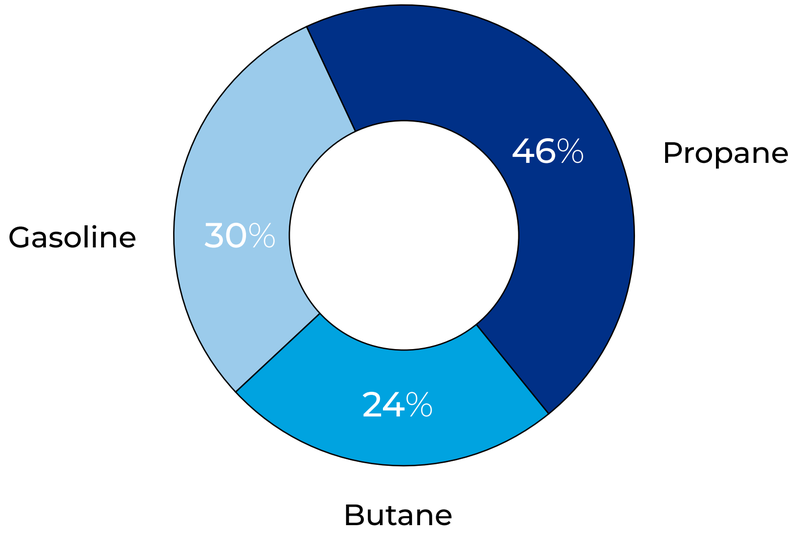
STORAGE

78,000 m^3 of LPG

2025 Storage

16,600 m^3

of natural gasoline storage



GALVÁN LPG STORAGE*	2025	
	m^3	Tn
Pressurized LPG	29,000	16,000
Refrigerated LPG	45,000	26,000
Total	78,000	42,000

* This information remains unchanged from 2024.

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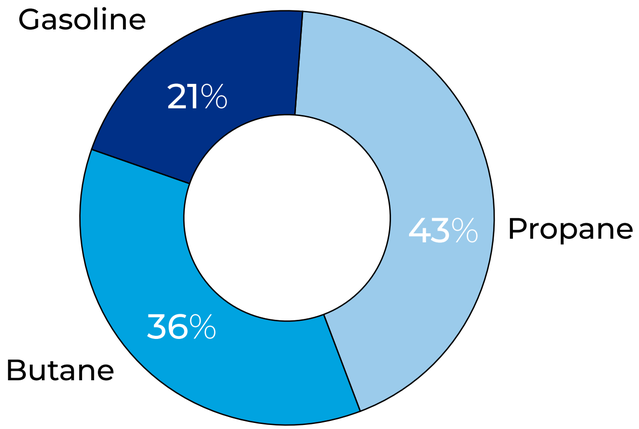
Where our products reach

tgs products reach these markets through the operations and activities carried out by our clients, who are responsible for their distribution and end use in each area.



438,327 Tn

2025 Total dispatches



LPG DISPATCHED VOLUME (in tn)	EXPORTS (2025)		DOMESTIC MARKET (2025)		
	VESSELS	TRUCKS	VESSELS	TRUCKS	PIPELINES
Propane	188,432	4,170	-	182,270	8,750
Butane	135,418	11,847	-	102,660	10,126
Gasoline	98,460	-	-	-	-

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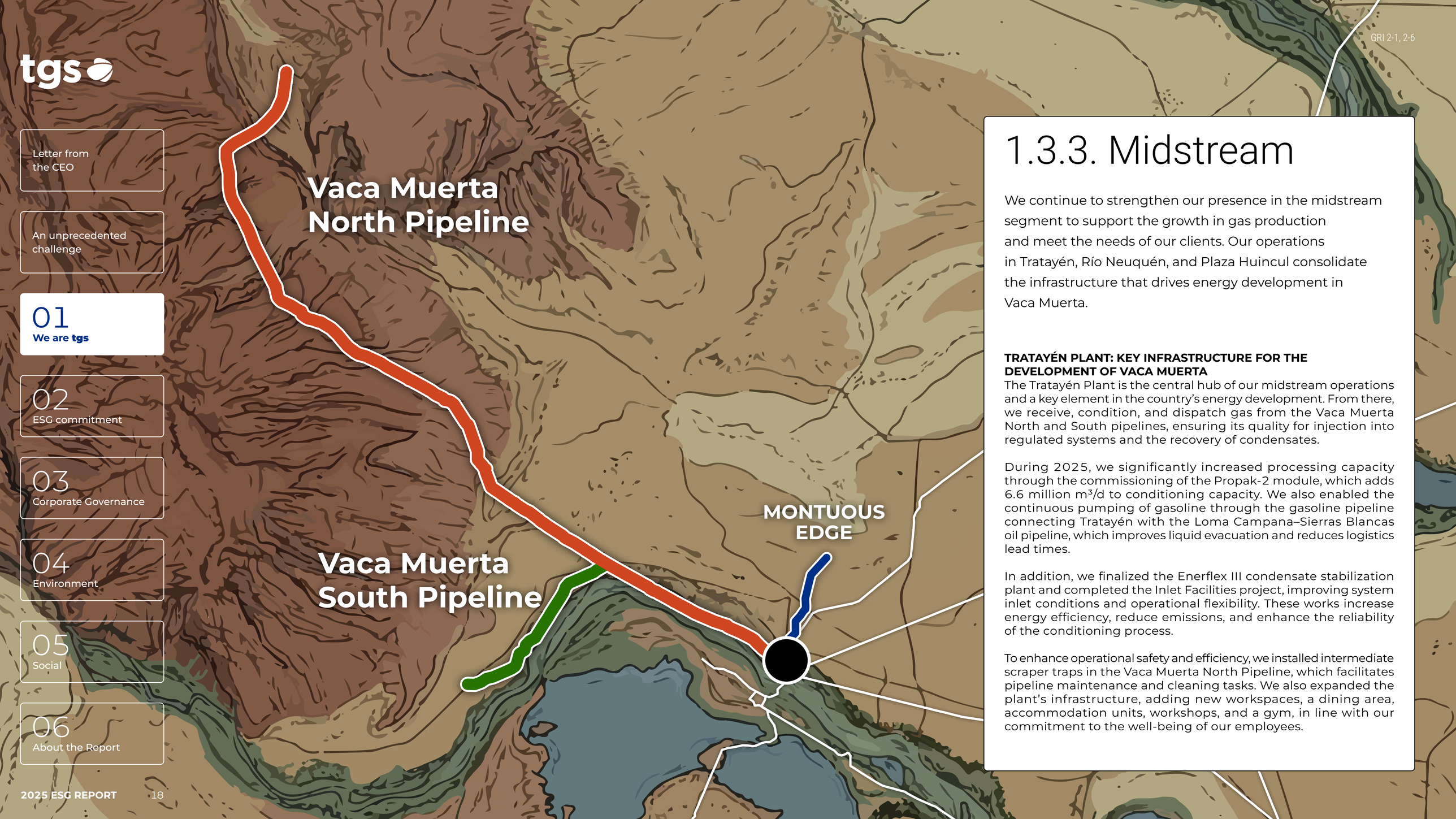
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1.3.3. Midstream

We continue to strengthen our presence in the midstream segment to support the growth in gas production and meet the needs of our clients. Our operations in Tratayén, Río Neuquén, and Plaza Huincul consolidate the infrastructure that drives energy development in Vaca Muerta.

TRATAYÉN PLANT: KEY INFRASTRUCTURE FOR THE DEVELOPMENT OF VACA MUERTA

The Tratayén Plant is the central hub of our midstream operations and a key element in the country's energy development. From there, we receive, condition, and dispatch gas from the Vaca Muerta North and South pipelines, ensuring its quality for injection into regulated systems and the recovery of condensates.

During 2025, we significantly increased processing capacity through the commissioning of the Propak-2 module, which adds 6.6 million m^3/d to conditioning capacity. We also enabled the continuous pumping of gasoline through the gasoline pipeline connecting Tratayén with the Loma Campana–Sierras Blancas oil pipeline, which improves liquid evacuation and reduces logistics lead times.

In addition, we finalized the Enerflex III condensate stabilization plant and completed the Inlet Facilities project, improving system inlet conditions and operational flexibility. These works increase energy efficiency, reduce emissions, and enhance the reliability of the conditioning process.

To enhance operational safety and efficiency, we installed intermediate scraper traps in the Vaca Muerta North Pipeline, which facilitates pipeline maintenance and cleaning tasks. We also expanded the plant's infrastructure, adding new workspaces, a dining area, accommodation units, workshops, and a gym, in line with our commitment to the well-being of our employees.

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Río Neuquén Plant
We enhanced operational reliability through modifications to the fiscal metering point and the fuel gas system, with higher accuracy and a wider measurement range, both of which are currently in service. We also replaced ultra-low-pressure compressor units, improving facility efficiency.

Plaza Huincul Plant
We identified opportunities to expand gas compression and conditioning capacity and installed a metering unit at the plant flare system, in compliance with applicable environmental regulations.

Main services provided:

- Gas gathering, transportation, conditioning, and compression.
- Pipeline and plant construction, operation, and maintenance.

PLANT	NATURAL GAS GATHERING COMPRESSION CAPACITY	NATURAL GAS CONDITIONING CAPACITY
Rio Neuquén	27,900 hp	5 MM m³/d
Plaza Huincul	5,160 hp	0.85 MM m³/d
Tratayén	0 hp	27.80 MM m³/d
Los Toldos 1 Norte	0 hp	1 MM m³/d

VACA MUERTA SYSTEM: INTEGRATION, EXPANSION AND TECHNOLOGY
Since 2019, we have been actively involved in the development of Vaca Muerta, the second largest shale gas reserve in the world and a strategic pillar for Argentina's energy growth.

Our midstream network comprises 183 km of pipelines, which connect key production areas —such as La Calera, Bajada de Añelo, Fortín de Piedra, and El Mangrullo— with the main transmission systems. This infrastructure enables the transportation of up to 60 million m³ per day and ensures the safe and continuous injection of treated gas.

During 2025, we consolidated the expansion of the Vaca Muerta System (SVM, Spanish acronym) through new agreements and operational improvements.

- We incorporated new clients such as Shell (Bajada de Añelo) and Pampa Energía (Rincón de Aranda).
- We formalized gasoline evacuation agreements with Pluspetrol, Pan American Energy, Chevron, and YPF, optimizing logistics and service continuity.
- We updated the SVM allocation procedure and digitized operational management through a new request and scheduling module that facilitates coordination and improves operational traceability. Our work in the basin integrates technology, efficiency, and sustainability, which enhances the competitiveness of Argentine natural gas and consolidates **tgs** as a key player in Vaca Muerta's midstream development.

"With the commissioning of the last two conditioning modules, we have completed the first stage of the Vaca Muerta project. We increased capacity from 5.5 MMm³/d to 28 MMm³/d."
Marcelo Quezada - Midstream Manager.

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1.3.4. Telcosur

We hosted an event with clients and industry leaders in cybersecurity, artificial intelligence, and technological innovation.

We implemented Digital Twin technology using drones to inspect structures without operational risks.

Through Telcosur, we provide connectivity to large corporate clients, carriers, data and value-added service providers, Internet Service Providers (ISPs), and cooperatives, domestically and internationally. Our ring network covers 4,600 km of radio link systems and 3,800 km of optical fiber networks, connecting cities in the south and west of the country with high availability. Telcosur does not provide direct telephony services.

During 2025, we made significant progress in infrastructure and service expansion:

- We implemented DWDM (Dense Wavelength Division Multiplexing) between Alta Barda and Vaca Muerta, increasing capacity.
- We commissioned the Sierra Grande node, supporting operations in Punta Colorada.
- We expanded the backbone network between the Cerri Complex and De la Garma.
- We deployed fiber optic links from the Gutiérrez station to Cañuelas, reinforcing connectivity.

TECHNOLOGICAL INNOVATION

During 2025, we invested in tools and technological solutions aimed at enhancing operational efficiency and service quality, among which the following stand out:

- We monitored mast verticality and rotational alignment.
- We incorporated a real-time surveying drone for high-precision inspections.
- We developed digital twins.
- We integrated Teams with corporate telephony services.
- We advanced IoT (Internet of Things) projects.

NEW AGREEMENTS AND SERVICE EXPANSIONS

In addition, we reached new commercial agreements and expanded services, strengthening our market presence and consolidating our clients' trust:

- VMOS (new client): telecommunications for the Punta Colorada worksite.
- Claro: technological upgrade of the Magallanes site.
- Pampa Energía: upgrades and security enhancements at Loma de la Lata, as well as links for metering points in Neuquén.
- SACDE: links for worksites of the Perito Moreno Pipeline.
- Cirion: links and colocation services for Techint worksites (VMOS Neuquén/Río Negro).
- Telefónica: renewal of colocation services at Garayalde Plant.
- TotalEnergies: 24-month renewal of the link network in Neuquén, Santa Cruz, and Tierra del Fuego.

CYBERSECURITY

Although we do not provide cybersecurity services, we require our internet service providers to meet data protection standards in order to safeguard our clients' information.

Internal measures are defined by the Information Technology (IT) area, and as of December 31, 2025, we did not record any cybersecurity incidents.



1.3.5. tgs INTEGRA

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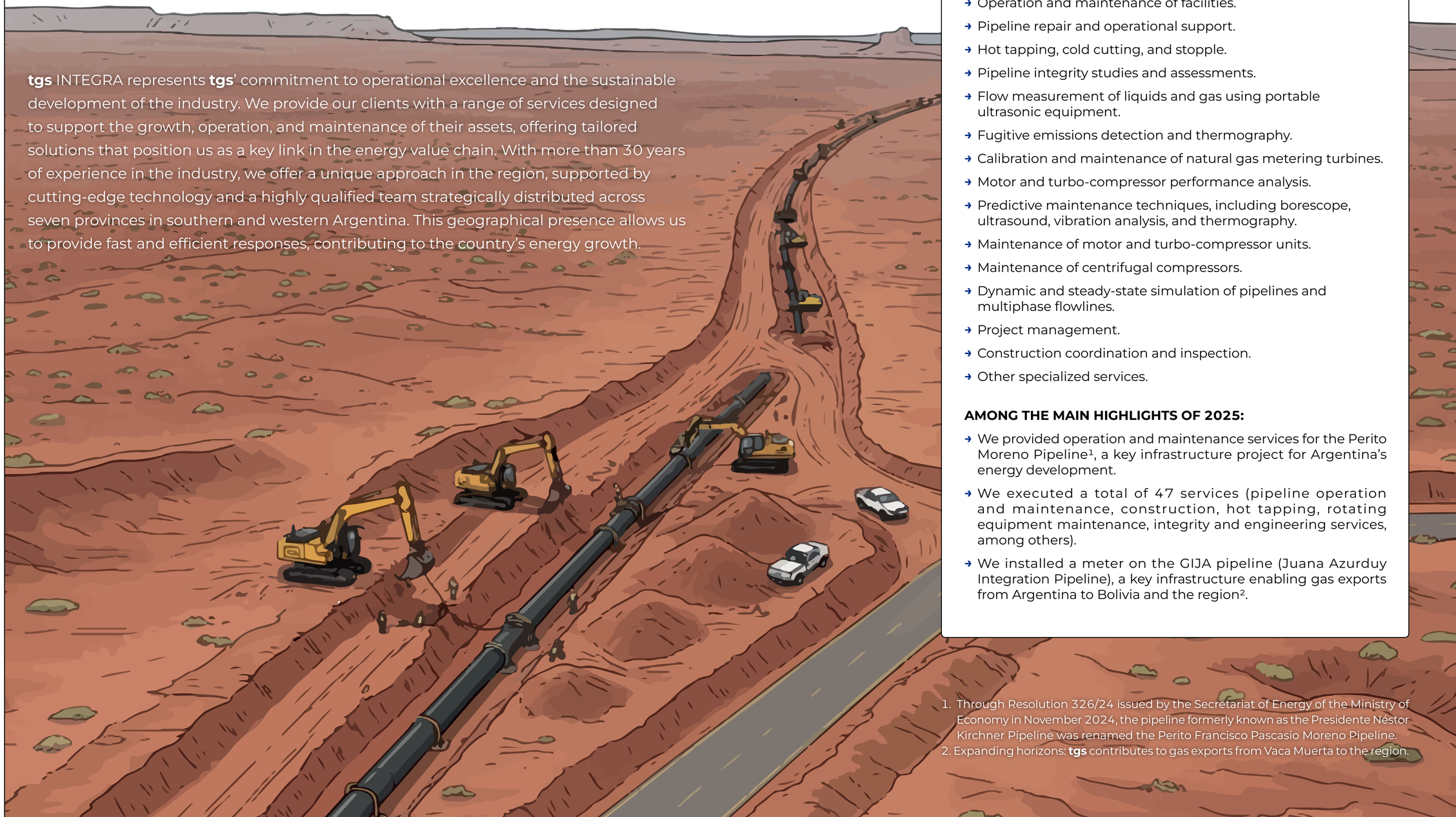
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tgs INTEGRA represents **tgs**' commitment to operational excellence and the sustainable development of the industry. We provide our clients with a range of services designed to support the growth, operation, and maintenance of their assets, offering tailored solutions that position us as a key link in the energy value chain. With more than 30 years of experience in the industry, we offer a unique approach in the region, supported by cutting-edge technology and a highly qualified team strategically distributed across seven provinces in southern and western Argentina. This geographical presence allows us to provide fast and efficient responses, contributing to the country's energy growth.



OUR MAIN SERVICES INCLUDE:

- Operation and maintenance of facilities.
- Pipeline repair and operational support.
- Hot tapping, cold cutting, and stopple.
- Pipeline integrity studies and assessments.
- Flow measurement of liquids and gas using portable ultrasonic equipment.
- Fugitive emissions detection and thermography.
- Calibration and maintenance of natural gas metering turbines.
- Motor and turbo-compressor performance analysis.
- Predictive maintenance techniques, including borescope, ultrasound, vibration analysis, and thermography.
- Maintenance of motor and turbo-compressor units.
- Maintenance of centrifugal compressors.
- Dynamic and steady-state simulation of pipelines and multiphase flowlines.
- Project management.
- Construction coordination and inspection.
- Other specialized services.

AMONG THE MAIN HIGHLIGHTS OF 2025:

- We provided operation and maintenance services for the Perito Moreno Pipeline[1], a key infrastructure project for Argentina's energy development.
- We executed a total of 47 services (pipeline operation and maintenance, construction, hot tapping, rotating equipment maintenance, integrity and engineering services, among others).
- We installed a meter on the GIJA pipeline (Juana Azurduy Integration Pipeline), a key infrastructure enabling gas exports from Argentina to Bolivia and the region[2].

1. Through Resolution 326/24 issued by the Secretariat of Energy of the Ministry of Economy in November 2024, the pipeline formerly known as the Presidente Néstor Kirchner Pipeline was renamed the Perito Francisco Pascasio Moreno Pipeline.
2. Expanding horizons: **tgs** contributes to gas exports from Vaca Muerta to the region.

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1.4. Integrity and safety of our pipelines

We have adopted inspection and monitoring technologies to detect interference and strengthen cathodic protection.



Our pipeline system connects the Neuquén, San Jorge Gulf, and Austral basins with the main consumption centers across southern and central Argentina, including the Greater Buenos Aires Area and the City of Buenos Aires. This energy network is the heart of our operations, and along each section we prioritize safety, environmental care, and service reliability.

During 2025, we completed 100% of the critical tasks included in the preventive maintenance plan, in compliance with the most stringent national standards. This comprehensive program allows us to preserve pipeline integrity and ensure operational continuity through the following actions:

- We rehabilitated 6 km of the San Martín Pipeline in Río Negro (recoating and repair).
- We enhanced 31 cathodic protection units and reconditioned valves in the San Martín Pipeline and at Loma La Lata – Valve 5, mitigating external corrosion and stress corrosion cracking (SCC).
- We reinforced critical crossings through casing pipe filling at 8 locations in Chubut.
- We upgraded 4.5 km of pipeline route and installed a block valve in urban expansion areas.
- We conducted cathodic protection assessments at 4 compressor plants, enabling the correction of deficiencies and extending asset service life.

Each of these actions strengthens the operational and environmental safety of our system, reaffirming our commitment to responsible and efficient management aligned with the highest structural integrity standards.

PIPELINE INTEGRITY ASSESSMENT PROGRAM 2025–2024	2025	2024
Defects identified and assessed	28	186
Repairs using reinforcement sleeves	34	5
Repairs involving pipe replacement	48	3

2025-2024 PREVENTIVE MAINTENANCE PLAN	2025	2024
In-line pipeline inspection	1,200 km	907 km
Assessment using CIPS/DCVG techniques (sections without scraper traps)	220 km	192 km CIS/DCVG in transportation pipelines.
Cathodic protection system (completion in May 2025)	3 new units installed. 14 disperser reinforcements. 14 upgraded installations.	1 new unit installed. 23 disperser reinforcements. 18 upgraded installations.

CRACK MANAGEMENT

Every year, we conduct in-line inspections to identify planar defects using EMAT technology (Electromagnetic Acoustic Transducer), as part of our detection program.

CRACK MANAGEMENT	2025	2024
Anomalies mitigated through pipe replacement	4	5
In-line inspection plan using EMAT technology in the General San Martín Pipeline.	362	155
In-line inspection plan using EMAT technology in the Neuba I Pipeline.	0	0
In-line inspection plan using EMAT technology in the Buenos Aires Ring Pipeline.	0	0
In-line inspection plan using EMAT technology in the Neuba II Pipeline.	423	380

* CIPS: Close Interval Potential Survey, method used to assess the level of cathodic protection in pipelines.
DCVG: Direct Current Voltage Gradient, method used to identify areas of the pipeline with coating damage..

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THIRD-PARTY DAMAGE PREVENTION

During 2025, we reinforced damage prevention through training for contractors and municipalities, educational initiatives in schools, media campaigns, and industry collaboration with IRAM (Argentine Institute of Standardization and Certification) and IAPG (Argentine Institute of Oil and Gas), which resulted in IRAM Recommendation 3968 – Pipeline Signage, complementary to IRAM 3967.

DAMAGE PREVENTION	2025	2024
Damage prevention awareness sessions (number of events)	2	6
Damage prevention training workshops for companies and public entities	3	16
Damage prevention training workshops for municipalities (number)	11	11
Digital media outreach (number of municipalities)	29	30
Door-to-door awareness campaigns (pipeline kilometers covered)	86	26*
Public outreach (number of individuals informed about pipelines and the Prevention Plan)	2,849	2,192

* Rodríguez–Pacheco Pipeline. Municipalities of Moreno, José C. Paz, and General Rodríguez in the Greater Buenos Aires Area.

INNOVATION

Jointly with pipeline operators and the Municipality of Bahía Blanca, we defined urban planning strategies in areas near pipelines and presented a project for the recovery of the waterfront promenade to eliminate illegal dumping sites and prevent new settlements along the route.

During 2025, we continued applying a procedure that reduces emissions during venting by blocking upstream valves and maintaining compression down to low suction pressure, thereby minimizing gas releases. In 2025, this practice prevented 77,764 tCO_2e, compared to 23,254 tCO_2e in 2024.

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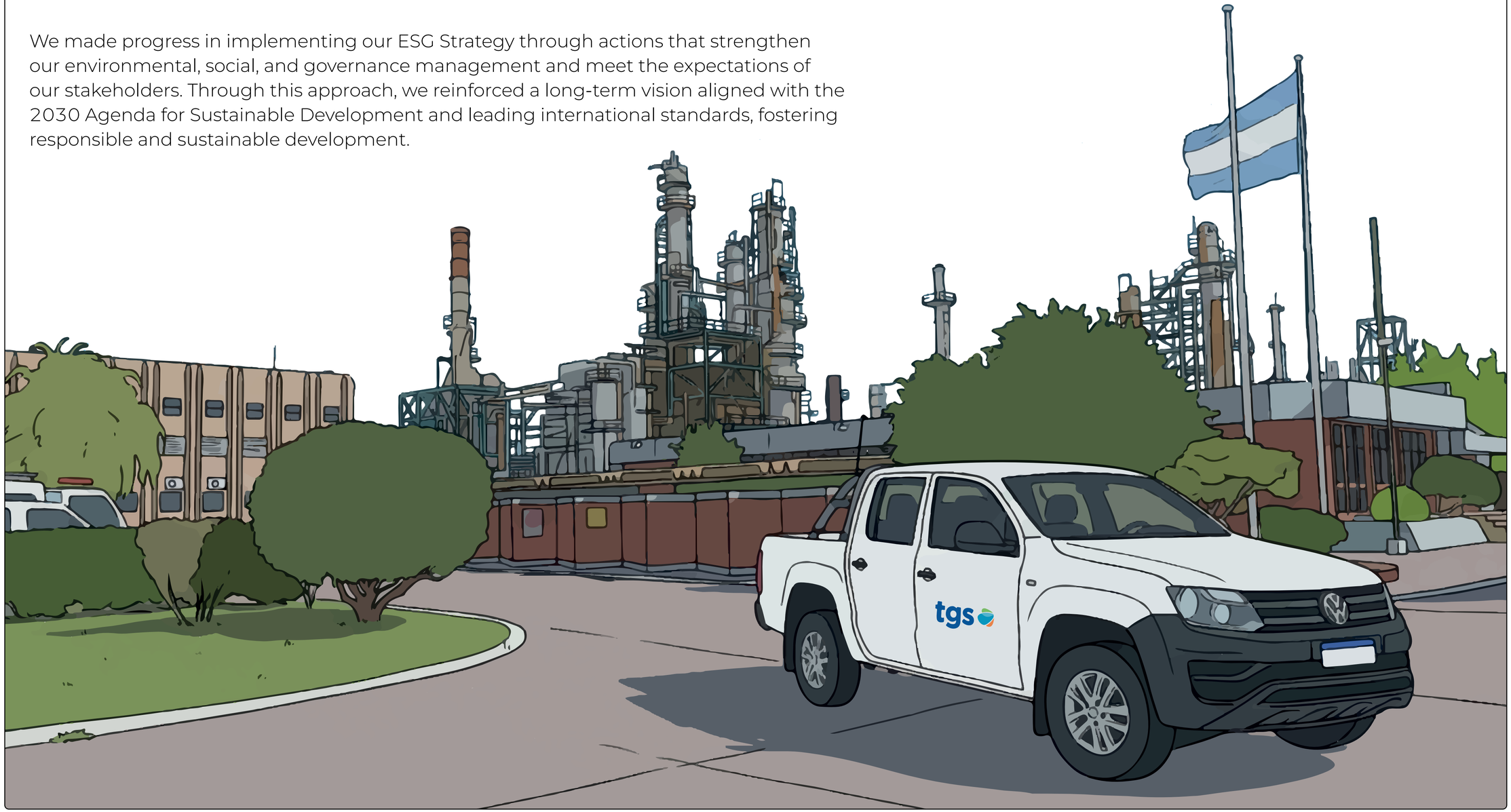
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ESG Commitment

We made progress in implementing our ESG Strategy through actions that strengthen our environmental, social, and governance management and meet the expectations of our stakeholders. Through this approach, we reinforced a long-term vision aligned with the 2030 Agenda for Sustainable Development and leading international standards, fostering responsible and sustainable development.



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Environment

- Mitigate and adapt to climate change.
- Maintain proactive environmental leadership to anticipate evolving needs.
- Promote circularity in our processes and resource consumption.

S

Social

- Contribute to the health and safety of our people and support the development of the communities where we operate.
- Promote opportunities for professional development.

G

Corporate Governance

- Foster transparency and ethical conduct, while safeguarding the interests of our investors and stakeholders.
- Promote dialogue with stakeholders.

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We approved our ESG Strategy to align our objectives and priorities with **a clearer, long-term sustainability vision**.

For the first time, we conducted an **independent external assurance** of our ESG Report to **strengthen the traceability and quality** of key indicators.

2.1. Our challenge

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We aim to consolidate our position as a leading company in energy and integrated services, driven by strong values, high-quality solutions, and a sustained commitment to innovation. We aspire to be recognized for the quality of our products and services, our innovative approach, and our leading role in the energy market in Argentina and the region, delivering efficiency, reliability, and new development opportunities.

This purpose drives every decision and guides the way we manage our projects, turning our mission into tangible results that reflect our commitment to sustainability, innovation, and responsible growth.

OUR MISSION

To profitably integrate the production and consumption of natural gas and its derivatives through services, to:

- Contribute to the sustainable development of the country and improve the community's quality of life.
- Deliver creative solutions to the energy industry.
- Operate with high standards of quality, safety, and environmental care.
- Promote a challenging work environment that offers a distinctive value proposition for our people.



OUR VALUES

Integrity

- We act consistently with what we say.
- We promote ethical and transparent behavior throughout the value chain.
- We express ourselves freely and encourage others to do the same without fear of judgment.
- We uphold respect for diversity, non-discrimination, and equal opportunities.

Commitment

- We demonstrate determination and passion in everything we do.
- We value a culture of effort and continuous improvement.
- We strive to improve every day and deliver our best.
- We focus on long-term results, contributing to economic and social development and to a healthy environment in the communities where we operate.
- We pursue excellence in health, safety, and environmental matters.

Collaboration and service

- We work together to achieve common goals, prioritizing collective interests over individual ones.
- We are open to both teaching and learning.

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Organizational culture

Our behavioral model aims to inspire passion in our people, fostering it through four key behaviors:

CUSTOMER FOCUS



- I design solutions by listening to our customers' needs and expectations.
- I build strong, long-term relationships with our customers.
- I uphold our principles of ethics and transparency.

INNOVATION



- I explore and propose original and creative ideas to improve products, services, or processes.
- I seek input and collaboration from people across different areas to enrich perspectives.
- I am flexible: I embrace and adapt to change.

ACHIEVEMENT



- I am motivated by challenges; I play an active role and work as part of a team to achieve our goals.
- I pursue efficiency and continuous improvement.
- I am committed to continuous learning and personal development.

ESG



- I comply with and promote established safety standards and procedures.
- I am aware of and actively participate in initiatives related to environmental protection and community engagement.
- I promote well-being and an inclusive, respectful, and diverse work environment.

ETHICAL AND TRANSPARENT CONDUCT

Ethical and transparent conduct is a fundamental value of our organizational culture, embedded across our behavioral model and upheld in all our practices and decisions.

Cultura en evolución

We are energy that **moves and transforms**

DEVELOPMENT OF A BRAND COMMITTED TO SUSTAINABILITY

We are strengthening a brand that integrates sustainability as a core element of our identity and as a way to support the evolution of the energy system.

We promote innovative and efficient solutions that contribute to safe and reliable access to energy, in line with the Sustainable Development Goals (SDGs) and the demands of a changing environment.

We base our management on a triple-impact vision aimed at creating economic, social, and environmental value for our stakeholders. This approach is reflected in the reliability of our infrastructure, the implementation of strict safety standards for those who work with us, and the protection of the environment and the communities where we operate.

2.2. Sustainability process

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For over a decade, we have embedded sustainability as a core element of how we operate and report, building a track record aligned with the evolution of the sector and the expectations of our stakeholders.

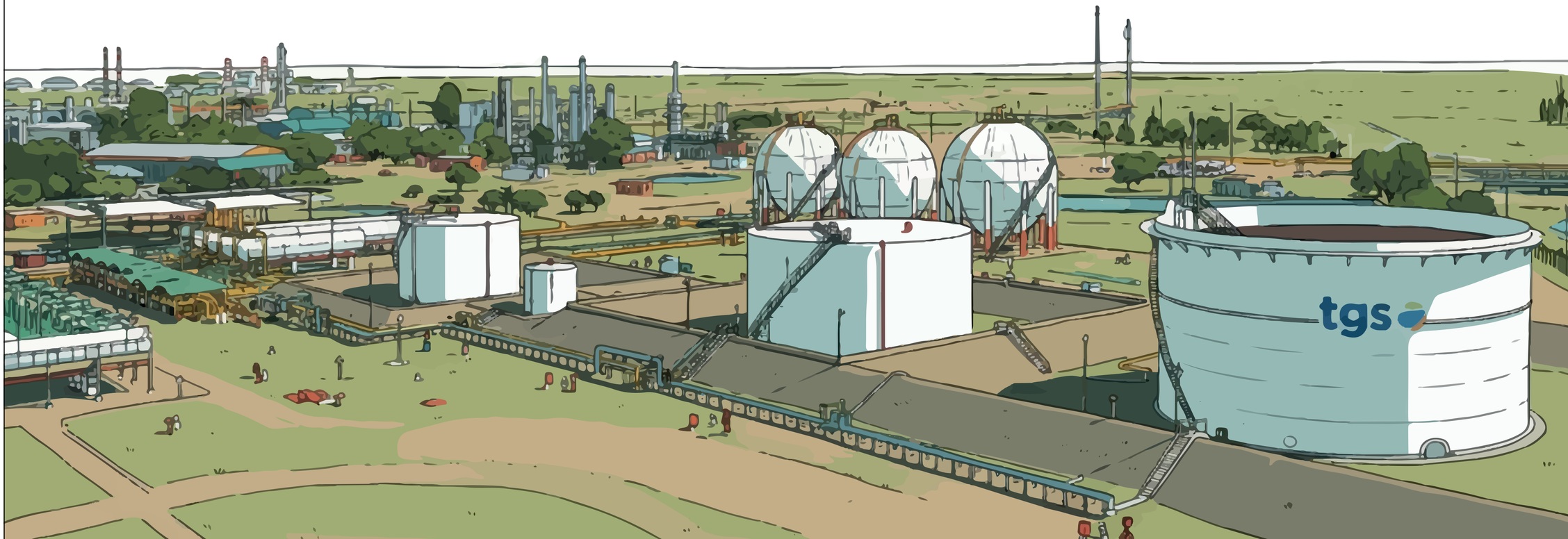
Building on this solid foundation, in 2022 we entered a new phase with the creation of our ESG Plan (Environmental, Social and Governance), a framework that enabled us to organize, prioritize, and strengthen our actions under an integrated, organization-wide vision.

Since then, we have deepened our continuous improvement process. In 2023, we conducted a comprehensive assessment of our non-financial performance, establishing a robust baseline, measuring our performance and identifying concrete opportunities for further progress.

In 2024, we took a significant step by conducting our first Double Materiality Assessment, which served as the basis for our new ESG Strategy. This process enabled a clearer understanding of the impacts, risks, and opportunities (IROs) relevant to our business, as well as the growing expectations of our stakeholders. We embedded these results into our corporate strategy and risk management processes, in alignment with the Corporate Sustainability Reporting Directive (CSRD) and taking into account the European Sustainability Reporting Standards (ESRS), despite not being required to report under this framework.

The analysis included the assessment of our impacts on the environment, society, and the economy, as well as sustainability-related risks and opportunities that may influence our financial performance and that of our value chain. Based on this work, **we developed a robust ESG Strategy, aligned with our purpose and business challenges**. This strategy is built on four fundamental pillars: preserving the environment by minimizing our impacts; developing our people and the communities we engage with; managing risks and leveraging emerging opportunities; and promoting institutional strength.

In 2025, we took our efforts a step further and, for the first time, conducted an independent external assurance of our ESG Report. This process —carried out by PwC Argentina in accordance with ISAE 3000— prompted us to review in depth how we prepare the Report, using as technical references the GRI 11: Oil and Gas Sector Standard and the SASB Standards applicable to Midstream and services. We also strengthened the traceability of 10 key material indicators. Through this process, we reinforced our commitment to more robust, comparable, and reliable disclosures, continuing to improve the quality and transparency of our management and accountability.



Double materiality assessment

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IDENTIFICATION OF MATERIAL TOPICS

In this first stage, we conducted an analysis of external and internal information, which allowed us to prepare a long list of material topics to consider. We then conducted a workshop with strategic areas, and as a result, 17 material topics were identified.

DOUBLE MATERIALITY ASSESSMENT

As part of the impact materiality assessment, we conducted a consultation process with internal and external stakeholders, obtaining a total of 384 responses (impact severity assessment) and 17 responses from strategic areas, which assessed the likelihood of these impacts.

To assess the financial impact of risks and opportunities, we held a series of meetings with the Finance and Risk areas, together with other teams specialized in the topics assessed. These meetings enabled us to assess the magnitude and likelihood of sustainability-related risks and opportunities from a financial perspective. We also defined the time horizon and how they may be reflected in the Company's financial statements.

DEVELOPMENT OF THE DOUBLE MATERIALITY MATRIX AND DEFINITION OF MATERIAL TOPICS

We considered the most relevant IROs within each sustainability topic.

1 → 2 → 3 → 4 → 5

IDENTIFICATION OF IMPACTS, RISKS AND OPPORTUNITIES

Through joint work with managers and heads of various areas of the Company, we identified and assessed the IROs associated with each sustainability topic. This process was validated and approved by the corresponding areas, resulting in a total of 83 IROs.

DEFINITION OF MATERIAL TOPICS AND IROS

Double materiality matrix

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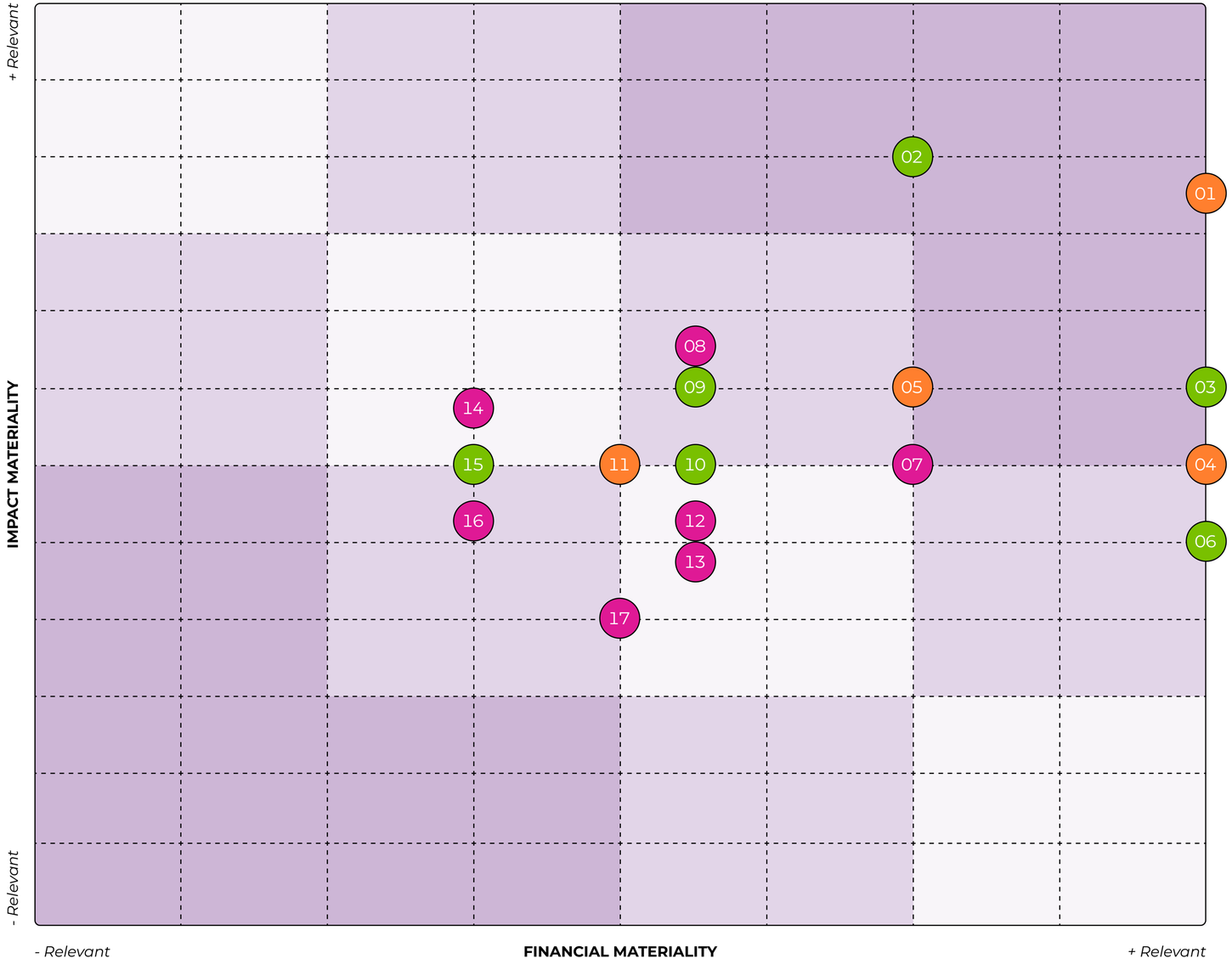
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CODE	MATERIALITY
01	Cybersecurity & information security
02	GHG emissions
03	Management of risks and opportunities associated with climate change
04	Value chain management
05	Governance, risk management and emergency response
06	Energy management
07	Organizational culture
08	Occupational health and safety
09	Prevention of soil and water pollution by hydrocarbons
10	Water and effluent management
11	Ethics, transparency & anti-corruption
12	Diversity, equity and inclusion
13	Local community development and impact management
14	Employment and professional development
15	Biodiversity and erosive phenomena
16	Work environment and employee well-being
17	Human rights

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Material topics management

GRI 2-22, 2-24, 3-1, 3-3, 11.1.1, 11.2.1, 11.3.1, 11.4.1, 11.5.1, 11.6.1, 11.7.1, 11.9.1, 11.10.1. 11.11.1, 11.12.1, 11.13.1, 11.14.1, 11.15.1, 11.16.1, 11.17.1, 11.18.1, 11.19.1, 11.20.1, 11.21.1, 11.22.1

To ensure an integrated and traceable management of its material topics, the Company defined the areas responsible for implementing the initiatives and systematizing GRI and SASB indicators that will guide the monitoring and continuous improvement in each axis. Additionally, within the framework of our integrated management system, aligned with ISO 45001:2018 ISO 14001:2015 and ISO 9001: 2015, we standardize practices, strengthened controls and promote continuous improvement across all our processes.

MATERIAL TOPIC	RESPONSIBLE DEPARTMENT	2025 INITIATIVES AND ADVANCES	GRI INDICATORS	SASB INDICATORS
Environment				
GHG Emissions	Safety, Environment and Quality(GSAC).	Pages 61-63	3-3, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 11.1.1, 11.3.1, 11.1.5, 11.1.6, 11.1.7, 11.1.8, 11.2.1, 11.2.3, 11.2.4, 11.3.2, 11.3.3	EM-MD-110a.1, EM-MD-110a.2 EM-MD-120a.1
Management of Risks and Opportunities Associated with Climate Change	Safety, Environment and Quality(GSAC).	Page 57	3-3, 201-2, 11.2.1, 11.2.2	
Energy Management	Safety, Environment and Quality(GSAC).	Pages 64-65	3-3, 302-1, 302-2, 302-3, 302-4,302-5, 11.1.1, 11.1.2, 11.1.3, 11.1.4	EM-SV-110a.1, EM-SV-110a.2, EM-SV-110a.3
Prevention of Soil and Groundwater Pollution from Hydrocarbons	Safety, Environment and Quality(GSAC).	Pages 66-68	3-3, 306-1, 306-2, 306-3*, 306-4, 306-5, 11.5.1, 11.5.2, 11.5.3, 11.5.4, 11.5.5, 11.5.6	EM-SV-150a.2
Water and Effluent Management	Safety, Environment and Quality(GSAC).	Pages 70-72	3-3, 303-1, 303-2, 303-3, 303-4, 303-5, 11.6.1, 11.6.2, 11.6.3, 11.6.4, 11.6.5, 11.6.6, 11.8.3, 11.8.4	EM-SV-140a.1, EM-SV-140a.2
Biodiversity and Erosive Processes	Safety, Environment and Quality(GSAC).	Pages 73-75	3-3, 101-1, 101-2, 101-3, 101-4, 101-5, 101-6, 101-7, 101-8, 11.4.1, 11.4.2, 11.4.3, 11.4.4, 11.4.5	EM-MD-160a.1, EM-MD-160a.2, EM-MD-160a.3, EM-MD-160a.4
Social				
Organizational Culture	Human Capital	Pages 27-28, 81	3-3	
Occupational Health and Safety	GSAC and Occupational Health	Pages 84-88	3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 410-1, 11.9.1, 11.18.1, 11.9.2, 11.9.3, 11.9.4, 11.9.5, 11.9.6, 11.9.7, 11.9.8, 11.9.9, 11.9.10, 11.9.11, 11.18.2	EM-MD-540a.1, EM-MD-540a.2, EM-MD-540a.3, EM-MD-540a.4, EM-SV-320a.1, EM-SV-320a.2

* GRI 306-3 is reported in accordance with the 2020 Waste Standard (“Waste Generated”) and the 2016 Effluents and Waste Standard (“Significant Spills”).

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MATERIAL TOPIC	RESPONSIBLE DEPARTMENT	2025 INITIATIVES AND ADVANCES	GRI INDICATORS	SASB INDICATORS
Diversity, Equity and Inclusion	Labor Relations and Human Resources	Page 79	3-3, 202-2, 401-3, 404-1, 405-1, 405-2, 406-1, 11.10.1, 11.11.1, 11.10.4, 11.11.3,11.10.6, 11.11.4, 11.11.5, 11.11.6, 11.11.7	
Local Community Impact Management and Development	Institutional Relations	Pages 89-94	3-3, 201-1, 202-2, 203-1, 203-2, 204-1, 411-1, 413-1, 413-2, 11.11.1, 11.14.1, 11.15.1, 11.16.1, 11.17.1, 11.14.2, 11.21.2, 11.11.2, 11.14.3, 11.14.4, 11.14.5, 11.14.6, 11.17.2, 11.15.2, 11.15.3, 11.15.4, 11.16.2, 11.17.3, 11.17.4	
Employment and Professional Development	Human Capital	Pages 78-83	3-3, 401-1, 402-1, 404-1, 404-2, 404-3 11.7.1, 11.12.1,11.7.2, 11.7.3, 11.10.7,11.7.4, 11.7.5, 11.7.6	
Workplace Climate and Employee Well-being	Human Capital	Pages 80-81	3-3, 201-3, 202-1, 401-1, 401-2, 401-3 11.10.1, 11.10.2, 11.10.3, 11.10.4	
Human Rights	Corporate Legal and Regulatory Affairs	Pages 46-47, 53	3-3, 407-1, 410-1, 411-1, , 415-1, 11.13.1, 11.22.1, 11.13.2, 11.18.2, 11.22.2	
Governance				
Cybersecurity and Information Security	Information Technology (IT)	Page 49	3-3, 416-1, 416-2, 418-1	
Value Chain Management	Procurement	Pages 52-53	3-3, 308-1, 308-2, 409-1, 414-1, 414-2, 11.10.1, 11.12.1	
Governance, Risk Management and Emergency Response	Corporate Legal and Regulatory Affairs	Pages 42-48	3-3	EM-SV-540a.1
Ethics, Transparency and Anti-Corruption	Corporate Legal and Regulatory Affairs	Pages 46-47	3-3, 201-4, 205-1, 205-2, 205-3, 206-1, 207-1, 207-2, 207-3, 207-4, 11.19.1, 11.20.1, 11.21.1, 11.21.3, 11.20.2, 11.20.3, 11.20.4, 11.19.2, 11.21.4, 11.21.5, 11.21.6, 11.20.5, 11.20.6, 11.21.8	EM-MD-520a.1, EM-SV-510a.1, EM-SV-510a.2, EM-SV-530a.1

2.3. ESG strategy

In a constantly evolving environment, sustainability is understood as the lens through which the Company views its impacts and shapes its future.

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The Double Materiality Assessment was the starting point to guide our management toward the issues that truly define our performance and impact. Building on this process, we have consolidated an ESG Strategy that integrates environmental, social, and governance matters into business decisions and guides us in our purpose to become a leading energy company in the country and the region.

The most valuable aspect of this process was the cross-functional work we achieved. We actively listened to our internal and external clients, and through this dialogue we were able to define strategic and specific objectives, along with concrete actions that we have already started to implement. This collaborative approach is, undoubtedly, one of our greatest strengths.

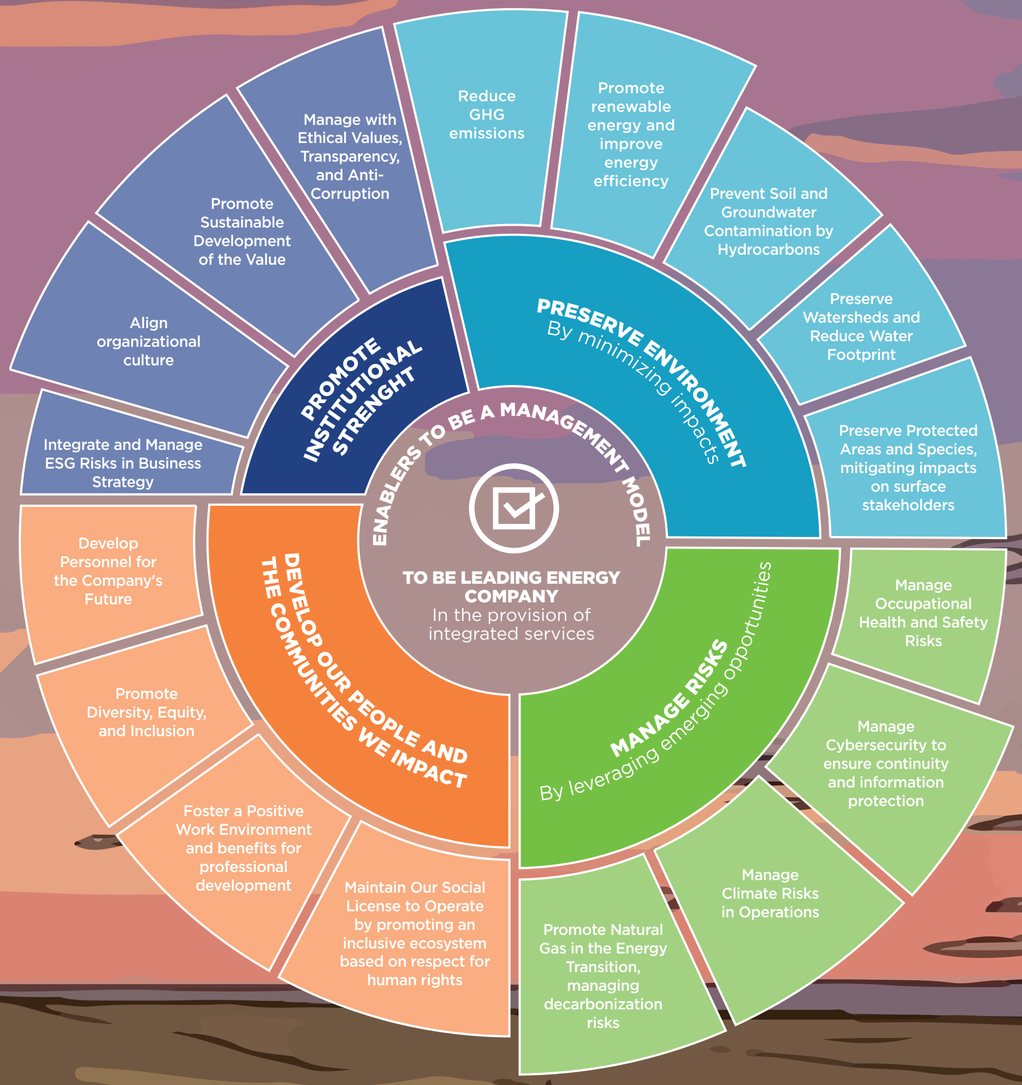
The Management Committee oversees its implementation to ensure alignment with strategic planning. The four categories that make up the Strategy —preserving the environment, strengthening institutional soundness, fostering the development of our communities and our people, and managing business risks— enable us to address material issues with a comprehensive approach, anticipating challenges and creating sustainable value. The roadmap that underpins our ESG Strategy is the backbone of our work for the coming years. Looking ahead, the challenge will be to continue and deepen this path, strengthening our ESG culture.

INTEGRATED RISK MANAGEMENT

We manage risks across all areas of **tgs** to strengthen our ability to adapt to a dynamic environment. The updated 2025 version of our Integrated Risk Management Policy, approved by the Board of Directors, guides all our risk management processes. The Management Committee is ultimately responsible for the Company's risks, while the Audit Committee plays a supervisory role.

We work with a comprehensive approach that includes strategic, operational, environmental, cybersecurity, and fraud and corruption risks. This approach includes the identification, assessment, and mapping of risks, the definition of acceptable levels of risk, and the resulting prioritization of investments and implementation of action plans, strengthening risk management across all areas.

Sustainability is also part of this vision. The Double Materiality Assessment conducted in 2024 enabled us to incorporate 7 ESG risks into our Strategic Risk Map, creating a specific chapter that includes risks that were already being managed, while also adding new challenges associated with environmental, social, and governance factors. This progress consolidates the integration of the ESG Strategy into the heart of our business and enhances our ability to anticipate risks and generate sustainable value.



2.4. Management approach

GRI 2-22, 2-24, 3-1, 3-3, 11.1.1, 11.2.1, 11.3.1, 11.4.1, 11.5.1, 11.6.1, 11.7.1, 11.9.1, 11.10.1, 11.11.1, 11.12.1, 11.13.1, 11.14.1, 11.15.1, 11.16.1, 11.17.1, 11.18.1, 11.19.1, 11.20.1, 11.21.1, 11.22.1

With a continuous improvement mindset, and as part of our ESG Strategy, we have identified the main challenges that will guide our work in the coming years.

COMMITMENT	CHALLENGES
Reduce GHG emissions	Reduce our emissions through technological upgrades, innovation, and annual monitoring of the Emissions Map, progressing toward our goal of reducing methane emissions by 50% by 2030, compared to the 2021 baseline year.
Promote renewable energies and improve energy efficiency	Optimize energy performance by reducing consumption and leaks and improving the monitoring of key indicators.
Manage climate risks in operations	Strengthen climate resilience through the full implementation of the plan and the enhancement of alert and response systems.
Leverage natural gas in energy transition while managing decarbonization risks	Support the development of natural gas through a portfolio of midstream projects and solutions.
Prevent soil and groundwater pollution from hydrocarbons	Strengthen incident prevention and progress toward a recycling rate above 50% by 2026.
Preserve watersheds and reduce water footprint	Improve water efficiency through enhanced measurement, water footprint management, and the recovery of 80% of treated water.
Preserve protected areas and species while mitigating impacts on landowners.	Expand habitat restoration and improve the monitoring of sensitive areas to reduce erosion risks and ensure the protection of priority species across all **tgs** facilities.
Align the organizational culture	Strengthen leadership and the behavioral model while promoting learning and collaboration.
Manage occupational health and safety risks	Strengthen a preventive culture through interdependent care, training, systems, and emergency response.
Promote diversity, equity and inclusion	Promote an inclusive culture through further training and improved monitoring indicators.
Maintain our social license to operate while promoting an inclusive ecosystem based on respect for human rights.	Strengthen local engagement and improve social impact assessment. Strengthen human rights management through assessment, training, and due diligence.
Develop our workforce for the future of the Company.	Promote professional development by updating skills and expanding opportunities.
Promote a positive workplace climate that fosters professional development.	Improve the workplace climate and expand programs that promote employee well-being and work-life balance.
Manage cybersecurity to ensure business continuity and information protection.	Strengthen information protection through updated policies, monitoring, and IT/OT incident response.
Promote sustainable development across the value chain.	Strengthen ESG criteria, assessments, and due diligence processes toward 2030.
Integrate and manage ESG risks within the business strategy.	Consolidate integrated management by incorporating ESG risks and improving monitoring.
Conduct business with ethical values, transparency, and anti-corruption principles.	Strengthen integrity through policies, training, reporting, and control mechanisms.

1. IT/OT: Refers to the integration of Information Technology (IT) and the systems that operate and control industrial processes, known as Operational Technology (OT).

2.5. Contribution to the Sustainable Development Goals (SDGs)

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We understand that our contribution to sustainable development goes far beyond meeting commitments: it is a way of contributing to the country, supporting the growth of communities and the energy sector. For this reason, we adopted the 2030 Agenda as a framework that helps us guide our decisions and leverage our impact through the Sustainable Development Goals (SDGs).

Our work is supported by partnerships and collaboration spaces that strengthen a collective perspective. We are actively engaged in more than ten IAPG commissions, where we address key issues such as sustainability, diversity and inclusion, environmental matters, integrity, communication and education. These spaces allow us to drive transformations that go beyond individual companies and contribute to the progress of the sector.

In **sustainability**, since 2019 we have been involved in the development of a roadmap for the SDGs, together with the IAPG and CEADS (Argentine Business Council for Sustainable Development). During 2025, the Sustainability Commission continued this work and conducted a new study analyzing the risks and opportunities faced by the industry—aligned with the CSRD framework (Corporate Sustainability Reporting Directive).

In **education**, we promoted research and training at national universities to strengthen the link between the academic and energy sectors.

In **diversity, equity and inclusion**, we supported the Power to Empower program by Voces Vitales Cono Sur, which opened new training and leadership opportunities for women in the industry.

And in **environmental** matters, our Strategic Environmental Plan guides actions to reduce emissions, enhance water use, promote the circular economy and advance toward a more efficient energy management system.



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Priority SDGs for **tgs**

Environment





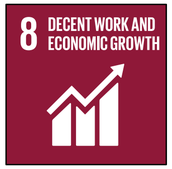




Social







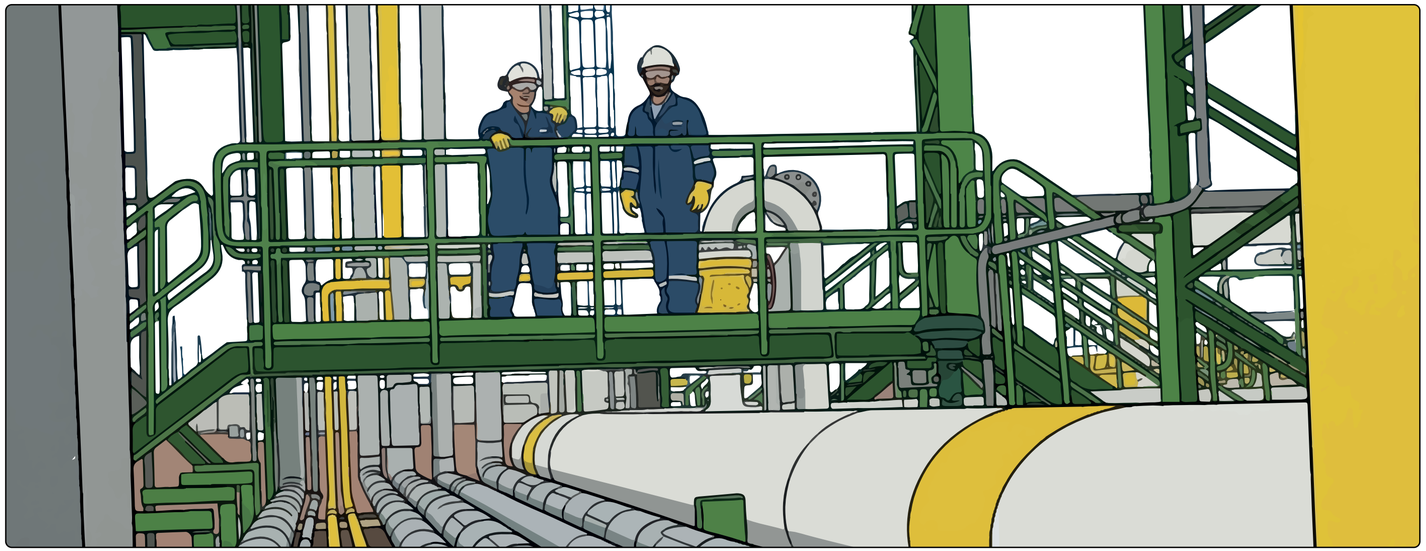
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Since 2018, we have shared our experiences through the CEADS program Connecting Companies with the SDGs. During 2025, through updates and new programs, we presented nine cases that demonstrate concrete progress.

Following a thorough analysis, we identified contributions to 50 specific goals and defined nine priority SDGs, which are now fully integrated into our ESG Strategy and guide us toward a triple positive impact: environmental, social, and economic. In this way, we ensure that each step we take contributes to more sustainable, inclusive, and resilient development.



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SUSTAINABILITY TRAINING: STRENGTHENING LEARNING AND ACTION

We continue to promote internal training as a key pillar for consolidating sustainable management across the organization. Through **tgs** Campus, we provide specific content on social, environmental and governance matters, to strengthen the capabilities of our teams and align their daily decisions with our ESG commitments.

We also share our main management instruments—such as the 2024 ESG Report and our Strategic Environmental Plan—through talks and presentations across different locations, which enables us to strengthen the understanding of our goals and priorities at all levels of the Company.

Additionally, we conduct meetings with local authorities and suppliers, aimed at strengthening damage prevention and promoting safe practices in the communities where we operate. These spaces allow us to build trust and promote an active exchange on common challenges.

Alliances for sustainable progress

We reaffirm the importance of alliances as a driver of transformation. During 2025, we participated in the Public-Private Laboratory “Red Bahía Blanca”, an initiative led by the Group of Foundations and Companies (GDFE, its acronym in Spanish) and the Local Innovation Network (RIL, its acronym in Spanish). This space brings together government, business and civil society actors to promote dialogue, design collaborative solutions and co-create sustainable public policies that address local priorities.

We also actively work on a new educational project, the aim of which is to foster and improve young people’s entry into the labor market, focused on teachers and school leadership teams, with the aim of increasing the impact of these actions.

Strategic Dialogue Cycle of the Group of Foundations and Companies

We participated in the fourth Strategic Dialogue Cycle of the Group of Foundations and Companies (GDFE, its acronym in Spanish), a space in which we define joint actions and lines of work to strengthen private social investment and leverage its impact. Our participation reaffirms the value we place on sharing knowledge, integrating different perspectives and advancing collective strategies that support the country’s sustainable development.



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PARTICIPATION IN INSTITUTIONAL SPACES

We strengthen our role in key sector spaces through the active participation of our teams in leadership positions. These appointments enhance our technical contribution, strengthen our voice in decision-making and improve coordination with other industry actors. These spaces enable us to share good practices, promote common standards and collaborate in the preparation of a sector agenda oriented to sustainable development.

During the period, members of **tgs** assumed new responsibilities at key institutions:

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

We are a member of:

- **AmCham Argentina:** U.S. Chamber of Commerce in Argentina.
- **CCAC:** Argentine-Canadian Chamber of Commerce.
- **CEADS:** Argentine Business Council for Sustainable Development.
- **GDFE:** Group of Foundations and Companies.
- **IAPG:** Argentine Institute of Petroleum and Gas.



AWARDS

During the year, we received several awards for initiatives that reflect our commitment to transparent communication and the consolidation of a dynamic and forward-looking organizational culture.

- EIKON – Internal Communication Category: we received an award for the case “Digital Transformation and Culture”.
- EIKON – Financial or Investor Communications Category: we received an award for the case “ESG Aspects within the Strategic Vision of the Company”.

These awards reflect our progress in developing clearer, more accessible corporate communication, aligned with the sustainability challenges we face.

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We act with integrity, ethics and transparency, guiding our management through governance practices that strengthen trust and accountability. We actively listen to our stakeholders and guide our decisions to generate value in a sustainable manner, ensuring respect for human rights across our operations.



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We are committed to **developing a due diligence process** across our value chain to identify environmental, social, human rights and corruption risks, **with a particular focus on critical operations** by 2030.

Our **Integrity Program reached 90% maturity in the RITE** (Registry of Integrity and Transparency for Companies and Entities), and we were included in the **Outstanding Entities section**.

100% of our workers **completed the annual training** and assessment on the **Integrity Program** and **Code of Conduct**.

100% of our team **renewed their adherence to the Code of Conduct**, reaffirming our commitment to ethics and compliance.

We updated our Cybersecurity Policy in accordance with **international standards** and **strengthened our information management processes**.



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3.1. Corporate Governance

3.1.1. Shareholders

Our shareholding structure is as follows:

CIESA (Compañía de Inversiones de Energía S.A.) is our majority shareholder with 53.83% of the share capital. The remaining 46.17% is distributed between ANSES, which holds 25.33%, and the investing public with 20.84%.

CIESA, in turn, is made up of Pampa Energía S.A. with 50%, while the remaining 50% is owned by Grupo Inversor Petroquímica S.L. and PCT L.L.C.

TRANSPORTADORA DE GAS DE SUR S.A.
CIESA **53.83 %**

PUBLIC OFFERING **46.17 %**
(FGS-ANSES **25.33 %**, BYMA and NYSE **20.84 %**)

Telcosur S.A.
tgs 99.98 %

Pampa Energía S.A.
0.02 %

Gas Link S.A.
tgs 49 %

Shell Argentina S.A.
25.50 %

Pan American Sur S.A. **20.40 %**

Wintershall Dea Argentina S.A.
5.10 %

UT TGS - SACDE

Transportadora de Gas del Sur S.A. Dedicated Branch

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3.1.2. Corporate Governance practices and structure

BOARD OF DIRECTORS

The Board of Directors is our highest governing 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 addresses investor concerns through the available communication channels, led by the Investor Relations department.

The Board is composed of between 9 and 11 members, elected annually by the Shareholders' Meeting, and may be re-elected for up to three terms. The Board meets at least once every quarter and, in the event of absence, alternate members assume their duties.

To ensure sound and transparent governance, a significant proportion of directors are independent. 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. This independent component provides an objective perspective and safeguards shareholders' interests.

POSITION	BOARD MEMBERS AS OF DECEMBER 31, 2025**	AGE	LENGTH OF SERVICE ON THE BOARD
Chairman	Luis Alberto Fallo	65	07/27/2016
Vice-Chairman	Horacio Jorge Tomás Turri	64	04/11/2019
Director	Pablo Daniel Viñals Blake	63	04/21/2020
Director	María Carolina Sigwald	58	04/21/2020
Director	Luis Rodolfo Secco*	62	04/16/2013
Director	Carlos Alberto Olivieri	75	04/17/2014
Director	Carlos Alberto Di Brico*	73	08/29/2016
Director	Gabriel Wasserman*	48	04/30/2025
Director	Maximiliano Zuddio*	37	04/30/2025
Regular director	Jorge Romualdo Sampietro	81	04/05/2022
Regular director	Gerardo Carlos Paz	57	04/05/2022
Regular director	María Agustina Montes	44	04/21/2020
Regular director	Francisco Antonio Macías	59	04/21/2020
Regular director	Enrique Llerena*	70	04/11/2019
Regular director	Santiago Alberto Fumo*	65	04/11/2019
Regular director	Martín Irineo Skubic*	62	08/21/2020
Regular director	Hernán Castrogiovanni*	45	04/17/2024
Regular director	Ariel Hernán Fernández*	48	04/30/2025

* Independent directors.
** Appointed on April 30, 2025. None perform executive functions. All are Argentine nationals.
11% of the Board of Directors is composed of women and 89% of men.

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STATUTORY AUDIT COMMITTEE

The Statutory Audit Committee is the body responsible for overseeing the management of the Company and ensuring compliance with applicable regulations. It is composed of three full members: two of them, along with their alternates, are elected by holders of Class "A" shares at the Annual General Meeting; the third statutory auditor and the corresponding alternate are elected by the holders of the remaining common shares. Full members serve a one-year term, with the possibility of renewal.

In accordance with applicable 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 (Argentine Federation of Professional Councils in Economic Sciences). This independence ensures objective supervision aligned with the interests of all shareholders.

STATUTORY AUDIT COMMITTEE AS OF 12/31/2025	
Full statutory auditor	José Daniel Abelovich
Full statutory auditor	Pablo Fabián Waisberg
Full statutory auditor	María Valeria Fortti
Alternate statutory auditor	Marcelo Héctor Fuxman
Alternate statutory auditor	Fernando Pedro Tetamanti
Alternate statutory auditor	Héctor Horacio Canaveri

EXECUTIVE COMMITTEE

The role of the Executive Committee is to ensure the effective functioning of **tgs** management. It is responsible for key economic, environmental and social decisions, as outlined in the Company's Decision Matrix, approved by the Board of Directors in 2017.

Its members are appointed by the Board of Directors by electing a chair, a vice chair and two directors by simple majority vote. All members serve a one-year term.

EXECUTIVE COMMITTEE AS OF 12/31/2025	
Chairman	Luis Alberto Fallo
Vice Chairman	Horacio Jorge Tomás Turri
Director	Pablo Daniel Viñals Blake
Alternate Director	María Carolina Sigwald

AUDIT COMMITTEE

We have an Audit Committee under the Capital Markets Law requirements for publicly traded companies. This body, composed of at least three 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 regulations, with the exception of Carlos Alberto Olivieri, who has been serving on the Board of Directors of **tgs** for ten years.

All members meet the independence criteria established by the Securities and Exchange Commission (SEC) and the New York Stock Exchange (NYSE). Carlos Alberto Olivieri serves as Financial Expert, as required by the Sarbanes-Oxley Act.

In line with their supervisory role and in pursuit of continuous improvement, the Audit Committee members participate in an annual training program tailored to the needs of each year.

AUDIT COMMITTEE AS OF 12/31/2025	
Full Director	Carlos Alberto Di Brico (Chairman)
Full Director	Luis Rodolfo Secco (Vice Chairman)
Full Director	Carlos Alberto Olivieri
Alternate Director	Enrique Llerena
Alternate Director	Martín Irineo Skubic
Alternate Director	Santiago Alberto Fumo

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MANAGEMENT COMMITTEE[1]

The Management Committee is responsible for defining **tgs**' strategic objectives and overseeing the management of key areas. It is led by the General Manager (Chief Executive Officer), who is responsible for ensuring that these objectives are met.

This Committee meets regularly to analyze results, define key lines of action and monitor compliance with corporate policies. Its work is based on the review of economic, operational, environmental and social reports, which enables consistent decision-making aligned with our corporate strategy.

1. Throughout this Report, any reference to the Management Committee corresponds to the individuals and positions detailed in this section above.
2. Has been part of the Management Committee since 01/01/2026.

TRAINING AND EVALUATION AT THE SENIOR MANAGEMENT AND GOVERNANCE LEVEL

We promote the continuous development of our Management Committee and Audit Committee through formal training initiatives and evaluation mechanisms. These activities are coordinated by the Corporate Secretariat, based on needs identified by the governance bodies themselves.

We are currently designing an annual training program covering key management topics and skills, including industry developments, regulations and other issues relevant to strategic decision-making.

In terms of evaluation, each year the Corporate Secretariat sends members a questionnaire to assess the performance of the Committees as collegiate bodies and their own individual performance. The results allow us to identify opportunities for improvement and adapt the training plan to strengthen our governance practices.



Jorge Vugdelija[2]
Major Projects Director

Alejandro Basso
Chief Financial and Administrative Officer

Carlos Sidero
Human Resources Director

Claudia Trichilo
Operations Director

Oscar Sardi
Chief Executive Officer

Rubén De Muria
Regulatory and Institutional Affairs Director

Juan De Urraza
Business Director

Hernán Diego Flores Gómez
Legal Affairs Director

3.2. Integrity Program

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Ethical and transparent conduct is one of our key cornerstones. Our Integrity Program is governed by Argentine Law N° 27,401 on the 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 Board of Directors and managed by the Management Committee.

Through the Integrity Program, we strengthen and systematize our integrity practices, consolidating a framework that reinforces regulatory compliance and promotes responsible conduct throughout the organization.

CODE OF CONDUCT
Our Code of Conduct, was approved in 2004 and has been part of the Integrity Program since 2018. It outlines the principles and guidelines applicable to directors, trustees, executive management, as well as all individuals working at **tgs** and its controlled companies. It is also applicable to suppliers, independent contractors, advisors, and clients, who must complete the Code of Conduct acknowledgement and acceptance form.

The Code of Conduct has the following main objectives:

- To encourage honest and ethical conduct, including the fair management of any conflicts of interest.
- To promote the disclosure of complete, fair, accurate, timely and understandable information.
- To ensure compliance with applicable laws, resolutions and government regulations.
- To protect the Company's legitimate business interests, including corporate opportunities, assets and confidential information.
- To prevent illegal acts.
- To establish hygiene, safety and environmental standards, as well as procedures and penalties in the event of non-compliance.

The Internal Audit Department annually coordinates the renewal of the Code of Conduct acceptance, aiming to reach 100% of our workforce, a goal we achieved again in 2025. The renewal of acceptance includes an evaluation of the Code's content.

In 2025, the activity was launched together with the Integrity Program training, in which the entire company participated, reinforcing a consistent approach to ethics and compliance.

CONFLICTS OF INTEREST
We have devised formal mechanisms to prevent, identify, and manage conflicts of interest, ensuring transparency and integrity in our decision-making. These mechanisms include:

1) **Code of Conduct**
Our Code of Conduct stipulates that directors, trustees, executive management, as well as our entire workforce, must avoid situations, real or apparent, that may create a conflict with the Company's interests. It establishes clear guidelines for identifying real or potential conflicts of interest and how to act in such cases.

2) **Audit Committee**
This governance body is responsible for informing the market of any transaction that may give rise to a conflict of interest and issuing reasoned opinions on such situations, in compliance with applicable regulations.

3) **Related Party Transactions Policy**
This policy regulates the identification, approval, and disclosure of all transactions involving related parties, 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 reviewing these reports and taking appropriate action.

5) **Participation in other governing bodies**
To ensure independence and avoid conflicts of interest, employees and members of the Management Committee 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 our confidential and anonymous channel for employees, customers, suppliers, and other stakeholders to report potential irregularities and breaches of the Code of Conduct. Reports are received by the Reports Intake Committee, which informs the Audit Committee so that it can assess the case.

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

To ensure the anonymity of the report —when chosen by the reporting party— and impartiality in the evaluation, the Ethics Hotline is operated by Resguarda. In addition, we actively promote the contact channels through our website, intranet, and digital signage, ensuring an agile, accessible, and transparent process.

The Director of Legal Affairs (internal head of the Integrity Program), together with the Reports Intake 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:

- Managing the whistleblower channel.
- Ensuring the protection of individuals reporting in good faith.
- Conducting internal investigations and promoting their proper resolution.

How to access the Ethics Hotline:

- **Toll-free number:**
0-800-666-0962 (live call or recorded message).
- **E-mail:**
reportes@resguarda.com / linea.etica.tgs@resguarda.com
- **Online form:**
www.resguarda.com/linea-etica-tgs

During 2025, we did not receive any communications that constituted critical concerns requiring reporting to the highest governing body. Should such concerns arise, we have specific processes in place within the framework of the Integrity Program, for which, in accordance with Law N° 27,401, our Director of Legal Affairs is responsible.

Additionally, the Director of Human Resources and the Internal Audit Manager are the designated contacts for questions regarding the Code of Conduct.

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

BRIBERY
At **tgs**, we do not allow the acceptance of gifts or gratuities related to procurement processes, as they may affect objectivity in decision-making. The offering or receiving of inappropriate gifts, the payment or solicitation of bribes, or any similar conduct must be reported immediately through the appropriate channels.

COMPLIANCE WITH ANTITRUST LAWS
The Company's directors, trustees, executive management, and employees may not enter into discussions or agreements with competitors, in compliance with applicable antitrust laws. These laws aim to ensure fair and transparent practices in the market

ANTI-CORRUPTION
All our employees and directors receive training and information through our Integrity Program, which includes specific policies and procedures to prevent acts of corruption.

This Program covers all crimes defined in Article 1 of Argentine Law N° 27,401 on the Criminal Liability of Legal Entities: domestic and transnational bribery, influence peddling, negotiations incompatible with the exercise of public functions, concussion, illicit enrichment of officials and employees, and aggravated false balance sheets and reports.

On an annual basis, we assess the risk of public corruption in accordance with Law N° 27,401. We also periodically assess the risk of fraud, including manipulation of financial statements, misappropriation of assets, corruption (differentiated from public corruption described above), and cybersecurity risks.

During 2025, we did not receive any reports of corruption.

OUR POLICIES
We have a set of policies that guide our conduct and strengthen ethics, integrity, and transparency across all our operations.

Comprehensive Risk Management Policy
We have a Comprehensive Risk Management Policy approved by the Board of Directors. In 2025, the Board approved an update to the policy, reflecting the Company's evolution in risk management and consolidating the progress achieved in recent years. The new policy outlines the principles adopted by the Company in risk management and defines the main responsibilities.

These principles include, among others, a continuous, structured, and systematic approach to risk management, integrated into the organizational culture, and the implementation of a risk management framework that ensures the identification, analysis, assessment, treatment, monitoring, and control of risks with effectiveness and efficiency across all the Company's processes.

The Management Committee has ultimate responsibility over risks, while the Audit Committee plays a supervisory role.

Anti-Fraud Policy
It establishes the guidelines to prevent and detect irregularities, as well as the mechanisms for receiving and handling reports.

Anti-Money Laundering Policy
This policy guides the prevention and identification of unusual or suspicious transactions in accordance with applicable regulations and international standards. It applies to all employees, directors, and trustees.

Related Party Approval and Disclosure Policy
This policy regulates the detection, approval and disclosure of transactions with related parties, in accordance with Argentine Capital Markets Law N° 26,831.

Any transaction exceeding 1% of the Company's equity requires an opinion from the Audit Committee and approval by the Board of Directors.

Relevant transactions are disclosed to the CNV[2], A3 Mercados[3] and BYMA[4].

2. Comisión Nacional de Valores – the regulatory authority of the capital markets in Argentina.
3. A3 Mercados – the result of the integration of two key players in the Argentine financial market: Mercado Abierto Electrónico and Matba Rofex.
4. Bolsas y Mercados Argentinos – an integrated market that brings together the Buenos Aires Stock Exchange and the trading, clearing and settlement of securities.

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3.3. Risk management

Risk management is a strategic priority for **tgs**. We have a Comprehensive Risk Management Policy, approved by the Board of Directors, as well as risk management processes that allow us to identify, assess and proactively address risks that may affect our operations and performance.

The Strategic Risk Management process comprises those risks that may affect the achievement of the organization's strategic objectives. The Strategic Risk matrix is reviewed on a regular basis by the Management Committee, which defines acceptable risk levels, assesses the effectiveness of the measures adopted, and defines specific treatment plans.

The Strategic Risk matrix incorporates the ESG category, the contents of which were strengthened through the double materiality assessment conducted in 2024. This work included surveys and consultations with stakeholders, providing an external perspective on the impacts associated with the ESG topics most relevant to our operations. In this category, we integrate risks associated with climate change, both physical —such as the impact of extreme weather events on our assets and operations— and transition risks, associated with regulatory and market changes resulting from global decarbonization efforts. We recognize that these risks also represent opportunities for our business, as natural gas is a key transition fuel.

In 2025, we implemented a climate resilience enhancement plan aimed at improving our anticipation, adaptation and recovery capabilities in response to climate change impacts. This work, carried out across all areas of the Company, allowed us to review and strengthen processes, procedures and technologies related to the mitigation of these risks. As part of this initiative, we developed an expanded climate risk matrix, based on historical events and lessons learned, which provides key information for more robust decision-making. The plan is structured into nine stages that consolidate our comprehensive climate risk management strategy. Integrating resilience as a cross-cutting element positions us as leaders in climate risk management within the Argentine energy sector.

Our Audit Committee conducts an annual review of the entire risk management system and presents a report to the Board on its status and effectiveness.

Additionally, our crisis response procedures ensure that we are prepared to prevent and mitigate impacts on the community.

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3.4. Cybersecurity

Protecting our information and ensuring operational continuity is essential for **tgs**. Cybersecurity is a material topic for the Company and, therefore, we work with a comprehensive approach that combines monitoring, prevention, incident management and internal training. Our model is aligned with international standards and industry reference frameworks, which allows us to anticipate risks and strengthen the organization's digital resilience.

HOW WE MANAGE CYBERSECURITY
During 2025, we continued to strengthen our strategy based on four main lines:

- Monitoring and response
  - We maintained 24/7 continuous monitoring of our operations through our Security Operations Center (SOC), covering IT/OT environments, corporate networks, and cloud services.
  - We did not record high-severity incidents during the reporting period.
  - We conducted continuous analyses to detect vulnerabilities and anticipate risks.
- Operational management and business continuity
  - We consolidated the cybersecurity team, incorporating key roles to improve technical coordination.
  - We updated business continuity and disaster recovery plans.
- Risk and third-party assessment
  - We implemented methodologies to analyze vulnerabilities and cybersecurity risks.
  - We assessed our critical suppliers and incorporated specific security clauses into contracts.
- Cybersecurity culture
  - We conducted monthly awareness campaigns and simulated phishing exercises.
  - We delivered mandatory training sessions for new employees and internal workshops for technical teams.
  - We participated in external training and industry forums to stay up to date.

POLICY UPDATE
In 2025, we updated our Cybersecurity Policy to align it with international frameworks. The new version incorporates:

- IT/OT management integration under a single governance framework.
- Procedures for incident management and safe use of new technologies (including Artificial Intelligence).
- Strengthening of controls for third-party providers and suppliers.
- Complementary policies such as Incident Management, Remote Work Security, Cybersecurity Risk Management, and Technology Emergency Plan.

RESULTS

- We did not record high-severity incidents.
- We executed 100% of the 2025 Cybersecurity Detailed Plan.
- We migrated key technologies and enhanced response times to alerts.
- We strengthened early detection and threat management capabilities.



3.5. Dialogue with our stakeholders

We maintain relationships based on trust, transparency, and collaboration. To this end, we promote continuous dialogue and active listening with our stakeholders. At the beginning of each reporting cycle, we review the categories of our key stakeholders to ensure that they accurately reflect those who interact with our operations.

We respond to enquiries about our environmental, social, governance, and financial performance with information validated by the Management Committee, which ensures its consistency and quality. In addition, we maintain two-way communication mechanisms adapted to each stakeholder group and provide institutional communication channels such as shareholder meetings, financial statements, and documents available on our website and on those of regulatory authorities.

In this way, we maintain a transparent and flexible dialogue process that incorporates the expectations of our stakeholders and allows us to continuously improve our performance

STAKEHOLDER	EXPECTATIONS OF STAKEHOLDERS TOWARD TGS	EXPECTATIONS OF TGS TOWARD STAKEHOLDERS	RELATIONSHIP AND COMMUNICATION MECHANISMS
Shareholders	Reasonable return on investment. Regulatory compliance and adoption of sound market practices.	Capital for operations and investment. Knowledge transfer in specific areas of the business. ESG disclosure for investors.	Shareholder meetings, quarterly financial statements, Annual Report and Financial Statements, SEC Form 20-F, material event disclosures, ESG Report. Other reports and documents on our website and those of corporate regulators, press releases, and contact with the Investor Relations department.
Suppliers	Supply of goods and/or services for the Company's operations. Quality levels, delivery timeliness, and price. Long-term relationships. Development opportunities.	Availability, competence, and quality. Delivery timelines and quality assurance. Payment conditions and predictability. Sustainable procurement. Low risk of conflicts arising from the transfer of responsibilities. Fair negotiation. Strategic partners.	Specific agreements. Supplier Development Program. Meetings to understand their needs and assess delivery times and compliance.
Employees	Safe working environment. Comprehensive health coverage. Career development.	Compliance with work policies. Competence. Productivity. Motivation and engagement with the Company. Capacity to meet operational needs with the appropriate skills.	Corporate website and corporate social network with information on workplace, business, and social matters that facilitate and strengthen connections among all employees. Publication of a digital institutional magazine. Regular visits by the CEO, the Management Committee, and managers to employees at company facilities.
Labor unions	Compliance with labor regulations. Active participation in decision-making. Safe working environment. Additional benefits for employees.	Arbitration when required by the parties. Balanced negotiations. Low levels of conflict. Maintaining a positive working environment.	Collective bargaining process. Regular meetings with employee representatives and union representatives to follow up on collective agreement matters and workplace climate. Bimonthly meetings of the Joint Health and Safety Committee.
Community	Economic and social development. Job creation. Environmental protection. Natural gas supply. Road safety. Communication and dialogue.	Social License to Operate (SLO). Positive engagement with stakeholder representatives. Positive perception of the service. Responsible use of natural gas.	Media and website. For communities near our areas of operation, we developed a system of regional representatives with direct contact. Damage Prevention Program that provides information on pipeline routes.

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STAKEHOLDER	EXPECTATIONS OF STAKEHOLDERS TOWARD TGS	EXPECTATIONS OF TGS TOWARD STAKEHOLDERS	RELATIONSHIP AND COMMUNICATION MECHANISMS
Clients	Quality service at a fair price. Service options. Stable and safe supply of natural gas. Reliable service. Technical support in emergencies. Compliance with service quality standards. Timely and efficient communication through the SPAC system. Response to inquiries. Training available for new clients.	New business opportunities. Compliance with commercial contracts. Transparent and reliable commercial relationship. Positive institutional image within the industry. Technical support in emergencies. Promotion of responsible gas use. Effective damage prevention program in shared areas of operation. Positioning as a strategic partner within the industry.	Communication mechanisms for handling complaints, which support the continuous improvement of our customer service system and the services we provide. Surveys to assess the impact of our services and improve their quality.
Media	Access to information about the company's performance and operations. Transparency and communication. Advertising. Effective communication channels.	Trust-based relationship. Anticipation of potential conflicts. Building a positive corporate image. Social license to operate. Communication channel with the community. Access to information on trends.	Media relations through authorized spokespersons and online information.
Indigenous peoples	Social and cultural recognition. Respect for land use. Trust and transparency. Compliance with national legislation (Art. 75, section 17 of the National Constitution) and international standards (ILO Convention N° 169). Free, prior, and informed consultation.	Trust. Stable communication channels. Access to gas pipeline routes and facilities. Direct dialogue with representatives.	Regular meetings. Communication protocols with current community authorities. Implementation of due diligence processes for new projects.
Landowners	Compliance with administrative easement regulations. Environmental protection. Open dialogue. Consensus for new construction, maintenance, and repair of faults. Respect for private property.	Good communication and dialogue. Conflict prevention. Commitment to the relationship in light of the obligations and restrictions arising from the right-of-way easement. Understanding of industry regulations.	Direct communication through the most appropriate channels: telephone, postal mail, email, and formal notices. Face-to-face meetings. Execution of easement agreements. Execution of agreements for avoidable and unavoidable damages.
Government authorities	Contribution to the development of society. Compliance with service obligations. Investments in service improvement. Payment of taxes, fees, fines, etc. Environmental performance. Low levels of conflict with the community. Efficient handling of complaints. Promotion of responsible gas use. Effective response to emergencies.	Clear and viable policies for service delivery. Fair arbitration in conflict resolution. Building trust-based relationships with different levels of government. Anticipation of potential conflicts and opportunities. Participation in the development of industry regulations. Fair negotiations. Collaboration in promoting responsible consumption.	Fluid communication through various channels and meetings, both with national government agencies (such as ENARGAS and the Secretariat of Energy) and with provincial and municipal governments.

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3.6. Responsible value chain

We manage our value chain based on principles that prioritize transparency, integrity, and sustainable development. Whenever possible, we promote the hiring of national SMEs and systematically assess the performance of our suppliers to ensure they comply with the technical, operational, and regulatory requirements to operate within our facilities.

SUPPLIER INDICATORS	2025	2024
Number of suppliers	1,306	1,175
Total expenditure on suppliers (USD)	919,240,124	247,769,769
% of total expenditure on local suppliers	89	72.96
% of total expenditure on foreign suppliers	11	27.04
% of total expenditure on national SMEs	96.89	99.27

STRENGTHENING OF DUE DILIGENCE PROCESSES IN THE VALUE CHAIN

Within the framework of our ESG Strategy, we have committed to developing a due diligence process across the value chain to identify environmental, social, human rights, and corruption risks, with a particular focus on critical operations by 2030. During 2025, we made progress in defining strategic objectives that integrate environmental and social criteria into supplier management.

To that end, we developed a report that will allow us to:

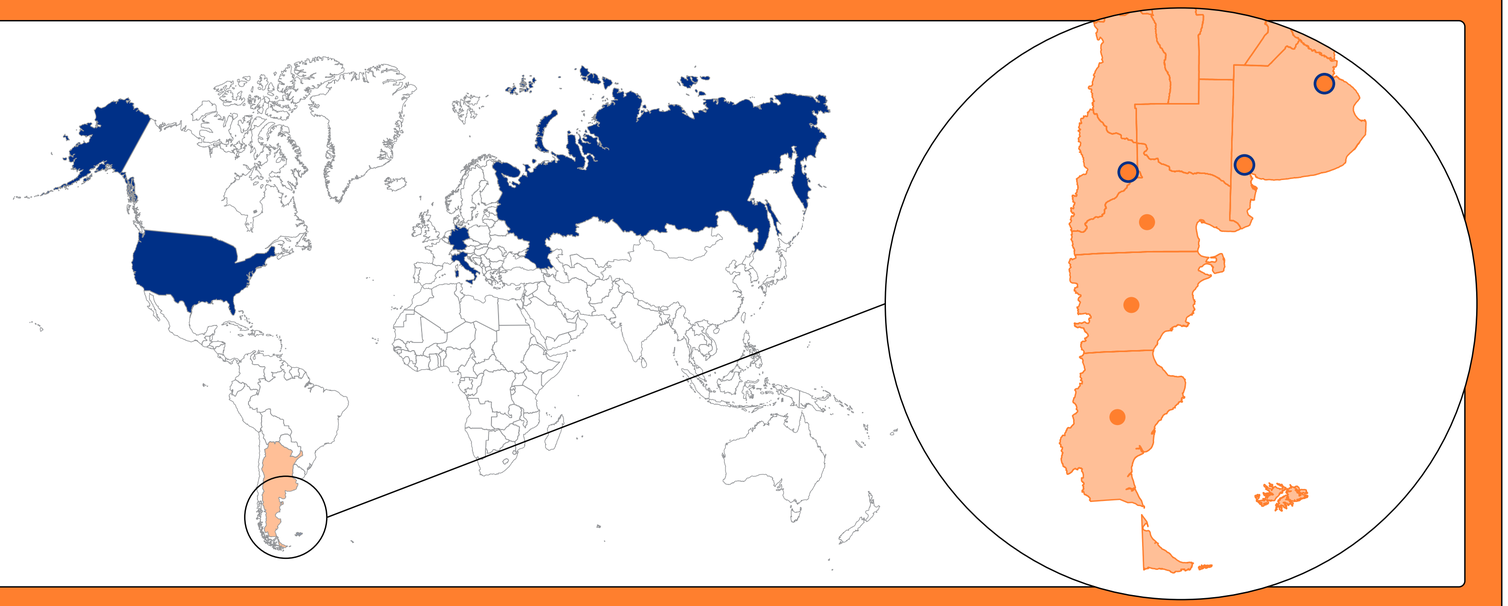
- Identify suppliers with significant negative environmental and social impacts —potential and actual—.
- Characterize the types of relevant environmental and social impacts in the supply chain.
- Define improvement plans with the identified suppliers.
- Decide on the eventual termination of business relationships in cases of significant negative impact

SUPPLIER PROFILE

Most of our suppliers are small and medium-sized enterprises (SMEs). Their geographical location varies depending on the type of goods or services they provide:

- 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 aiming to expand and strengthen our supplier network in Neuquén, in line with the development of new projects in Vaca Muerta.



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COMMITMENT TO HUMAN RIGHTS IN THE VALUE CHAIN

Human rights (HR) protection is a material priority topic for **tgs**. Therefore, we have outlined a progressive work plan:

- Creation and approval of a Human Rights policy by 2028, aligned with international standards and best practices.
- Integration of Human Rights categorization into the Whistleblower Channel by 2028.
- Training for employees and contractors: 40% by 2029, 75% by 2030, and 100% by 2031.
- Implementation of a Human Rights due diligence process across the value chain by 2030.

In parallel, we reaffirm that our Code of Conduct, also adopted by our suppliers, explicitly prohibits forced labor and other human rights violations.

TRANSPARENT SELECTION OF SUPPLIERS AND CONTRACTORS

To ensure transparency in selection processes, we apply clear and objective criteria in the selection of suppliers for works and services. We comply with applicable legislation and the principle of equal opportunity, selecting those suppliers that best meet technical and operational requirements. In addition, we verify compliance with safety, environmental, and quality requirements, as well as alignment with our internal policies on labor practices, human rights, and regulatory compliance. We also take into account the supplier's previous performance, their responsiveness, and, for on-site work, their geographic proximity.

High-impact tenders are managed through the SAP-Ariba digital procurement portal, where we review background information and documentation. When further review is required, we engage external auditors. During 2025 we processed 418 tenders under this scheme.

For processes conducted off the platform, we generate virtual files in Windows/SharePoint, which allowed us to reduced printing by 95% and speed up access to documentation.

Furthermore, contracts with related parties, in accordance with the Capital Markets Law and CNV regulations, are reviewed by the Audit Committee and approved by the Board. Once approved, we disclose them as material events to the CNV, the Securities and Exchange Commission (SEC), and the markets.

ETHICAL PRINCIPLES IN OUR SUPPLY CHAIN

We require our suppliers to be acquainted with and accept our ethical principles by signing the Transparency in Business clause, the Integrity Program, and the Code of Conduct. In addition, we include an anti-bribery and anti-corruption clause in every purchase order for goods and services.

SUPPLIER ASSESSMENT

We strengthen our value chain management through assessment processes that integrate environmental, social, and governance criteria, in line with our commitment to promoting responsible practices across all stages of the supply chain. In 2025, we made progress in the systematization of these processes, increasing coverage and the quality of available information for decision-making.

ESG ASSESSMENT OF CRITICAL SUPPLIERS

During 2025, we asked our 76 critical suppliers to complete a specialized questionnaire to assess their environmental, social, and governance performance. This group represents approximately 80% of our total procurement volume and is composed of 55% local suppliers and 25% international suppliers. Based on these responses, we prepared the first comprehensive ESG assessment report of our value chain, the results of which will inform our due diligence processes.

TRAINING AND DEVELOPMENT

We require our contractors to dedicate at least 1% of their working hours to training their staff in safety, health, and environmental matters. This requirement is consistently met and, in most cases, exceeded. To ensure the quality of this training, we require both operators and supervisors to complete the courses available on our digital platform, developed in collaboration with the Universidad Tecnológica Nacional – Facultad Regional Bahía Blanca (UTN-FRBB).

In addition, we comply with applicable regulations (SRT Resolution N° 905/15) and have a continuous training portal on Safety, Environment, and Quality (SAC), available to all our employees and contractors.

SUPPLIER TRAINING AND DEVELOPMENT	2025	2024
Trained contractor personnel	8,830	10,202
Training hours*	31,378	25,569.50

*The number of training hours provided to contractor personnel includes induction training provided under the agreement with UTN, as well as training provided by **tgs**' Health and Safety area.

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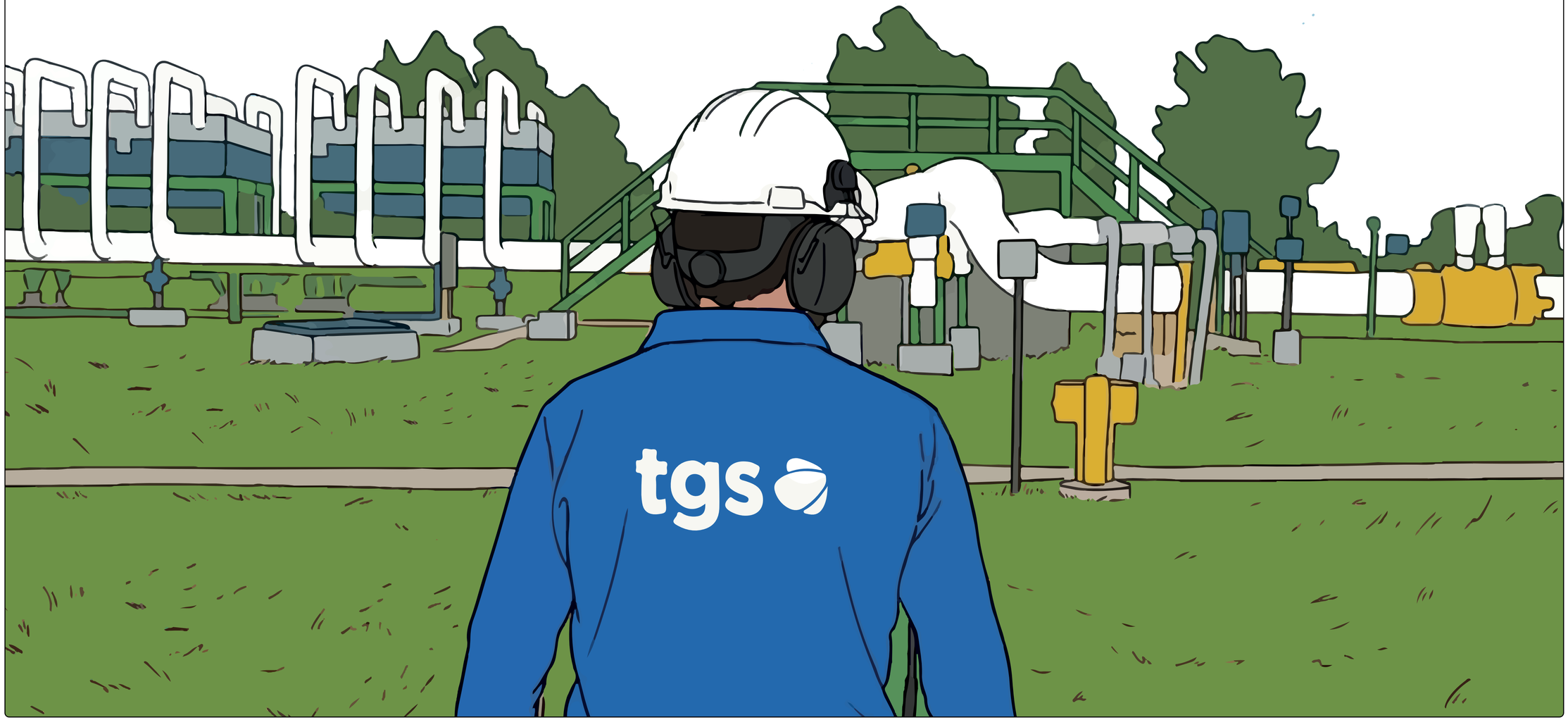
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In line with our ESG commitments, we work to minimize the environmental impact of our operations, promote the efficient use of natural resources, and actively contribute to the preservation of ecosystems in the areas where we operate.



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We developed and implemented **our climate resilience plan**.

We took a significant step by **incorporating biodigesters in 13 new facilities**.

We consolidated **our sustainable and planned reforestation plans** across our **34 facilities**.

We incorporated new design practices at compressor plants **to optimize land use and reduce environmental impact**.



4.1. Commitment to the environment

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Under our Safety, Occupational Health, Environment, and Quality Policy, we reaffirm our commitment to environmental protection, impact prevention, and continuous improvement. During 2025, we continued advancing the implementation of the 2022–2026 Strategic Environmental Plan, with a focus on climate management, biodiversity, and the responsible use of resources.

In parallel, we strengthened environmental information management. Data governance is essential to ensure the traceability and reliability of information. To this end, we continued to implement improvements and updates to our data management tool and environmental dashboard, used to monitor environmental performance both overall and at the facility level. In addition, in 2025 we incorporated an Environmental Management Map into our internal Geographic Information System (GIS), which allows us to visualize key environmental control points and external measurement results, improving environmental monitoring and management.

Environmental investment in 2025:
USD 1,962,781

2022–2026 ENVIRONMENTAL STRATEGIC PLAN (PEA)
It integrates sustainability across all our business areas and guides our decision-making toward a preventive and efficient approach to environmental management, aligned with long-term commitments. The plan addresses our material topics and is organized around three pillars:

1
Climate change mitigation and adaptation
It includes a greenhouse gas emissions reduction plan, the implementation of an Energy Management System, climate risk management, and biodiversity conservation actions —such as reforestation programs—.

2
Proactive environmental leadership
It promotes a preventive approach to environmental management, responsible environmental practices across our facilities, and environmental awareness throughout the organization.

3
Circularity in processes and resource use
It encourages the efficient use of resources and the implementation of initiatives aligned with circular economy principles.

PEA ENVIRONMENTAL GOALS



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



80% recovery
Reuse 80% of wastewater for irrigation by 2026.



Overcome 50%
Achieve a recycling rate above 50% by 2026.

The PEA is monitored by the Environment area within the Safety, Environment, and Quality Department (GSAC) and the **tgs** Management Committee.

4.2. Climate-related risk and opportunity management

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The management of risks and opportunities associated with climate change is at the core of our environmental strategy. We consider actual and potential impacts that may affect our people, operations, assets, and our value chain, as well as opportunities related to operational efficiency, innovation, and strengthening climate resilience.

This approach is integrated in a systematic and preventive manner into our Integrated Management System and the Company's Strategic Risk Matrix, with the aim of anticipating Impacts, reducing vulnerabilities, and ensuring business continuity. In 2025, we consolidated the foundations of a more robust climate management system, with the development of an expanded risk matrix, the development of standardized processes, and the strengthening of internal capabilities.



GOVERNANCE AND CLIMATE MANAGEMENT APPROACH

Mitigation and adaptation to climate change guide the main lines of action of the Environmental Strategic Plan. Its implementation and monitoring involve all company areas, under the coordination of the Environment area within the SAC Department, with periodic oversight by the **tgs** Management Committee.

During 2025, we advanced the implementation of our Climate Resilience Plan, aligned with international standards (ISO 31000, ISO 14091, and ISO 22301) and official climate scenarios, with clearly defined actions and periodic monitoring that enable us to monitor progress and continuously adjust measures.

STRENGTHENING OF CLIMATE RESILIENCE

During the period, we further developed the climate risk assessment initiated in 2024, expanding our risk analysis matrix and incorporating historical data on extreme events recorded at our facilities. Among these events, the most significant was the flooding of the General Cerri Complex in Bahía Blanca on March 7, 2025. The lessons learned from this event were integrated to strengthen our prevention and response capabilities.

We also began updating internal processes and operational procedures to integrate specific climate risk criteria. We strengthened the Emergency Plan and crisis management protocols —including guidelines for floods, evacuations, and safe operations— and made progress in standardizing early warning systems across our facilities. These actions were complemented by drills, training, and risk assessment workshops, as well as technical visits to affected facilities together with external specialists, with the aim of incorporating lessons learned.

In parallel, we actively participated in local initiatives, such as the Bahía Blanca Local Climate Action Plan, contributing information on the impacts of climate change on the industrial sector and strengthening public-private collaboration on climate resilience.

In collaboration with the Universidad Nacional del Sur, in 2025 we initiated a watershed study to further assess water risk at the Cerri Complex, affected by the flooding that occurred on March 7, 2025, in Bahía Blanca. This work included physiographic, hydromorphological, and hydrological modeling of the drainage basins that converge at the Cerri Complex, allowing us to map drainage systems under different conditions toward our facilities. With this information, we can strengthen preventive planning and water resource management.

[1] We used the Climate Change Risk Maps System (SIMARCC), developed by the Secretariat of Tourism, Environment and Sports of Argentina. It is an interactive digital tool that enables the identification of climate threats, vulnerabilities, and risks in Argentina (Source: https://simarcc.ambiente.gob.ar/)

4.3. Environmental impact management

ENVIRONMENTAL IMPACT ASSESSMENTS

We perform Environmental Impact Assessments (EIAs) for all our projects, in accordance with the ENARGAS NAG 153 Standard and applicable legislation in each jurisdiction. This process allows us to identify potential impacts, define mitigation measures, and ensure the responsible integration of projects into the environment.

Each EIA comprises three main components:

- Environmental Management Program (EMP): outlines control and mitigation measures for the construction stage.
- Environmental Procedures Manual (EPM): defines environmental criteria for operation and maintenance.
- Integration into the Environmental Management System (EMS): incorporates projects into our corporate environmental standards and processes.

MONITORING, CONTROL AND EMERGENCY READINESS

We carry out continuous monitoring of key environmental risk factors associated with our activities, including atmospheric emissions and ambient noise, waste management, protection of soil and water bodies, and the preservation of archaeological and paleontological heritage.

When potential impacts are identified, we implement specific prevention, mitigation, and control measures, in line with our preventive approach.

We also carry out an annual drill program that enables us to assess the effectiveness of procedures, strengthen emergency readiness, and continuously improve our operational practices.

IDENTIFICATION OF ENVIRONMENTAL ASPECTS AND IMPACTS

As part of our Environmental Management System, we systematically identify environmental aspects associated with our operations under normal, abnormal, and emergency conditions. This process enables us to identify, assess, and prioritize impacts based on their level of risk.

The main environmental aspects identified according to their relevance are: atmospheric emissions, emergencies and third-party damage, soil impacts due to spills and excavations, water use, noise, and impacts on archaeological and paleontological heritage.

We have an internal procedure that defines the identification and classification of relevant aspects, risk assessment, and the definition of mitigation actions. Hazard identification, risk assessment, and the definition of controls are carried out through procedures within the Integrated Management System and the SAP EHSM tool. The prioritization of actions is based on the combination of likelihood of occurrence and impact severity, applying the hierarchy of controls.

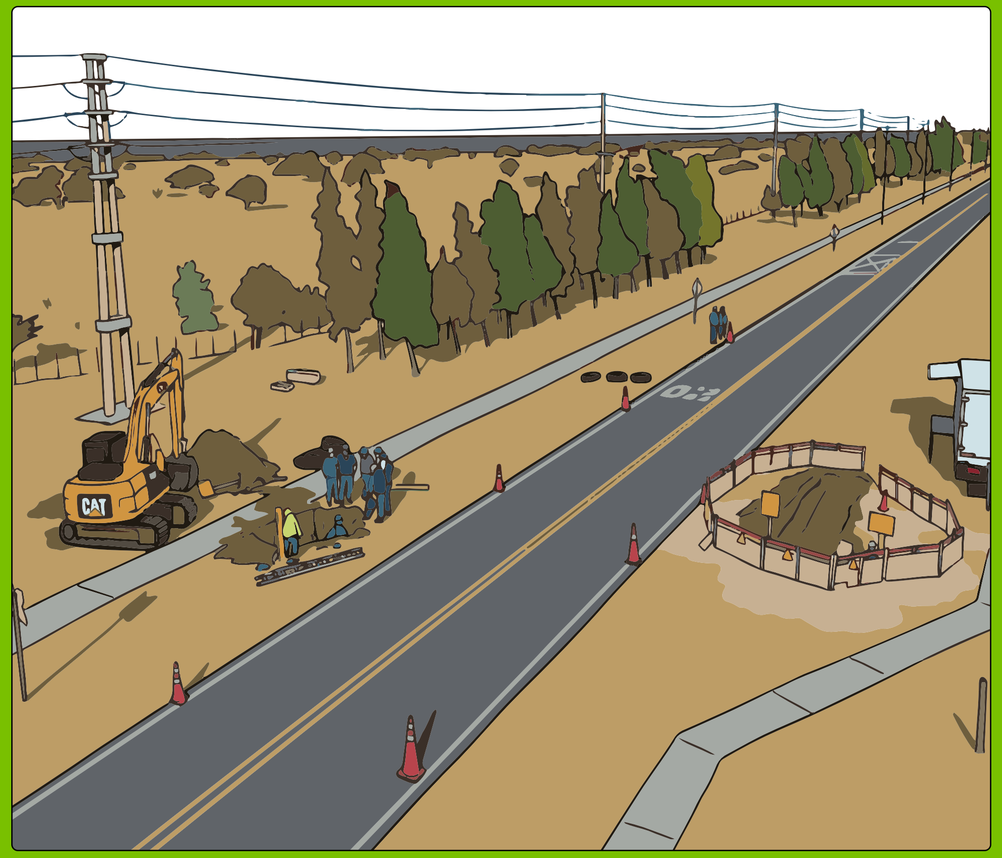
Eco-efficiency guides our operational decisions, promoting the responsible use of resources and the reduction of environmental impacts. For this reason, we incorporate it into our assessment tool, which guides mitigation actions based on the severity of identified risks, with the aim of achieving operational objectives sustainably.

This approach guides preventive measures, promotes eco-efficiency, and ensures consistent environmental management across our facilities.

DAMAGE PREVENTION PLAN

In 2025, we continued to strengthen the Damage Prevention Plan for buried pipelines, in coordination with companies from the Bahía Blanca Petrochemical Complex and the Municipal Undersecretariat for the Environment. This joint effort aims to prevent incidents along the pipeline right-of-way by addressing issues such as illegal dumping sites, vandalism, and unauthorized burning.

These actions contribute to reducing operational and environmental risks, promoting safe practices throughout the area, and protecting both our facilities and nearby communities.



[2] NAG: Argentine Gas Code. Refers to the set of mandatory technical regulations governing the industry, issued by ENARGAS (National Gas Regulatory Authority).

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ENVIRONMENTAL MANAGEMENT IN THE VALUE CHAIN

Commitment to our contractors

We promote responsible management in conjunction with our contractors, ensuring that all activities are carried out in line with environmental, health, and safety standards aligned with our policies. To this end, we require our contractors to comply with internal procedures, provide evidence of valid environmental permits, submit legal documentation, and immediately report incidents. We conduct ongoing supervision and implement corrective measures when applicable, strengthening a culture of compliance and sustainability across the value chain.

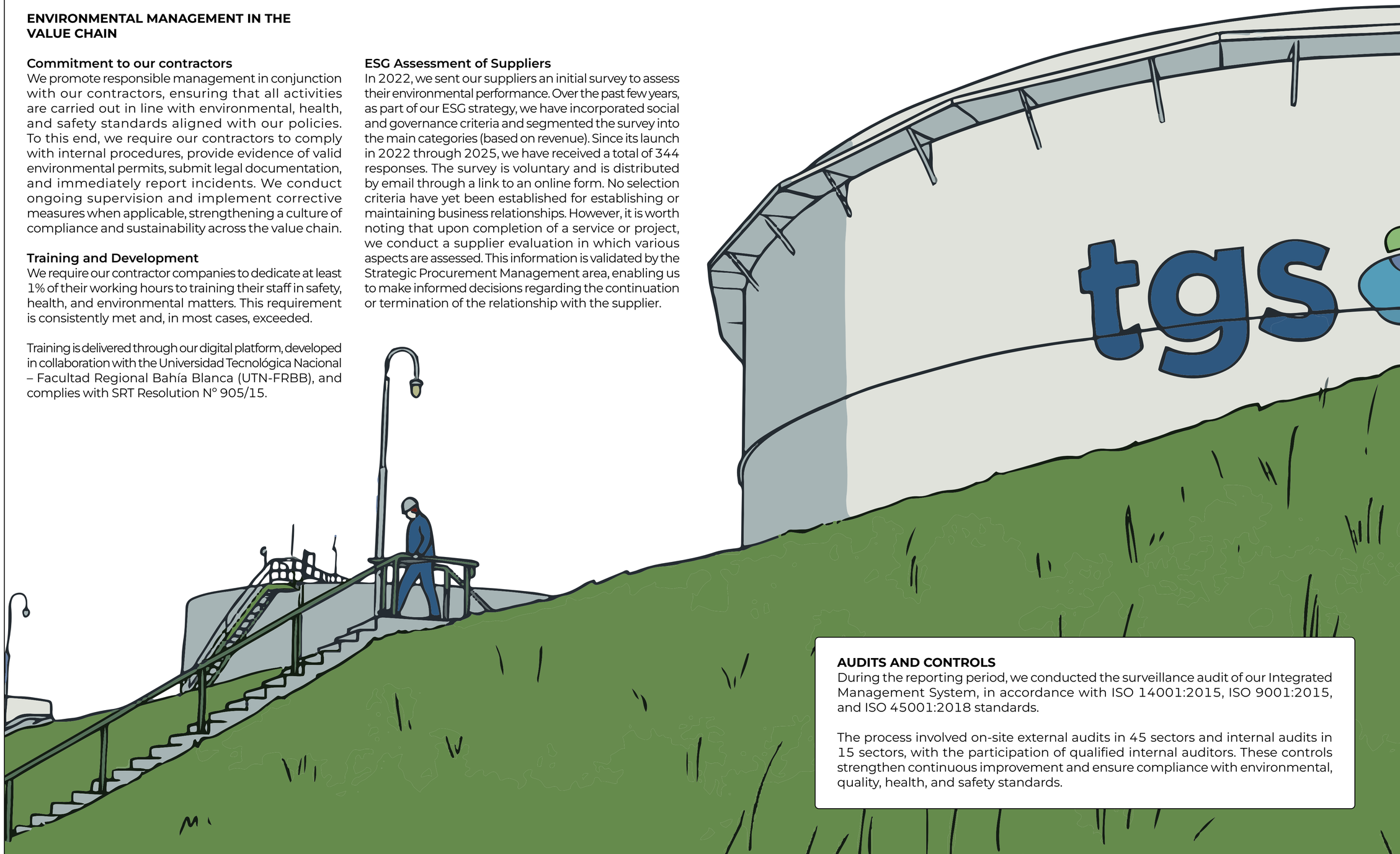
Training and Development

We require our contractor companies to dedicate at least 1% of their working hours to training their staff in safety, health, and environmental matters. This requirement is consistently met and, in most cases, exceeded.

Training is delivered through our digital platform, developed in collaboration with the Universidad Tecnológica Nacional – Facultad Regional Bahía Blanca (UTN-FRBB), and complies with SRT Resolution N° 905/15.

ESG Assessment of Suppliers

In 2022, we sent our suppliers an initial survey to assess their environmental performance. Over the past few years, as part of our ESG strategy, we have incorporated social and governance criteria and segmented the survey into the main categories (based on revenue). Since its launch in 2022 through 2025, we have received a total of 344 responses. The survey is voluntary and is distributed by email through a link to an online form. No selection criteria have yet been established for establishing or maintaining business relationships. However, it is worth noting that upon completion of a service or project, we conduct a supplier evaluation in which various aspects are assessed. This information is validated by the Strategic Procurement Management area, enabling us to make informed decisions regarding the continuation or termination of the relationship with the supplier.



AUDITS AND CONTROLS

During the reporting period, we conducted the surveillance audit of our Integrated Management System, in accordance with ISO 14001:2015, ISO 9001:2015, and ISO 45001:2018 standards.

The process involved on-site external audits in 45 sectors and internal audits in 15 sectors, with the participation of qualified internal auditors. These controls strengthen continuous improvement and ensure compliance with environmental, quality, health, and safety standards.

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4.4. Environmental Awareness and Education

In 2025, we continued to strengthen spaces for reflection, learning, and participation to consolidate a more conscious and responsible environmental culture, both within the company and in the communities where we operate. We developed workshops, awareness campaigns, and special activities on key dates, with the aim of raising awareness, promoting good practices, and expanding the scope of our environmental management.

SUSTAINABLE MINDSET PROGRAM
We launched the second edition of the Sustainable Mindset Program, aimed at strengthening environmental leadership capabilities required for decision-making. The courses were delivered by professionals from the Universidad Torcuato Di Tella, with the participation of 30 employees.

The program covered the global environmental agenda, the Argentine regulatory framework, water management and water footprint, climate change, biodiversity, circular economy, and waste management. This program contributes to consolidating a comprehensive environmental perspective within the Company.



OUTSTANDING INITIATIVES ON COMMEMORATIVE DATES

On August 29, Tree Day, we held a special event at the Costanera Sur Ecological Reserve in the City of Buenos Aires. The Reserve team delivered a talk on biodiversity and ecosystem services, and we then planted 25 native trees with employees from our head office in Puerto Madero, contributing to environmental restoration. The activity highlighted the importance of trees in climate regulation, air quality, soil conservation, and biodiversity.

PARTICIPATION IN EVENTS
During 2025, we participated in dialogue forums and training activities related to sustainability and environmental management, such as the Vaca Muerta Net Zero event, aimed at promoting more sustainable energy production through public-private collaboration.

We also strengthened our technical capabilities by participating in an international training **on Methane Emissions Monitoring and Management, organized by the United Nations Environment Program** (UNEP), the International Methane Emissions Observatory (IMEO), the University of California, Los Angeles (UCLA), and Carbon Limits, with the collaboration of the Government of Neuquén.

In addition, we participated in **Argentina Sustentable 2025**, organized by Futuro Sustentable in Buenos Aires, where we presented progress on our 2022-2026 Environmental Strategic Plan. These activities reflect our commitment to continuous improvement and collaborative work with different institutions to promote responsible environmental management.

STRATEGIC ALLIANCES
tgs maintains strategic alliances with organizations, foundations, universities, and public institutions, promoting joint projects that strengthen its management and provide sustainable solutions in the areas in which it operates.

ENGAGEMENT WITH THE ACADEMIC AND SCIENTIFIC COMMUNITY
We work alongside the Universidad Nacional del Sur and other academic and scientific institutions, such as CONICET, on relevant environmental studies. Among these initiatives, in 2025 we completed an inventory of industrial water use at the Bahía Blanca Petrochemical Complex and expanded it with a water availability analysis. In addition, together with the UNS, we developed a basin study to assess water risk at the Cerri Complex, following the flood that occurred in March 2025.

PARTICIPATION IN SECTOR FORUMS
We participated in committees of the Instituto Argentino del Petróleo y del Gas (IAPG), contributing to the continuous improvement of environmental management in the energy sector.

CIRCULAR ECONOMY AND SOCIAL IMPACT
We entered into an agreement with De la Bahía Reciclados for the management of paper and cardboard waste from the Cerri Complex. The recovery of recycled materials helps fund the Luis Braille Rehabilitation Center and Library, generating a positive environmental and social impact.

4.5. Greenhouse Gas (GHG) Emissions

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The management of greenhouse gas (GHG) emissions is a core focus of our environmental strategy. The most relevant direct emissions are CO_2 emissions from fuel combustion in compressors and motor generators, as well as CH_4 emissions from operational venting or natural gas leaks. In addition, within our Scope 3 indirect emissions, we record emissions associated with the production and transportation of raw materials, supplies, and products, as well as employee commuting and business travel.

Our approach is based on measuring, managing, and systematically reducing emissions, in line with the GHG Protocol guidelines. Our emissions performance is monitored through annual GHG inventories, periodic measurements on fixed equipment, internal audits, and the monitoring of the Investment Plan. Each year, we update the Emissions Map, which enables us to assess progress, prioritize actions, and allocate resources to the highest-impact sources.

During 2025, we strengthened our emissions management through improvements to our carbon footprint calculator* and the review of calculation methodologies. In parallel, we advanced pilot testing of low-emission technologies and strengthened our capabilities in measurement, reporting, and verification through participation in sectoral and international initiatives.

GOVERNANCE, COMMITMENTS AND SECTOR ENGAGEMENT

We are committed to reducing methane emissions by 50% by 2030, using 2021 emissions as the baseline. The year 2021 reflects normalized operating conditions following the pandemic and the incorporation of unconventional gas into the transportation system. This base year is used as the reference for determining the emissions reduction target, in line with the Environmental Strategic Plan. Emissions management is coordinated by the Environment area, with the participation of the Operations Department and interdisciplinary teams specifically created to identify opportunities for improvement, assess technologies, and reduce emissions across the company.

In addition, we actively participate in technical committees of the Instituto Argentino del Petróleo y del Gas (IAPG), where we exchange experiences, analyze regulatory developments, and promote the adoption of best practices in emissions management.

INVENTORY SCOPE AND MAIN EMISSION SOURCES

The GHG emissions inventory is prepared under the operational control approach and includes direct and indirect emissions relevant to our activities. Within Scope 1, we consider emissions from fuel combustion in fixed and mobile equipment, operational processes, and natural gas venting. Scope 2 includes emissions associated with purchased electricity. Scope 3 includes, among other categories, the transportation of products, the procurement of goods and services, waste management, business travel and employee commuting, as well as the distribution of sold products.

This comprehensive approach enables a more accurate understanding of our carbon footprint and helps direct our reduction actions toward the most significant sources.

MANAGEMENT, METHODOLOGIES AND OPERATIONAL CONTROL

In 2025, we implemented a unified carbon footprint calculator, managed by the Environment area and aligned with the GHG Protocol, which strengthened information traceability, historical analysis, and the methodological consistency of the inventory. This management approach is complemented by specific internal procedures for the control of gaseous emissions, fugitive emissions, and venting, which establish consistent technical and operational criteria across all facilities.

GHG EMISSIONS	UNIT OF MEASUREMENT	2025	2024*
Scope 1	tCO_2e/year	3,148,716.46	3,222,706.99
Scope 2	tCO_2e/year	5,266.33	5,264.74
Scope 3	tCO_2e/year	3,019,029.56	1,531,679
Biogenic emissions	tCO_2e/year	0.01	0

GHG EMISSIONS INTENSITY*	UNIT OF MEASUREMENT	2025	2024*
Transportation Business (CPs and Gas Pipelines)	TN CO_2eq/MMStm³ (gas received)	81.80	86.97
Liquids Business (Cerri and Galván Complex)	TN CO_2eq/MMStm³ (gas processed)	27.02	26.87
Midstream Business	TN CO_2eq/MMStm³ (gas treated)	77.66	53.17
Total Company (carbon footprint)	**Tn CO_2eq/MMStm³**	**102.71**	**105.07**

* Parameters used to calculate the ratio:
- Transportation - Gas received (MMStm³) is the gas that enters the gas pipeline.
- Liquids - Gas processed (MMStm³) is the gas that is processed at the Cerri Complex.
- Midstream - Gas treated (MMStm³) is gas treated at our gas conditioning and treatment plants.

* Data for 2024 were updated for this report following improvements in the Carbon Footprint calculation and a review of the methodologies applied. Therefore, the quantitative emissions data presented in this chapter and in the GRI and SASB Notes differ from the values published in the previous report.

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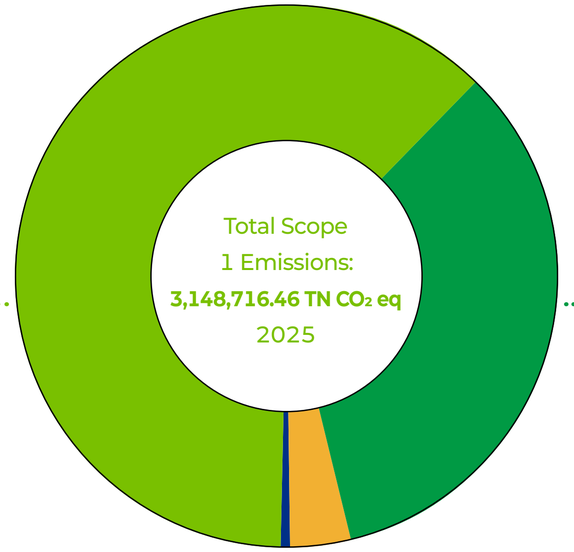
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Emissions breakdown

62.93 %
EQUIPMENT COMBUSTION
Emissions generated by the combustion of natural gas to operate our assets. They mainly originate from turbines, generators, furnaces, heaters, and heating equipment.

33 %
METHANE VENTING
Methane emissions generated by the scheduled or unscheduled direct venting of natural gas into the atmosphere during operational or maintenance activities.

3.77 %
FLARING
Emissions generated by the flaring of gases and liquids in flares during treatment and processing operations.



0.24 % PROCESSING CO_2
CO_2 released into the atmosphere during gas processing.

0.0001 % EFFLUENTS
Emissions generated by effluent treatment, though facultative lagoons at the Gral. Cerri Complex. They mainly come from organic matter biological degrading processes.



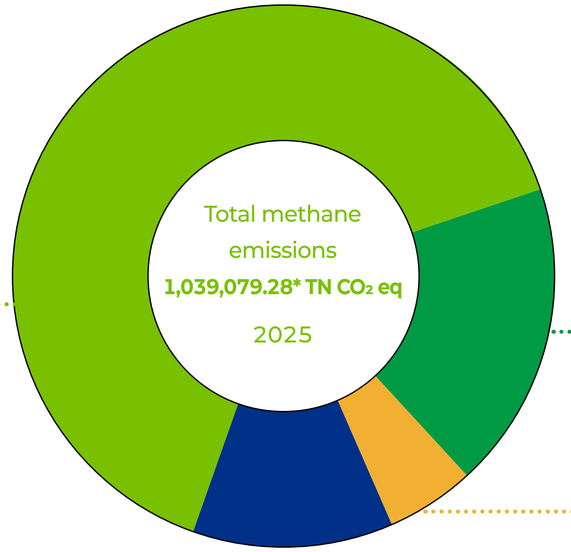
0.06 % VEHICLE COMBUSTION
Emissions from fuel combustion in company-owned vehicles.

Methane emissions

64.29 %
SEALS
Dry and wet seals, as well as leaks.

18.11 %
GAS PIPELINE MAINTENANCE
Operational activities on gas pipelines, including pigging operations.

5.67 %
PEM- START-UP
Emissions generated from the start-up of new facilities



2.74 % OTHER CAUSES

2.04 % OPERATIONAL SCHEDULING
Shutdowns in response to service demand.

0.62 % PERIODIC VENTING
Separator purges, start-ups, motor generators, and emergency tests.



2.54 % FAILURES
Mechanical and electrical failures in plants and gas pipeline.

2.09 % INSTRUMENTS

1.90 % PLANT MAINTENANCE

* Applies only to venting.

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COMPREHENSIVE INVESTMENT PLAN FOR EMISSIONS REDUCTION

As part of the 2025–2029 Five-Year Tariff Review, we developed a five-year investment plan to upgrade our facilities and reduce emissions associated with the operation of our transport system. This plan prioritizes the incorporation of new technologies, enhancing operational efficiency, and reducing fugitive leaks and venting.

1) **Fugitive Leak Detection and Repair (LDAR)**
   - We implemented advanced detection techniques —including specialized cameras, infrared thermography, and ultrasound— at 20 compressor stations, enabling us to prioritize leaks and define a five-year valve replacement plan.
   - In 2025, we advanced in the acquisition of 59 drain valves with improved sealing to eliminate identified leaks.

2) **Venting Reduction**
   - We began replacing dry and wet seals in equipment showing signs of wear, with progress at three compressor plants during 2025.
   - We made progress in installing vent gas capture systems on dry seals.
   - We continued to use stopple technology to reduce venting during maintenance without affecting service continuity.
   - We upgraded the venting system at the Dolavon Compressor Plant, enabling emergency shutdown testing without gas emissions.

3) **Procedure Optimization and New Technologies**
   - We systematized the analysis of emissions impacts in new projects and defined a technical standard for compressor plants, ensuring consistency with the reduction strategy from the design stage.
   - We implemented operational best practices that reduce venting during scheduled maintenance, such as the use of trapped gas and the isolation and controlled use of fuel gas.

MANAGEMENT, METHODOLOGIES AND OPERATIONAL CONTROL OF OTHER AIR POLLUTANTS

We also perform mandatory annual spot measurements of nitrogen oxides (NOx) and carbon monoxide (CO) in fixed equipment, through accredited laboratories and in accordance with USEPA methodologies, and report the results to the corresponding regulatory authorities.

4.6. Energy efficiency

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We acknowledge the strategic role that natural gas plays in the transition to a lower-emissions energy mix and are committed to the efficient use of this non-renewable resource. In this context, we manage energy responsibly, focusing on reducing consumption, continuously improving energy performance, and supporting the sustainable growth of the sector.

Energy management is part of the 2022–2026 Strategic Environmental Plan, under the climate change mitigation pillar, and has been identified as a material topic in the double materiality process. This approach reinforces its strategic relevance and its direct contribution to both operational efficiency and emissions reduction.

During 2025, we continued to strengthen efficiency indicators and developed an energy matrix that enables us to visualize consumption, identify trends, and detect opportunities for improvement, which will serve as the basis for a plan to be implemented in 2026.

ENERGY MANAGEMENT SYSTEM

We are advancing the implementation of an Energy Management System, in line with the ISO 50001:2018 Standard, with the aim of continually improving the Company's energy performance.

We recognize that energy efficiency, in addition to ensuring sustainable and reliable operations, is a key component of our commitment to emissions reduction, as reflected in our environmental targets.

SCOPE AND IMPACTS OF ENERGY USE

Energy use is a critical aspect of our operations. Energy management covers all **tgs** operational facilities and integrates both natural gas consumption and purchased electricity, providing a comprehensive view of energy performance. The use of these resources has an impact on emissions management and on the consumption of a non-renewable resource, namely natural gas.

OPERATIONAL MANAGEMENT, DATA AND CONTINUOUS IMPROVEMENT

Energy is managed through systematic measurement, analysis, and improvement processes. All facilities report their consumption on a monthly basis in the SAP EHSM tool, which is then consolidated in the Environmental Dashboard developed in SAP Analytics Cloud.

The information is obtained from gas measurement points, reports and invoices from service providers and electricity meters. This system enables trend analysis, comparison of performance across facilities, and the identification of optimization opportunities.

During 2025, we enhanced the collection of reliable data at the facility level, identified significant energy uses, and made progress in visualizing energy flows, strengthening a comprehensive understanding of energy consumption.

ENERGY CONSUMPTION

Part of the natural gas we transport is used as fuel for our compressors and for combustion processes in our transport operations. We also use it as fuel in motor generators to produce electricity. At certain facilities, we complement self-generation with electricity from external sources.

In addition, **tgs** sells surplus self-generated electricity from the Belisle Compressor Plant, as well as steam for electricity generation from the Ecoenergía plant located at the Cerri Complex. Therefore, the Company's energy consumption consists of fuel consumption from non-renewable sources and energy self-generated from renewable sources, net of electricity and steam sales. The Company uses a calculation tool developed by **tgs** based on information collected through SAP EHSM.

The information is obtained from gas measurement points, reports and invoices from service providers and electricity meters. The following tables present 2025 results:

ENERGY CONSUMPTION WITHIN THE COMPANY (GJ/year)*	**2025**	**2024**
Transportation Business (Compressor Plants, Pipelines, and Communications)	28,041,649.92	27,454,695.55
Liquids Business (Cerri–Galván Complex)	4,666,810.83	4,455,344.99
Midstream Business	3,699,586.16	2,702,823.53
Other Sectors (GSAC, GM, GA, Works and Projects)	11,642.42	10,527.29
Total Energy Consumption	**36,419,689.33**	**34,623,391.36**

* Values reported in the 2024 ESG Report have been updated due to improvements in the methodology used to calculate energy consumption within the Company (GJ/year). Energy consumption is calculated as follows:
Total Fuel Consumption + Total Electricity Purchased from the Grid + Electricity Generated from Renewable Sources – Electricity Sold – Steam Sold

1,292 GJ
Electricity sold

757,048 GJ
Steam sold

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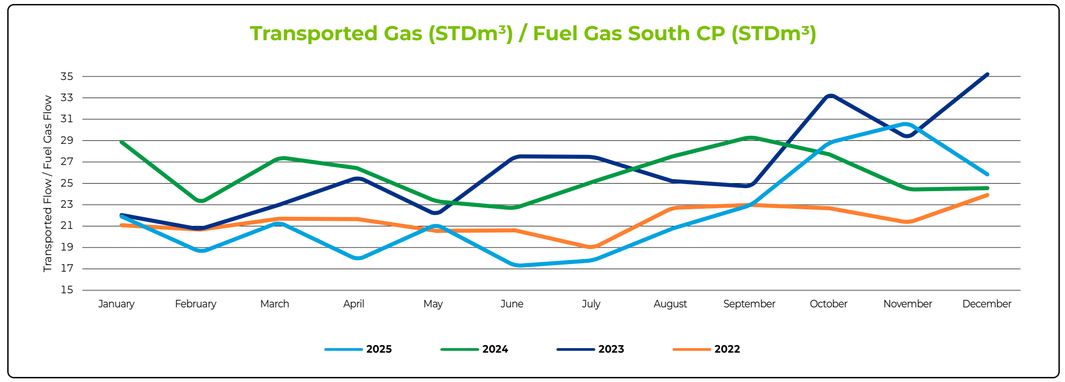
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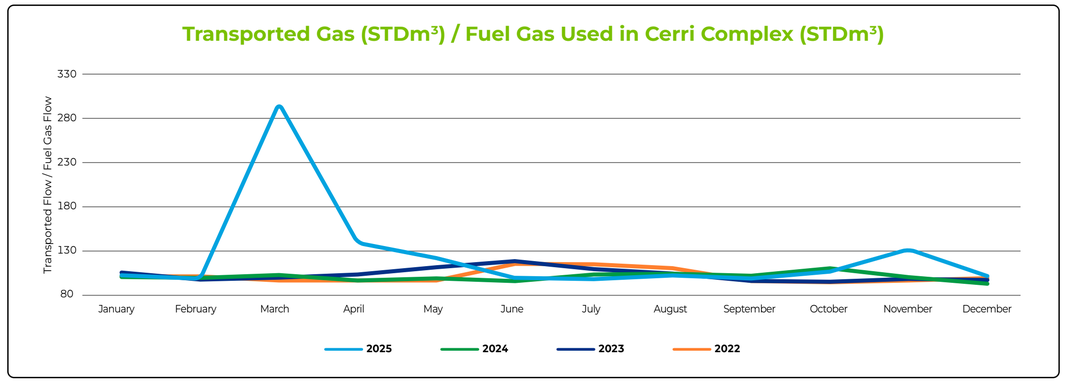
ENERGY PERFORMANCE

Energy performance is monitored through energy consumption and intensity indicators by business segment, including fossil fuel consumption, purchased and sold electricity, sold steam, and total energy consumption. This enables us to assess how efficiently **tgs** operates and delivers services.

Graphs illustrate the relationship between the volume of gas transported and the fuel gas used in natural gas turbine compressor units. The higher the ratio, the greater the operational efficiency and the lower the carbon dioxide emissions associated with fuel gas consumption.

In the transportation business, we continue to reduce energy intensity, driven by actions included in the leak reduction plan. The growth of the midstream segment involves higher energy requirements due to the expansion of processing capacity at the Tratayén Plant. In this context, we will continue to strengthen energy management to support this expansion in a responsible and sustainable manner





* The March variations at the Gral. Cerri Complex are due to the flooding event that affected the city of Bahía Blanca on March 7.

ENERGY INTENSITY BY BUSINESS AND TOTAL (GJ/MMStm³)*	2025	2024
Transportation Business (Compressor Plants and Pipelines) – gas received	780.52	797.09
Liquids Business (Cerri and Galván Plants) – gas processed	502.64	412.86
Midstream Business – gas treated	389.62	312.70

* Parameters used to calculate the ratio:
- Transportation – Gas received (MMStm³): corresponds to the gas entering the transportation system.
- Liquids – Gas processed (MMStm³): corresponds to the gas processed at the Cerri and Galván Plants.
- Midstream – Gas treated (MMStm³): corresponds to the gas treated at our gas conditioning and processing plants.
- Energy types included in the ratio are fuel (company-owned and contractor vehicles), natural gas (for electricity generation), electricity (for equipment and general use, including heating and cooling), and steam (generated through heat recovery). The ratio includes only energy consumption within the organization.

ENERGY INTENSITY BY BUSINESS AND TOTAL (GJ/MMStm³)*	2025	2024
Total company -gas received-	**1,013.72**	**1,005.22**

* For the calculation of the Company's total carbon footprint, total gas received in the system was selected as the most representative denominator.

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4.7. Prevention of soil and groundwater contamination by hydrocarbons

Prevention of soil and groundwater contamination by hydrocarbons is managed through a preventive approach that integrates operational controls, systematic monitoring, and emergency response plans within our Integrated Management System.

The double materiality process conducted in 2024 identified soil and groundwater contamination as a material risk, reinforcing the need to maintain preventive controls and actions.

RISK IDENTIFICATION AND MANAGEMENT SCOPE
The main risks are associated with storage tanks, underground pipelines, and hydrocarbon handling.

This management approach is aligned with the Comprehensive Risk Management Policy and covers all operational facilities under the Operations Department. It includes regular inspections of critical infrastructure and monitoring through wells (piezometers), enabling early detection of potential impacts and the timely implementation of corrective measures.

PREVENTIVE MANAGEMENT, CONTROL AND MONITORING
At **tgs**, we have internal procedures that ensure the prevention of soil and groundwater contamination. During 2025, we strengthened preventive actions through periodic inspections of tanks and pipelines, specific environmental audits, safe chemical storage and handling practices, and their proper identification and labeling.

These actions were complemented by environmental emergency drills, personnel training, and the permanent availability of equipment and materials for spill containment.

Performance is monitored through audits, operational controls, groundwater quality analysis, and environmental incident management. When deviations are detected, they are addressed through corrective and preventive actions, ensuring regulatory compliance and the continuous improvement of environmental performance.

4.7.1. Comprehensive waste management

We systematically work to minimize waste generation and ensure its proper management, in line with our 2022–2026 Strategic Environmental Plan, which promotes process circularity and the sustainability of our operations.

Our approach prioritizes source reduction, reuse, recycling, and waste recovery, as well as the proper final disposal of waste requiring special treatment.

	GENERATED WASTE		WASTE DIVERTED FROM DISPOSAL		WASTE DIRECTED TO DISPOSAL	
	2025	2024	2025	2024	2025	2024
Total Hazardous Waste	2,831.83	2,628.27	633.65	407.10	2,198.18	2,221.17
Total Non-Hazardous Waste	873.23	423.39	178.01	235.79	695.22	187.60
Total Waste Requiring Special Disposal*	0.39	7.69	0.39	7.69	0	0
Total Waste	**3,705.44**	**3,059.36**	**812.04**	**650.58**	**2,893.40**	**2,408.77**

* Corresponds to WEEE (Waste Electrical and Electronic Equipment).

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GENERATION OF NON-HAZARDOUS WASTE

Non-hazardous waste generated at our facilities mainly derives from administrative, operational and maintenance activities, including plastic, cardboard, paper, and organic waste. This waste is sorted at source and sent to sustainable recovery and recycling channels, such as urban recycling cooperatives and social organizations that manage these materials in the municipalities where our facilities are located.

Additionally, all our compressor plants have composters for the on-site treatment of organic waste generated in kitchens and dining areas. The compost produced is used as a natural fertilizer for landscaping at our facilities.

As part of our waste minimization actions, we promote practices aimed at reducing, reusing, and recycling, including the following:

- We use supplies in bulk packaging.
- We prioritize reusable and recycled materials, avoiding disposable products.
- We use rechargeable batteries and promote digitalization to reduce paper consumption.
- We implement technologies that enable the reuse of filters and other components.
- We use paper made from non-tree plant fibers, such as sugarcane.

These initiatives contribute to reducing waste generation and strengthening a circular economy approach across our operations.





Reuse of discarded air filter screens at the Pico Truncado Compressor Plant (Santa Cruz) to protect against the strong winds in the area.

Reuse of discarded tires to protect newly planted trees at the Buchanan Compressor Plant (Buenos Aires), as part of its reforestation plan.

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	ONSITE		OFFSITE	
	2025	2024	2025	2024
*Non-Hazardous Waste directed to Disposal**				
Incineration (with energy recovery)	0	0	0	0
Incineration (without energy recovery)	0	0	0	0
Landfill**	0	0	571.80	115.60
Other disposal operations	0	0	123.41	72.01
Total	**0**	**0**	**695.22**	**187.60**

* **tgs** does not manage non-hazardous waste through any of the following methods: recovery, incineration, deep well injection, or onsite storage.
** Corresponds to the “Landfilling” category under GRI 306-5.

	ONSITE		OFFSITE	
	2025	2024	2025	2024
*Non-Hazardous Waste Diverted from Disposal**				
Preparation for Reuse	3.41	3.44	0	0
Recycling	0	0	174.60	232.35
Other Recovery Operations	0	0	0.39	7.69
Total	**3.41**	**3.44**	**174.99**	**240.05**

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

MONITORING AND RECORDING

We record waste generation and transfer through SAP EHSM on a monthly or annual basis, according to the reporting frequency established for each facility. Each facility representative is responsible for recording this information. Waste volumes are quantified using available weighing systems. Following waste transfer, the recorded data is verified against the treatment and receipt certificates issued by licensed transporters and operators.

The traceability of hazardous waste is ensured through transport, treatment, and final disposal certificates issued by operators licensed by the environmental authorities in each jurisdiction where we operate, in compliance with applicable regulations. Solid waste is treated in pyrolytic furnaces and disposed of in secure landfills, while liquid waste is treated through landfarming and stabilization processes.

GENERATION OF HAZARDOUS OR SPECIAL WASTE

As part of our operations and maintenance activities, **tgs** generates hazardous waste, which is managed in accordance with applicable provincial and national regulations, as well as specific internal procedures.

The main types of hazardous waste include:

- **Hydrocarbon-contaminated liquids** from natural gas filtration systems at compressor plants, as well as used lubricating oils generated during equipment maintenance, which are stored in dedicated tanks.
- **Hydrocarbon-contaminated solids**, associated with maintenance and cleaning activities, such as contaminated rags and cloths, which are properly labeled and placed in 200-micron bags within hazardous waste storage areas at each facility.

This waste is sent to licensed operators that ensure its proper treatment and final disposal. **tgs** does not perform onsite treatment of hazardous waste.

	ONSITE		OFFSITE	
	2025	2024	2025	2024
Hazardous Waste Directed to Disposal				
Incineration (with energy recovery)	0	0	149.60	78.84
Incineration (without energy recovery)	0	0	0	0
Secure Landfill*	0	0	218.58	180.67
Other Disposal Operations	0	0	1,830	1,961.66
Total	**0**	**0**	**2,198.18**	**2,221.17**

* Corresponds to the “Landfilling” category under GRI 306-5.

	ONSITE		OFFSITE	
	2025	2024	2025	2024
*Hazardous Waste Diverted from Disposal**				
Preparation for Reuse	0	0	0	0
Recycling	0	0	0	0
Other Recovery Operations	0	0	633.65	407.10
Total	**0**	**0**	**633.65**	**407.10**

* Waste sent to treatment for recovery.

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CIRCULARITY, EDUCATION AND AWARENESS

We promote training and awareness initiatives to encourage waste segregation at source and proper waste disposal across all our facilities and in the communities where we operate.

During 2025, we continued to promote environmental education initiatives, such as the donation of household composters to educational institutions, fostering a culture of environmental responsibility. For example, we donated composters to Primary Schools N° 77 and N° 236 in Choele Choel, promoting organic waste management among students.

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4.8. Water and effluents management

Water and effluents management is a key aspect for **tgs**, both because of its potential impact in water-stressed areas and its relevance to operational continuity. In this context, we manage water efficiently and responsibly, prioritizing the preservation of water sources, effluent control, and the continuous improvement of water performance.

This topic is part of our 2022–2026 Strategic Environmental Plan and includes specific targets related to water use efficiency and the reduction of impacts associated with effluents, agreed upon with the operational areas and validated by the Management Committee.

4.8.1. Water Management

We manage water responsibly, recognizing it as a limited natural resource that is strategic for our operations. Water consumption is mainly associated with sanitary uses, cleaning, irrigation, and fire protection systems, while the most significant use is concentrated in cooling and steam production processes at the Cerri Complex.

As most of our facilities are located outside urban areas, water supply mainly comes from groundwater sources. In other cases, water is supplied by third parties and, to a lesser extent, through the public water network, primarily at administrative office buildings.

SCOPE AND IMPACTS ASSOCIATED WITH WATER USE

Significant impacts associated with water use are concentrated in 3 of the Company's 34 operational facilities, where industrial processes directly interact with water resources. At the remaining facilities, interaction with the resource is limited, reducing the potential for significant impacts.

Among the positive impacts, we highlight the implementation of treated water recovery and reuse systems, which contribute to reducing freshwater withdrawal and strengthening water resilience, particularly in water-stressed areas such as Bahía Blanca. Among the potential negative impacts, we identified risks associated with inadequate resource management in water scarcity contexts.

58.5% of our operational and administrative activities take place in water-stressed or water-scarce regions, reinforcing the importance of efficient water resource management.

WATER WITHDRAWAL, CONSUMPTION AND MONITORING

Water supply mainly comes from groundwater sources, complemented by third-party supply —including municipalities, local providers, tanker trucks, and bottled water. None of our facilities uses surface or marine water as a supply source.

All facilities have daily water consumption measurement systems. Water withdrawal data are obtained from invoices, delivery notes, and/or metering records. For offices supplied by the public water network, data are obtained from invoices or delivery notes.

Water consumption is calculated considering total water withdrawal, effluent discharges, and irrigation, in accordance with homogeneous methodological criteria consistent with the GRI Standard.

WATER WITHDRAWAL BY SOURCE (in megaliters)*	**2025**	**2024**
Surface Water	0	0
Groundwater	809.95	955.85
Third-Party Water	240.16	285.89
Total	**1,050.11**	**1,241.74**

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

WATER WITHDRAWAL BY FACILITY (in megaliters)	**2025**	**2024**
Transportation	76.64	86.17
Liquids	722.32	896.09
Midstream	251.15	259.48
Total	**1,050.11**	**1,241.74**



WATER CONSUMPTION (in megaliters)*	**2025**	**2024**
Water Withdrawal	1,050.11	1,241.74
Water recovered for irrigation	5.06	3.15
Total Discharge	183.39	215.89
Total Water Consumption	**861.66**	**1,025.86**

* In 2025, the water consumption calculation methodology was adjusted. This was identified and implemented during the current reporting period. Water consumption is now quantified as total water withdrawal across all facilities minus total discharges, according to the following formula: Water Consumption = Water Withdrawal – Total Discharges (including water recovered for irrigation).

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EFFICIENT USE AND REUSE

Within the framework of the 2022–2026 Strategic Environmental Plan, we committed to recovering 80% of treated water for irrigation purposes. During the reporting period, we made progress toward this goal through the incorporation of biodigesters for the treatment of sanitary effluents at compressor plants, enabling their subsequent reuse and reducing dependence on groundwater sources, particularly in water-stressed areas.

During 2025, we continued to strengthen treated water recovery for irrigation, the reuse of water used in pipeline hydraulic tests, and the optimization of sanitary effluent treatment systems. These actions were complemented by internal awareness campaigns aimed at promoting the responsible use of water resources.

WATER FOOTPRINT

In 2025, we implemented methodological adjustments to the Water Footprint calculation tool, using the information on water withdrawal reported monthly through SAP EHSM across all our facilities. Water consumption was calculated in accordance with the GRI 303: Water and Effluents (2018) guidelines.

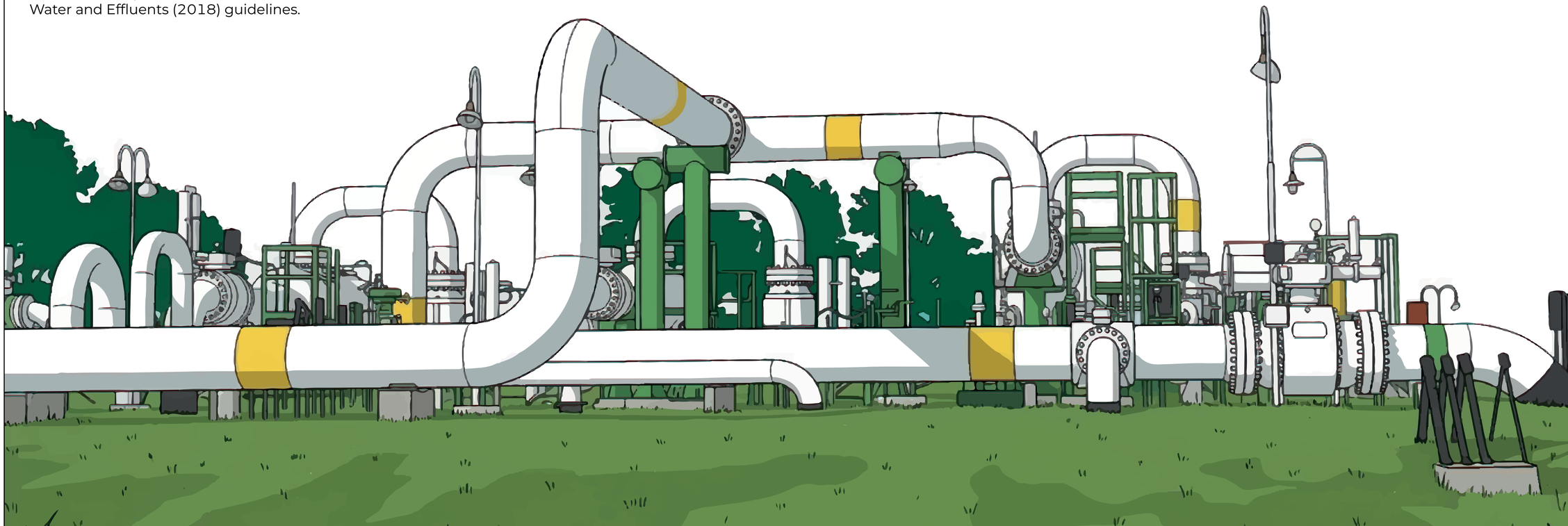
DIRECT WATER FOOTPRINT	2025	2024
Transportation Business (CPs and Gas Pipelines) in ML/MMStm³ gas received	0.002	0.002
Liquids Business (Gral. Cerri and Galván Plants) in ML/MMStm³ gas processed	0.061	0.064
Midstream Business in ML/MMStm³ gas treated	0.024	0.029

COMPANY TOTAL	2025	2024
Company Total in ML/MMStm³ gas received	0.024	0.030

In line with a collaborative approach, we participated in joint initiatives with the academic sector, such as the industrial water use inventory for the Bahía Blanca region, contributing information to support more sustainable water resource management at the regional level.

REGULATORY COMPLIANCE AND CONTINUOUS IMPROVEMENT

Water management is governed by specific internal procedures and applicable environmental permits. Water quality is periodically monitored through analyses carried out by licensed laboratories, in accordance with the parameters established by the competent authority or internal procedures.



4.8.2. Effluents management

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We promote responsible effluent management based on the protection of receiving water bodies, compliance with applicable regulations and environmental permits, and the recovery of treated effluents for irrigation. Most of the effluents generated are sanitary in nature, with characteristics similar to domestic wastewater, and are treated onsite through specific treatment systems.

The management of impacts associated with water discharges at **tgs** is primarily governed by procedure PSMA270 – Liquid Effluent Disposal, complemented by other relevant internal procedures. This framework establishes the maximum allowable pollutant concentrations in accordance with the applicable regulations of each jurisdiction and defines the required quality parameters according to the receiving water body.

Effluent and water analyses are carried out by licensed laboratories, and monitoring frequency is determined in accordance with the corresponding discharge permits. In the absence of specific regulations, the legislation of the Province of Buenos Aires Province is adopted as the reference framework.

INDUSTRIAL EFFLUENTS

The Gral. Cerri Complex, located in Bahía Blanca, and the Río Neuquén site, in Neuquén Province, are the only **tgs** facilities that generate industrial liquid effluents.

Industrial and sanitary effluents generated at the complex are treated through an integrated system that includes hydrocarbon separation, solids removal, and disinfection processes prior to discharge, ensuring compliance with the limits established by applicable regulations and the protection of the receiving environment.

Effluent management is supported by an internal and external monitoring plan that includes daily, weekly, monthly, and quarterly controls of the main quality parameters, in accordance with the Company's internal procedures and the requirements established by the competent provincial and municipal authorities. Regulatory authorities carry out periodic inspections and random sampling, complemented by analyses performed at the Complex's own laboratory.

WATER DISCHARGE DESTINATIONS (in megaliters)	**2025**	**2024**
Surface Water (Rivers, Lakes)*	170.98	206.55
Groundwater (Infiltration)**	1.84	2.07
Groundwater (Irrigation)***	10.57	7.26
Total	**183.39**	**215.89**

* Water discharged into surface (rivers, lakes) and marine waters is treated either onsite (as in the case of the Saladillo de García stream that receives treated effluents from the Cerri Complex) or through the public sewerage system prior to discharge.

** This item includes sewage discharges through septic tanks or nitrifying beds. No direct injection of any type of effluent into groundwater is carried out.

*** This item includes water used for irrigation, whether extracted or recovered for that purpose.

tgs does not generate any water discharge intended for use by third parties.



ZERO DISCHARGE AND REUSE

The Galván Plant, located in Bahía Blanca, marked an important milestone in effluent management by becoming the first **tgs** facility with zero discharge.

In 2016, the Plant ceased discharging treated effluents through the incorporation of a storage tank and, in 2024, the connection to the estuary was permanently decommissioned, consolidating a full treated water reuse scheme. Treated water from sanitary effluents is fully reused for irrigation of green areas, under periodic monitoring by specialized laboratories.

This initiative is particularly relevant in a regional water-stressed context and reinforces **tgs'** commitment to preventing environmental impacts, continuously improving environmental performance, and promoting the circular use of water resources.

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4.9. Biodiversity and erosive processes

We recognize the importance of protecting biodiversity and preserving ecosystems in the areas where we operate. Our activities may directly or indirectly affect the environment through construction, operation, and maintenance activities.

For this reason, we address biodiversity management through a preventive approach aimed at avoiding and minimizing interventions, restoring affected environments, and preserving ecosystem services.

The highest intensity alterations are temporary, mainly associated with works and maintenance tasks. Permanent alterations, related to the presence of infrastructure and operational transit, are concentrated on delimited areas and controlled by our personnel.

BIODIVERSITY MANAGEMENT

Biodiversity management is supported by our Forestry and Biodiversity Policy, which promotes the conservation of native species, habitat protection, and the mitigation of environmental impacts.

This approach applies to all our operational activities, including the planning, execution, and operation of projects, and extends to our relationships with contractors by incorporating environmental criteria into procurement processes and overseeing compliance with them.

Biodiversity management is integrated into the Environmental Management System certified under the ISO 14001:2015 Standard and articulated with applicable regulations, including ENARGAS Standard NAG 153.

For the identification and assessment of impacts, we perform Environmental Impact Assessments (EIA), which include flora, fauna, and ecosystem studies, as well as the identification of sensitive areas.

Performance monitoring is based on operational and environmental indicators and on the periodic review of aspects associated with activities, assessing risk according to the likelihood of occurrence and the magnitude of the potential impact.

IMPACTS IDENTIFICATION AND PREVENTIVE PLANNING

The main potential impacts on biodiversity include:

- Removal of vegetation cover.
- Alteration of soil structure, with risk of erosive processes.
- Impacts on native flora.
- Disturbances to fauna caused by temporary habitat alteration and noise.

To anticipate and manage these risks, we apply the mitigation hierarchy, prioritizing impact prevention through early project planning, pipeline route redesign, and the strategic location of facilities.

As a key tool, we use the **tgs** Environmental GIS Portal, which integrates georeferenced information on protected areas, native forests, biosphere reserves, and Ramsar sites. This tool allows us to identify areas of high ecological value, anticipate potential interferences with our operations, and define preventive measures prior to intervention.



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ASSETS IN AREAS OF BIODIVERSITY VALUE

As part of our impact identification and management process, we analyze the location of our assets in relation to areas of biodiversity importance.

The table below presents the assets that are located near or overlap with protected areas, detailing the type of area, its category, and the main associated conservation objects. This information is obtained from official sources linked and automated within the Environmental GIS Portal and is used as input for operational planning and the definition of management measures.

PROVINCE	NAME OF FACILITY	FACILITY	TYPE OF OPERATION	PROTECTED AREA NAME	PA CATEGORY	CONSERVATION OBJECT	POSITION WITH RESPECT TO PA	OVERLAPPING AREA
Buenos Aires	Gutiérrez Complex	Owned	Office and workshop	Pereyra Iraola	Biosphere Reserve	**Árbol de Cristal Natural Monument** **Pampas fox** (Lycalopex gymnocercus) **Wild cat** (Leopardus geoffroyi) **Argentine flag butterfly** (Morpho epistrophus argentinus) **Coronillo** (Scutia buxifolia)	With plots within the protected area.	61,490 m²
	Buchanan II Pipeline	Owned	Gas Transportation by Pipeline					8,525 m²
Chubut	Manantiales Behr	Leased	Gas compressor plant	Patagonia Azul	Biosphere Reserve	31 terrestrial mammal species 36 marine animal classes 42 South American sea lion colonies 67 coastal and marine bird species 65 terrestrial bird species 130 algae species 197 marine invertebrate classes 83 marine species	With plots within the protected area.	140,884 m²
	Garayalde	Owned	Gas compressor plant					182,112 m²
	General San Martin II Pipeline	Owned	Gas Transportation by Pipeline					182,028 m²
Santa Cruz	Pico Truncado	Leased	Gas compressor plant	Meseta Espinosa and El Cordón	Provincial Reserve	Hydrogeological Reserve	With plots within the protected area.	71,578 m²
	General San Martín III Pipeline	Owned	Gas Transportation by Pipeline					111,176 m²
	General San Martín III Pipeline	Owned	Gas Transportation by Pipeline	Cabo Vírgenes	Provincial Reserve	Fauna protection, particularly of the Magellanic penguin	With plots within the protected area.	5,905 m²
Tierra del Fuego	San Sebastián Pipeline Entry Point	Owned	Surface facility	Reserva Costa Atlántica de Tierra del Fuego	Ramsar Site	Diversity of migratory and endemic waterbird species	With plots within the protected area.	2,742 m²
	General San Martín III Pipelin	Owned	Gas Transportation by Pipeline					45,109 m²

* **tgs**' pipelines are operated under concessions granted pursuant to Law N° 24,076 on the Regulation of Natural Gas Transportation and Distribution and the Privatization of Gas del Estado.

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APPLICATION OF THE MITIGATION HIERARCHY
We manage biodiversity impacts by applying the mitigation hierarchy, which prioritizes:

- Avoiding impacts by means of early planning and the use of territorial analysis tools.
- Minimizing impacts through operational controls and environmental assessments.
- Restoring affected areas through revegetation practices and environmental monitoring.
- Offsetting impacts, an approach under development, to be incorporated in future reporting periods.

This approach is implemented through internal procedures, particularly PSMA 280 – Afforestation and Biodiversity Management.

RESTORATION, AFFORESTATION, AND FIELD ACTIONS
When intervention is necessary, we implement mitigation and restoration measures.

In affected areas, we apply practices such as topsoil segregation and soil scarification to promote natural revegetation. Besides, we conduct audits, flora studies, and vegetation assessments to evaluate ecological recovery over time.

Since 2022, we have implemented sustainable afforestation plans across our facilities, giving priority to native and locally adapted species.

In 2025:

- We incorporated new trees.
- We reached an accumulated total of 790 trees planted.

Additionally, in certain projects developed jointly with contractors, we promoted afforestation initiatives in nearby communities, contributing to environmental restoration and strengthening relationships with local communities.

These initiatives contribute to carbon sequestration, the enhancement of local biodiversity, soil stability and landscape restoration.

MONITORING, AWARENESS AND CONTINUOUS IMPROVEMENT
Biodiversity performance is monitored via:

- Specific biodiversity surveys.
- Monitoring of afforestation plans.
- Systematic use of the Environmental GIS Portal.
- Vegetation assessments in affected areas.

In 2025, we launched the “Biodiversity Guardians” campaign, aimed at raising our workers’ awareness about the protection of species at-risk as well as promoting responsible behavior.

CHALLENGES AND STRENGTHENING OF OUR APPROACH
We are currently strengthening our biodiversity management and reporting approach. In this regard, we have identified the following main challenges: consolidating biodiversity information at corporate level, developing quantitative metrics and baselines, incorporating specific biodiversity targets, progress in the measurement of environmental offsets and deepening the assessment of ecosystem services. These advances are contemplated within the final year of implementation of our 2022–2026 Environmental Strategic Plan and in the current process of developing the next Strategic Plan.



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At **tgs**, we put people at the center of everything we do. We care for the health and safety of our teams, promote diverse and inclusive environments, and support their professional growth. We also strengthen our relationships with customers and communities, fostering their development through sustainable initiatives and services that create value in every area where we operate.



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We achieved a **75 % favorability rating in our workplace climate survey**, reflecting a work environment based on **collaboration, transparency and mutual care**.

We defined the 2025 Occupational Safety and Health Strategic Plan, in which we established goals and priority actions that strengthen the **preventive culture across the organization**.

We managed 100% of critical products under **strict health and safety standards**.

We supported the General Cerri community after the floods.

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5.1. Our people

In 2025, we strengthened our commitment to a work experience promoting well-being, professional development, as well as a collaborative, safe and inclusive environment. We implemented initiatives that support the career development of our people, foster equal opportunities, and consolidate a culture based on continuous learning and mutual care.

5.1.1. EMPLOYEES IN NUMBERS

	PUERTO MADERO HEAD OFFICE			BAHÍA BLANCA REGION			CERRI COMPLEX REGION			WESTERN REGION			SOUTHERN REGION			TOTAL		
	M	W	T	M	W	T	M	W	T	M	W	T	M	W	T	Men	Women	Total
Total Number of Employees	245	92	337	274	8	282	169	16	185	237	8	245	137	1	138	1,062	125	1,187
Employees on a Permanent Basis	228	87	315	254	8	262	163	13	176	216	8	224	127	1	128	988	117	1,105
Employees on a Temporary Basis	17	5	22	20	-	20	6	3	9	21	-	21	10	-	10	74	8	82
Full-Time Employees	237	88	325	274	8	282	169	16	185	237	8	245	137	1	138	1,054	121	1,175
Part-Time Employees	8	4	12	-	-	-	-	-	-	-	-	-	-	-		8	4	12

Currently, **tgs** does not have employees working non-guaranteed hours.
The Company has SAP software for the storage and processing of employee information.
The list of cities included in each region is detailed in a Note GRI 2-7.

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5.1.2. A gateway to **tgs**

We communicate our job opportunities through different channels —website, professional networks, job portals, and university fairs— to broaden and diversify our reach to future talent.

In 2025 we strengthened internal growth, through our Internal Search Program, which enabled 15 employees to take new challenges within the Company

Moreover, we consolidated the Internship Program launched in 2024: we recruited 8 interns in the first half of the year and selected 6 more to join us before year-end, supporting their academic and professional development.

Furthermore, we participated in job fairs organized by key sector institutions and promoted local employability through CV workshops and interview simulations at schools in Neuquén Province, Villa Regina and Choele Choel, with the participation of 210 students.



5.1.3. Diversity, equity and inclusion

We promote a diverse, equitable, and inclusive culture through a dedicated Committee that drives cross-cutting actions across the organization.

During 2025:

- We worked on our protocol for responding to workplace violence and harassment, which is expected to be published in 2026.
- We participated for the third consecutive year in the Voces Vitales Mentoring Program – Oil & Gas edition.
- We delivered workshops on basic DEI concepts, unconscious bias, and age diversity.
- We added three new e-learning modules —ABC of Diversity, Unconscious Bias, and Harassment, Violence and Respect in the Workplace— to the Company's mandatory training plan.

We also continued making progress on the work plan approved in 2024 to assess the impact of our operations on human rights. During the year, we received two complaints related to alleged discrimination cases through our reporting channels and adopted the corresponding measures in accordance with our internal procedures. Lastly, our head office facilities are equipped and accessible to ensure access and circulation for people with reduced mobility.

5.1.4. Workplace climate and personnel well-being

We seek to promote work-life balance, consolidating a work environment that fosters people's overall well-being. To this end, we offer a wide range of benefits that support different stages of life, including financial and family support, health programs, special leaves, and initiatives to promote healthy habits.



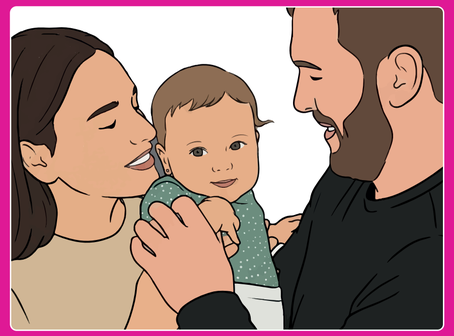
Financial and Family Support:

- We grant special allowances for marriage, birth, or adoption.
- We reimburse childcare expenses.
- We provide housing rental subsidies.
- We provide personal and emergency loans, as well as loans for the purchase, construction, or renovation of a primary permanent residence.
- We provide financial support to mothers and fathers of children with disabilities.



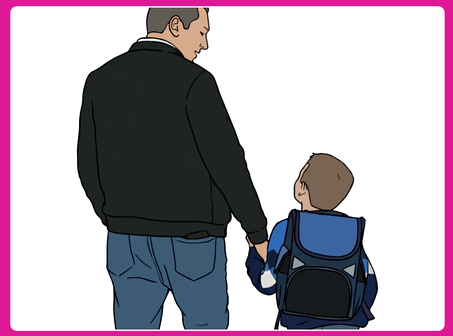
Health and Safety:

- We provide additional coverage for disability and invalidity not covered by health insurance.
- We provide life and funeral insurance.
- We implemented a wellness program that includes reimbursement for mental health care and provides psychological support 24x7, 365 days a year, through Wellness Latina.



Leaves and Special Permits:

- We extend parental leave by one additional week beyond the statutory period.
- We offer an optional gradual return-to-work scheme for new mothers, maintaining compensation equivalent to full-time working hours.
- We grant study and marriage leave.



Well-Being and Development Programs:

- We support retirement processes through a career transition program that includes counseling and special leave until the first retirement payment is received.
- We maintain agreements with sports associations.
- We provide a school kit and financial assistance at the beginning of the school year.
- We distribute Christmas hampers.

ALL THESE BENEFITS ARE AVAILABLE TO ALL OUR EMPLOYEES, WITH THE EXCEPTION OF LOANS, WHICH ARE NOT AVAILABLE TO EMPLOYEES HIRED UNDER FIXED-TERM CONTRACTS.

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WE MEASURE OUR ORGANIZATIONAL CLIMATE

To continue improving our teams' experience, in 2025 we adopted a new platform for measuring organizational climate. We implemented Slik, an agile, people-centered tool that enables the design of customized surveys, unlimited measurements, access to real-time dashboards, and analysis through artificial intelligence to identify focus areas.

In July 2025, we conducted the annual workplace climate survey and achieved a 75% favorability rating company-wide. We also obtained an NPS[1] score of 52 points, a metric that reflects the likelihood of our people recommending **tgs** as a workplace and shows the strengthening of an environment based on trust, development, and collaboration. We achieved a 75% favorability rating in our workplace climate survey, reflecting a work environment based on collaboration, transparency, and mutual care.

To consolidate this improvement, during the year we held meetings with each department to review the results, identify opportunities for action, and define improvement plans aimed at continuing to build a positive and participative workplace climate.



[1] NPS: Net Promoter Score, a metric that measures the likelihood of recommending an organization as workplace.

+ENERGÍA RECOGNITION PROGRAM

At **tgs**, we recognize the effort, dedication, and commitment of our people, values that are essential to consolidating a strong organizational culture aligned with our principles. Through the +Energía program, we recognize those who, through their daily performance, reflect our organizational behaviors: innovating collaboratively, putting the customer at the center, striving for more, and being part of the team, while promoting teamwork and contributing to common goals.

In 2025, the program enabled us to recognize and celebrate individual and collective contributions through various initiatives:

- We granted 925 recognitions for outstanding contributions to those who led projects or initiatives with a significant impact on the Company.
- We granted 91 recognitions for team management, oriented at promoting collaboration, leadership and cohesion among areas.
- We granted 56 long-service recognitions, celebrating the years of dedication and sustained contribution of our team.
- We recognized eight outstanding employees of the year, who represent excellence in their work and the spirit we seek to strengthen within our organizational culture.

This approach contributes to strengthening our corporate identity, fostering commitment and motivating our teams to continue growing and contributing to our collective success.

5.1.5. Employment and Professional Development

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During 2025, we consolidated a comprehensive training proposal that puts people at the center and supports the development of key skills for current and future businesses. Our **tgs** Campus evolved into an agile, modern and inclusive learning ecosystem, with improvements aimed at facilitating access to learning and personalizing the experience of each employee. Among the main advances of the year, tools were integrated to enable leaders to monitor the development of their teams, and access to live internal and external webinars was made available.

AVERAGE EMPLOYEE TRAINING HOURS*	2025*
Average total training hours per employee	32
By gender	
Men	31
Women	43
By category	
Director	67
Manager	63
Supervisor	49
Analyst – Supervisor	32
Administrative – Operational Staff	28

* Adjusted training hours criteria. It considers 100% of training hours completed during the year.

LEARNING ACADEMIES
We have six academies —Leadership, Future, Human Skills, Business, Management, and Technical Skills— that offer continuously updated learning paths through in-person, virtual, and hybrid formats, along with a digital library of more than 15,000 resources. During 2025, these academies continued strengthening key competencies such as leadership, digitalization, time management, communication, process safety and essential technical skills.

TECHNICAL CAPABILITY DEVELOPMENT AND CONTINUOUS TRAINING
We significantly strengthened our technical capabilities through programs in areas such as corrosion protection, gas turbines, compressors, gas quality, metrology, drone operation, and brigade training, among others. These initiatives involved the participation of 164 people, including employees from ENARSA, ENARGAS and GCDS. In collaboration with PLAPIQUI, we incorporated new technical content through the P-virtual platform, including fundamentals of processing, pumps and compressors, valves, auxiliary services, automatic controls, furnaces, separators and training for midstream operators. In parallel, we consolidated our hybrid learning model, enabling the continuity of several key programs on topics such as leadership, safety and human rights.

LEADERSHIP EXPERIENCES
We redefined our leadership approach by adopting a continuous model based on leadership experiences, with in-person workshops across multiple locations, the presentation of a new behavioral model and reflection spaces focused on transformation and innovation. More than 150 leaders participated in combined sessions featuring guest speakers and webinars aimed at effective management. During the year, we strengthened leadership communities through spaces for connection and learning and launched the first edition of Play, a program designed for high-potential employees. The first edition brought together 27 participants from the Western and Southern regions in a hybrid format focused on self-leadership and personal management, future mindset and impactful communication.

DIGITAL TRANSFORMATION: SER DIGITAL PROGRAM
We started a comprehensive digital transformation process with the support of KPMG, aimed at improving processes, services, and business models. Through the Ser Digital program, our teams learned about technological trends and digital methodologies, collaborated in the creation of innovative solutions and actively participated in a cross-cutting approach to cultural transformation.

SAP S/4HANA ASSESSMENT: TOWARDS OPERATIONAL EXCELLENCE
Together with IBM, we developed a strategic project aimed at assessing and planning the implementation of SAP S/4HANA as a key enabler of operational efficiency, defining the next steps in our digital evolution. This process offered our people a concrete opportunity for learning and strategic alignment and provided the Company with a solid foundation for operational transformation.

TECHNICAL COMPETENCY MANAGEMENT
We made progress in the implementation of a technical competency model aligned with industry standards, which enables us to identify critical capabilities, close gaps and ensure the availability of talent prepared for operational challenges.

LABOR TRANSITIONS AND ONBOARDING
We supported employees approaching retirement through a voluntary three-month coaching program. Additionally, we strengthened the onboarding process for new hires, which includes content on the history, culture, structure, and businesses of **tgs**.

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5.1.6. Performance and talent management

PERFORMANCE MANAGEMENT
We encourage our people to actively manage their own development through a structured performance cycle that integrates planning, monitoring, and evaluation. This process enables employees to:

- Define individual goals aligned with the business.
- Plan continuous improvement actions.
- Reflect with leaders on development opportunities.
- Analyze results within the Talent Committee to anticipate future needs.

In 2025, we simplified forms, achieving a more agile, accessible, and easier-to-implement process within the daily work routine. In line with our cultural evolution, we updated the organizational behavior model, aligning it with the Company's strategic direction.

100% of our workforce was evaluated under the performance management methodology

TALENT MANAGEMENT
At **tgs**, we strengthen our human development strategy through spaces and processes that foster professional growth, diversity of perspectives and sustainable leadership.

The Talent Committee conducts periodic analyses to anticipate future capabilities, align people development with business needs, and promote continuous professional growth. In addition, conversations on development between leaders and employees enable the co-creation of opportunities, the identification of critical skills, and the strengthening of a learning culture.

Through Vision 2030, a cross-functional space made up of different areas and generations, we envision the future of work at **tgs** and develop tools that support our cultural transformation toward a more sustainable, digital, and innovative company.

We implemented an internal mentoring program that promotes the exchange of experiences, reflection on leadership, and the development of key skills, consolidating learning communities. We also continued participating in the Voces Vitales Mentoring – Oil & Gas initiative, which promotes women's leadership in the sector through training, executive support, and professional exchange.

These integrated processes strengthen talent, culture, and leadership and contribute to building a **tgs** prepared for future challenges.

PERFORMANCE MANAGEMENT	2025	2024
Number of employees evaluated according to their performance	1,187	1,147
By gender		
Men	1,062	1,022
Women	125	125
By category		
Director	7	7
Manager	26	25
Supervisor	103	94
Analyst - Supervisor	284	249
Administrative - Operational Staff	767	772

5.1.7. Dialogue with employees

LABOR RELATIONS
We promote freedom of association and constructive dialogue with labor unions, in compliance with Argentine legislation and applicable collective bargaining agreements. The labor unions representing our employees covered by Collective Bargaining Agreements (CBAs) are:

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

79% of our personnel is covered by CBAs. For the remaining personnel, labor conditions are governed by the Labor Contract Law.

COMMUNICATION WITH OUR PEOPLE
We have multiple channels that strengthen transparency and participation:

- Digital Billboard at operational facilities
- Sumándonos magazine
- SharePoint internal Platform.
- Microsoft Teams
- Corporate e-mail
- In-person meetings with teams and leaders

MEETINGS BETWEEN MANAGEMENT AND EMPLOYEES
In 2025, we held four meetings between the Chief Executive Officer and teams from different areas, which enabled the sharing of strategic progress, the answering of questions and the strengthening of a culture of closeness and accessible leadership.

5.2. Occupational health and safety

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We ensure the highest occupational health and safety standards through our Integrated Management System. We promote the physical, mental, and social well-being of our people, prioritizing prevention, self-care, and continuous improvement across all our operations.

Our Occupational Health and Safety Management System —certified under ISO 45001:2018 since 2006— integrates environmental (ISO 14001:2015) and quality (ISO 9001:2015) management and applies to all employees, contractors and third parties entering our facilities.

Management is based on three main pillars: risk identification and control, active participation of people and robust emergency preparedness and response processes.

During 2025, we strengthened Safety and Quality management through improvements in incident investigation, the digitalization of training in accordance with SRT Resolution 905/15, the development of catastrophic scenarios using the Bow-Tie methodology and the application of EAC and ACR in new projects. We also conducted the surveillance audit of our Integrated Management System, in accordance with ISO 9001, 14001, and 45001 standards, with external audits across 45 sectors and internal audits across 15, reinforcing continuous improvement and compliance with international standards.

INTEGRATED RISK MANAGEMENT AND EMPLOYEE PARTICIPATION
We carry out a systematic identification of hazards and ongoing risk assessments for all tasks, supported by tools such as Change Management (SAP, MOC), work permits, and prior risk analyses. We foster participation through anonymous reports of unsafe conditions (MIRA) and Preventive Safety Observations (OPS).

The Joint Health and Safety Committees act as spaces for consultation and decision-making, reinforcing preventive culture. Management is centralized in SAP EHSM, which records incidents, actions, assessments, and documentation and is strengthened through internal and external audits and regulatory guidelines.

The Occupational Health team complements this system with mandatory assessments and specific studies, prioritizing the early detection of risks and the comprehensive protection of health.



JOINT HEALTH AND SAFETY COMMITTEE
We have a Joint Health and Safety Committee that brings together representatives of both the Company and employees to strengthen risk prevention and promote safe working conditions. This space fosters a culture of mutual care and active participation in occupational health and safety management.

During 2025, the Committee met periodically to address key issues such as the climate event that affected the Cerri Complex, improvements in safety systems, visits to facilities, asbestos removal, health campaigns and regulatory measurements. These actions strengthened participation and collective commitment to safety across the organization.

5.2.1. Health and Safety Strategic Plan

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Our 2022–2026 Health and Safety Strategic Plan drives preventive management across the organization. It is structured around three pillars:

- Preventive leadership and self-care, promoting safe behaviors and active field presence.
- Risk management in industrial processes, ensuring operational reliability throughout the life cycle of facilities.
- Preparedness and response to contingencies through protocols and capabilities that ensure prompt and coordinated action.

In 2025, we made progress in the implementation of 10 essential pillars —leadership, incident management, contractors, road safety, industrial safety, hygiene and health, ergonomics, critical tasks, process safety, and emergency plans— which are organized in 22 initiatives and 64 concrete actions.

PREVENTIVE CULTURE AND CONTINUOUS IMPROVEMENT

We promoted the SOL+ Cycle as an operational practice to improve order, cleanliness, safety, and efficiency. In 2025, we completed the planning phase and implemented training actions, resource allocation and institutional communication initiatives. We also strengthened the identification, recording, and dissemination of good practices through the SAC Commission, a digital repository and the +Cuidado mailbox. ConverSAC supported weekly training on safety, environment, and quality topics, reinforcing operational discipline.

OPERATIONAL RISK MANAGEMENT

We adopted the Bow Tie methodology to visualize threats, risks, and preventive and mitigation controls. In 2025, we trained GSAC leaders and representatives and extended its application to all Compressor Plants, strengthening catastrophic risk management.

TERRITORIAL COORDINATION AND WORK WITH OPERATIONAL TEAMS

We participated in 11 Operational Community meetings and consolidated regional SAC teams that provide technical support for drills, emergency plans, environmental monitoring, and regulatory measurements.

COMMUNICATION AND RAISING AWARENESS IN SAFETY

In 2025 we strengthened preventive communication, adding new contents and formats. We disseminated safety spots, e-cards with technical recommendations and messages during the Safety Week, in which operational and SAC Departments reaffirmed safety as a core value. We also developed campaigns on carbon monoxide, responsible mobility, road safety, fauna, and SOL+ habits. These actions consolidated preventive culture and promoted safe behavior across the organization.

PARTICIPATION IN EXTERNAL INITIATIVES

During the year, **tgs** participated in industry forums and certification processes that strengthen preventive management. Among them were the Energy Sector Innovation Roundtable of the SRT (Superintendence of Occupational Risks), the recertification process under the Preventive Work Environments Program and participation in IAPG subcommittees. These actions enable alignment with industry standards and facilitate the exchange of lessons learned with other organizations.

PREPAREDNESS AND RESPONSE TO EMERGENCIES

In 2025, we strengthened our emergency response capacity through new brigades, increased training, and specialized equipment. We achieved 85% coverage in the Central and Western regions and consolidated a team of 20 brigadiers at Tratayén Plant, permanently supported by a firefighting service.

We implemented a comprehensive training program in firefighting, rescue, use of Self-Contained Breathing Apparatus (SCBA), and CALCIC Level I certifications (Latin American Accreditation Course for Firefighting Instructor Competencies), along with drills and inter-institutional training sessions. We incorporated key equipment, including 30 personal protective equipment kits, 14 SCBA units, and a fire truck for Tratayén.

We participated in industry forums and achieved 3rd and 4th place in the National Brigades Meeting. Our response to the flooding at the Cerri Complex confirmed the effectiveness of the system, with thousands of hours worked without incidents.

Moreover, we implemented a Winter Emergency Plan in the Southern and Austral regions and strengthened contractor and high-risk task management through updates in SAP Ariba, new assessments, training requirements, and progress in the digitalization of permits and risk analyses.

5.2.2. Training in occupational health and safety

GRI 3-3, 403-1, 403-3, 403-4, 403-5, 403-6, 403-7, 11.9.1, 11.9.2, 11.9.4, 11.9.5, 11.9.6, 11.9.7, 11.9.8, 11.18.1
SASB EM-SV-320a.1

Our occupational health and safety training model not only ensures regulatory compliance, but also reinforces our commitment to people's well-being, promotes essential technical capabilities and consolidates a participative safety culture. Each training initiative represents a key investment in ensuring safe, sustainable, and responsible operations.

In 2025, we invested a total of 44,022 hours in occupational health and safety training.

Of the total, 12,644 hours corresponded to our own workforce (28.7%), including the 3,049 hours reported by Occupational Health and the 9,595 hours recorded through the Learning Program.

On the other hand, 31,378 hours (71.3 %) were destined to contractors staff, including the 27,159 hours developed under the Agreement with the UTN and the 4,218.5 hours provided by tgs Health and Safety Service.

TRAINING PLATFORM
Through the **tgs** Campus, we train our entire workforce on topics such as Preventive Self-Control, Fire Risk and Use of Fire Extinguishers, Electrical Risk, Proper Use of Personal Protective Equipment (PPE), Safe and Responsible Driving and Emergency Response.

GAMIFICATION- RESOLUTION SRT 905/15
We digitalized and gamified mandatory courses, incorporating interactive resources that enhance knowledge retention and accessibility for operational teams. This update not only ensures alignment with applicable regulations and industry standards, but also had a direct and measurable impact on compliance levels.

As a result, in 2025 we achieved 98% compliance—a remarkable improvement compared to historical levels, which had never exceeded 50%—demonstrating the effectiveness of the new learning methodologies and the strengthening of a culture of compliance across the organization.

TECHNICAL TRAINING AND CERTIFICATIONS
During 2025, we recertified operators of critical equipment (elevated work platforms and overhead cranes) and expanded our training offering through agreements with UTN and the Polo Industrial Bahía Blanca, reaching more than 8,000 contractor personnel and 27,159 training hours.

OCCUPATIONAL HEALTH AND SAFETY REPRESENTATIVES PROGRAM
We strengthened the role of Occupational Health and Safety (OHS) representatives as prevention agents within their areas. We defined a quarterly agenda, held regional meetings and reinforced their participation in key initiatives such as waste management, climate change, and emergency response.

NUMBER OF PARTICIPANTS IN OCCUPATIONAL HEALTH AND SAFETY TRAINING

Preventive Self-Control	976
Use of PPE*	829
Fire Risk and Use of Fire Extinguishers	963
Electrical Risk	847
Evacuation and Emergency Plan	1,024
Safe Driving	955
CPR**	944
Bow Tie Management	22

* PPE: Personal Protective Equipment.
** CPR: Cardiopulmonary Resuscitation.

5.2.3. Health care

We promote overall well-being through prevention programs, professional support and healthy habits.

WELLNESS PROGRAM
It provides 24/7 psychological support, workshops, and specialized materials through Wellness Latina. In 2025, we recorded 32 assisted cases, 131 interviews and 649 visits to the platform.

The workshops had an average attendance of 80 participants. It should be noted that each workshop included an introduction to the scope of the program.



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MAS POR VOS PROGRAM
We promote healthy habits through workshops, nutritional counseling and digital content. In 2025, we offered the following workshops:

- Batch cooking.
- How to achieve healthy eating during periods of high anxiety and stress.
- Intoxicated, with an average of 70 participants and 416 nutritional consultations.
- Yoga classes.

MÁS POR VOS RESULTS*	2025	2024
The Participation or Attendance Rate is calculated based on the total **tgs** workforce.	100 %	100 %
Más por Vos web entries	2,420	2,128
Promotional materials from the Más por Vos Library	12	12
Online Nutritional Counseling participants	416	304
Nutritional Counseling web or app entries	5,296	4,012
Total contacts with nutritionists through different channels	5,585	2,493
Nutritionist Q&A	320	265
Teleconsultations via Teams, chat, WhatsApp, and phone	391	295
Recommendations tailored to people's needs	4,874	1,933
Participants in virtual workshops	210	156
Recorded on-demand classes	37	34
In-person active breaks at Cerri Complex – Galván	196	264
On-site yoga classes at the Head Office	98	96
Average participants per yoga class	8	10

* Classes at the Gral. Cerri Complex and Galván were interrupted due to the flooding and later resumed.

CPR TRAINING AND CARDIOPROTECTED SPACES
We trained 912 people in CPR and certified four new facilities, achieving 100% cardioprotected spaces.

HEALTH DAY AND FAMILY DAY
We carried out comprehensive medical checkups at several locations and hosted activities involving families that strengthen prevention and reinforce a comprehensive vision of safety.

PARTICIPATION IN SPECIALIZED CONFERENCES AND TRAINING ACTIVITIES
During 2025, we expanded our presence in key technical and academic occupational health forums:

- We delivered a presentation at the Occupational Safety, Hygiene, and Health Conference organized by the Comahue Society of Occupational Medicine.
- We gave a presentation at the Occupational Medicine Society of the Province of Buenos Aires (SMTBA), sharing our area's experience regarding the climate event that affected Bahía Blanca on March 7, 2025.
- We conducted an assessment of the emergency service in Tratayén together with the Director of the Añelo Hospital and the SRT.
- We delivered a presentation at SEDRONAR for its Preventive Work Environments Program.



5.2.4. Ensuring safety

GRI 2-23, 3-3, 403-1, 403-2, 403-4, 403-7, 11.9.1, 11.9.2, 11.9.3, 11.9.5, 11.9.8, 11.18.1

We promote management based on prevention, participation and continuous improvement.

SAFETY, ENVIRONMENT, AND QUALITY (SAC) CULTURE PROGRAM AS A VALUE
This program, a key pillar of **tgs**' Health and Safety Strategic Plan, promotes an interdependent culture based on mutual care. In 2025, we made progress in defining the Strategic SAC Leadership Principles —focused on risk-based decision-making, field presence, and recognition of good practices— and in implementing maturity surveys that feed into a Visible Leadership Dashboard used to assess communication, cooperation, and leadership credibility.

MIRA PROGRAMS AND PREVENTIVE SAFETY OBSERVATIONS (OPS)
To strengthen everyday prevention, we use two main tools: MIRA, to detect abnormalities that require immediate action and OPS to observe work systematically and reinforce safe practices. In 2025, we offered the workshop "Lead OPS MIRA Preventive Tools" for 42 leaders, incorporated these tools in ConverSAC and in internal communications and we made progress in improving observations quality to ensure effective impacts.

SAFE AND SUSTAINABLE MOBILITY PROGRAM
The Safe and Sustainable Mobility Program promotes responsible transportation in compliance with the National Traffic Law and internal standards. It includes technical driver training, specific workshops —such as the winter driving workshop, with more than 100 participants in 2025— preventive campaigns, and daily health checks for hazardous cargo drivers.

Our fleet operates under an assisted mobility model that integrates vehicle tracking, travel plans with risk analysis, driving scores, and automated reports to drive improvements. We also carry out psychosensometric evaluations to anticipate human factors that may affect safety.

103 drivers completed the Theoretical, Practical and Psychometric Exercise phases as part of the Safe and Sustainable Mobility Program. In addition, another 70 drivers participated in the Theoretical Training Modules (3.5 hours in duration), resulting in a total of 173 trained drivers: 65.31% company drivers and 34.69% contractor drivers.

OCCUPATIONAL HYGIENE AND PERSONAL PROTECTION
The Occupational Hygiene Program prevents occupational risks through the identification and control of physical, chemical, biological, and dysergonomic hazards, with a focus on noise and respiratory agents. To that end, we implemented hearing and respiratory protection programs, including systematic measurements, exposure controls, health checks, and the provision of appropriate equipment.

In 2025, we reinforced respiratory protection through the centralized purchase of respiratory equipment, fit-testing equipment, and tools to determine respirator sizes. We also upgraded measurement instruments —noise level meters, dosimeters, sampling pumps, gas analyzers, and monitors— improving the accuracy and traceability of preventive management.

DRILLS AND COORDINATION WITH FIRE DEPARTMENTS
In 2025, we conducted 67 emergency drills at different facilities, assessing roles, response times, and coordination with internal brigades and external emergency services, strengthening capabilities and improving our emergency plans.

We strengthened coordination with fire departments through their participation in drills, site visits, and joint training activities. In addition, we incorporated quick access to fire department information by region into the **tgs** Emergencies app, facilitating coordination in the event of incidents.

INNOVATION AND DIGITALIZATION APPLIED TO SAFETY
In 2025, we advanced the digitalization of PPE management through digital records developed on the SAP Fiori platform, which enable the assignment of certified equipment, the recording of expiration dates and the management of electronic signatures. Their integration with catalogs and compliance processes improves traceability, reduces paper use, and strengthens transparency in industrial safety management.

SAFETY IN WORKS AND INCIDENT INVESTIGATION
Prior to the start of each project, we hold kick-off meetings with contractors to review risks, reinforce preventive measures and align all activities with the zero-accident goal. We complement this with "5-minute talks" in the field, aimed at reinforcing awareness of the specific risks and precautions associated with each task.

The Incident Investigation Training Program governs the reporting, analysis, and management of events, differentiating criteria according to their severity. In 2025, we incorporated digital tools for accident investigation, acquired the Incident XP software to develop cause trees and issue executive reports within short timeframes, developed an investigation quality indicator, and provided training on investigation methodologies. This approach seeks to systematically learn from incidents and prevent recurrence.

SPECIFIC RISK MANAGEMENT AND EMERGENCY RESPONSE
We conducted a virtual workshop on NORM radiation (Naturally Occurring Radioactive Material), with more than 70 participants, to strengthen understanding and management of these naturally occurring materials.

We maintain a crisis plan and specific emergency plans for our operations, with roles defined at both corporate and local levels. The **tgs** Emergencies app quickly connects people with support mechanisms in the event of accidents or other critical situations and is available across the entire value chain. In 2025, a total of 117 calls were received.

Collectively, these programs and initiatives reaffirm our commitment to ensuring safety, reducing risks, and consolidating a preventive culture across all **tgs** operations.

RISK MANAGEMENT AND PREVENTION OF WORKPLACE INJURIES
As part of its occupational health and safety management approach, the Company systematically identifies and assesses workplace hazards through formal tools such as the Hazard Identification and Risk Assessment Matrix and Job Safety Analysis, with particular focus on high-potential risks such as uncontrolled energy release, work at height, fires or explosions, vehicle operations and access into confined spaces. These risks are managed through task planning, work permit systems and critical controls such as energy isolation and lockout.

During the reporting period, the most severe injuries were mainly associated with the uncontrolled release of energy, pointing out at opportunities for improvement in isolation processes and change management practices, particularly in the assessment of modifications to facilities. In response, actions were implemented to strengthen preventive controls, including facility design reviews, HAZOP (Hazard and Operability Study) assessments, improvements in signage, personnel training and reinforcement of practices such as the LOTO (Lockout/Tagout) system and Management of Change procedures.

We also keep consolidating a preventive approach based on continuous improvement, the hierarchy of controls, systematic risk management and the strengthening of Process Safety and safety culture, with the purpose of reducing the occurrence of injuries and minimizing their severity.

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5.3. Development and management of impact on local communities

For more than three decades, at **tgs** we have promoted social investment initiatives aimed at supporting sustainable development and improving the quality of life of communities near our operations. Our commitment is based on ongoing dialogue with community members and joint work with civil society organizations. In this way, we seek to understand their expectations in order to generate a real and lasting impact.

With the purpose of strengthening local capabilities and promoting growth opportunities, our programs focus on key areas such as education, social development, sports and culture. To ensure their effectiveness, we use performance indicators that allow us to assess 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 vision of contributing to social, environmental, and economic progress in a responsible and sustainable manner.

The table below presents a breakdown of our private social investment, including both **tgs** and Fundación **tgs**.

PRIVATE SOCIAL INVESTMENT (ARS)*	**2025**	**2024***
Skills development	$ 136,735,160	$ 113,832,114
Support for local development	$ 797,976,534	$ 1,032,767,511
Donations	$ 220,404,749	$ 187,319,745
CSR expenses	$ 499,443,333	$ 443,499,232
Administrative expenses**	$ 2,148,514	$ 4,516,552
TOTAL	**$ 1,656,708,290**	**$ 1,781,935,154**

* Restated by CPI as of 12/31/25.
** Administrative expenses include costs related to administrative procedures, such as notary fees for the certification of donations. In previous years, these expenses were included under management accounts.

5.3.1. Dialogue with the community

GRI 3-3, 203-1, 203-2, 413-1, 413-2, 11.11.1, 11.14.1, 11.14.4, 11.14.5, 11.15.1, 11.15.2, 11.15.3, 11.16.1, 11.17.1

We continuously work to build trusting relationships with local communities. We have a formal stakeholder engagement process that enables us to identify and address the needs of the communities where we operate.

During 2025, we have closed several agreements with indigenous communities located near our facilities.

IDENTIFICATION AND ENGAGEMENT OF STAKEHOLDERS

Relationships with communities are managed by the Stakeholder Relations Management area through regular activities tailored to the requirements of each situation. For new projects, we carry out a Social License to Operate process that includes the identification of affected groups —directly or indirectly— establishing contact to present the project and fostering constructive dialogue.

As part of this process, we place special focus on the identification of vulnerable groups:

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

We have different channels available to engage with local communities. Among them, the main formal channel for receiving complaints and claims is the hotline 0800-666-0962. In addition, depending on the specific needs identified at the end of each project, an ad hoc committee may be established to address particular requirements.

ASSESSMENT AND ONGOING DIALOGUE

To obtain an in-depth understanding of the needs of each community, we work jointly with local organizations that help us gather key information on education, health, sports, and access to services. Based on this information, we identify specific priorities and design our social investment programs more effectively. The exchange continues beyond the implementation of each initiative: we promote regular meetings to review progress, anticipate and address potential challenges and maintain ongoing communication with local representatives and organizations. In every interaction, we seek to ensure safe, equitable, and respectful conditions of engagement.

COMMUNITY ENGAGEMENT AND CARE

At **tgs**, we maintain ongoing relationships with landowners through a specialized team made up of representatives from regulatory affairs, institutional relations, legal affairs and easement management. We also strengthen dialogue with communities near our gas pipelines in Buenos Aires, Bahía Blanca and Neuquén through our Damage Prevention Program. This program includes informational visits together with local fire departments, training activities, and talks aimed at public works officials, with the purpose of promoting safe practices to protect both people and infrastructure.

COMMITMENT TO THE BAHÍA BLANCA COMMUNITY

As a consequence of the emergency situation that affected Bahía Blanca after the severe flooding that occurred in March 2025, Fundación **tgs** reaffirmed its commitment to the community by activating a rapid response to assist the most affected areas. In coordination with local authorities, we defined action priorities focused on repairing school buildings, restoring community spaces, and supporting institutions that provide essential services.
In addition, we **provided new extraordinary donation lines totaling ARS 226,216,523.26 and strengthened cooperative ties with other private-sector entities in order to channel resources efficiently and contribute to the comprehensive recovery process of the Bahía Blanca community**. These actions reflect our ongoing commitment to the well-being of the most vulnerable sectors and to building lasting solidarity networks.

BAHÍA BLANCA NETWORK: MULTISECTORAL COLLABORATION FOR A SUSTAINABLE FUTURE

During 2025, we continued working together with the Grupo de Fundaciones y Empresas (GDFE) and the Red de Innovación Local (RIL) in the public-private laboratory “Red de Bahía Blanca,” aimed at bringing together governments, companies, and social organizations to promote sustainable policies and innovative collaborations. In the short term, the laboratory facilitates the identification of joint opportunities among local stakeholders. In the long term, it seeks to contribute to the formulation and implementation of public policies that promote sustainable development.

Due to the storm that affected the planned start of activities for the year, we worked jointly to sustain the established agenda, support Civil Society Organizations (CSOs) during a challenging year, and produce concrete deliverables that contribute to strengthening the sector’s installed capacities. Throughout the year, seven in-person meetings were held to promote institutional strengthening and exchange among CSOs. In addition, a good practices guide was developed based on the collective lessons learned throughout the process and presented at the closing meeting.

We presented the participatory territorial assessment, the first phase of a process aimed at strengthening the economic and social development of the community through a public-private coordination approach. The work included context analysis, the identification of needs and opportunities and the review of relationships among local stakeholders.

This closing marks the beginning of a new stage: the creation of a coordination space that enables the prioritization of challenges and the development of a shared agenda for development.

With the support of Pampa Energía, Pluspetrol, Shell, and tgs, a new stage begins: the creation of a collaborative space to define priorities and consolidate a common agenda that promotes sustainable growth.

5.3.2. Skills development

GRI 3-3, 203-1, 203-2, 413-1, 413-2, 11.11.1, 11.14.1, 11.14.4, 11.14.5, 11.15.1, 11.15.2, 11.15.3, 11.16.1, 11.17.1

We promote the personal and professional development of people in the communities where we operate by providing tools that strengthen their skills and expand their opportunities for growth.

VOCATIONAL TRAINING PROGRAM "LEARN A TRADE"

We designed the "Learn a Trade" program to promote labor inclusion and personal development in the communities where we operate. Through practical training in different trades, we support young people and adults in strengthening their skills and building sustainable careers. This program serves as a framework integrating various projects, each aimed at meeting specific needs and generating new training and employability opportunities.

1) "Learn a Trade" at Instituto Técnico La Piedad and San José Obrero School:
We promote this project to improve the employability of young people and adults through technical training that strengthens their economic autonomy. This initiative includes different projects developed together with educational institutions and community partners, adapting to the needs of each community.

2025 ACHIEVEMENTS:

- 52 people participated in programs at Instituto Técnico La Piedad..
- 82 people completed their courses at San José Obrero School.

Over the past 19 years, more than 2,000 young people have acquired skills in metalwork, carpentry, electricity, welding, sanitation and 3D printing, contributing to their employability.

2) Workshop School:
We launched this project in 2024 together with San José Obrero School to integrate technical training with community engagement. The initiative was carried out in Chimpay —a town near the route of one of our pipelines— and combined trade training with tangible improvements in homes and community spaces.

2025 ACHIEVEMENTS:

- 67 people completed the training activities.
- We trained residents of Chimpay in carpentry, metalwork, and electricity, promoting local autonomy.
- We improved housing conditions through the construction of furniture and the installation of safe electrical systems.

3) "Women in Circles":
We promote the reduction of gender gaps by offering training that strengthens entrepreneurship, the social economy and the organizational capacities of women in the Southern region. We developed this program together with the Fundación de Estudios Patagónicos (Patagonian Studies Foundation), prioritizing the design of solutions arising from local needs.

2025 ACHIEVEMENTS:

- 35 women participated in the two socio-occupational training programs we offered (Residential Electrical Assistant Training and Basic Masonry Skills).

4) Residential Electrical Skills Training in Picún Leufú:
In partnership with the Fundación Potenciar, the Municipality of Picún Leufú and the Huenctru Trawel Leufu Mapuche Community, we delivered a training course aimed at introducing basic concepts of residential electrical installations, strengthening local capacities, and promoting trade training with employment opportunities in the community of Picún Leufú.

The course has a total duration of 40 hours distributed across eight theoretical and practical sessions, during which participants acquire basic knowledge of low-voltage electrical installation, maintenance and safety.

This initiative is part of the joint work carried out by Fundación **tgs**, the Municipality of Picún Leufú and Fundación Potenciar, reaffirming the shared commitment to education, technical training and the sustainable development of local communities.

2025 ACHIEVEMENTS:

- 23 people completed the training activities and received the certificates.

5) "More Work, Less Recidivism":
We support this project to reduce recidivism through trade training for incarcerated individuals. In partnership with Penal Unit N° 4 of the Buenos Aires Penitentiary Service, we delivered workshops in carpentry and metalworking aimed at facilitating their future labor insertion. The products manufactured during the workshops are donated to local institutions, generating a positive impact on the community.

2025 ACHIEVEMENTS:

- 8 people completed the activities during this year.

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"HACEME EL AGUANTE" SCHOLARSHIPS (SUPPORT ME)

Through this scholarship program, in partnership with San José Obrero School in Neuquén, we seek to expand educational and professional opportunities for young people from the outskirts of the city, especially those facing vulnerable circumstances. The scholarships enable students to continue their technical and socio-occupational training, strengthening their future prospects.

2025 ACHIEVEMENTS:

- 30 scholarships awarded to support educational pathways in the following areas:
  - Basic Technical Program: Industrial Mechanics, Electricity, and Carpentry.
  - Adult High School Program: Community Development Specialist.
  - CeMOE (Vocational Training): Carpentry, Electricity, Automotive Mechanics, Lathe Operation, and Welding.



"TERCER TIEMPO" COMMUNITY BASKETBALL PROGRAM

In partnership with DUBA (United Disabled People of Bahía Blanca) and the Municipal Basketball School, we support the "Tercer Tiempo" project, which offers basketball classes to promote healthy habits and the comprehensive development of adolescents. In addition to sports practice, we promote training activities that strengthen physical, social and emotional skills.

2025 ACHIEVEMENTS:

- 131 students participated in the program and received sportswear.
- 5 thematic talks were delivered:
  - Leadership and teamwork: 90 participants.
  - Kinesiology and injury prevention: 80 participants.
  - Nutrition: 100 participants, including players and their families.
  - Digital Experience (Fundación Ser y Hacer): 25 adolescents and 20 older adults participated in separate sessions.
- Children's Day: special activity attended by 350 children and their families.

PROFESSIONAL INTERNSHIPS AT TGS

We continue promoting our Professional Training Internship Program for students, which enables students of secondary, technical and university levels to apply their knowledge to real work environments. Through this initiative, we strengthened their technical and professional education, while we consolidated ties with educational institutions of the regions where we operate

This program was developed jointly with:

- Technical School "La Piedad".
- Technical Education School No. 1 "Fray Luis Beltrán" (Salliqueló).
- Universidad Nacional del Sur (National University of the South).
- Higher Institute of Technical Education No. 190 (Bahía Blanca).
- A.R.A. General Belgrano Cruiser (Ingeniero White).
- Higher Technical Education School No. 4 "Antártida" (Bahía Blanca).
- Technical School G32 "Instituto Nuestra Señora del Rosario" (Villa Regina).
- Technical Education Center No. 10 (Río Colorado).
- Technical Education Center No. 13 (Choele Choel).
- Universidad Tecnológica Nacional – Plaza Huincul Campus (Technical National University – Plaza Huincul Campus).
- Universidad Nacional de La Plata – Chemical Engineering School (National University of La Plata).

2025 ACHIEVEMENTS:

- 41 students from different fields of study participated in the program, including Professional and Personal Computing Technician, Mechanical Technician, Industrial Engineering, Industrial Operations Technician, Chemical Engineering, Electrical Engineering, Biochemistry, Occupational Health and Safety, Chemical Technician, Electromechanics, Environmental Sciences, Chemistry, Master Builder and Civil Engineering.
- Certificates were awarded to all participants.
- Estimated investment: ARS 850,000 per student to cover transportation, personal protective equipment (PPE), and meal expenses.

5.3.3. Support for local development

GRI 3-3, 203-1, 203-2, 413-1, 413-2, 11.11.1, 11.14.1, 11.14.4, 11.14.5, 11.15.1, 11.15.2, 11.15.3, 11.16.1, 11.17.1

We support the development of communities by promoting equitable opportunities for all their members. We provide tools that strengthen their capabilities, foster their progress and help them fulfill their goals.

FUNDACIÓN TZEDAKÁ

At **tgs**, we reaffirm our commitment to health and inclusion by supporting the Fundación Tzedaká through its Community Medicine Bank. Thanks to this partnership, thousands of people in vulnerable situations gained access to essential treatments across the country.

2025 ACHIEVEMENTS:

- 4,600 direct beneficiaries.
- Hospitals, primary healthcare centers, and health centers.

SCHOOL INFRASTRUCTURE PROGRAM

We promote this program to improve the infrastructure and safety conditions of educational institutions located in the communities where we operate. Since 2018, we have worked to ensure that children, adolescents and adults have access to safer and more adequate learning spaces, thus strengthening their right to education. To date, 22 schools have been renovated, benefiting more than 2,000 students.

In 2025, we expanded the scope of the program to support the recovery of institutions affected by the floods that struck the city of Bahía Blanca on March 7.

2025 ACHIEVEMENTS:

- Bahía Blanca: We carried out renovation and improvement works at Primary School No. 14 and Kindergarten No. 912. With these improvements, we reached a total of 22 renovated school buildings.
- Neuquén: Under the agreement entered into with the provincial Ministry of Education, we carried out infrastructure improvements at Adult Education School No. 9 Valentina Sur and the Valentina Norte Rural Neighborhood Association.



ENVIRONMENTAL TALKS AND SUSTAINABLE GAMES

1. School Supply Bank
   A set of essential school supplies was delivered to the school administration to help ensure equal educational opportunities. These resources will be primarily allocated to the 23 scholarship recipients and, according to institutional criteria, may also benefit the broader educational community:
   - 100 hardcover notebooks (50 pages).
   - 100 black pencils.
   - 100 erasers.
   - 100 plastic pencil sharpeners.
   - 100 packs of 25-sheet refills for three-ring binders.
2. Sustainable Furniture for Recreational Spaces
   To improve infrastructure and promote responsible play, we incorporated equipment manufactured under sustainability criteria:
   - 1 playground tower with swings.
   - 1 multi-play unit.
   - 2 straight Ecosit benches
   - 2 three-module waste separation units (180 liters each).
3. Environmental Awareness Workshop Series
   We held educational workshops led by a specialized professional, focused on the responsible management of Urban Solid Waste. These workshops seek to raise awareness and promote sustainable practices across the entire school community.



5.3.4. Prevention activities

GRI 3-3, 203-1, 203-2, 413-1, 413-2, 11.11.1, 11.14.1, 11.14.4, 11.14.5, 11.15.1, 11.15.2, 11.15.3, 11.16.1, 11.17.1

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

We actively participate in the APELL Program (Awareness and Preparedness for Emergencies at Local Level), a United Nations initiative that promotes prevention, preparedness, and community coordination in response to technological emergencies. Our objective is to strengthen local resilience, improve joint response capacity, and consolidate risk management mechanisms in the communities where we operate.

In 2025, professionals from Safety, Environment and Quality (SAC) and Occupational Health represented **tgs** in the Dissemination, Risk Analysis, and Emergency Response committees, contributing to the continuous improvement of the APELL program. The main achievements were as follows:

- We participated in six inter-institutional meetings between May and October.
- We strengthened the program's governance through the appointment of a coordinator and a deputy coordinator.
- We reviewed and updated the confinement areas document, incorporating minimum criteria following the damage caused by the floods in Ingeniero White.
- We assessed confinement areas in strategic locations, including banks, museums, and schools.
- We updated the Technological Emergency Response Plan (PRET).
- We delivered community training sessions on the PRET at local institutions (Club Huracán and Club Comercial).
- We launched the Technological Risk Assessment and Management Course, expanding technical capabilities within the community.
- We participated in the discussion of various operational issues to strengthen coordination among public agencies, companies and local organizations.

PREVENTION TRAINING DAYS: SAFETY CULTURE AND ORGANIZATIONAL RESILIENCE

We developed a series of initiatives to strengthen preventive culture across our operations, in line with our Safety, Environment and Quality Strategic Plan and our ESG commitments. These initiatives seek to improve emergency response, reduce risks, and promote continuous training for our teams and strategic partners.

Emergency Drills

Emergency drills are an essential pillar for assessing response capacity in critical situations and adjusting internal procedures.

2025 ACHIEVEMENTS:

- We carried out 67 company-wide drills.
- We conducted four drills at the Cerri Complex, together with Control Fire, focused on firefighting and rescue operations.
- We carried out two drills at the Galván Plant to strengthen local preparedness.

PLANACON

Within the framework of the Petrochemical Complex Contingency Plan (PLANACON), we made progress in coordinating the annual drill at the Galván Plant, with the participation of companies from the Complex and the Prefectura Naval Argentina.

Continuous Training and Collaborative Work

We strengthen the technical capabilities of our brigades and community teams through specialized training and coordination with emergency response agencies.

2025 ACHIEVEMENTS:

- Together with Control Fire, we carried out monthly training sessions for firefighting brigades and height rescue teams.
- We promoted specific training activities at the Galván Plant together with the Hazardous Materials Department of the Firefighters Federation.
- We maintain ongoing collaboration with the Volunteer Fire Brigades of Ingeniero White and General Daniel Cerri, strengthening joint emergency preparedness.
- We established as a strategic objective the strengthening of firefighting brigades at Complejo Gral. Cerri, Galván Plants, Río Neuquén, Plaza Huincul, and Tratayén, including training and equipment provision.

5.4. Client safety and satisfaction

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The safety and satisfaction of our clients are a central pillar of our management approach. We actively listen to their needs and insights to ensure service quality, strengthen our value proposition, anticipate challenges, and improve the experience in every interaction.

Through our Integrated Management System (SGI), we record and analyze inquiries, suggestions, and perceptions via agile channels that ensure timely information exchange and efficient responses.

Our relationship model is based on ongoing contact with clients. We hold information meetings to share business projections, review commercial and operational matters, and deepen dialogue through technical exchanges that enable us to address specific needs. In the Transportation and Liquids businesses, this approach is complemented by regular meetings and operational follow-up mechanisms.

The results of satisfaction surveys constitute a key tool for identifying strengths and opportunities for improvement. Each proposal is assessed internally and, when applicable, improvements are implemented and later communicated directly to clients.

COMPLAINTS

In 2025, no complaints were recorded through our Management System, which reflects the effectiveness of our follow-up mechanisms and the quality of our service.

CUSTOMER HEALTH AND SAFETY

Impact Assessment

We manage 100% of our critical products —those that may generate impacts on health or safety— through a specific SAP EHSM module. This process ensures a systematic and traceable assessment covering:

1) Information upload: we record product characteristics, associated risks and handling conditions.
2) Technical review: we validate the accuracy and completeness of the information.
3) Preventive measures: we define and document actions aimed at minimizing risks.
4) Final approval: the Head of the Health and Safety Department reviews and approves the measures, ensuring alignment with current regulations and internal standards.

This approach enables us to anticipate potential impacts, strengthen safety across the value chain, and ensure the responsible management of the products and services we provide.

Regulatory compliance

During the reporting period, no cases of non-compliance related to the health and safety of products and services, nor any warnings or sanctions, were recorded. This result reaffirms our commitment to regulatory compliance, the voluntary codes we have adopted, and operational excellence.

CLIENT SEGMENTS

We serve a wide range of clients through our transportation, midstream, liquids, and telecommunications businesses.

Transportation: natural gas distribution and sub-distribution companies, industrial users, electric power generators, marketers, and natural gas producers.

Midstream: hydrocarbon producers, petrochemical companies, LPG fractionators, traders and liquefied gas distributors in domestic and international markets.

Liquids: natural gas producers and industrial users, mainly from the petrochemical sector.

Telecommunications: large corporate clients, carriers, data and value-added service providers, internet service providers (ISPs), and telephone cooperatives or operators.



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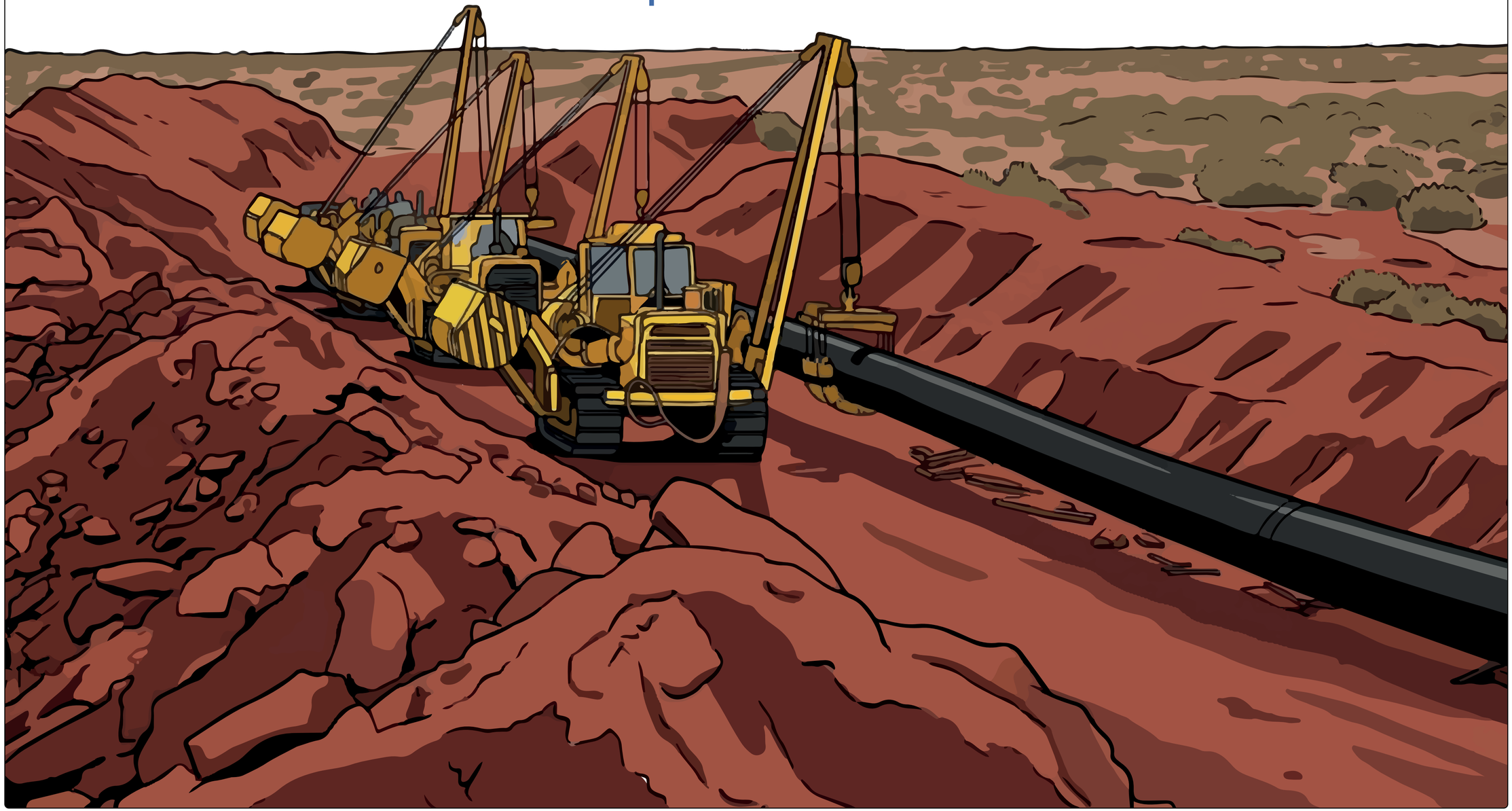
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6.1. About the Report

SCOPE

We present the fifteenth **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 includes information on the company's economic and financial performance, further detail is available in the 2025 Annual Report and Financial Statements.

This report covers all **tgs** operations and businesses between January 1 and December 31, 2025, and includes comparative indicators from previous periods. Any limitations in scope are duly indicated 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-inclusive language throughout the report, except in cases where the generic masculine form is used in the Spanish version of the report for readability purposes.

INTERNATIONAL STANDARDS

To prepare this ESG Report, we followed the international guidelines and standards for transparency and accountability listed below:

- **GRI Standards:** This report has been prepared in accordance with GRI Standards ("Global Reporting Initiative"), Standards 2021 version, considering relevant aspects of the sector standard GRI 11: Oil and Gas Sector 2021.
- **SASB (Sustainability Accounting Standards Board) Standards:** We incorporated 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 between our initiatives and the SDGs and their targets, in accordance with the SDG Compass tool developed by the United Nations and GRI.
- **United Nations Global Compact:** We report on progress made in complying with the 10 guiding principles related to human rights, labor rights, the environment and anti-corruption through the 2025 Communication on Progress submitted via the online platform established by the Global Compact for this purpose.

EXTERNAL ASSURANCE OF THE REPORT

This Report has been independently assured by PwC Argentina in accordance with ISAE 3000 regarding the application of the GRI Standards. The assurance report and the scope of the review are included on page 136 of this Report.

References:

- MEF: Financial Statements Report.
- PR: Information reported in Annex I of the 2025 Integrated Annual Report, which presents the Corporate Governance Code Report of Transportadora de Gas del Sur S.A. and addresses the Recommended Practices (RP). The numbering indicates the Recommended Practice where information related to the corresponding GRI Content can be found. The document is available at: CNV Website: www.cnv.gov.ar/SitioWeb/Empresas/Empresa/30657862068?fdesde=12/07/2021&fhasta=04/05/2022
- All notes included in the table are presented at the end.

6.2. GRI Content Index

Statement of Use: **tgs** has reported in accordance with the GRI Standards for the period between January 1 and December 31, 2025.
GRI 1 Used: GRI 1 used GRI 1: Foundations 2021.
Applicable GRI Sector Standards: GRI 11: Oil and Gas sector 2021.

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
GRI 2: GENERAL CONTENTS 2021							
General contents							
GRI 2: General Disclosures 2021	**1. The Organization and its Reporting Practices**						
	2-1	Organizational details		6, 12-21 Note 1		-	
	2-2	Entities included in the organization's sustainability reporting		Note 2		-	
	2-3	Reporting period, frequency, and point of contact		Note 3		-	
	2-4	Restatements of information		Note 4		-	
	2-5	External assurance		Note 5 y Note 3		-	
	2. Activities and Workers						
	2-6	Activities, value chain, and other business relationships		12-21, 52-53, Note 6		-	
	2-7	Employees		78, Note 7		8, 10	
	2-8	Workers who are not employees		Note 8	Information not available. **tgs** relies primarily on its own employees to carry out its core activities; however, as of the reporting date, it does not have a consolidated record of non-employee workers (contractors). Therefore, it is not possible to report on disclosures 2-8.a.i, 2-8.a.ii, and 2-8.c. The organization has identified this gap and plans to advance data collection in 2026.	8	
	3. Governance						
	2-9	Governance structure and composition		42-45, Note 9		5, 16	
	2-10	Nomination and selection of the highest governance body		42-45, Note 10		5, 16	
	2-11	Chair of the highest governance body		Note 11		16	
	2-12	Role of the highest governance body in overseeing the management of impacts		Note 12		16	
	2-13	Delegation of responsibility for managing impacts		48, Note 12		-	
	2-14	Role of the highest governance body in sustainability reporting		Note 13		-	

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GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
	2-15	Conflicts of interest.		46		16	
	2-16	Communication of critical concerns.		46		-	
	2-17	Collective knowledge of the highest governance body.		45		-	
	2-18	Evaluation of the performance of the highest governance body.		45		-	
	2-19	Remuneration policies.		Note 14		-	
	2-20	Process to determine remuneration.		Note 15		-	
	2-21	Annual total compensation ratio.		Note 16		-	
	4. Strategy, Policies and Practices						
	2-22	Statement on sustainable development strategy.		2, 24-39		-	
	2-23	Policy commitments.		34, 46-47, 56, 84-85, 88	Incomplete information. Currently, **tgs** does not have the formal elements or the systems required to fully respond to the requirements of disclosure 2-23 and certain related aspects of disclosure 3-3. The company is in the process of developing its Human Rights approach, including the creation of a specific policy and the implementation of due diligence processes. This information is expected to be available from 2028 onwards, in line with the defined work plan.	16	
	2-24	Embedding policy commitments.		32-35		-	
	2-25	Processes to remediate negative impacts.		46-48		-	
	2-26	Mechanisms for seeking advice and raising concerns.		46		16	
	2-27	Compliance with laws and regulations.		46-47, Note 17		-	
	2-28	Membership associations.		Note 18		-	
	5. Stakeholder Engagement						
	2-29	Approach to stakeholder engagement.		50-51		-	
	2-30	Collective bargaining agreements.		83		8	
MATERIAL TOPICS							
GRI 3: MATERIAL TOPICS 2021							
GRI 3: Material Topics 2021	3-1	Process for determining material topics.		29-35		-	
	3-2	List of material topics.		31, 34		-	

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GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
ENVIRONMENT							
Management of Climate Change-Related Risks and Opportunities							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.2.1	32-33, 35, 57		-	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change.	11.2.2	57, Note 19	Incomplete information. During the reporting period, the Company made progress in identifying and managing climate change-related risks and opportunities; however, it does not yet have a consolidated methodology to systematically assess their financial implications or categorize them according to time horizons. For this reason, it is not possible to report on all the requirements of the disclosure. The Company expects to continue advancing this analysis in future reporting periods.	13.1	
Emissions 2016							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.1.1 / 11.3.1	32-33, 35, 61-63		-	
GRI 305: Emissions 2016	305-1	Direct GHG emissions (Scope 1).	11.1.5	61-63, Note 20, Note 22		3.9 12.4 13.1 15.2	✓
	305-2	Energy indirect GHG emissions (Scope 2).	11.1.6	61-63, Note 21, Note 22		3.9 12.4 13.1 15.2	✓
	305-3	Other indirect GHG emissions (Scope 3).	11.1.7	61-63, Note 22		3.9 12.4 13.1 15.2	
	305-4	GHG emissions intensity.	11.1.8	61-63, Note 22		13.1 15.2	
	305-5	Reduction of GHG emissions.	11.2.3	61-63		13.1 15.2	
	305-6	Emissions of ozone-depleting substances (ODS).		Note 23		3.9 12.4	
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions.	11.3.2	Note 24		3.9 12.4 15.2	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
Additional sector information							
	Describe the measures adopted to manage flaring and venting and their effectiveness.		11.1.1	61-63, Note 22 y Note SASB 7		-	
	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 to which responsibility for managing climate change-related opportunities and risks has been assigned. Describe the oversight exercised by the Board of Directors over the management of climate change-related opportunities and risks. Indicate whether responsibility for managing climate change-related impacts is linked to performance evaluations or incentive mechanisms, including remuneration policies applicable to members of the highest governance body and senior executives. Describe the climate change scenarios used to assess the resilience of the organization's strategy, including a scenario of 2°C or lower. Describe the organization's approach to public policy development and climate change lobbying.		11.2.1 / 11.2.4	57		-	
Energy management							
GRI 3: Material Topics 2021	3-3	Material topics management.	11.1.1	32-33, 35, 64-65		-	
GRI 302: Energy 2016	302-1	Energy consumption within the organization.	11.1.2	64-65, Note 25	Incomplete information. Natural gas consumption for heating and cooling is minimal and not significant in relation to the energy consumption of turbine compressors and motor generators; therefore, points c.ii, c.iii, and c.iv are not reported.	7.2 7.3 8.4 12.2 13.1	✓
	302-2	Energy consumption outside the organization.	11.1.3	64-65, Note 26		7.2 7.3 8.4 12.2 13.1	
	302-3	Energy intensity.	11.1.4	65		7.3 8.4 12.2 13.1	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
	302-4	Energy consumption reduction.			Information not available. As of the reporting date, **tgs** is in the diagnostic stage for the implementation of an energy management system and, therefore, has not yet defined or implemented energy consumption reduction actions that would enable reporting on this indicator. However, the Company made progress in identifying significant energy uses and established commitments related to improving energy efficiency, in line with its objective of reducing methane emissions by 50% by 2030.	7.3 8.4 12.2 13.1	
	302-5	Products and services energy requirement reduction.			Not applicable. Disclosure 302-5 is not applicable, as our products do not require energy for their use.	7.3 8.4 12.2 13.1	
Prevention of Soil and Groundwater Contamination by Hydrocarbons							
GRI 3: Material Topics 2021	3-3	Management of Material Topics.	11.5.1	32-33, 35, 66-69		-	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts.	11.5.2	66-69, Note 27		3.9 6.3 6.4 6.6 12.4 14.1	
	306-2	Management of significant waste-related impacts.	11.5.3	66-69, Note 27		3.9 6.3 12.4 12.5	
	306-3	Waste generated.	11.5.4	66-69, Note 28		3.9 6.3 6.6 12.4 14.1 15.1	✓
Additional sector information							
		Present information on the composition of waste generated, including a breakdown of the following waste streams, where applicable: drilling waste (muds and cuttings), scales and sludges and tailings.			Not applicable. The additional sector recommendation arising from 11.5.4 does not apply, as **tgs** operations do not generate drilling waste (muds and cuttings), scales and sludges, or tailings.		

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GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
	306-4	Waste diverted from disposal.	11.5.5	66-69, Note 29		3.9 12.4	
	306-5	Waste directed to disposal.	11.5.6	66-69, Note 30		6.6 15.1 15.5	
GRI 306: Effluents and waste 2016	306-3	Significant environmental spill.	11.8.2	Note 36		6.3	
Water and effluents management							
GRI 3: Material Topics 2021	3-3	Material topics management.	11.6.1	32-33, 35, 70-72		-	
GRI 303: Water and Effluents 2018	303-1	Interaction with water as a shared resource.	11.6.2	70-72, Note 31		6.3 6.4 12.4	
	303-2	Management of water discharge-related impacts.	11.6.3	70-72, Note 32		6.3	
	303-3	Water withdrawal.	11.6.4	70-72, Note 33		6.4	
	303-4	Water discharge.	11.6.5	70-72, Note 34		6.3	
Additional sector information							
		Present information on the volume, in millions of liters, of produced water and process wastewater discharged. Present information on the concentration (mg/l) of hydrocarbons discharged in produced water and process wastewater.	11.6.5		Not applicable. This disclosure is not applicable to **tgs**, as no produced water is generated in its operations because the Company does not conduct exploration, production, or hydraulic fracturing activities. **tgs** carries out transportation, treatment, and conditioning activities for already extracted products; therefore, this disclosure applies to companies operating in the upstream segment.	-	
	303-5	Water consumption.	11.6.6	70-72, Note 31, Note 32, Note 35		6.4	✓
Additional sector information							
		Indicate the total number of Level 1 and Level 2 process safety incidents and a breakdown of this total by activity.	11.8.3	Note 36		-	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
	Additional sector-specific disclosures apply to organizations with oil sands mining operations.		11.8.4		Not applicable. This disclosure is not applicable to **tgs**, as no tailings are generated in its operations, since these are associated with extraction and separation processes typical of hydrocarbon production activities. Therefore, this disclosure applies to companies operating in the upstream segment of the sector.	-	
Biodiversity and Erosion Phenomena							
GRI 3: Material Topics 2021	3-3	Material topics management.	11.4.1	32-33, 35, 73-75, Note 37		-	
GRI 101: Biodiversity 2024	101-1	Policies to Stop and Reverse Biodiversity Loss.				14.2 15.1 15.5	
Additional sector information							
		Report whether the organization's policies or commitments to stop and reverse biodiversity loss apply to future operations and to operations conducted outside ecologically sensitive areas.	11.4.1	73-75, Note 37	Incomplete information. **tgs** has general biodiversity guidelines but does not yet have a formal framework fully aligned with GRI 101-1, including alignment with the Kunming–Montreal Framework, coverage across the value chain, and targets with baseline years and monitoring indicators. The Company expects to continue advancing the formalization of this framework in future reporting periods.		
	101-2	Management of Biodiversity Impacts.	11.4.3	73-75, Note 38, 39	Incomplete information. **tgs** does not currently have systematized information to report on all the requirements of this disclosure, particularly those related to the quantification of restored areas, detailed information on compensation measures, the identification of sites with specific management plans, integration with climate change and the assessment of impacts on stakeholders. The Company expects to continue advancing the consolidation and systematization of this information within the framework of its 2022–2026 Strategic Environmental Plan.	14.1 14.2 15.1 15.5	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
	101-3	Access and benefit-sharing.			Not applicable. **tgs** activities do not involve access to, use, or utilization of genetic resources or associated traditional knowledge, as defined under the Convention on Biological Diversity and the Nagoya Protocol.	14.2 15.3 15.5	
	101-4	Identification of impacts on biodiversity.	11.4.4	73-75, Note 40	Incomplete information. **tgs** does not yet have a fully systematized methodology to identify products and services in its supply chain with the most significant actual or potential impacts on biodiversity. The Company expects to strengthen this analysis in future reporting periods.	14.5 15.1 15.4	
	101-5	Locations with impacts on biodiversity.	11.4.5	73-75, Note 41	Incomplete information. **tgs** manages information related to impacts on biodiversity, ecosystem condition, and ecosystem services at the project or facility level within the framework of environmental studies and monitoring programs. However, this information has not yet been consolidated across all operational sites or systematized in accordance with the requirements of the standard. The Company is strengthening its information systems to improve the availability, consistency, and traceability of these data in future reporting periods.	15.5 15.7	
	101-6	Direct drivers of biodiversity loss.	11.4.6	73-75	Incomplete information. **tgs** manages the main direct drivers of biodiversity loss, such as land-use change, the use of natural resources and the generation of emissions and effluents through environmental impact assessments and project- and site-level management plans. However, it does not currently have a consolidated system that enables this information to be reported comprehensively by site in accordance with the standard. The Company expects to continue advancing the systematization of this information in future reporting periods.	15.1 15.3 15.5	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
	101-7	Changes in the status of biodiversity.	11.4.7	73-75, Note 39	Incomplete information. **tgs** does not yet have a baseline or a standardized methodology to report, by site, the type, size, and condition of ecosystems affected or potentially affected. The Company expects to continue advancing the definition of these guidelines in future reporting periods.	14.1 15.5 15.8	
	101-8	Ecosystem services.	11.4.8	73-75	Incomplete information. **tgs** does not yet have a systematized assessment of ecosystem services and their beneficiaries that enables it to respond to the requirements of GRI 101-8. However, the Company monitors the evolution of best practices and international frameworks on biodiversity with the aim of progressively strengthening its management and reporting approach.	15.9 17.18	
SOCIAL							
Organizational culture							
GRI 3: Material Topics 2021	3-3	Material topics management.		27-28, 32-33, 35, 81	Incomplete information. During the reporting period, **tgs** began addressing this material topic; however, as it is still at an early stage of development, it does not yet have formally established goals and targets that enable a complete response to the contents required by the disclosure. The Company expects to continue advancing their definition in future reporting periods, in line with the strengthening of this management area.	-	
Occupational health and safety							
GRI 3: Material Topics 2021	3-3	Material topics management.	11.9.1 / 11.18.1	32-33, 35, 84-88, Note 42	Incomplete information. During the reporting period, the Company implemented actions to manage this material topic; however, it does not yet have formally established goals and targets that enable a complete response to the contents required by the disclosure. The Company expects to continue advancing their definition as part of the strengthening of its management system in future reporting periods.	-	

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GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system.	11.9.2	84-88		8.8	
	403-2	Hazard identification, risk assessment, and incident investigation.	11.9.3	85, 88, Note 43		8.8	
	403-3	Occupational health services.	11.9.4	86-87		8.8	
	403-4	Worker participation, consultation and communication on occupational health and safety.	11.9.5	84-88		8.8	
	403-5	Worker training on occupational health and safety.	11.9.6	86		8.8	
	403-6	Promotion of worker health.	11.9.7	86-87		3.5 3.8	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	11.9.8	86-88, Note 44		8.8	
	403-8	Workers covered by an occupational health and safety management system.	11.9.9	84		8.8	
	403-9	Work-related injuries.	11.9.10	88, Note 45		3.6 3.9 8.8	✓
	403-10	Work-related ill health.	11.9.11	Note 46		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 47		16.1	
Employment and professional development							
GRI 3: Material Topics 2021	3-3	Material Topics management.	11.7.1 / 11.12.1	32-33, 35, 78-83	Incomplete information. The information required under points 3-3 e.ii, e.iii, e.iv, and f is not yet available, as the formal mechanisms for monitoring and setting targets for these material topics are still under development. The Company expects to continue advancing their consolidation in future reports.	-	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover.	11.10.2	Note 51		5.1 8.5 8.6 10.3	✓
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes.	11.7.2 / 11.10.5	Note 48		8.8	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee.		82		4.3 4.4 5.1 8.5 10.3	✓
	404-2	Programs for upgrading employee skills and transition assistance programs.	11.7.3 / 11.10.7	82		8.5	
	404-3	Percentage of employees receiving regular performance and career development reviews.		83		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 closure.	11.7.4	Note 49		-	
		List of decommissioned structures.	11.7.5	Note 49		-	
		Information on the total monetary value of the organization's financial provisions for closure and rehabilitation.	11.7.6	Note 49		-	
Work Environment and Employee Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.10.1	32-33, 35, 78, 80-81		-	
GRI 201: Economic Performance 2016	201-3	Obligations under defined benefit plans and other retirement plans.		Note 14		-	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage.		Note 50		1.2 5.1 8.5	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover.	11.10.2	Note 51		5.1 8.5 8.6 10.3	✓
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	11.10.3	80-81		8.5	
	401-3	Parental leave.	11.10.4	Note 52		5.1 8.5	
Diversity, Equity and Inclusion							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.10.1 / 11.11.1	32-33, 35, 79	Incomplete information. The information required under points 3-3 e.ii, e.iii, e.iv, and f is not yet available. During the 2023–2025 period, the DEI team focused its work on awareness-raising initiatives and on updating the Workplace Harassment and Violence Protocol. The Company expects to develop indicators in future reports to address the outstanding requirements.	-	

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GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community.	11.11.2 / 11.14.3	Note 55		1.2 5.1 8.5	
GRI 401: Employment 2016	401-3	Parental leave.	11.10.4 / 11.11.3	Note 52		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	82		4.3 4.4 5.1 8.5 10.3	✓
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees.	11.11.5	43-45, Note 53		5.1 5.5 8.5	
	405-2	Ratio of basic salary and remuneration of women to men.	11.11.6	Note 54		5.1 8.5 10.3	
GRI 406: Non-discrimination 201	406-1	Incidents of discrimination and corrective actions taken.	11.11.7	79		5.1 8.8	
Development and Management of Impacts on Local Communities							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.11.1 / 11.14.1 / 11.15.1 / 11.16.1 / 11.17.1	32-33, 35, 89-94	Incomplete information. The information required under points 3-3 e.ii, e.iii, e.iv, and f is not yet available. Although we monitor our community programs, the social characteristics of each territory affect engagement levels and make it difficult to fully meet the requirements of this disclosure at this stage.	-	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed.	11.14.2 / 11.21.2	9-11		9.4 9.5	✓
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community.	11.11.2 / 11.14.3	Note 55		1.2 5.1 8.5	
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported.	11.14.4	89-94		9.4 11.2	
	203-2	Significant indirect economic impacts.	11.14.5	9-11, 52-53, 89-95		1.2 3.8 8.5	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers.	11.14.6	52-53		-	
GRI 411: Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples.	11.17.2	Note 56		2.3	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs.	11.15.2	50-51, 89-95		-	
	413-2	Operations with significant actual and potential negative impacts on local communities.	11.15.3	89-94		1.3 2.3	
Additional sector disclosures							
		Complaints from local communities.	11.15.4	Note 56		-	
		Involuntary resettlements.	11.16.2	Note 56		-	
		Locations of operations where indigenous peoples are present or affected by the organization's activities.	11.17.3	Note 56		-	
		Participation in processes to obtain the free, prior, and informed consent (FPIC) of indigenous peoples for the organization's activities.	11.17.4	Note 56		-	
Human rights							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.13.1 / 11.22.1	32-33, 35, 46-47, 53, Note 57	Incomplete information. In 2024, a progressive work plan was approved to incorporate Human Rights management across the Company, including the development of a framework and a policy, the implementation of due diligence processes, and the phased training of employees and contractors in the coming years.	-	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	11.13.2	Note 58		8.8	
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures.	11.18.2	Note 47		16.1	
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples.		Note 56		2.3	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
GRI 415: Public Policy 2016	415-1	Political contributions.	11.22.2	Note 61		16.5	
CORPORATE GOVERNANCE							
Cybersecurity and Information Security							
GRI 3: Material Topics 2021	3-3	Management of material topics.		32-33, 35, 49		-	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories.		95		-	
	416-2	Incidents of non-compliance concerning the health and safety impacts of product and service categories.		95		16.3	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data.		49		16.3 16.10	
Value Chain Management							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.10.1 / 11.12.1	32-33, 35, 52-53, Note 62	Incomplete information. **tgs** has ESG assessment processes across its value chain; however, these are currently being strengthened and systematized and, therefore, the Company does not yet have complete information on the comprehensive management of impacts, including the monitoring of results and the effectiveness of implemented actions.	-	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria.		53, Note 62	Information not available. As of the reporting date, **tgs** does not have a consolidated record of the total number of new suppliers or the percentage of those screened using environmental criteria; therefore, it is not possible to report on this disclosure.	-	
	308-2	Negative environmental impacts in the supply chain and actions taken.		53	Incomplete information. **tgs** conducts environmental assessments across its supply chain; however, it does not yet have a consolidated system to identify, quantify, and report significant negative environmental impacts and the actions taken in each case.	-	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor.		53	Information not available. During the reporting period, **tgs** did not conduct specific assessments of forced labor risks in its operations or supply chain; therefore, it is not possible to report on this disclosure.	5.2 8.7	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria.		53, Note 62	Information not available. As of the reporting date, **tgs** does not have a consolidated record of the total number of new suppliers or the percentage of those screened using social criteria; therefore, it is not possible to report on this disclosure.	5.2 8.8 16.1	
	414-2	Negative social impacts in the supply chain and actions taken.		53	Incomplete information. **tgs** conducts social assessments across its value chain; however, it does not yet have systematized information on the identification of significant negative social impacts or on the actions taken in each case.	5.2 8.8 16.1	
Governance, Risk Management, and Emergency Response							
GRI 3: Material Topics 2021	3-3	Management of material topics.		32-33, 35, 42-48	Incomplete information. During the reporting period, no substantial progress was made that would enable reporting on contents e.ii, e.iii, e.iv, and f of the disclosure. The Company is at an early stage of defining working arrangements for the management of material topics, the development of which is expected to strengthen this approach in future reporting periods.		
Ethics, transparency and anticorruption							
GRI 3: Material Topics 2021	3-3	Management of material topics.	11.19.1 / 11.20.1 / 11.21.1	32-33, 35, 46-47	Incomplete information. During the reporting period, no substantial progress was made that would enable reporting on contents e.ii, e.iii, e.iv, and f of the disclosure. The Company is at an early stage of defining working arrangements for the management of material topics, the development of which is expected to strengthen this approach in future reporting periods.	-	

GRI STANDARD			Sector Standard Reference Number	Page Number/Response	Omission	ODS	External assurance
GRI 201: Economic Performance 2016	201-4	Financial assistance received from government.	11.21.3	Note 63		-	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption.	11.20.2	47, Note 64		16.5	
	205-2	Communication and training about anti-corruption policies and procedures.	11.20.3	47, Note 64		16.5	
	205-3	Confirmed incidents of corruption and actions taken.	11.20.4	47, Note 64		16.5	✓
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices.	11.19.2	Note 65		16.3	
GRI 207: Tax 2019	207-1	Tax approach.	11.21.4	Note 66		1.1 1.3 10.4 17.1 17.3	
	207-2	Tax governance, control, and risk management.	11.21.5	Note 66		1.1 1.3 10.4 17.1 17.3	
	207-3	Stakeholder engagement and management of concerns related to tax.	11.21.6	Note 66		1.1 1.3 10.4 17.1 17.3	
	207-4	Country-by-country reporting.			Not applicable. As **tgs** operates only in Argentina, it does not generate tax impacts in other countries; therefore, no information on additional tax jurisdictions is required to be reported.		
Additional sector disclosures							
	Transparency in contracts.		11.20.5	53		-	
	Beneficial owners of the organization.		11.20.6	42		-	
	For oil and gas purchased from the State or from third parties designated by the State to sell on its behalf, provide 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. **tgs** does not purchase oil or gas from the State or from third parties designated by the State to sell on its behalf. Therefore, the additional sector-specific information required by this disclosure is not applicable.	-	

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Notes to the GRI content index

NOTE 1 | GRI 2-1
Company name: Transportadora de Gas del Sur S.A. (**tgs**).
Administrative head office: Cecilia Grierson 355, 26th Floor, CABA.
Operational sites: National Route 3, km 701.5, Bahía Blanca, Province of Buenos Aires, and Av. Trabajadores de la Industria N° 2825, P.I.N. Oeste, City of Neuquén, Province of Neuquén.

NOTE 2 | GRI 2-2
The Financial Statements include consolidated information on Transportadora de Gas del Sur S.A. and its consolidated subsidiary, Telcosur S.A. ("Telcosur"). The ESG Report includes information from **tgs** and Telcosur S.A.

NOTE 3 | GRI 2-3, 2-5
The reporting period covered by this ESG Report is annual, with a reporting date of December 31, 2025, and a publication date in June 2026.
The publication frequency of **tgs**' Financial Statements (FS) is quarterly and annual.
Report publication dates: Quarterly Financial Statements as of March 31, 2025; June 30, 2025; and September 30, 2025; and annual Financial Statements as of December 31, 2025.
For inquiries regarding this report, please contact: sustentabilidad@tgs.com.ar
All audited Financial Statements are available on **tgs**' investor website: www.tgs.com.ar/inversores/

NOTE 4 | GRI 2-4
Since 2018, we have restated the Financial Statements —including comparative figures— in accordance with IAS 29 and CNV Resolution N° 777/2018, adjusting non-monetary assets and liabilities using the general price index published by the FACPCE.
Additionally, we have incorporated and/or updated data corresponding to the year 2024 related to the following environmental performance disclosures:
- GRI 302-1: Energy.
- GRI 303-5: Water and effluents.
- GRI 305-1: Emissions (Scope 1).
- GRI 305-2: Emissions (Scope 2).
- GRI 306-3: Waste generated.

Other than this update, there have been no significant changes compared to the previous report; any specific updates are indicated in the footnotes.

NOTE 5 | GRI 2-5
The ESG Report has been subject to limited external assurance performed by Price Waterhouse & Co. S.R.L. The financial information included in this report is derived from **tgs**' Financial Statements and has been audited. The 2025 Shareholders' Meeting approved the appointment of a joint external audit by Price Waterhouse & Co. S.R.L. and Pistrelli, Henry Martin & Asociados S.A., a member firm of Ernst & Young Global Ltd., to audit **tgs**' Financial Statements for fiscal year 2025. No changes have been made to the scope of work performed by the External Auditors compared to that applied to the Financial Statements for the year ended December 31, 2025.

NOTE 6 | GRI 2-6
In 2024, we submitted a Private Initiative proposal to the Ministry of Economy to expand the transportation capacity of Section I of the Perito Francisco Pascasio Moreno Gas Pipeline (GPM), which connects Tratayén (Neuquén) and Salliqueló (Buenos Aires), crossing the provinces of Río Negro and La Pampa. The project aims to increase natural gas transportation capacity by 14 million cubic meters per day (MMm³/d). On October 20, 2025, the Secretariat of Energy approved the award of the project to **tgs** following the bidding process launched by Energía Argentina S.A. (ENARSA). In addition, we assumed responsibility for the execution of complementary works between Salliqueló and the city gates (gas delivery points to cities), with completion expected by April 2027.
The project will be developed under the Incentive Regime for Large Investments ("RIGI", for its acronym in Spanish), established by Law N° 27,742 and Decrees N° 749/2024 and 940/2024, and will be managed through a Dedicated Branch named "Transportadora de Gas del Sur S.A. – Sucursal Dedicada 1", which will act as a Single Project Vehicle (VPU, for its acronym in Spanish).

NOTE 7 | GRI 2-7
The table below presents the operational areas where **tgs** employees are distributed. The subdivisions include administrative offices, plants, operational bases, and facilities associated with service provision.

Region	Subdivision description
Head Office (CABA)	Capital Federal, Brandsen Warehouse.
Bahía Blanca / Buenos Aires Region	Barker, Buchanan, Mercedes Cardales, Complejo Gral. Cerri, El Chourrón, Gutiérrez, Indio Rico, Olavarría, Ordoqui, Río Colorado, Saturno, Gral. Conesa, San Antonio, Puerto Galván.
Western Region (La Pampa, Neuquén, Río Negro)	Chacharramendi, Gaviota, La Adela, Confluencia, Plaza Huincul, Tratayén, Piedra del Águila, Plaza Huincul, Neuquén PIN, Picún Leufú, Río Neuquén, Belisle, Cervantes, Chelforó, Fortín Uno.
Southern Region (Chubut, Santa Cruz, Tierra del Fuego)	Bajo Gualicho, Comodoro Rivadavia, Dolavon, Garayalde, Manantiales Behr, Trelew, Pico Truncado, Magallanes, Moy Aike, Piedrabuena, Pico Truncado, Río Gallegos, Río Seco, San Julián, Medición Río Grande.

NOTE 8 | GRI 2-8
The Company uses SAP software to store and process employee information.

NOTE 9 | GRI 2-9
Luis Alberto Fallo: Holds a degree in Public Accounting from the National University of La Plata and an MBA from Universidad del CEMA. He has more than 30 years of experience in business management and corporate governance, having served as Chairman, Vice Chairman, and Director of various companies in the energy, public utilities, industrial, real estate, and tourism sectors. Since 1992, he has worked with the Sielecki Group, the principal shareholder and controlling party of the companies in which he holds leadership positions.

Horacio Jorge Tomás Turri: Holds a degree in Industrial Engineering from the Buenos Aires Institute of Technology. He has extensive experience in the energy sector, having served as CEO of leading electricity generation and hydropower companies. He has previous experience in the energy, oil and gas, consulting, and technology services sectors and currently serves as Director and Vice Chairman of companies associated with the energy sector.

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Pablo Daniel Viñals Blake: Holds a Law degree from the Pontifical Catholic University of Argentina and a Master of Laws (LL.M.) from Harvard Law School. He has extensive experience in corporate law, mergers and acquisitions, private equity, and agribusiness, having served as partner and co-head of the M&A practice at a leading law firm in Argentina, with prior international experience. He has advised domestic and multinational companies, investment funds, and financial institutions, including multilateral organizations, and currently serves as Director and Vice Chairman in various companies.

María Carolina Sigwald: Holds a Law degree, graduated with honors from the University of Buenos Aires. She has extensive experience in corporate and regulatory law in the energy sector, with professional experience in energy companies, international law firms, and multilateral financial institutions. She has held senior executive positions in the legal area of leading energy groups and currently serves as Executive Director of Legal Affairs, participating in and chairing governance bodies of various companies in the sector.

Luis Rodolfo Secco: Holds a Bachelor's degree in Economics and a Master's degree in Banking Studies from the National University of La Plata. He has extensive experience in macroeconomic analysis, economic consulting, and university teaching, having served as Chief Economist, economic advisor in the public sector, and external director at professional services firms. He is the founder of a specialized economic consulting firm and currently serves as Independent Director and Director in private sector companies.

Carlos Alberto Olivieri: Holds a degree in Public Accounting from the National University of Rosario and a postgraduate degree in Corporate Financial Management from the University of Michigan and Stanford University. He has extensive experience in corporate finance, capital markets, and executive management, having served as Chief Financial Officer, Chairman, and board member of leading companies in the energy, industrial, and financial services sectors, as well as in the public sector. He currently serves as Director and financial advisor.

Carlos Alberto Di Brico: Holds a Bachelor's degree in Business Administration and a degree in Public Accounting from the University of Buenos Aires. He has extensive experience in executive management and corporate finance, having served as CFO, CEO, and Independent Director at companies in the industrial, consumer goods and public utilities sectors, with extensive experience in governance bodies and senior executive positions.

Gabriel Wasserman: Holds a Bachelor's degree in Economics from the University of Buenos Aires and a postgraduate degree in Finance from Torcuato Di Tella University. He has extensive experience in economics, regulatory matters, and the energy sector, developed across both the public and private sectors, having worked in government agencies, social security institutions, multilateral organizations and specialized consulting firms.

Maximiliano Zuddio: Holds a Bachelor's degree in Economics from the University of Buenos Aires. He has experience in the energy and public utilities sectors, as well as in management and advisory roles at companies engaged in the distribution and commercialization of electricity and gas and currently serves as a board member.

Jorge Romualdo Sampietro: Holds a degree in Chemical Engineering from the University of Buenos Aires and executive training in business management from Darden Business School at the University of Virginia. He has extensive experience in commercial and general management in the chemical and petrochemical industry, having held senior executive positions for decades, including serving as General Manager of companies in the sector. He currently serves as Vice Chairman and Director in companies associated with the energy and petrochemical sectors.

Gerardo Carlos Paz: Holds a Law degree from the National University of Córdoba and a Master's degree in Corporate Law. He has extensive experience in regulatory matters and corporate law in the energy sector, developed through work in regulatory agencies and energy companies, as well as extensive experience in governance bodies and supervisory roles. He currently serves as Vice Chairman, Director, and Statutory Auditor in companies associated with generation, transportation and renewable energy, and also participates in electricity market oversight bodies.

María Agustina Montes: Holds a Law degree from the University of Buenos Aires. She has experience in corporate law and mergers and acquisitions, developed through roles at leading energy companies and top-tier law firms, with international experience. She currently serves as Corporate Legal and M&A Manager and as Director in various companies in the energy and public utilities sectors.

Francisco Antonio Macías: Holds a Law degree from the Pontifical Catholic University of Argentina and postgraduate degrees in International Law and International Transactions. He has extensive experience in oil and gas law, developed through his work at top-tier law firms and in the financial sector. He currently serves as Partner and Head of the Oil & Gas practice at a leading law firm in Argentina and also serves as Director in companies associated with the energy sector.

Enrique Llerena: Holds a Law degree from the Pontifical Catholic University of Argentina and doctoral studies in Diplomacy and Administration of International Organizations at Université Paris XI. He has extensive experience in corporate law and corporate governance, developed through his experience as partner at a law firm and as a member of boards of directors and audit committees. He currently serves as Regular Director in private sector companies.

Santiago Alberto Fumo: Holds a degree in Public Accounting from the National University of the Litoral and a Master's degree in Law and Economics from Torcuato Di Tella University. He has experience in financial consulting, startups, and acquisition transactions and serves as Statutory Auditor in various private sector companies.

Martín Irineo Skubic: Holds a degree in Public Accounting from the University of Buenos Aires and an MBA from Universidad del CEMA. He has experience in business development, strategic alliances and commercial management, developed through work at multinational companies and professional services firms. He currently serves as Regional Alliances and New Business Development Manager and has previous experience in management and advisory roles.

Hernán Castrogiovanni: Holds a Bachelor's degree in Business Administration and a Master's degree in Energy from the University of Buenos Aires. He has experience in the analysis and evaluation of productive projects, developed through work in the public sector, where he serves as coordinator in investment analysis areas related to the energy and productive sectors.

Ariel Hernán Fernández: Holds a Bachelor's degree in Business Administration from the University of Buenos Aires and an MBA from Universidad Austral. He has extensive experience in the energy and infrastructure sectors, as well as experience in regulated business management, corporate finance, and strategic planning. He has held senior management positions in leading transportation, distribution and public utilities companies and currently serves as a member of the board of directors of companies in the sector.

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NOTE 10 | GRI 2-10
tgs is a Sociedad Anónima (corporation under Argentine law); therefore, third parties do not and cannot participate in the appointment of Directors, which is exclusively reserved to shareholders. Shareholders do not take into consideration interest groups or underrepresented groups in this decision-making process, nor are any interest groups or underrepresented social groups represented within the highest governing body or its committees.

NOTE 11 | GRI 2-11
Luis Alberto Fallo is the Chairman of the highest governance body and does not perform executive functions within the organization.

NOTE 12 | GRI 2-12, 2-13
The highest governance body of **tgs** plays a key role in defining, approving, and overseeing the Company's vision, mission, values, and strategy. This body not only establishes the overall strategic direction, but also oversees its implementation and execution through the periodic review of key performance indicators linked to strategic objectives.
In terms of sustainability, the Management Committee has strengthened its involvement in recent years by overseeing and validating the implementation of the ESG Strategy and ensuring its integration into corporate strategic planning and decision-making. The ESG Strategy, developed based on a dual materiality assessment, identifies the most relevant impacts, risks, and opportunities for the Company's sustainability and financial performance, aligning environmental, social, and governance factors with enterprise risk management and the long-term corporate strategy. This assessment, together with regulatory trends and stakeholder expectations, is considered by the Management Committee for the continuous updating of the strategy.
The Management Committee also has ultimate responsibility for risk management within the Company, monitoring the evolution of key environmental, social, operational, and governance risks, particularly those identified 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 results monitoring and the review of the effectiveness of due diligence processes.
In terms of review frequency, the Management Committee 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 13 | GRI 2-14
The General Manager is responsible for approving the contents of the ESG Report.

NOTE 14 | GRI 2-19, 201-3
tgs does not provide pension plans, retirement plans, or other benefits to directors. Nor does it have early retirement programs, supplementary pension plans, or specific payment programs for retired personnel. Benefits are governed by the applicable legal framework.
Executive directors are included in a management-by-objectives system and a variable compensation program. The agreed objectives, whether individual or departmental, are aligned with **tgs**' overall objectives, as the variable compensation program links part of their compensation to both individual performance and the Company's performance.
The Company's directors and senior management do not hold stock options in the Company. There are no agreements granting employees an equity interest in the Company.
tgs does not pay signing bonuses, hiring incentives, or reimburse employees for payments arising from the termination of employment with previous employers.
tgs does not have variable compensation schemes specifically linked to the achievement of ESG targets. However, some operational indicators related to business management, such as safety indicators, may form part of the objectives considered in certain areas.

NOTE 15 | GRI 2-20
The remuneration of **tgs** Directors is approved by the Ordinary General Shareholders' Meeting, in accordance with Law N° 19,550 and CNV regulations. Compensation for members of Management is determined by the Human Resources Department and approved by the General Manager, without the involvement of external consultants. **tgs** does not have a Remuneration Committee.
For salary increases at the highest level of Management, shareholder authorization is required. The Board of Directors establishes the Company's compensation positioning and the applicable benchmark market.
The compensation structure for employees is defined based on market studies and the relevance of each position, ensuring external competitiveness and internal equity. To this end, **tgs** engages specialized and independent consulting firms that provide information on compensation trends.
The current remuneration management procedure, approved by the Board of Directors, takes into consideration applicable legislation and the views of shareholders, labor unions and the market. In addition, factors such as individual contribution, working conditions, the Company's financial capacity and achieved results are considered.
The Company conducts periodic salary surveys to analyze market trends and define its compensation structure.
During recruitment or job transfer processes, Human Resources evaluates the position category within the compensation structure to determine an appropriate compensation range.
During collective bargaining rounds, **tgs** considers the views of labor unions. However, it is not applicable to report information on the outcome of stakeholder voting.

NOTE 16 | GRI 2-21
The ratio of the annual total compensation of the highest-paid individual in the organization to the median annual total compensation of all employees (excluding the highest-paid individual) is 10.47.
Calculation formula: Annual total compensation of the highest-paid individual / Median annual total compensation of all other employees on the payroll.
The ratio of the annual percentage increase in the total compensation of the highest-paid individual in the organization to the median annual percentage increase in total compensation of all employees (excluding the highest-paid individual) is 1.00.
Calculation formula: Annual percentage increase in the compensation of the highest-paid individual in the Company / Median annual percentage increase received by all other employees on the payroll.

NOTE 17 | GRI 2-27
In 2025, no significant non-compliance with laws or regulations was recorded that resulted in fines or non-monetary sanctions. Consequently, no payments were made in relation to such matters. No payments were made in relation to non-compliance occurring in previous years either.

NOTE 18 | GRI 2-28
The industry associations and advocacy organizations in which **tgs** plays a significant role are: Cámara de Sociedades Anónimas (Chamber of Corporations) and Instituto Argentino del Petróleo y del Gas (Argentine Institute of Oil and Gas).

NOTE 19 | GRI 201-2, 11.2.2

At **tgs**, the management of climate change-related risks and opportunities is part of our strategic approach, in line with the 2022–2026 Environmental Strategic Plan and our ESG Strategy. This approach considers the actual and potential impacts—both negative and positive—that climate change may have on our operations, assets, and value chain.

We identify physical risks, such as extreme weather events that may affect infrastructure and operational continuity, as well as transition risks related to regulatory, technological, and market changes. We also recognize opportunities associated with operational efficiency, technological innovation, and the development of new business opportunities.

These risks and opportunities may have financial implications for the Company, such as changes in operating costs, investment needs related to resilient infrastructure, and potential impacts on demand for our services. In this regard, we progressively assess their economic effects, considering different time horizons.

In 2025, we made progress in the development and implementation of our Climate Resilience Strengthening Plan, structured in nine stages, which enables a cross-functional approach to the identification, assessment, and management of climate change-related risks and opportunities. This plan includes the analysis of their financial implications and contributes to strengthening our capacity to anticipate, adapt and recover from the impacts of climate change.

Through these actions, we seek to protect our employees, safeguard the integrity of our operations and ensure business continuity, in line with our commitment to environmental, social and governance sustainability.

NOTE 20 | GRI 305-1, 11.1.5 | SASB EM-MD-110a.1, EM-MD-110a.2

Scope 1 emissions by source (tCO_2e/year)	2025	2024****
CO_2e emissions		
*Natural gas combustion in process equipment *	1,929,455.95	1,852,020.51
*Natural gas combustion for electricity generation *	52,038.04	42,664.04
Process emissions	7,496.40	7,186.65
Flaring *	118,714.67	98,471.84
Company vehicles **	1,859.93	1,566.62
Liquid effluent treatment***	1.41	2.06
Fire protection system	70.78	47.80
CO_2 equivalent	**2,109,637.18**	**2,001,959.52**
CH_4 emissions from natural gas venting		
Failures	26,337.32	71,066.57
Operation of instruments and chromatographs	21,747.41	21,332.75
Gas pipeline / metering maintenance	188,150.83	186,848.42
Maintenance at Compressor Plants (PCs)	19,744	9,822.86
Maintenance at Treatment Plants	46.45	30.08
Commissioning of new facilities	58,926.61	15,008.25
For scheduling purposes	21,172.27	14,232.34
Wet seals, Dry seals	668,047.74	894,520.40
Other periodic venting	6,449.96	5,487.14
Other causes	28,456.69	957.85
Total methane emissions	**1,039,079.28**	**1,219,306.66**
TOTAL SCOPE 1 GHG EMISSIONS	**3,148,716.46**	**3,221,266.18**

* Includes CH_4 and N_2O emissions: CO_2eq [Ton] = CO_2 [Ton] + $GWPCH_4$ × CH_4 [Ton] + $GWPN_2O$ × N_2O [Ton], where $GWPCH_4$ = 29.8 (fossil) or 27 (non-fossil), and $GWPN_2O$ = 273

** As of 2025, only Company-owned vehicles are considered.

*** Corresponds to emissions generated from effluents treatment through facultative lagoons at the Gral. Cerri Complex. Corresponds to wet seals, dry seals and other leaks.

**** 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

Scope 1 emissions by business (tCO_2e/year)	2025	2024***
CO_2 emissions from combustion		
Transportation business (CPs, metering, gas pipelines, and maintenance)	1,482,869.47	1,453,849.65
Liquids business (Gral. Cerri Complex–Galván and maintenance)	371,562.54	370,181.67
Midstream processes **	252,341.18	177,411.09
Other areas (GSAC, Administration, Works and Projects)	2,863.99	517.11
Total CO_2 emissions	**2,109,637.18**	**2,001,959.52**
CH_4 emissions from natural gas venting		
Transportation business (CPs and gas pipelines)	1,025,374.99	1,215,792.16
Liquids business (Gral. Cerri Complex–Galván)	-	-
Midstream processes	13,704.29	3,514.50
Other areas (GSAC, Administration, Works and Projects)	-	-
Total CH_4 emissions	**1,039,079.28**	**1,219,306.66**
TOTAL GHG EMISSIONS		
Transportation business (CPs and gas pipelines)	2,508,244.46	2,669,641.81
Liquids business (Gral. Cerri Complex–Galván)	371,562.54	70,181.67

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Scope 1 emissions by business (tCO_2e/year)	2025	2024***
Midstream processes	266,045.47	180,925.59
Other areas (GSAC, Administration, Works and Projects)	2,863.99	517.11
TOTAL SCOPE 1 GHG EMISSIONS	**3,148,716.46**	**3,221,266.18**

* Increase related to higher volumes of gas compressed at the Southern compressor plants
** Associated with increased production at the Tratayén Treatment Plant
*** 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

Scope 1 emissions by type of gas (tCO_2e/year)	2025	% 2025	2024*	% 2024
Carbon dioxide	2,056,804.64	65.32%	1,956,014.64	60.72%
Methane (CH_4)	1,079,767.68	34.29%	1,253,530.11	38.91%
Nitrous oxide (N_2O)	12,144.15	0.39%	11,721.43	0.36%
TOTAL SCOPE 1 GHG EMISSIONS	**3,148,716.46**	**100%**	**3,221,266.18**	**100 %**

* 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

tgs generates Scope 1 emissions derived from the combustion or biodegradation of biomass (biogenic emissions), amounting to 0.01 tCO_2e for the reporting period. These emissions are associated with the four biodigesters installed at compressor plants as part of the Environmental Strategic Plan and the target for recovering treated water for irrigation. The inventory was prepared in accordance with the Greenhouse Gas Protocol (Corporate Accounting and Reporting Standard), using an emissions calculation tool developed by **tgs**. Emission factors were obtained from the IPCC Guidelines, the U.S. EPA, Petrotecnia, the National Inventory Report submitted to the UNFCCC, the API Compendium and parameters measured by the Company. The reporting approach is structured by business unit.

Scope 1 emissions by source type (tCO_2e/year)	2025	2024	2021*
Combustion from stationary sources	2,100,279.44	1,993,204.19	2,325,934.07
Combustion from mobile sources	1,859.93	1,566.62	802.12
Process emissions	7,496.40	7,186.65	15,047
Natural gas venting	1,039,079.28	1,219,306.66	1,763,251.55
Wastewater treatment	1.42	2.06	2,055.75
TOTAL SCOPE 1 GHG EMISSIONS	**3,148,716.46**	**3,221,266.18**	**4,107,090.49**

* The baseline year value was recalculated following adjustments to the emissions calculation tool, which improved the quality of the greenhouse gas inventory.
** 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

NOTE 21 | GRI 305-2, 11.1.6

Scope 2 emissions by source (tCO_2e/year)**	2025	2024*	2021***
Generated from purchased electricity	5,266.33	5,264.74	7,853.53
TOTAL SCOPE 2 GHG EMISSIONS	**5,266.33**	**5,264.74**	**7,853.53**

* 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.
** Location-based Scope 2 emissions are equal to market-based Scope 2 emissions.
*** No significant changes in emissions were identified that would require recalculation of the baseline year. The year 2021 reflects normalized post-pandemic operating conditions and the incorporation of unconventional gas into the transportation system. This baseline year is used as the reference for determining emission reduction targets and is consistent with the baseline year defined for Scope 1, in accordance with the Environmental Strategic Plan.

The emission factor corresponds to the one provided by Compañía Administradora del Mercado Mayorista Eléctrico S.A. (CAMMESA). Source used: https://cammesaweb.cammesa.com/informe-anual/

Scope 2 emissions by business (tCO_2e/year)	2025	2024*
Transportation business (CPs and gas pipelines)	507.14	447.91
Liquids business (Gral. Cerri Complex–Galván)	3,137.18	2,378.40
Midstream processes	1,371.88	2,176.31
Other areas (GSAC, Administration, Works and Projects)	250.12	262.12
TOTAL SCOPE 2 GHG EMISSIONS	**5,266.33**	**5,264.74**

* 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

tgs does not generate emissions derived from the combustion or biodegradation of biomass (biogenic emissions) in Scope 2.

NOTE 22 | GRI 305-1, 305-2, 305-3, 305-4, 11.1.1, 11.1.5, 11.1.6, 11.1.7, 11.1.8 | SASB EM-MD-110A.1, EM-MD-110A.2
CO_2, CH_4, and N_2O are considered for the calculation of GHG emissions intensity.
Direct GHG emissions (Scope 1) correspond to CO_2, CH_4, and N_2O emissions generated from combustion processes in process equipment and electricity generation during gas processing, flaring, and the operation of Company-owned and contractor vehicles used in activities performed for **tgs**. Additionally, CO_2 and CH_4 emissions are generated from venting to the atmosphere, based on information provided through the interaction between the maintenance, gas pipeline, and dispatch areas.
Indirect GHG emissions (Scope 2) correspond to CO_2 associated with electricity purchased from different electricity service providers
In 2025, **tgs** conducted an analysis on the status of indirect emissions reporting across its value chain, structured into 15 categories in accordance with the GHG Protocol. As part of this process, the Company:
- Defined the boundaries for quantifying emissions across its value chain.
- Assessed the significance of indirect emissions through a weighting table (according to the relevance of each criterion) and a scoring system (with scores ranging from 1 to 5), considering three variables: access to and quality of information, influence, and magnitude. As a result, the following table presents a breakdown of the reported Scope 3 categories:

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#	Category name	2025 reporting assessment
1	Purchased goods and services	Reported. Includes the main purchased goods and services.
2	Capital goods	Excluded due to difficulties in the specific quantification for the reporting period.
3	Energy-related activities	Reported as of 2025.
4	Upstream transportation and distribution	Reported.
5	Waste generated	Reported.
6	Business travel	Reported.
7	Employee commuting	Reported.
8	Upstream leased assets	Not applicable.
9	Downstream transportation and distribution	Reported.
10	Processing of sold products	Excluded as it falls outside the reporting scope.
11	Use of sold products	Excluded as it falls outside the reporting scope.
12	End-of-life of sold products	Excluded as it falls outside the reporting scope.
13	Downstream leased assets	Not applicable.
14	Franchises	Not applicable.
15	Investments	Not applicable.

NOTE 23 | GRI 305-6 | SASB EM-MD-120a.1
tgs does not produce, import, or export Ozone-Depleting Substances (ODS).

NOTE 24 | GRI 305-7, 11.3.2 | SASB EM-MD-120a.1
tgs reports CO, NOx, and SOx emissions (the latter at low levels). Other atmospheric pollutants (PM, VOCs, and HAPs) may be generated under specific circumstances; therefore, they are considered non-significant and are monitored by the Company's Hygiene Department. No Persistent Organic Pollutants (POPs) are generated. Additionally, we report that **tgs** does not carry out activities that generate emissions of hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), or nitrogen trifluoride (NF_3).

Nitrogen oxides and other significant air emissions by source (t/year)	2025	2024*
NOx emissions		
Processes	2,398.43	2,242.38
Vehicles	31.91	31.74
Total NOx emissions	**2,430.34**	**2,274.11**
CO emissions		
Processes	17,784.85	11,420.88
Vehicles	9.82	9.77
Total CO emissions	**17,794.66**	**11,430.65**

Nitrogen oxides and other significant air emissions by source (t/year)	2025	2024*
SOx emissions		
Processes	1.15	1.14
Vehicles	1.75	1.75
Total SOx emissions.	**2.90**	**2.88**

* 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

Nitrogen oxides and other significant air emissions by business (t/year)*	2025	2024
NOx emissions		
Transportation business (CPs and gas pipelines)	1,598.60	1,572.65
Liquids business (Gral. Cerri Complex–Galván)	279.89	279.48
Midstream processes	514.37	414.87
Other areas (GSAC, Administration, Works and Projects)	37.48	7.11
Total NOx emissions	**2,430.34**	**2,274.11**
CO emissions		
Transportation business (CPs and gas pipelines)	1,108.39	1,090.77
Liquids business (Gral. Cerri Complex–Galván)	158.98	159.34
Midstream processes	16,520.57	10,178.32
Other areas (GSAC, Administration, Works and Projects)	6.73	2.23
Total CO emissions	**17,794.66**	**11,430.65**
SOx emissions		
Transportation business (CPs and gas pipelines)	1.86	1.86
Liquids business (Gral. Cerri Complex–Galván)	0.33	0.33
Midstream processes	0.33	0.28
Other areas (GSAC, Administration, Works and Projects)	0.39	0.41
Total SOx emissions	**2.90**	**2.88**

* The GHGs considered in the calculation of the carbon footprint are CO_2, CH_4, and N_2O, as they are the most significant for **tgs**' activities. Additionally, although SOx emissions are not considered GHG emissions, the inventory includes their calculation as they are of interest to the Company. The remaining emissions mentioned in the list, such as VOCs, are generated but are considered non-significant. These emissions are monitored by the Company's Hygiene Department.
** 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

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NOTE 25 | GRI 302-1, 11.1.2 | SASB EM-SV-110a.1
Currently, **tgs** does not use fuel from renewable sources.
There are small solar generators installed in cathodic protection units located along the pipelines and in other minor surface installations, which require the continuous monitoring of certain parameters and where electricity supply from utility providers in rural areas is subject to recurring interruptions.
Source of conversion factors used:

- Conversion from Sm^3 of natural gas (9,300 kcal) to GJ: 0.0389
- Conversion from liters of gas oil to GJ: 0.0379
- Conversion from liters of gasoline to GJ: 0.0328
- Conversion from kWh to GJ: 0.0036
- Conversion from tons of steam to GJ: 2.801

Natural gas consumption (GJ/year)	2025	2024*
Natural gas consumption for electricity generation		
Transportation business (CPs and gas pipelines)	497,122.84	484,753.49
Liquids business (Gral. Cerri Complex–Galván)	-	-
Midstream business	429,783.03	370,552.10
Total natural gas consumption for electricity generation	**926,905.87**	**855,305.60**
Natural gas consumption in processes and domestic activities		
Transportation business (CPs and gas pipelines) *	27,517,629.61	26,942,604.41
Liquids business (Gral. Cerri Complex–Galván)	5,371,235.91	5,384,907.53
Midstream business	3,244,919.40	2,296,138.51
Administration	2,914.70	2,091.44
Total non-renewable fuel consumption	**36,136,699.62**	**34,625,741.90**
Total natural gas consumption		
Transportation business (CPs and gas pipelines)	28,014,752.45	27,427,357.90
Liquids business (Gral. Cerri Complex–Galván)	5,371,235.91	5,384,907.53
Midstream business	3,674,702.43	2,666,690.62
Administration	2,914.70	2,091.44
Total natural gas consumption	**37,063,605.49**	**35,481,047.50**

** 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

Liquid fuel consumption in Company-owned vehicles (GJ/year)	2025	2024*
Transportation Business (Compressor Plants, Pipelines, and Communications)	19,048.46	19,175.33
Liquids Business (Cerri–Galván Complex)	396.93	349.98
Midstream Business	1,914.22	1,791.02
Other Sectors (GSAC, GM, GA, Works and Projects)	4,304.85	4,210.29
Total Liquid fuel consumption in Company-owned vehicles	**25,664.46**	**25,526.62**

* The source of the conversion factor has been updated- Therefore, these values were revised compared to those reported in the 2024 ESG Report. The new source used is the National Energy Balance 2015 – Methodological Document.

Liquid fuel consumption in emergency power generators (GJ/year)	2025	2024*
Transportation Business (Compressor Plants, Pipelines, and Communications)	599.83	472
Liquids Business (Cerri–Galván Complex)	-	-
Midstream Business	131.33	97.22
Other Sectors (GSAC, GM, GA, Works and Projects)	258.99	101.04
Total liquid fuel consumption in emergency power generators	**990.16**	**670.27**
Total liquid fuel consumption	**26,654.61**	**26,196.89**

* 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

Consumption of non-renewable fuels (natural gas + liquid fuels) (GJ/year)	2025	2024*
Transportation Business (Compressor Plants, Pipelines, and Communications)	28,034,400.74	27,447.01
Liquids Business (Cerri–Galván Complex)	5,371,632.84	5,385.26
Midstream Business	3,676,747.98	2,668.58
Other Sectors (GSAC, GM, GA, Works and Projects)	7,478.55	6.40
Total Consumption of non-renewable fuels	**37,090,260.11**	**35,506.57**

* The source of the conversion factor has been updated- Therefore, these values were revised compared to those reported in the 2024 ESG Report. The new source used is the National Energy Balance 2015 – Methodological Document.

Total electricity consumption purchased from the grid (GJ/year)	2025	2024*
Transportation Business (Compressor Plants, Pipelines, and Communications)	8,442.49	8,887.13
Liquids Business (Cerri–Galván Complex)	52,225.72	37,424.45
Midstream Business	22,838.18	34,244.67
Other Sectors (GSAC, GM, GA, Works and Projects)	4,163.87	4,124.51
Total electricity consumption purchased from the grid	**87,670.26**	**84,680.76**

* 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

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Self-generated renewable electricity consumption (GJ/year)	2025	2024
Transportation Business (Compressor Plants, Pipelines, and Communications)	98.37	94.87
Liquids Business (Cerri–Galván Complex)	-	-
Midstream Business	-	-
Other Sectors (GSAC, GM, GA, Works and Projects)	-	-
Total Self-generated renewable electricity consumption	**98.37**	**94.87**

Corresponds to electricity self-generated from solar panels.

Sold electricity (GJ/year)	2025	2024
Transportation Business (Compressor Plants, Pipelines, and Communications)	1,291.68	1,291.68
Liquids Business (Cerri–Galván Complex)	-	-
Midstream Business	-	-
Other Sectors (GSAC, GM, GA, Works and Projects)	-	-
Total sold electricity	**1,291.68**	**1,291.68**

In 2025, **tgs** adjusted the energy consumption calculation methodology, as steam sales had not previously been deducted. This situation was identified and updated in the information provided in the 2024 ESG Report. The Ecoenergía Plant at the Gral. Cerri Complex is the only facility where **tgs** sells steam and the Belisle Plant is the only facility that sells electricity. In 2025, the volume sold amounted to 270,278 tons. The Company does not sell heating or cooling.

Part of the transported natural gas is used as an energy source for compressors, combustion processes, and electricity generation associated with the transportation business. As it is a non-renewable natural resource, its efficient use constitutes a relevant aspect of energy management. At some facilities, self-generated electricity is supplemented with electricity purchased from external sources. Environmental impacts associated with energy consumption are mainly related to the use of natural gas and the GHG emissions derived from its combustion (Scope 1), as well as to the consumption of grid electricity, whose energy matrix includes fossil fuels and is reported as indirect Scope 2 emissions.

NOTE 26 | GRI 302-2, 11.1.3 | SASB EM-SV-110a.1

Energy consumption outside the Company (GJ/year)*	2025	2024**
Trucks transporting products from the Galván Plant	173,058.18	186,081.58
Ships transporting products from the Galván Plant	2,163.59	1,716.26
Personnel transportation in privately owned vehicles	37.92	28.44
Domestic and international air travel	9,098.61	11,634.21
Hazardous waste	351.95	351.95
Transportation of main supplies	34,247.14	34,207.14
Total energy consumption outside tgs	**218,957.38**	**234,019.59**

* Corresponds to energy consumption from sources contributing to the Scope 3 emissions categories incorporated to date.
** 2024 values were restated due to improvements in the Carbon Footprint calculation methodology and the review of emission factors.

NOTE 27 | GRI 306-1, 306-2, 11.5.2, 11.5.3

At **tgs**, impacts associated with waste management are addressed through a certified Integrated Management System, which includes specific procedures and ensures the traceability of hazardous and non-hazardous waste through records and data management tools. Waste generation is directly associated with the level of operational activity.

As positive impacts, through the Environmental Strategic Plan, we have advanced in the implementation of a circular waste management approach that prioritizes reduction at source, reuse, recycling, and recovery. The main actions include the incorporation of compost bins for organic waste at Company facilities, the reuse of materials, the systematic delivery of recyclable materials to local cooperatives and organizations and the promotion of responsible consumption practices, such as the elimination of single-use disposable items and the use of supplies with lower environmental impact.

NOTE 28 | GRI 306-3, 11.5.4

The information is obtained from treatment or final disposal certificates, manifests, and invoices/delivery notes issued by the service provider.

tgs uses its own calculation tool based on information collected through SAP EHSM. The increase observed in the volume of non-hazardous waste generated is attributable to the event that occurred at the Gral. Cerri Complex on March 7, 2025.

Waste generated by type and composition (tons)	2025	2024**
Hazardous waste		
Solids or liquids containing hydrocarbons	2,803.52	2,622.98
Paints or solvents	0.56	2.35
Batteries (Ni-Cd or Pb/acid)	24.75	2.50
Other hazardous waste	2.99	0.44
Total hazardous waste	**2,831.83**	**2,628.27**
Non-hazardous waste		
Domestic or organic waste	583.06	151.14
Inert waste (plastic, paper, wood, etc.)	290.17	272.25
Total non-hazardous waste	**873.23**	**423.39**
Other waste		
Waste Electrical and Electronic Equipment (WEEE)	0.39	7.69
Total other waste	**0.39**	**7.69**
Total waste generated	**3,705.44**	**3,059.36**

* WEE generation has been excluded from the table since only 0.39 tons were generated in Garayalde and Plaza Huincul compressor plants.[VD2.1]
** 2024 values were restated due to adjustments in waste classification based on composition, in accordance with the standard.

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Waste generated by type and business (tons)	2025	2024*
Hazardous waste		
Transportation business (CPs and gas pipelines)	351.11	289.57
Liquids business (Gral. Cerri Complex–Galván)	1,802.94	2,026
Midstream business	677.78	312.70
Administration	0	0
Total hazardous waste	**2,831.83**	**2,628.27**
Non-hazardous waste		
Transportation business (CPs and gas pipelines)	106.89	79.26
Liquids business (Gral. Cerri Complex–Galván)	678.80	314.08
Midstream business	69.65	18.41
Administration	17.89	11.65
Total non-hazardous waste	**873.23**	**423.39**

** 2024 values were restated due to adjustments in waste classification based on composition, in accordance with the standard.

NOTE 29 | GRI 306-4, 11.5.5
All hazardous waste generated by **tgs** is sent off-site for treatment and disposal. Regarding non-hazardous waste, materials such as filter meshes and end-of-life tires are reused at some facilities for other purposes. (see Page 67 of this Report).

NOTE 30 | GRI 306-5, 11.5.6

Hazardous waste disposed off-site (tons)	2025	2024
Disposed of by incineration (with energy recovery)	**149.60**	**78.84**
Solids or liquids containing hydrocarbons	149.24	78.52
Paints or solvents	0.36	0.32
Batteries (Ni-Cd or Pb-Acid)	0	0
Other hazardous waste	0	0
Disposed of by incineration (without energy recovery)	**0**	**0**
Solids or liquids containing hydrocarbons	0	0
Paints or solvents	0	0
Batteries (Ni-Cd or Pb-Acid)	0	0
Other hazardous waste	0	0
Sent to secure landfill	**218.58**	**180.67**
Solids or liquids containing hydrocarbons	190.79	175.70
Paints or solvents	0.05	2.03
Batteries (Ni-Cd or Pb/acid)	24.75	2.50

Hazardous waste disposed off-site (tons)	2025	2024
Other hazardous waste	2.99	0.44
Other elimination processes	**1,830**	**1,961.66**
Solids or liquids containing hydrocarbons	1,830	1,961.66
Paints or solvents	0	0
Batteries (Ni-Cd or Pb/acid)	0	0
Other hazardous waste	0	0
Total	**2,198.18**	**2,221.17**

The incineration with energy recovery category includes coprocessing operations that use waste as an alternative fuel in cement kilns.
tgs does not treat hazardous waste through any of the following methods: reuse, recycling, composting, recovery, deep-well injection or on-site storage. **tgs** neither imports nor exports hazardous waste.

Waste directed to disposal by business (tons)	2025	2024***
Transportation business	**358.88**	**248.45**
Hazardous waste – Incineration (with energy recovery)	35.20	65.85
Hazardous waste – Incineration (without energy recovery)	0	0
Hazardous waste – Secure landfill*	82.36	14.73
Hazardous waste – Other disposal treatments	163.28	101.60
Non-hazardous waste – Incineration (with energy recovery)	0	0
Non-hazardous waste – Incineration (without energy recovery)	0	0
Non-hazardous waste – Sanitary landfill*	5.70	5.02
Non-hazardous waste – Other disposal treatments**	72.34	61.26
Liquids business – (Gral Cerri Complex- Galván)	**2,348.28**	**2,122.54**
Hazardous waste – Incineration (with energy recovery)	0	0
Hazardous waste – Incineration (without energy recovery)	0	0
Hazardous waste – Secure landfill*	136.22	165.94
Hazardous waste – Other disposal treatments	1,666.72	1,860.06
Non-hazardous waste – Incineration (with energy recovery)	0	0
Non-hazardous waste – Incineration (without energy recovery)	0	0
Non-hazardous waste – Sanitary landfill*	535.62	96.54
Non-hazardous waste – Other disposal treatments**	9.72	0
Midstream Business	**172.63**	**28.89**
Hazardous waste – Incineration (with energy recovery)	114.40	13
Hazardous waste – Incineration (without energy recovery)	0	0
Hazardous waste – Secure landfill*	0	0

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Waste directed to disposal by business (tons)	2025	2024***
Hazardous waste – Other disposal treatments	0	0
Non-hazardous waste – Incineration (with energy recovery)	0	0
Non-hazardous waste – Incineration (without energy recovery)	0	0
Non-hazardous waste – Sanitary landfill*	28.42	5.15
Non-hazardous waste – Other disposal treatments**	29.81	10.75
Administration	**13.61**	**8.89**
Hazardous waste – Incineration (with energy recovery)	0	0
Hazardous waste – Incineration (without energy recovery)	0	0
Hazardous waste – Secure landfill*	0	0
Hazardous waste – Other disposal treatments	0	0
Non-hazardous waste – Incineration (with energy recovery)	0	0
Non-hazardous waste – Incineration (without energy recovery)	0	0
Non-hazardous waste – Sanitary landfill*	2.06	8.89
Non-hazardous waste – Other disposal treatments**	11.55	0
Total	**2,893.40**	**2,408.77**

* Corresponds to the Landfilling category of GRI 306

** In 2025, the classification of non-hazardous waste sent for final disposal was adjusted, as disposal in landfills includes sanitary landfills and other operations that, as of this year, are reported as municipal dumpsites, in accordance with the standard.

*** The 2024 figures were restated due to adjustments in waste classification by composition, in alignment with the standard.

NOTE 31 | GRI 303-1, 303-5, 11.6.2, 11.6.6 | SASB EM-SV-140a.2

tgs does not have water storage facilities that involve significant impacts.

The management of impacts associated with water use is regulated through internal procedure PSMA275, aligned with current regulations and applicable both to normal operations and to infrastructure maintenance and expansion works. Facilities with the highest water consumption are located in water-stressed areas; therefore, the resource is used efficiently, in compliance with current environmental permits and their associated conditions. Water quality is monitored in accordance with the parameters and frequencies established by the competent authority.

Since 2023, we have worked on quantifying the water footprint of our operations, which allows us to identify opportunities for improvement in resource management. Calculations are performed annually and include only Company-owned or operated facilities, using data measured through flowmeters for groundwater, surface water and third-party water withdrawal, as well as for water recovered for processes. In the case of water recovered for irrigation, a specific estimation factor is used. The methodology is based on the criteria established by the Water Footprint Network.

In line with this approach, during 2025 we updated the water footprint calculator and continued our joint work with PLAPIQUI and the companies of the Bahía Blanca Petrochemical Complex, aimed at developing an industrial water use inventory and identifying water sources in a regional context of high water vulnerability.

NOTE 32 | GRI 303-2, 303-5, 11.6.3, 11.6.6 | SASB EM-SV-140a.2

The only **tgs** facility that discharges effluents into a surface water body is the Gral. Cerri Complex. Both sanitary and industrial effluents generated at this facility are treated through an integrated system that ensures compliance with the quality standards required for their discharge.

The treatment comprises differentiated stages for sanitary and industrial effluents, including aeration, anaerobic treatment, and final treatment in a facultative lagoon, allowing for the reduction of the organic load and the stabilization of the effluent prior to discharge. The final effluent is subjected to a redundant disinfection process that combines the use of sodium hypochlorite and ultraviolet (UV) radiation to ensure its quality.

The facility has an internal and external monitoring plan that includes daily, weekly, monthly, and quarterly monitoring of physicochemical and microbiological parameters. Internal monitoring is governed by Procedure PSMA270 – Disposal of Liquid Effluents, while external monitoring is required by the competent authorities of the Province of Buenos Aires, including the Water Authority (ADA) and the Executive Technical Committee (CTE) of the Municipality of Bahía Blanca.

The critical analytes monitored—and specifically required by the Ministry of Environment of the Province of Buenos Aires under the Environmental Aptitude Certificate in effect for the Gral. Cerri Complex—are: T°, pH, SS 10 min, SS 2 h, BOD, COD, SAAM, O&G, TPH, free chlorine, and fecal coliforms. Discharge limits are aligned with regulations in force, and compliance is verified through periodic inspections and random sampling carried out by the regulatory authorities, as well as through daily monitoring performed by **tgs**' internal laboratory.

NOTE 33 | GRI 303-3, 11.6.4 | SASB EM-SV-140a.2

Water withdrawn in water-stressed areas (megaliters)	2025	2024
Surface water (rivers and lakes)	0	0
Groundwater	799.59	916.73
Third-party water	234.08	268.07
Total*	**1,033.67**	**1,184.79**

* It is the total volume of water withdrawn from groundwater and surface water sources, or supplied by third parties, for industrial use and irrigation in areas identified as water-stressed.

At our facilities, we only use freshwater. No water from other sources is consumed. At facilities where there is no possibility of connection to a water supply network or groundwater extraction, the required water is supplied by third parties. This water is sourced exclusively from surface water bodies, including the following rivers, lakes, and reservoirs: Río Negro, Río Neuquén, Río Chubut, Lago Muster, Río Limay, Lago Mari Menuco, Río Santa Cruz, Dique Paso de las Piedras and Río de la Plata.

In 2025, **tgs** adjusted the methodology to identify water-stressed areas using the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI). Areas with a water stress level greater than 10% are considered water-stressed. Additionally, adjustments were made in the highest consumption areas of the company.

NOTE 34 | GRI 303-4, 11.6.5 | SASB EM-SV-140a.2

At **tgs**, there are no discharges into marine waters. The only site that discharges effluents is the Gral. Cerri Complex, which discharges into the Saladillo de García stream.

In 2025, adjustments were made to the quantification of this indicator, as evaporation from cooling towers was excluded from the discharge calculation. Accordingly, 2024 values were also restated.

Water discharges (megaliters/year)	2025	2024
Water discharges in water-stressed areas	180.05	211.47
Total water discharges	**183.39**	**215.89**

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Businesses	Discharges by treatment and business (megaliters/year)							
	Facultative lagoon / osmosis / biodigesters		Primary treatment (septic tank)		Untreated (water withdrawal for irrigation)		Total discharge by business	
					2025	2024*	2025	2024*
Transportation business (CPs and gas pipelines)	2.93	2.62	1.84	2.07	0.42	3	5.19	7.69
Liquids business (Gral. Cerri Complex–Galván)	156.07	202.95	-	-	-	-	156.07	202.95
Midstream business	11.97	0.98	-	-	10.15	4.27	22.12	5.24
Total	**170.98**	**206.55**	**1.84**	**2.07**	**10.57**	**7.26**	**183.39**	**215.89**

* 2024 figures were restated due to methodological adjustments that exclude evaporation from the discharge calculation. | ** Water recovered for irrigation must be taken into account. 2025: 5.06 ML and 2024: 3.15 ML

Total water consumption in water-stressed areas (in megaliters/year)	2025*	2024**
Water withdrawal	1,033.67	1,184.79
Water recovered	5,06	3.15
Water used for irrigation	180.05	211.47
Total consumption	**848.56**	**970.17**

* In 2025, we updated the methodology for calculating water consumption, as previous reports included recovered water. This has been identified and adjusted in the current reporting period. Water consumption is now estimated by considering total water withdrawn across all facilities minus total discharge: Consumption = water withdrawal − total discharge (including water recovered for irrigation). Information on water withdrawal is obtained from flow meters, invoices, and delivery notes. Estimates are made for sanitary effluents generated and irrigation based on reference values.
** 2024 figures were restated due to methodological changes, excluding recovered water from the consumption calculation process.

NOTE 35 | GRI 303-5, 11.6.6 | SASB EM-SV-140a.2
58.5% of **tgs**' activities are carried out at operational and administrative facilities located in water-stressed areas. For that reason, given total water consumption, the impact of water use in these areas is highly significant.

Water consumption by business (in m³/year)	2025*			2024**		
	Water withdrawn	Water discharged	Total water consumption by business	Water withdrawn	Water used for irrigation	Total water consumption by business
Transportation business (CPs and gas pipelines)	76.64	5.19	71.44	86.17	7.69	78.47
Liquids business (w)	722.32	161.13	561.18	896.09	206.10	689.99
Midstream business	251.15	22.12	229.03	259.48	5.24	254.24
Total	**1,050.11**	**188.45**	**861.66**	**1,241.74**	**219.04**	**1,022.71**

* In 2025, **tgs** adjusted its water consumption calculation methodology, as recovered water had been included in previous reports. This issue was identified and corrected during the reporting period. Water consumption is now quantified as follows: the Company's water consumption is estimated based on the total volume of water withdrawn across all its facilities, less total discharges. Water consumption = water withdrawn – total discharges
** 2024 values were restated due to changes in the methodology, excluding recovered water in the water consumption calculation process.

The majority of water consumption at **tgs** is concentrated in three of its 34 operational facilities, where industrial processes requiring the use of water are carried out. These facilities are located in water-stressed areas; therefore, water consumption is managed efficiently and in a controlled manner. At the remaining facilities, there is no direct interaction between water and operational processes, which limits the significance of water consumption.
As part of its water consumption management, **tgs** implements actions aimed at reducing, reusing and efficiently using water resources. Key initiatives include the reuse of water in pipeline hydrostatic testing, the installation of biodigesters at 13 facilities for the treatment of sanitary effluents and their reuse for irrigation, and the performance of the Galván Plant, which achieved the zero-effluent target.
These initiatives contribute to decrease the demand for water, reduce discharges and strengthen our operations water resilience, particularly in water-stressed areas and are aligned with the 2022-2026 Environmental Strategic Plan.

NOTE 36 | GRI 306-3, 11.8.2, 11.8.3
In 2025, two (2) Level 2 process safety incidents were recorded, corresponding to the Midstream and Transportation businesses. No Level 1 incidents were recorded during the period:

- Fire at the Clark Motor Compressor at the Río Neuquén Conditioning Plant: A fire broke out in Motor Compressor N° 3 at the Río Neuquén Conditioning Plant, operated by **tgs**. Upon detection, a full emergency shutdown of the plant was initiated, along with the preventive depressurization of all facilities to bring them to a safe condition. The fire was extinguished one hour after it was detected thanks to the immediate response of the plant emergency brigade and the support provided by local fire departments.
- Venting Incident During the Restart of the Gral. Cerri Complex: As a result of the operational restart activities carried out following the flooding that occurred on March 7, a venting event took place at the Fiat Compressor Plant operating within the Gral. Cerri Complex. The released gas self-ignited, generating a large flame visible from outside the facility. The event was quickly extinguished following the depressurization of the plant.

NOTE 37 | GRI 3-3, 101-1, 11.4.1, 11.4.2
tgs manages its impacts on biodiversity through policies and practices aimed at preventing, mitigating and restoring impacts on ecosystems.

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The Company's Forestry and Biodiversity Policy applies to all operational activities, including the planning, execution, and operation of projects, and is implemented through specific environmental management procedures, particularly Procedure PSMA 280 – Forestry and Biodiversity Management.
These guidelines also extend to contractors performing activities at Company facilities, incorporating environmental criteria and requirements into procurement processes and overseeing compliance with the established measures.
Biodiversity management is based on the identification and assessment of environmental impacts at both the project and operational site levels, considering technical and regulatory criteria, as well as specific studies of flora, fauna, and ecosystems.
Performance is monitored through operational and environmental indicators, such as the progress of forestry plans, the implementation of mitigation measures, and the results of environmental monitoring conducted in the areas of influence of the Company's operations.
Currently, the Company does not have specific corporate quantitative objectives or targets aimed at halting or reversing biodiversity loss. Its management approach is focused on prevention and mitigation, and the Company expects to advance the definition of these guidelines in future reporting periods.

NOTE 38 | GRI 101-2, 11.4.3
tgs applies the mitigation hierarchy to manage impacts on biodiversity throughout the life cycle of its assets, integrating this approach into its environmental planning and management processes.
During the avoidance stage, the Company considers the location of its assets and projects through tools such as the Environmental GIS Portal —the information available through the Portal is provided by Argentina's Secretariat of Environment through the Environmental Information Center and is automatically linked and updated— which enables the identification of areas of conservation value and environmentally sensitive areas, as well as the presence of species categorized on the IUCN Red List.
To minimize impacts, **tgs** conducts Environmental Impact Assessments in accordance with applicable regulations and ENARGAS Standard NAG 153, integrating each project into its Environmental Management System certified under ISO 14001:2018. The Company also implements Environmental Management Programs, as well as operational and engineering controls.
Additionally, the Company uses environmental risk assessment tools that consider both the likelihood of occurrence and the magnitude of impacts, as well as systematic records of environmental aspects, enabling the identification of activities with potentially significant impacts and the definition of mitigation measures. This approach is complemented by specific studies, such as HAZOP analyses, and the implementation of regular drills to strengthen prevention and emergency response capabilities.
The restoration and offsetting stages are addressed through the application of specific internal procedures that establish guidelines for the recovery of disturbed areas and the definition of offsetting measures, where applicable.

NOTE 39 | GRI 101-2, 101-7, 11.4.3, 11.4.7 | SASB EM-MD-160A.2, EM-MD-160A.3
Within the framework of biodiversity impact management, **tgs** implements restoration and offsetting actions in accordance with Procedure PSMA 280 – Forestry and Biodiversity Management.
Regarding restoration, the Company applies practices aimed at recovering disturbed areas, such as soil scarification to promote natural revegetation, as well as conducting audits, flora studies and vegetation assessments that enable the evaluation of the evolution of ecological conditions in impacted areas. These assessments include comparing vegetation conditions with the surrounding natural grassland, generating quantitative and qualitative information on their evolution.
Additionally, since 2022, the Company has implemented sustainable tree-planting plans at operational facilities, prioritizing the incorporation of native and locally adapted species.
When vegetation removal is necessary for operational or safety reasons, the Company defines offsetting measures in coordination with the Environmental Department. Additionally, certain projects carried out jointly with contractors have included tree-planting initiatives in nearby communities.

NOTE 40 | GRI 101-4, 11.4.4
To determine which of its operations generate the most significant actual and potential impacts on biodiversity, **tgs** analyzes the location of its assets in relation to areas of high conservation value through the Environmental GIS Portal. This portal integrates georeferenced information on the Company's assets —including compressor plants, treatment plants, pipelines, and other facilities— with updated public databases on protected areas, native forests, biosphere reserves and Ramsar sites.
This analysis is complemented by the results of Environmental Impact Assessments, specific flora and fauna studies, and the identification of species of conservation value, including those categorized on the IUCN Red List.
The Company also considers the characteristics of each project, the type of intervention, and the sensitivity of the natural environment. Based on this analysis, management measures are prioritized in accordance with the mitigation hierarchy.
Regarding its supply chain, the Company addresses the impacts associated with contractors carrying out activities at its facilities, particularly in connection with construction projects, by integrating environmental criteria into their management and oversight.

NOTE 41 | GRI 101-5, 11.4.5| SASB EM-MD-160A.2, EM-MD-160A.3
tgs gathers information on protected areas and species of conservation value through the Environmental GIS Portal and official public sources.
Protected areas that overlap with the Company's assets have been classified according to the IUCN management categories, whose purpose is to conserve the natural environment and biodiversity.

The presence of species categorized on the IUCN Red List has also been identified within the areas of influence of **tgs** operations.

Protected area	IUCN management category
Parque Pereyra Iraola (Buenos Aires)	Not applicable
Patagonia Azul (Chubut)	Not applicable
Meseta Espinosa and El Cardón (Santa Cruz)	VI
Cabo Virgenes (Santa Cruz)	IV
Costa Atlántica de Tierra del Fuego (Tierra del Fuego)	IV

Source: www.protectedplanet.net/country/ARG

This information provides input for activity planning and the definition of management measures aimed at protecting biodiversity.

IUCN Red List of Threatened Species	Number of Species
CR - Critically Endangered	3
EN - Endangered	2
LC - Least Concern	23
NT - Near Threatened	3
VU - Vulnerable	6
Total	**37**

NOTE 42 | GRI 3-3, 11.9.1, 11.18.1
Occupational health and safety are key material topics due to the potential impacts associated with emergencies, contingencies, occupational diseases, and non-occupational illnesses, including psychosocial factors. These risks are managed through a preventive approach based on emergency plans, internal and external coordination, and ongoing workforce training.
This management approach is supported by a prevention and continuous improvement policy based on training, drills, operational discipline and the assessment of facilities according to their level of criticality.
Performance is monitored through occupational and non-occupational health indicators, as well as the results of drills, inspections, training levels, and incident reduction targets. Lessons learned are integrated into the IMS.
tgs actively participates in IAPG industry forums, occupational health associations, scientific committees and other sector initiatives. We also provide assistance in critical situations, such as the flooding of the Gral. Cerri Complex.
During the reporting period, although monitoring indicators and control mechanisms were in place, no formal quantitative objectives or targets specific to occupational health and safety were established. This process is currently underway as part of the update of the performance baseline, the review of the risk matrix, and the consolidation of the IMS dashboard, which will serve as the basis for establishing annual and medium-term targets aligned with the criticality of operations and industry standards.

NOTE 43 | GRI 403-2, 11.9.3
Occupational health and safety are managed through a system that identifies hazards and assesses risks across all activities. The Company uses Management of Change (SAP-MOC) procedures, pre-task risk assessments and work permits applicable to routine and non-routine tasks performed by Company employees and contractors.
Hazards may be reported by any person and are assessed by qualified personnel. In the event of an incident, an Investigation Committee determines the causes and defines corrective actions, escalating serious cases to the Executive Committee.
tgs complements this approach through the Ethics Line for psychosocial risks and the MIRA and OPS preventive safety tools, all of which allow anonymous reporting.

NOTE 44 | GRI 403-7, 11.9.8
Risks associated with operations, products, and services are prevented and managed through specific procedures applicable to Company employees and contractors.
tgs maintains Safety Data Sheets (SDS) for all critical products, which serve as the basis for defining protection and training measures. The IMS integrates operational documents, work permits, and Pre-Task Risk Assessments (APR), complemented by safety talks, operational meetings, ConverSAC, inspections, and monitoring activities. In addition, **tgs** has specific protocols for medical, environmental, operational, and security emergencies, which guide immediate response and coordination with external organizations.

NOTE 45 | GRI 403-9, 11.9.10 | SASB EM-SV-320a.1
During 2025, 3 serious incidents were recorded, resulting in 4 injured individuals. One of these cases involved a serious injury with permanent consequences, including the loss of three phalanges on the fingers of the right hand.
Prevention is based on the application of the hierarchy of controls, prioritizing the elimination of exposure to the line of fire and to any uncontrolled energy source. This approach is complemented by inspections, audits, and the systematic reporting of unsafe conditions and behaviors through MIRA and OPS through MIRA and OPS, two anonymous reporting tools available to all individuals entering Company facilities.
Based on the analysis of recorded occupational incidents involving both Company employees and contractors, the most frequent injury mechanism identified was cuts and blunt-force injuries. Falls and entrapment incidents were also recorded, although to a lesser extent.

	tgs Employees		Contractors	
Accidents and Injuries*	**2025**	**2024**	**2025**	**2024**
Number of hours worked	2,204,427	2,121,606	1,701,290	3,448,197
Work-related injuries				
Number of fatalities	0	0	0	0
Fatality rate resulting from work-related injuries per 1,000,000 hours worked	0	0	0	0
Fatality rate resulting from work-related injuries per 200,000 hours worked	0	0	0	0
High-consequence work-related injuries*				
Number of high-consequence work-related injuries	1	0	0	0
Rate of high-consequence work-related injuries (excluding death) per 1,000,000 hours worked	0.45	0	0	0
Rate of high-consequence work-related injuries (excluding death) per 200,000 hours worked	0.09	0	0	0

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	tgs Employees		Contractors	
Accidents and Injuries*	**2025**	**2024**	**2025**	**2024**
Recordable work-related injuries during working hours **				
Recordable work-related injuries during working hours **	9	0	8	1
Rate of recordable work-related injuries during working hours per 1,000,000 hours worked	4.08	0	4.70	0.29
Rate of recordable work-related injuries during working hours per 200,000 hours worked	0.82	0	0.94	0.06
Recordable work-related injuries incurred while commuting (in itinere)* **				
Number of recordable in itinere accidents	0	0	0	0
Rate of recordable in itinere injuries per 1,000,000 hours worked	0	0	0	0
Rate of recordable in itinere injuries per 200,000 hours worked	0	0	0	0
Main Work-Related Injuries (number)				
Contusions and crush injuries	1	0	0	0
Puncture wounds and cuts	4	0	0	1
Concussions and internal injuries	0	0	0	0
Burns	2	0	0	0
Superficial injuries	0	0	0	0
Multiple injuries	0	0	0	0
Fractures	0	0	0	0
Struck by/against objects	6	0	0	0
Falls	3	0	0	0
Sprains	1	0	0	0
Vehicle accidents and incidents				
Number of vehicle accidents	0	0	1	0
Number of vehicle incidents	1	1	0	0
Kilometers traveled	5,337,971	5,669,224	6,774,846	8,356,310
Vehicle accident rate (VAR)****	0	0	0.08	0
Vehicle incident rate (VIR)	0.08	0.18	0	0

	tgs Employees		Contractors	
Accidents and Injuries*	**2025**	**2024**	**2025**	**2024**
Near Misses by Type				
Simple Near Misses	8	21	4	7
High-Potential Near Misses	4	6	2	2
Total Near Misses	12	27	6	9
Near Miss Frequency Rate	5.60	12.73	3.40	2.61

* No workers were excluded from the reported data.
** Work-related injury resulting in death or such severe harm that the worker cannot recover, does not recover, or is not expected to fully recover to their pre-incident state of health within six months. For the purposes of this indicator, fatalities are excluded.
*** Work-related injury resulting in any of the following: death, days away from work, work restrictions or job transfer, loss of consciousness, or medical treatment beyond first aid; or a significant injury or illness diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, work restrictions or job transfer, loss of consciousness, or medical treatment beyond first aid.
**** Includes work-related injuries resulting from incidents occurring while commuting to and from work, provided that transportation is managed by the organization.
***** VAR: Number of vehicle accidents per million kilometers traveled.
****** VIR: Number of vehicle incidents per million kilometers traveled.

The Company has an internal incident management procedure (PGES009) that establishes four incident categories based on severity level:

- Minor: Incident resulting in a condition requiring only first aid.
- Mild: Incident resulting in minor injuries or minor damage requiring medical treatment beyond first aid.
- Serious: Incident resulting in serious injuries with permanent consequences, requiring medical attention, recovery time, and additional treatment, with a disability rating of less than 66% according to the disability scale established under the Occupational Risks Law.
- High-Consequence: Incident resulting in injuries that require medical attention, recovery time, and additional treatment, with a disability rating exceeding 66% according to the disability scale established under the Occupational Risks Law, or resulting in the death of the worker.

Considering the categories described above, **tgs** monitors two internal incident rates:

- PIR (Personal Incident Rate): includes mild, serious, and high-consequence incidents.
- MIR (Minor Incident Rate): includes incidents requiring only first aid.

The reported rate of recordable work-related injuries includes incidents classified as mild, serious, and high-consequence, and excludes incidents requiring only first aid, in accordance with the GRI 403-9 definition of a recordable work-related injury, ill health, or disease.

NOTE 46 | GRI 403-10, 11.9.11 | SASB EM-SV-320a.1

The most common occupational illnesses affecting **tgs** employees are associated with noise exposure, primarily hearing loss. Employees exposed to this risk factor undergo periodic medical examinations, including audiometric testing, in accordance with applicable regulations.

The Occupational Health team analyzes the results and conducts individual follow-up when deviations are detected. In addition, **tgs** implements random preventive checks upon entry, as well as pre-employment medical examinations and assessments for special tasks. During 2025, we conducted 32,035 preventive checks.

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Occupational illnesses and diseases	2025	2024
Employees		
Deaths resulting from occupational illnesses or diseases	0	0
Number of cases of recordable occupational illnesses or diseases	0	1
Contractors		
Deaths resulting from occupational illnesses or diseases	0	0
Number of cases of recordable occupational illnesses or diseases	0	0

NOTE 47 | GRI 410-1, 11.18.2
No training on specific human rights policies or procedures was provided to security personnel during the reporting period. All actions carried out by security personnel are conducted within a framework of respect, lawfulness, and social responsibility, reinforcing **tgs**' commitment to the protection of fundamental rights across all its operations.

NOTE 48 | GRI 402-1, 11.7.2, 11.10.5
The Company does not have an internal procedure establishing a minimum notice period for employees regarding significant operational changes. However, such situations are managed within the framework of collective bargaining agreements, which include provisions governing the establishment and operation of joint bodies responsible for the interpretation and analysis of labor-related matters. These bodies establish the timeframes for issuing decisions and regulate the validity of the agreements applicable in each case.

NOTE 49 | GRI 11.7.4, 11.7.5, 11.7.6
tgs does not have operational sites with closure and rehabilitation plans, nor does it have sites that have been closed or are in the process of closing.

NOTE 50 | GRI 202-1
At **tgs**, salaries exceed statutory minimum wage levels and, in most cases, are governed by collective bargaining agreements that establish higher compensation levels. No gender pay gaps have been identified.

NOTE 51 | GRI 401-1, 11.10.2

Turnover Indicators	2025		2024	
	Total	Hiring Rate (Hires/Workforce	Total	Hiring Rate (Hires/Workforce)
Hiring Rate				
By Gender				
Female Employees	12	1.01 %	6	0.57 %
Male Employees	98	8.26 %	80	6.97 %
Total	**110**	**9.27 %**	**86**	**7.50 %**
By age group				
Under 30	35	2.95 %	28	2.44 %
30-50	65	5.48 %	56	4.88 %
Over 50	10	0.84 %	2	0.17 %
Total	**110**	**9.27 %**	**86**	**7.50 %**

Turnover Indicators	2025		2024	
	Total	Hiring Rate (Hires/Workforce	Total	Hiring Rate (Hires/Workforce)
By region				
Puerto Madero Main Office	45	3.79 %	15	1.31 %
Bahía Blanca/Buenos Aires Region	17	1.43 %	16	1.39 %
Gral. Cerri Region	9	0.76 %	5	0.44 %
Western Region	29	2.44 %	47	4.10 %
Southern Region	10	0.84 %	3	0.26 %
Turnover rate				
By Gender				
Female Employees	12	1.01 %	58	5.06 %
Male Employees	58	4.89 %	7	0.61 %
Total	**70**	**5.90 %**	**65**	**5.67 %**
By age group				
Under 30	8	0.67 %	10	0.87 %
30-50	44	3.71 %	29	2.53 %
Over 50	18	1.52 %	26	2.27 %
Total	**70**	**5.90 %**	**65**	**5.67 %**
By region				
Puerto Madero Main Office	17	1.43 %	14	1.22 %
Bahía Blanca/Buenos Aires Region	11	0.93 %	14	1.22 %
Gral. Cerri Region	7	0.59 %	6	0.52 %
Western Region	27	2.27 %	25	2.18 %
Southern Region	8	0.67 %	6	0.52 %

NOTE 52 | GRI 401-3, 11.10.4, 11.11.3

Parental Leave	Female Employees	Male Employees
Total number of employees entitled to parental leave in 2025	125	1,062
Total number of employees who took parental leave in 2025	3	26
Total number of employees who returned to work in 2025 after parental leave	2	26
Return-to-work rate of employees who took parental leave	66.67 %	100 %
Total number of employees who returned to work after parental leave and remained employed 12 months after their return	1	17
Retention rate of employees who took parental leave	100 %	100 %

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NOTE 53 | GRI 405-1, 11.11.5

Employment indicators by gender	2025			2024		
	Male workers	Female workers	Total	Male workers	Female workers	Total
Total Number of Employees	1,062	125	1,187	1,022	125	1,147
By Collective Bargaining Agreement						
Employees Covered by Collective Bargaining Agreements	72.20 %	6.82 %	938	71.84 %	7.24 %	907
Employees Not Covered by Collective Bargaining Agreements	17.27 %	3.71 %	249	17.26 %	3.66 %	240
By Professional Category						
Director	6	1	7	6	1	7
Manager	20	6	26	19	6	25
Department Head	80	23	103	75	19	94
Analyst / Supervisor	246	38	284	213	36	249
Administrative / Operational Staff	710	57	767	709	63	772
By Type of Employment Contract						
Permanent or Indefinite-Term	83.24 %	9.86 %	1105	84.57 %	10.20 %	1.087
Fixed-Term or Temporary	6.23 %	0.67 %	82	4.53 %	0.70 %	60
Employees Without Guaranteed Hours*	0	0	0	0 %	0 %	0
By Type of Employment						
Full-Time	88.80 %	10.19 %	1175	89.10 %	10.73 %	1.145
Part-Time	0.67 %	0.34 %	12	0 %	0.17 %	2
By Region						
Puerto Madero Main Office	245	92	337	214	88	302
Bahía Blanca/Buenos Aires Region	274	8	282	272	9	281
Gral. Cerri Region	169	16	185	169	15	184
Western Region	237	8	245	228	12	240
Southern Region	137	1	138	139	1	140

* Employees without guaranteed hours are those who work for the organization without a fixed minimum number of guaranteed working hours. They may be required to be available for work when needed, but the organization has no contractual obligation to provide them with a minimum or fixed number of working hours per day, week or month.

NOTE 54 | GRI 405-2, 11.11.6

The Company does not have gender-based pay differences. Entry-level positions covered by collective bargaining agreements are assigned a single salary scale, and this criterion is maintained across all job categories; therefore, the ratio is 1.

Questions regarding compensation are addressed through union representatives for employees covered by collective bargaining agreements and through management channels for employees not covered by such agreements.

NOTE 55 | GRI 202-2, 11.11.2, 11.14.3

tgs considers managers and directors to be senior executives. For the purposes of this indicator, the local community is defined as the population of the Autonomous City of Buenos Aires (CABA), where one of the Company's principal locations with significant operations is situated. Under these criteria, 100% of senior executives come from the local community.

NOTE 56 | GRI 411-1, 11.15.4, 11.16.2, 11.17.2, 11.17.3, 11.17.4

tgs continuously monitors the potential impacts of its operations on local communities. During the reporting period, no impacts on community health related to pollution or exposure to hazardous substances were recorded, nor were any complaints received from local communities or any cases involving violations of the rights of Indigenous Peoples.

No relocations or resettlements associated with **tgs**' operations took place during the reporting period, nor does the Company have operations located in conflict-affected areas.

With regard to Free, Prior and Informed Consultation (FPIC), Provincial Decree N° 108/2023, applicable in the Province of Neuquén, establishes its mandatory implementation for new projects and does not require consent. Nevertheless, whenever work is carried out within Indigenous territories, **tgs** engages with community authorities, provides information on the scope of the work, the resources involved, and the schedule, and agrees on measures to minimize potential impacts.

Although ILO Convention N° 169 assigns the formal responsibility for Free, Prior and Informed Consultation (FPIC) to States, **tgs** conducts prior consultations and signs agreements with communities for new projects.

The Company's operations in areas with Indigenous presence or potential social sensitivity are located in the province of Neuquén, including Picún Leufú, Loma La Lata, Tratayén and Añelo.

The collective and individual rights identified as priorities by local communities are primarily related to potential socio-environmental impacts, including noise disturbance, road watering, loss of livestock during construction activities and access to water and natural gas.

NOTE 57 | GRI 3-3, 11.13.1, 11.22.1

In 2024, **tgs** approved a progressive work plan to incorporate human rights management across the Company, with the following milestones:

2026: Development of an ESG framework.

2028: Approval of the Human Rights Policy and incorporation of this category into the reporting channel. From 2029 onwards: Progressive training of employees and contractors (40% in 2029; 75% in 2030; 100% in 2031).

2030: Implementation of the due diligence process to identify human rights risks throughout the value chain.

2031: Consolidation of the comprehensive approach to this issue.

All policies are based on the precautionary principle, prioritizing prevention even in contexts of scientific uncertainty.

NOTE 58 | GRI 407-1, 11.13.2

All tenders for external services include a clause requiring suppliers to take into account the collective bargaining agreement applicable to their activity.

No complaints were recorded from employees of **tgs** suppliers regarding restrictions on their right to freedom of association or union membership.

With respect to collective bargaining for contractors, these negotiations are conducted by industry sector (UOCRA, UOM, SMATA, UTA, UECARA) rather than at the company level. Accordingly, agreements reached within each sector are applied by contractors and recognized by **tgs**.

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NOTE 59 | GRI 412-1, 412-2
During the reporting period, **tgs** did not conduct systematic human rights assessments or specific training activities; therefore, it is not possible to report on operations assessed (GRI 412-1) or individuals trained (GRI 412-2).

NOTE 60 | GRI 412-3
tgs maintains Social Peace Agreements with six of the ten Indigenous communities with which it engages. These agreements establish reciprocal commitments whereby **tgs** provides raw materials or services and the communities undertake not to carry out actions that may affect the operation and maintenance of **tgs** assets located in Indigenous territories.

NOTE 61 | GRI 415-1, 11.22.2
tgs does not make contributions to political parties or representatives.

NOTE 62 | GRI 3-3, 308-1, 414-1, 11.10.1, 11.12.1
Within the framework of **tgs**' assessment and due diligence processes across the value chain, during 2025 the Company gathered ESG information from 76 critical suppliers through surveys on social, environmental and governance matters.
73% of suppliers have diversity, equity and inclusion (DEI) policies in place or are in the process of developing them and 48% have protocols to address workplace harassment and violence. More than 51% report total or majority union representation, while 39% report no or very low representation. Thirty-three percent are certified under ISO 45001, and none reported fatal incidents during the last three years.
In environmental matters, 52% have a certified environmental management system or are in the process of developing one; 76% implement waste separation practices; 21% maintain an inventory of greenhouse gas (GHG) emissions; and 15% measure their water footprint. In addition, 15% prepare sustainability reports.
Additionally, **tgs** assesses safety, environmental, and occupational health aspects of works and services through its SAP Ariba system (Procedure PABA005), under which the Company has collected information on more than 1,276 jobs since 2018. In 2025, **tgs** advanced the systematization and expansion of these processes, strengthening the quality of information used to manage risks and impacts across the supply chain.

NOTE 63 | GRI 201-4, 11.21.3
Subsidies and other government assistance received as of December 31, 2025 amounted to ARS 98,481,829 (expressed in thousands of Argentine pesos). The National Social Security Administration ("ANSES") held a 25.33% interest in **tgs**' share capital.

NOTE 64 | GRI 205-1, 205-2, 205-3, 11.20.2, 11.20.3, 11.20.4
tgs does not tolerate any form of retaliation for reporting potential violations of the Code of Conduct or for submitting reports through the established channels. The Audit Committee may engage the experts necessary to conduct investigations, in accordance with applicable legal provisions. The functioning of the Committee and the methodology for recording and handling reports are governed by the Anti-Fraud Policy and the Procedure for Handling Reports. To manage the reporting mechanisms and ensure anonymity —at the reporter's discretion— and impartiality in the assessment of cases, these mechanisms are outsourced to Resguarda.
During the reporting year, **tgs** expanded the scope of corruption reporting to include corruption in a broader sense, beyond public corruption. Based on information gathered through the reporting channels and internal control and legal functions, no cases of public or private corruption were recorded during the reporting period.
One hundred percent of operations are assessed for corruption-related risks.
tgs periodically assesses the risk of public corruption, in accordance with Article 1 of Argentine Law N° 27,401 on the Criminal Liability of Legal Entities. The Company also periodically assesses fraud risk, including the following categories within this process: i) manipulation of financial statements; ii) misappropriation of assets; iii) corruption, excluding public corruption, as it is assessed through the process described in the previous paragraph; iv) cybersecurity risks.

NOTE 65 | GRI 206-1, 11.19.2
tgs had no pending or completed legal actions during the reporting period relating to unfair competition or violations of applicable legislation on monopolistic and anti-competitive practices involving the Company.

NOTE 66 | GRI 207-1, 207-2, 207-3, 11.21.4, 11.21.5, 11.21.6
tgs manages its tax approach through strict compliance with applicable tax regulations in all jurisdictions where it operates, aligning its tax strategy with its business strategy and sustainability principles. Tax planning, with a focus on income tax, is carried out considering the economic substance of operations, without adopting aggressive tax positions or tax avoidance practices, and avoiding artificial structures without operational substance. Tax determination and the filing of tax returns are carried out by a specialized internal team operating under formalized procedures and internal controls aimed at managing tax risks.
The main tax criteria are overseen by Senior Management, with the support of external advisors, who review, among other matters, the corporate income tax return.
Performance is monitored through performance indicators and periodic reviews, aligned with tax filing deadlines —most of which occur monthly— and quarterly accounting provisions.
In addition, external firms audit the financial statements, including tax accounts, current tax, and deferred tax.
tgs maintains a professional and transparent relationship with tax authorities, responding in a timely manner to requests, audits, and inspections. Inspections and potential disputes are addressed through the formal channels established by applicable regulations, prioritizing technical dialogue. The Company also participates in business associations and sector forums, strengthening its ability to anticipate regulatory changes in tax matters.

6.3. SASB reference table

Below, the Company presents the application of the following SASB Standards to its ESG Report.
The following applicable SASB Standards were used: Oil & Gas – Midstream and Oil & Gas – Services.

References to the Code of Conduct correspond to the document available at the following link: www.tgs.com.ar/wp-content/uploads/2024/05/TGS_Docs_ProgramaDeConducta.pdf

OIL & GAS – MIDSTREAM

Table 1. Sustainability Disclosure Topics and Accounting Metrics

ACCOUNTING METRIC	CODE	2025 RESPONSE
Topic: Greenhouse Gas Emissions		
Gross global Scope 1 emissions, percentage of methane, percentage covered by emissions-limiting regulations	EM-MD-110a.1	61-63 GRI: Notes 20, 22
Analysis of the long- and short-term strategy or plan for managing Scope 1 emissions, emissions reduction targets, and performance against those targets	EM-MD-110a.2	61-63
Topic: Air Quality		
Atmospheric emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) volatile organic compounds (VOCs), and (4) particulate matter (PM10)	EM-MD-120a.1	GRI: Note 23 y 24
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	73-75 GRI: Notes 38, 40, 41
Area of land disturbed, percentage of affected area restored	EM-MD-160a.3	73-75 GRI: Notes 38, 40, 41
Number and aggregate volume of hydrocarbon 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, percentage significant	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 releases and (2) non-accidental releases (NARs) in rail transportation	EM-MD-540a.3	Not applicable, **tgs** is not part of the rail transport industry.
Discussion of management systems used to integrate a culture of safety and emergency preparedness throughout the value chain and throughout the project life cycle	EM-MD-540a.4	SASB: Note 5

Table 2- Activity metrics

ACCOUNTING METRIC	CODE	2025 RESPONSE
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. Midstream operations do not involve transportation through oil pipelines, tank trucks, or trucks.

OIL & GAS – SERVICES

Table 1. Sustainability Disclosure Topics and Accounting Metrics

ACCOUNTING METRIC	CODE	2025 RESPONSE
Topic: Emissions Reduction and Fuel Management Services		
Total fuel consumed, percentage renewable, percentage used in: (1) road vehicles and equipment and (2) non-transport equipment	EM-SV-110a.1	GRI: Note 25 y 26 SASB: Note 6
Discussion of strategy or plans to address air emissions-related risks, opportunities, and impacts	EM-SV-110a.2	SASB: Note 7
Percentage of engines in service that meet Tier 4 emissions standards for non-road diesel engines	EM-SV-110a.3	SASB: Note 8
Topic: Water management services		
(1) Total volume of fresh water handled in operations, (2) percentage recycled	EM-SV-140a.1	70-71 SASB: Note 9
Discussion of strategy or plans to address water consumption and disposal-related risks, opportunities, and impacts	EM-SV-140a.2	70-71 GRI: Notes 31, 32, 33, 34, 35
Topic: Chemical Management		
Volume of hydraulic fracturing fluid used, percentage hazardous	EM-SV-150a.1	Not applicable, as **tgs** does not engage in hydraulic fracturing operations.
Discussion of strategy or plans to address chemical-related risks, opportunities, and impacts	EM-SV-150a.2	SASB: Note 10
Topic: Ecological Impact Management		
Average area in acres disturbed per (1) oil well site and (2) gas well site	EM-SV-160a.1	Not applicable, as **tgs** does not operate oil or gas wells
Analysis of the strategy or plan to address risks and opportunities related to the ecological impacts of core activities	EM-SV-160a.2	SASB: Note 11

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ACCOUNTING METRIC	CODE	2025 RESPONSE
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	84, 86 GRI: Notes 45, 46 SASB: Note 12
Description of the management systems used to integrate a culture of safety throughout the value chain and the project life cycle	EM-SV-320a.2	SASB: Note 5
Topic: Payment Transparency and Business Ethics		
Amount of net income in countries ranked among the bottom 20 in 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	46-47 Code of Conduct: item 1.05 and section 6.
Topic: Management of the Legal and Regulatory Environment		
Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	EM-SV-530a.1	SASB: Note 14
Topic: Critical Incident Risk Management		
Description of management systems used to identify and mitigate catastrophic and severe risks	EM-SV-540a.1	SASB: Note 15

Table 2- Activity metrics

ACCOUNTING METRIC	CODE	2025 RESPONSE
Number of active platform facilities	EM-SV-000.A	Not applicable, **tgs** is not an extractive company.
Number of active well facilities	EM-SV-000.B	
Number of wells drilled	EM-SV-000.C	
Total number of hours worked by all employees	EM-SV-000.D	

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Notes to the SASB content index

NOTE 1 | SASB EM-MD-160a.1
tgs has an Environmental Management System certified under ISO 14001:2018 and an Environmental Policy that governs all active operations. For new projects, Environmental Impact Assessments (EIAs) are conducted in accordance with ENARGAS Standard NAG 153 and the applicable regulations in each jurisdiction. In addition, projects incorporate an Environmental Management Program for the construction phase and the guidelines set out in the Environmental Procedures Manual for the operation and maintenance phases. The Company systematically identifies and assesses the environmental impacts associated with its activities, products, and services, prioritizing risks according to their likelihood and magnitude. Based on this analysis, control and mitigation measures are defined, which may be administrative or engineering in nature, following a management hierarchy aimed at eliminating, substituting, or reducing risks.
In addition, **tgs** conducts periodic drills to strengthen its capacity to respond to environmental and safety emergencies.
The Company has an environmental dashboard that enables the monitoring of environmental performance and compliance with objectives and targets at both the facility and corporate levels, based on information consolidated in its management systems.

NOTE 2 | SASB EM-MD-160a.4
There were no reportable spills during the reporting period, either at the facilities or during product transport by ship from Puerto Galván.

NOTE 3 | SASB EM-MD-520a.1
tgs does not engage in oil-related activities; therefore, regulations related to oil pipelines are not applicable. Likewise, **tgs** has not been involved in legal proceedings of the type described.

NOTE 4 | SASB EM-MD-540a.2
All pipelines transporting natural gas and hazardous liquids (hydrocarbons) within **tgs**' midstream facilities are covered by properly implemented inspection programs. No abnormalities were identified in any of the reports generated.

NOTE 5 | SASB EM-MD-540a.4, EM-SV-320a.2
At **tgs**, safety and emergency preparedness are managed across the value chain and throughout the project life cycle through an Occupational Health and Safety Management System certified under ISO 45001:2018 and integrated with the quality and environmental management systems. This system structures the identification and control of operational risks, the definition of roles and responsibilities, and preparedness and response to contingencies, promoting a safety culture based on preventive leadership and self-care. The approach is complemented by participation mechanisms, internal communication, and occupational health programs that strengthen prevention and continuous improvement.

NOTE 6 | SASB EM-SV-110a.1

FUEL USE (GJ/YEAR)	2025	2024
Natural Gas		
Operations and activities	37,358,429	35,663,469
Vehicles	-	0
Total natural gas consumption	**37,358,429**	**35,663,469**
Diesel		
Operations	-	0
Vehicles*	21,517	51,834
Total diesel consumption	**21,517**	**51,834**
Total fuel consumption	**37,379,946**	**35,715,304**

* Includes consumption by company-owned vehicles and direct contractors.

No renewable fuels are currently used.
Fuel consumption data are obtained from the Company's management platform, which records each fuel load together with the kilometers traveled.

NOTE 7 | SASB EM-SV-110a.2
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 operating more than 500 hours during the reporting period.
- The pollutants monitored are nitrogen oxides and carbon monoxide.
- Measurements are carried out using methods approved by the U.S. Environmental Protection Agency (USEPA) and are performed by certified laboratories. Results are reported to ENARGAS before January 30 each year.

2) Greenhouse gas (GHG) emissions management
- **tgs**' GHG Inventory includes Scopes 1, 2, and 3 in full, in accordance with the GHG Protocol guidelines.
- Calculations are performed using international protocols specific to each type of emission source, ensuring verifiable results.
- Mitigation strategies include an investment plan to reduce emissions and annual afforestation plans to capture CO_2. The Company has established a target to reduce methane emissions by 50% by 2030, using 2021 emissions as the baseline.

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3) Venting and Fugitive Emissions Management

- **tgs** has internal procedures in place to record and control emissions associated with venting and flaring.
- In 2024, a leak quantification campaign was carried out, including the creation of a database of points detected in previous years and tests to determine the most effective measurement method. The results have enabled the development of a plan to reduce these emissions and introduce specific improvements, some of which were already implemented in 2025.

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. Progress is being made on afforestation plans at each of the 34 facilities to promote CO_2 capture.

NOTE 8 | SASB EM-SV-110a.3

The inventory of off-road diesel engines is limited to fire pumps, which have been deemed not relevant by the environmental authority of the Province of Buenos Aires.

NOTE 9 | SASB EM-SV-140a.1

The percentage of freshwater recycled relative to total water consumption was 2.6% in 2025 and 2.2% in 2024. As mentioned above, the methodology used to calculate water consumption and discharges was adjusted in line with GRI 303:2018. As a result, the percentage reported in the 2024 ESG Report differs from the figure previously disclosed.

NOTE 10 | SASB EM-SV-150a.2

tgs manages the risks and impacts associated with the use of chemicals through specific internal procedures governing their identification, storage, handling, and transportation, in compliance with applicable national and international regulations. This management is coordinated by the Safety, Environment, and Quality Management Department, together with the Occupational Health area.

As part of its preventive strategy, the Company implements the Globally Harmonized System (GHS) for the classification and labeling of chemicals, ensuring the proper communication of risks through standardized pictograms and warnings. In addition, Safety Data Sheets (SDSs) are available for consultation in operational areas and form part of the material evaluation and approval process.

Chemical management covers the entire life cycle of chemicals in operations, incorporating safety and environmental requirements into procurement, transportation, storage, and use processes, as well as spill prevention measures, appropriate signage, and the mandatory use of personal protective equipment.

This comprehensive approach helps minimize the operational and environmental risks associated with the use of chemicals.

NOTE 11 | SASB EM-SV-160a.2

tgs manages ecological effects associated with its natural gas transportation and processing activities through an Environmental Policy and a certified Environmental Management System, which enable the systematic identification, assessment and prioritization of relevant environmental impacts. Based on this analysis, the Company defines and implements measures aimed at preventing, reducing or mitigating said impacts, in line with regulatory compliance and the continuous improvement principle.

NOTE 12 | SASB EM-SV-320a.1

Metrics corresponding to the year 2025 are detailed below:

- Total Recordable Incident Rate (TRIR): 0.87
- Fatality Rate: 0.00
- Near-Miss Frequency Rate (NMFR): 0.92
- Total Vehicle Incident Rate (TVIR): 0.017
- Average hours of mandatory health and safety training: The annual mandatory training plan consists of 6 hours for all employees, regardless of employment type.

In 2025, 90% of employees completed the plan.

NOTE 13 | SASB EM-SV-510a.1

No net income was recorded in countries ranked among the bottom 20 in Transparency International's Corruption Perceptions Index during the reporting period.

NOTE 14 | SASB EM-SV-530a.1

tgs management identifies, assesses, and manages risks related to legislation, regulations, and regulatory processes concerning environmental and social factors. These include increased regulation and compliance costs; emerging regulations and trends related to environmental and social issues; the implications of these factors for access to capital market financing; their impact on the development of infrastructure projects; and reputational implications.

From an environmental perspective, **tgs** has identified existing and emerging risks and opportunities related to GHG emissions, climate change—including transition risks and the opportunity represented by natural gas as a transition fuel—soil and groundwater protection, water and effluent management, and energy management.

From a social perspective, the Company has identified risks and opportunities related to human rights, the development and management of impacts 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.

NOTE 15 | SASB EM-SV-540a.1

At **tgs**, the identification and mitigation of catastrophic and extreme risks are managed through an integrated risk management approach aligned with the Comprehensive Risk Management Policy and the Integrated Management System. This system establishes systematic processes for hazard identification, environmental and occupational health and safety risk assessment, and the definition of preventive and control measures based on their relevance.

Low-probability, high-impact risks are analyzed through the Strategic Risk Matrix, which includes catastrophic events and the actions required to keep them within acceptable levels. This approach is complemented by the 2022–2026 Health and Safety Strategic Plan, which reinforces risk-based management, contingency preparedness, and loss mitigation, as well as organizational learning mechanisms such as training, operational procedures and incident investigations aimed at incorporating lessons learned.

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Independent practitioner's limited assurance report on the Identified Sustainability Information in Transportadora de Gas del Sur S.A.'s ESG Report 2025

To the Shareholders, President and Directors of Transportadora de Gas del Sur S.A.

Limited assurance conclusion

We have conducted a limited assurance engagement on the key indicators detailed in the "GRI Content Index", identified with the symbol ✓ (hereinafter, the "Identified Sustainability Information") of Transportadora de Gas del Sur S.A. ("Company") included in the ESG Report 2025, for the year ended December 31, 2025 (the "Report").

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information, for the year ended December 31, 2025, is not prepared, in all material respects, in accordance with GRI Standards ("Global Reporting Initiative"), Standards 2021 version (hereinafter, the "Criteria").

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)"), issued by the International Auditing and Assurance Standards Board.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Our responsibilities under this standard are further described in the Practitioner's responsibilities section of our report.

Our independence and quality management

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Responsibilities for the Identified Sustainability Information

The Company's Management Committee is responsible for:

- The preparation of the Identified Sustainability Information in accordance with the Criteria;
- Designing, implementing and maintaining such internal control as Management Committee determines is necessary to enable the preparation of the Identified Sustainability Information, in accordance with the Criteria, that is free from material misstatement, whether due to fraud or error; and
- The selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

The members of the Company's Management Committee are responsible for overseeing the Company's sustainability reporting process.

Inherent limitations in preparing the Identified Sustainability Information

Non-financial information is subject to limitations other than those to which financial information is subject given its nature and the methods used to determine, calculate, take samples or estimate values. Qualitative interpretations of data relevance, materiality and accuracy are subject to individual criteria and assumptions. In addition, Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Practitioner's responsibilities

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Identified Sustainability Information.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the engagement. We also:

- Determine the suitability in the circumstances of the Company's use of the Criteria, as the basis for the preparation of the Identified Sustainability Information;
- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's internal control; and
- Design and perform procedures responsive to where material misstatements are likely to arise in the Identified Sustainability Information. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Identified Sustainability Information. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of where material misstatements are likely to arise in the Identified Sustainability Information, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Obtained an understanding of the Company's reporting processes relevant to the preparation of the Identified Sustainability Information;
- Evaluated whether all information identified by the process to identify the information reported in the Identified Sustainability Information is included in the Report;
- Performed inquiries of relevant personnel and analytical procedures on selected information included in the Identified Sustainability Information;
- Performed analytical testing and substantive procedures, based on selected samples, over the Identified Sustainability Information and its adequate compilation in accordance with the Criteria;
- Compared the Identified Sustainability Information with the corresponding disclosures in the financial statements;
- Evaluated the methods, assumptions and data used to develop estimates and forward-looking information related to selected information included in the Identified Sustainability Information. Our work does not include an evaluation of the operating effectiveness of controls during the period under analysis;
- Evaluated whether the estimates used for the preparation of the Information under review are appropriate and have been applied consistently. Our work did not include a review of the measurements on which the emission factors used by the Company for calculating greenhouse gas emissions and the carbon footprint were based, nor an assessment of the reliability of information provided by third parties;
- Evaluated the presentation of the Identified Sustainability Information in the Report.

Autonomous City of Buenos Aires, June 4, 2026.

PRICE WATERHOUSE & CO.S.R.L.

(Partner)

Diego Hernán López

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This document is the result of a collaborative effort involving all areas of **tgs**.
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