# SUSTAINABILITY REPORT 2023

YPF QUÍMICA

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# MESSAGE FROM THE BOARD

I am pleased to present our third Sustainability Report 2023, an exercise that allows us to inform our stakeholders about YPF QUÍMICA's performance in the economic, environmental, and social dimensions during the last year in a transparent and organized manner.

YPF QUÍMICA contributes to that journey towards a more sustainable and equitable world through an integrated and intelligent chemistry, with new and improved products, innovative and technological, evaluating the social impact of our operations and focusing on the team talent to carry out the business management.

During 2023, considering the Group's internal and external sales, we reported excellent economic and operational results with an EBITDA of USD 240 million, exceeding the estimated budget value and maintaining the growth of the previous year.

In 2023, we consolidated the business Sustainability Plan, aligned with YPF's strategic objectives. Within the framework of the four defined axes: climate action, sustainable production, people, and shared social value, we have established lines of action, indicators, and goals. We are firmly committed to carrying out the implementation and follow-up of each defined action, ensuring compliance with the objectives for the coming years.

As leaders in innovation and technology, we launched the open competition "Challenge YPF QUÍMICA INN-LAB" during 2023. This innovation initiative aims to challenge entrepreneurs and startups to submit innovative projects at advanced stages that demonstrate a significant contribution to the YPF QUÍMICA value chain. Strengthening the relationship with this ecosystem will allow us to evolve in that exchange to enhance ideas and joint developments.

In line with our Strategic Sustainability Plan, and focused on the requirements of our customers, we continue to work together with industrial complexes to develop sustainable petrochemical products, using raw materials of bio and/or circular origin.

Aligned with the efficiency strategy in Upstream's operations and seeking integration in the value chain, we are evolving in the development of our new line of chemical products to supply the Argentine Oil and Gas market (Oilfield Chemicals) in collaboration with the technological development of Y-TEC.

Regulatory changes in the various markets where we operate, in addition to social expectations, oblige us to proactively review our business strategy, aligning it with sustainability models. To do this, we rely on the Operational Excellence Model, which allows us to manage the business with a focus on the safety, health, and well-being of people, caring for the environment, and guaranteeing the reliability and integrity of the assets and operations.

Our team is the engine of the company and its well-being is paramount for us. We maintain a constant commitment to operational health and safety, reinforcing training and coaching in these aspects.

To strengthen our communication and improve the quality of our services to each client, YPF QUÍMICA directed and participated in numerous congresses and training sessions. These activities reflect YPF QUÍMICA's commitment to excellence and continuous improvement of its activities.

We continue to invest in the socio-economic development of the regions where we operate and seek to improve the society's quality of life, respecting human rights, and in accordance with the principles of the United Nations Global Compact and the Guiding Principles on Business and Human Rights, inspired by Sustainable Development Goals.

In terms of diversity and inclusion, we continue to promote diversity, encouraging women into leadership positions. We are proud to have reached the level of 33% of women in managerial and executive positions, exceeding the Company's goal.

Concerning our integration with the communities, we highlight the work carried out in the areas of influence of the industrial complexes and we inspire our value chain to expand the impact of our actions.

YPF QUÍMICA has the potential to continue creating value with a focus on the Company's strategy, promoting projects related to the commercialization of our unconventional hydrocarbon resources in Vaca Muerta, acquiring experience and incorporating new technologies.

I invite you to learn about our 2023 activity and performance.

**María Florencia Rodríguez**
Executive Manager of CHEMISTRY

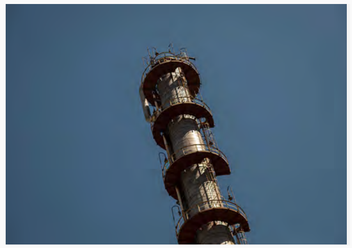
# YPF QUÍMICA IN FIGURES 2023

**1,161 kt/YEAR OF PRODUCTION**

**# ONE OF THE MAIN PRODUCTION LEADERS OF PETROCHEMICALS OF THE COUNTRY**

**1,304 kt**

**SALES**



**US$ 1.13 BILLION**

**REVENUES**

**79%**

**NATIONAL PURCHASES**

**311 IN-HOUSE STAFF**

**7.7% FEMALES**
**33% WOMEN IN POSITIONS MANAGERS AND EXECUTIVES**

**+200**

**CUSTOMERS**

Domestic market: 40%
Export market: 19%
Internal Sales: 41%

**2**

**INDUSTRIAL COMPLEXES**

Ensenada Industrial Complex -Province Buenos Aires
Plaza Huincul Industrial Complex - Province of Neuquén

**11.2 GJ/PRODUCTION UNIT**

**ENERGY INTENSITY**

**27.1% OF TOTAL ELECTRIC POWER CONSUMED**

**RENEWABLE ELECTRIC POWER CONSUMPTION**

**0.52 $tCO_2e$/ PRODUCTION UNIT**

**INTENSITY OF GHG EMISSIONS SCOPE 1**

**2,601 kt**

**CONSUMED WATER**

**2,585 t**

**TOTAL GENERATED WASTE**

**0.27**

**ACCIDENT FREQUENCY RATE**

**ARS 9.8 MILLION**

**VOLUNTARY SOCIAL INVESTMENT**

# BUSINESS PROFILE

YPF QUÍMICA is a business unit of YPF S.A., hereafter referred to as YPF. Its Executive Management is part of the Marketing VP, together with the B2Bbusinesses (Agro, Lubricants & Specialties, Aviation, Industries, and Large Customers), B2C, and LPG.

It is the largest petrochemicals producer in Argentina and one of the main ones in the Southern Cone. It produces, markets, and distributes petrochemical products manufactured in its different industrial complexes. These are intended for the chemical, industrial, and agricultural markets in Argentina, Latin America, and the rest of the world.

Due to its integration with the rest of the businesses of YPF and, in particular, due to its strategic connection with refineries, the Ensenada Industrial Complex (CIE) of YPF QUÍMICA adds value to virgin naphtha, kerosene, sulfur, butane and butene streams, generating octane boosters, solvents, tensioactives, olefins, polymers, and other products which represent the raw material for a wide variety of goods used in everyday life. The Plaza Huincul Industrial Complex (CIPH) is positioned as the main producer of methanol in the country.

## YPF

With more than 100 years of history, YPF is the leading energy company in Argentina. Its activities cover the entire oil and gas value chain in the country, including its production, refining and the sale of its derivatives: fuels, petrochemical supplies, lubricants and products for agriculture, among others. The Company is a leader in unconventional oil and gas resources in Latin America and, additionally, it has a growing business in the generation of energy, as development vector of renewable energy through YPF LUZ.

The headquarters of YPF and almost all of its operations are located in Argentina, although it has marketing activities in other countries in the region, such as Brazil and Chile.

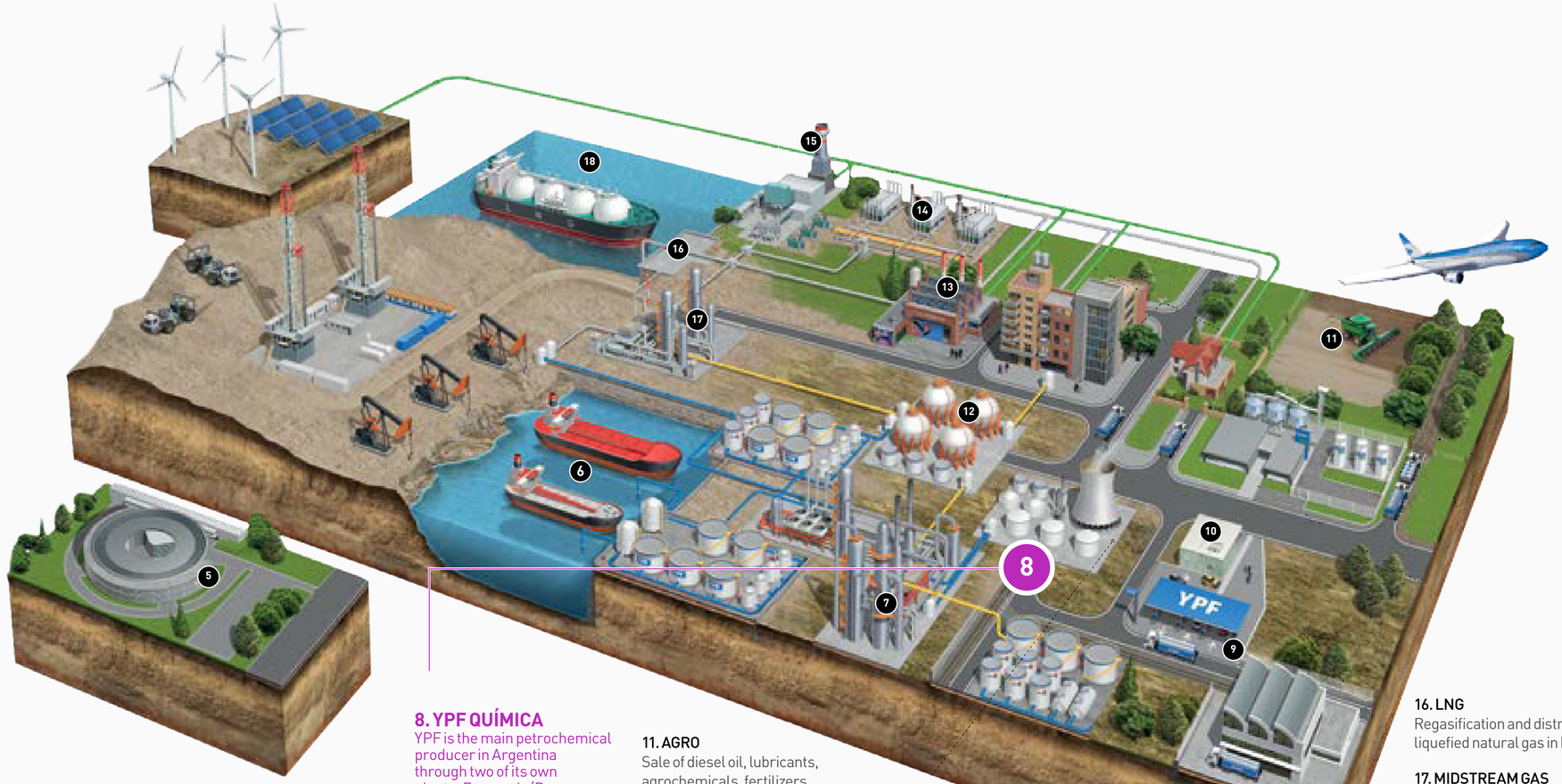
## Investors

YPF is a public limited company, with legal domicile in Argentina. It is subject to the public bidding regime and is under the control of the National Securities Commission (CNV) of Argentina and the Securities and Exchange Commission (SEC) of the United States.

- 51% Argentine State – Ministry of Economy - Secretary of Energy
- 49% BCBA and NYSE

For more information on YPF's profile, please visit: https://lacompania.ypf.com/

# YPF QUÍMICA, A YPF BUSINESS




**1. NEW ENERGIES**
YPF Energía Eléctrica S.A. (YPF LUZ). This subsidiary company develops electric power and renewable energy projects
- wind and solar-.

**2. EXPLORATION**
Search and identification of new oil
and gas reserves.

**3. DEVELOPMENT**
Preparation for production in areas where oil and gas reserves have been incorporated. This includes the definition of the type of development and investment levels.

**4. PRODUCTION**
Conventional and non-conventional oil and gas natural resources recovery through extraction processes. YPF is the leader in oil and gas production in the country.

**5. INNOVATION AND TECHNOLOGY (Y-TEC)**
Strengthening of Y-TEC, a leading company in the generation and transfer of innovative technological solutions for a sustainable energy industry.

**6. STORAGE AND TRANSPORTATION**
Use of oil and gas pipelines, vessels and trucks for transportation of crude oil and condensate, dry and liquefied natural gas. And multi-purpose pipelines, ships and trucks to distribute refined products.

**7. REFINING**
YPF refines oil for the production of fuels and oil products (lubricants, inputs for plastics and synthetic materials, agrochemicals and fertilizers) in three industrial complexes:
La Plata (Buenos Aires), Luján de Cuyo (Mendoza) and Plaza Huincul (Neuquén).

**8. YPF QUÍMICA**
YPF is the main petrochemical producer in Argentina through two of its own plants: Ensenada (Buenos Aires) and Plaza Huincul (Neuquén).

**9. LUBRICANTS AND SPECIALTIES**
Design, production and sale of lubricants and specialties.

**10. RETAIL EESS (B2C)**
A leading fuel and lubricant retailer and convenience store with more than 1,600 service stations nationwide.

**11. AGRO**
Sale of diesel oil, lubricants, agrochemicals, fertilizers, and provision of services to the agricultural sector or small and medium-sized companies through YPF AGRO.

**12. LPG**
Fractionation and distribution of liquefied gas for electricity generation for domestic and industrial consumption. Produced in bulk and with bottled gas in cylinders and canisters.

**13. INDUSTRIES (B2B)**
Energy supply,
supplies and services to the domestic industry.

**14. GAS DISTRIBUTORS**
YPF provides and participates in domestic natural gas distribution services through its controlling interest in Metrogas.

**15. POWER PLANTS**
Provision of natural gas to power generation plants, including two of our own complexes: Tucumán Generation Complex and Loma Campana Generation Complex.

**16. LNG**
Regasification and distribution of liquefied natural gas in bulk.

**17. MIDSTREAM GAS**
Processing of produced natural gas, distribution in bulk and through the network to the wholesale market (industries, power plants and gas distributors).

**18. DOMESTIC AND INTERNATIONAL TRADE**
YPF markets crude oils and natural gas condensates derived, LNG, refined products, and petrochemicals relevant to the development of the country.

**REFERENCES**

- OIL AND DERIVATIVES
- LIQUID FUELS
- NATURAL GAS
- ELECTRIC POWER

# 01. YPF QUÍMICA. INTELLIGENT CHEMISTRY FOR A SUSTAINABLE ENERGY TRANSITION

# 1.1. BUSINESS STRATEGY

GRI: 2-22, 3-3

Petrochemical science is the branch of chemistry that transforms the refining products of crude oil (naphtha, liquefied petroleum gases and middle distillates) and natural gas, into a vast variety of supplies or raw materials present in practically all the goods in our life.

As a sector, it is an essential link in each country's productive activity, generating indispensable intermediate products for other industries, such as food and pharmacy. In addition, it generates direct employment and creates a multiplying effect in the economy, strengthening the use of the hydrocarbon resources available in the country.

As a business unit of YPF, the strategy of YPF QUÍMICA is integrated into the Company's business strategy. Periodically, YPF updates its business plan to strengthen its competitiveness and timely adaptation to the trends of the global energy system.

The Company leverages the opportunities and available resources to satisfy current energy needs and, at the same time, works with a long-term vision of the industry's future challenges, with the commitment to contribute to a low-carbon energy matrix and to generate value for shareholders.

For YPF, the opportunity of boosting the future development of petrochemistry is a relevant work theme and constitutes, in this way, a decisive role that this business will have in the coming years.

**96% of all products manufactured in the world are directly or indirectly related to the chemical and petrochemical industries.**

In this sense, YPF QUÍMICA defines the following guiding strategic aspects:

| STRATEGIC FOCUS | LINE OF WORK | PROJECTS/ASSOCIATED INITIATIVES |
|---|---|---|
| **Current business value** | Strengthening the competitiveness of existing lines of business. | Industrial optimization, cost efficiency, storage, commercial, safety, and environmental plans. |
| **Recovery of natural gas and associated liquids.** | Downstream of liquid components of natural gas from unconventional reservoirs.<br>Substitution of imports due to deficits of chemical products and derivatives. | Natural gas and liquid natural gas monetization projects, including methanol, fertilizers and plastics. |
| **New product lines** | Optimizing the product portfolio.<br>Enhancing technical and commercial knowledge in new products. | Development of new chemical products related to Upstream and Downstream activities. |
| **Market expansion** | Growth through regional expansion. | Plans for commercial growth and logistic adaptation in regional markets. |
| **Sustainability** | Circularity. | Chemical recycling projects linked to the circularity of plastics.<br>Projects associated with raw materials of bio origin and/or waste. |
| | Climate Action. | Calculation of the carbon footprint of products and GHG emissions from petrochemical processes and/or units.<br>GHG inventories. ISO 14064 verifications in the Industrial Complexes. |
| | Enhancement of reporting and transparency of ESG performance. | YPF QUÍMICA's Sustainability Report.<br>PCRMA® Volunteer Program Certification.<br>Customer questionnaires.<br>Ecovadis Qualification System (Company level). |

**YPF QUÍMICA's strategy is integrated into the Company's strategy. During 2023, we worked to maintain the commitment of all stakeholders involved and consolidate the efficiencies obtained as an essential step to further strengthen the competitiveness and sustainability of the business.**

# 1.2. MARKETS, PRODUCTS, AND SERVICES

GRI: 2-1, 2-6, 3-3
SASB: RT-CH-410a.1.

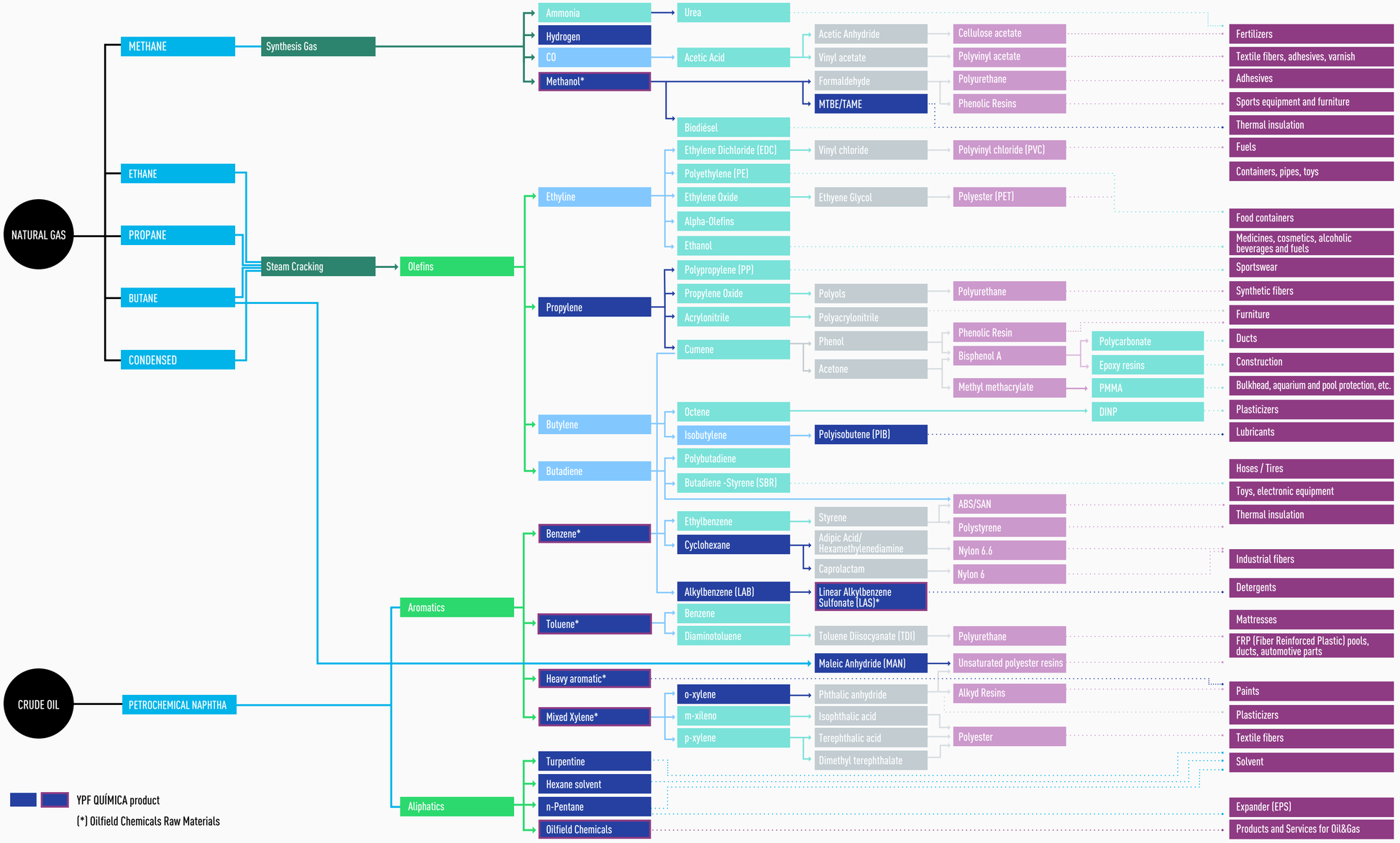
The products manufactured and marketed by YPF QUÍMICA are intended for internal consumption in YPF's industrial complexes, as well as the chemical, industrial, and agricultural markets in Argentina (domestic market), Latin America, and the rest of the world (Europe, USA, and Asia; export market). These products represent the raw material for a wide variety of items used in everyday life.

Some manufactured and marketed products are: insulating materials used in construction, which provide comfort and reduce a home's energy requirements; synthetic fibers used in the textile industry, which allow activities to be conducted in inhospitable environments and reduce heating requirements; lightweight polymeric materials that reduce fuel consumption in transportation and allow to better preserve our food; biodegradable cleaning products that protect the environment and contribute to the hygiene in our homes, among others.

YPF QUÍMICA also offers transportation for its products from its industrial complexes to the place of delivery agreed upon with the customer portfolio, either nationally or internationally. The shipping method depends on the product, volume, and destination; it can be by tanker, dump truck, container, isotank or boat.

The following table shows all the sectors and industries supplied by YPF QUÍMICA, the products offered, as well as the origin of the raw material used and its value-added process to meet the demands of our customer portfolio:

# PETROCHEMICALS



## NEW PRODUCTS DESIGNED TO INCREASE THE EFFICIENCY OF THE RESOURCES

### Normal Pentane 80/20

YPF QUÍMICA completed the first sales of the normal 80/20 pentane from its own production in 2023. This product is the result of a project started in 2022, that consisted of the adaptation of the facilities to achieve the production of this new quality, required both locally and internationally by the customer portfolio that produces expanded polystyrene (EPS).

Historically, expanded polystyrene (EPS) was manufactured for its main destination market with 95% pure normal pentane, used as an expanding agent. To improve the quality of the final product, increase its useful shelf life (*shelf time*) and decrease the consumption of raw material, the market has been adopting a mix of 80% pure normal pentane and 20% isopentane. The isopentane molecule has two very useful characteristics: by being branched, less is lost over time and, at the same temperature, it expands more than normal pentane. This results in larger EPS spheres and a final product with a lower carbon footprint.

### Oil&Gas Chemicals - Oilfield Chemicals

Work continued during 2023 on the development of new products for the O&G industry that will begin to be marketed in 2024.

The line of chemicals for this sector has become a growth vector for the business of YPF QUÍMICA, with the objective of monetizing the technological advances of Y-TEC and covering the growing demands of chemicals in the Upstream, accompanying the development of O&G and improving its operating costs, in addition to the integration of the company.

Currently, the product portfolio is in different stages of development.

#### 2024 GOALS

- Develop the aromatics market in the region.
- Market the new chemical products for the O&G business.

#### MID-/LONG-TERM CHALLENGES

- Marketing certified bio and/or circular products.

| GOALS | MARKETING | COMPETITIVE ADVANTAGES | SCOPE |
|---|---|---|---|
| • New line of business<br>• Commercially materialize the technological developments of Y-TEC<br>• Improving YPF's competitiveness | • YPF<br>• Third parties<br>• Integrating into the value chain of the chemical industry | • Tailor Made Products<br>• YPF business vision of integration<br>• Value capture for YPF | • Products + Services<br>• Development + Research<br>• Logistics + Sales |

| CATEGORIES | PRODUCT | COMPOSITION |
|---|---|---|
| **BIOCIDES** | • YQ-P BIO 3070<br>• YQ-P BIO 4070<br>• YQ-P BIO 3060 | 10%<br>70%<br>10%<br>10% |
| **NANOEMULSION** | • YQ-S SWEEP 2020 | 50%<br>5%<br>45% |
| **DEMULSIFIER** | • YQ-S BREAK 1003<br>• YQ-S BREAK XXXX | 28%<br>2%<br>70% |
| **HYDRATES CONTROL** | • YQ-P THI 1003 | 2%<br>98% |
| **CONTROL OF PARAFFINS** | • YQ-P FLOW 5020<br>• YQ-P FUX 1 | 15%<br>85% |
| **SURFACTANT EOR** | • YQ-S EOR XXXX | 21%<br>66%<br>1%<br>12% |

Agua | MP IMPO | MP LOCAL | MP YPF

## MANAGEMENT OF CHEMICALS TO PROTECT SAFETY AND THE ENVIRONMENT

GRI: 3-3, 416-1
SASB: RT-CH-410b.1.

For YPF QUÍMICA, ensuring the safety of products is a priority. The table at the bottom of this page presents the products sold according to the content of hazardous chemical substances for health and the environment. The products belong to Classes 1 and 2 of the Globally Harmonized System of Classification and Labeling of Chemical Products (GHS).

The risk assessment is also carried out periodically to identify, apply, document, and communicate the health, safety, and environmental measures to manage risks, so that the products can be used safely for the intended purposes. The risk assessment is carried out taking into account the destination market's demands, according to the following:

- Domestic and Regional Market: Considerations, according to the chemical product's classification, which are on their Safety Sheet.

- European Market: Through the different exposure scenarios, for their multiple uses, evaluated on the Chemical Extended Safety Data Sheet (eSDS). The Chemical Safety Report (CSR) is added to the above, presented to the ECHA (European Chemicals Agency) when registering, which should have a new version if there are changes or new needs that may emerge.

- The United States Market: Taking into account the chemical's classification and the associated considerations, under the UN's GHS (Globally Harmonised System) guidelines.

    - Prop 65: In the case of delivering products to California, identified as causing cancer (example: Benzene), or with reproductive toxicity, the receiving customer is notified/warned regarding the inherent risks.

- United Kingdom: The UK-REACH requirements are complied with.

- Turkey: The KKDIK demands are complied with.

- Other destinations: The current legislations are respected.

In this table, the percentage of products subject to a risk assessment is detailed, according to the GHS category.

| GHS CATEGORY SUBJECT TO A RISK ASSESSMENT | NAME OF THE PRODUCT IN QUÍMICA'S PORTFOLIO | 2023 | 2022[2] |
|---|---|---|---|
| Hazardous Product Classes 1, 2, and 3 | Toluene, Methanol and Cyclohexane | 43.85% | 40.44% |
| Hazardous Product Class 8 | Maleic Anhydride | 1.30% | 1.31% |

2 Criterion: Percentage on the total of sold products. Sales to third parties in the domestic market and for export were taken into account (for this calculation, the auto-consumption and YPF S.A. internal sales are not considered).

| GHS CLASS | NAME OF THE PRODUCT IN QUÍMICA'S PORTFOLIO | 2023 | 2022[1] |
|---|---|---|---|
| Hazardous Classes 1, 2, and 3 | Toluene, Benzene, Xylene blend and O-xylene, Normal Pentane, Solvent C, Turpentine and Solvent B, Propylene, Methanol, Cyclohexane and Heavy Aromatics | 89.75% | 89.00% |
| Hazardous Class 8 | Maleic Anhydride and LAS | 5.68% | 5.30% |
| Not classified as hazardous products | PIB, LAB, PEX AE, and PEX AP | 4.47% | 5.50% |

1 Criterion: Percentage on the total of sold products. Sales to third parties in the domestic market and for export were taken into account (for this calculation, the auto-consumption and YPF S.A. internal sales are not considered). The products and sub-products are not included: Hydrogen, Fumaric Acid, Scrap, Gel Alcohol and Sanitizer, reason for which the 99.8% of sold products is presented.

The Company also works within the framework of compliance with the current mandatory national regulations, and also adheres to complying with the international voluntary rules and standards. The main rules are detailed below:

### National Registrations and Standards

- National Registry of Chemical Precursors, within the framework of National Law No. 23,737 "Drug Law": YPF is registered in the National Registry of Chemical Precursors with the category of Importer/Exporter Operator. Products marketed by YPF QUÍMICA that are registered with this regulatory agency are as follows: Benzene, Solvent C, Toluene, Xylenes, and Methanol.

- Resolution 33/2016 of the INV (National Institute of Viticulture), which regulates "Products for industrial use based on ethyl alcohol or methanol," and with which the product Methanol, manufactured at the Plaza Huincul Industrial Complex, complies.

- Argentine Food Code: The product Solvent C, marketed by YPF QUÍMICA, complies with the demanding specification of identity and purity required by this national legislation.

### International Registrations and Standards

- REACH: European Agency of Chemical Substances and Mixtures. YPF QUÍMICA has the following products registered under these standards: Methanol, Cyclohexane, PEX AP, LAB, Maleic Anhydride, Toluene, PIB feedstock (2-methylpropene and Butenes). These constitute 100% of the products marketed by YPF QUÍMICA in the European Union. The REACH Registry is managed by the ECHA. All chemical products produced and/or marketed in the European territory must be registered in it. This includes chemical products produced outside the territory that enter the European Union through imports.

- Extended Safety Data Sheets (eSDS): ECHA, subject to the quantity of chemical exported and its nature, may require the preparation of extended Safety Data Sheets (eSDS) for products entering the European Union. By extension, it means the incorporation of annexes to the usual safety data sheets where the exposure scenarios of the chemical substance are assessed for each use. To date, YPF QUÍMICA has the corresponding eSDSs prepared for the products it exports to the European Union and also to the other two markets indicated below.

| UNITED KINGDOM (UK) MARKET | TURKEY MARKET |
|---|---|
| UK REACH: Similar to the European REACH, developed by the United Kingdom after Brexit. In this case, YPF QUÍMICA has managed the pre-registration of its product Maleic Anhydride and the raw material for manufacturing Polyisobutylene. | KKDIK Registry[3]: This is Turkey's chemical products registry. YPF QUÍMICA has pre-registered its Maleic Anhydride product and the raw material to manufacture Polyisobutylene. |

3 Kimyasalların (Chemicals); Kayit (Registration); Ofgerlendirme (Evaluation); Izni (Autorization); Kısıtlanması (Restriction).

For further details of our products, please refer to the digital brochure:https://quimica.ypf.com/assets/Brochure_ypfquimica.pdf

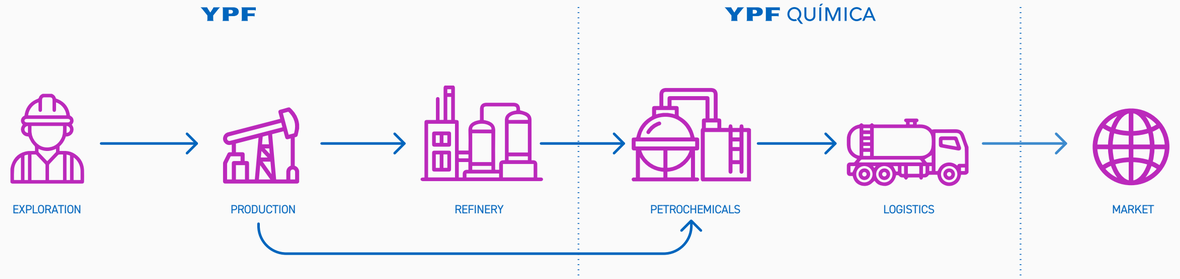
# 1.3. INDUSTRIAL COMPLEXES

GRI: 2-1, 2-6

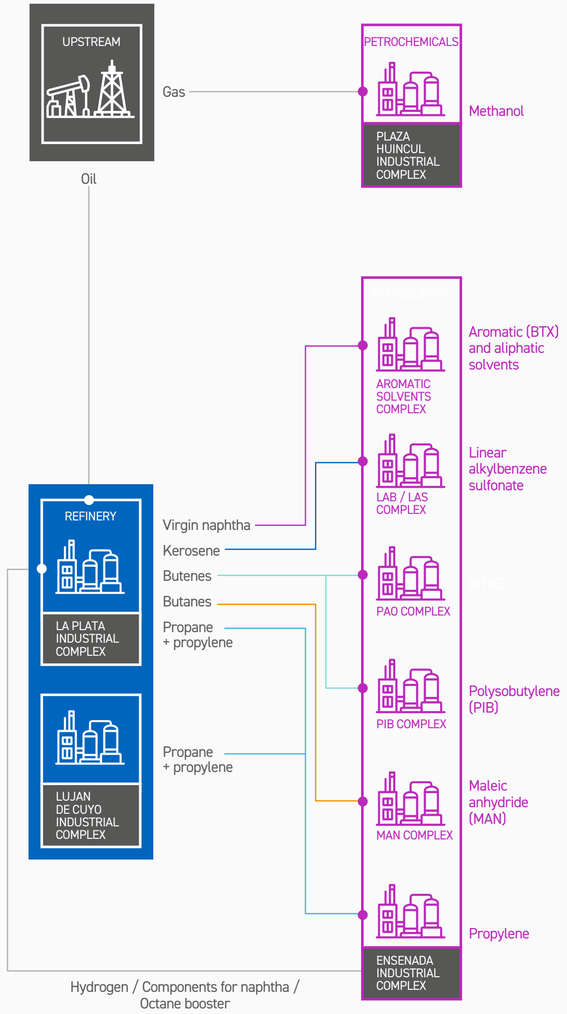
YPF QUÍMICA obtains the raw materials necessary for generating its products through YPF's refining complexes and the natural gas produced by the Company's Upstream. It works with the Logistics and International Trade managers, offering transportation and distribution services for its products to international, regional, and domestic customers. This integration with the rest of the Company allows YPF QUÍMICA to ensure the continuity of supply to its customers and the quality of the products marketed.

The Ensenada Industrial Complex (CIE) of YPF QUÍMICA is the largest petrochemical complex in the country and it receives raw materials from La Plata Industrial Complex (CILP) on a daily basis; these are necessary for the production of different petrochemical products. These include aromatic and aliphatic solvents, basic chemicals, surfactants, polymers and maleic anhydride, the latter two being products that mainly supply the international market. In addition, the CIE generates hydrogen and high-octane value components used to produce YPF's fuels, improving their quality and performance.

## INTEGRATED COMPANY




We guarantee the quality and availability of products thanks to our integration with YPF's refineries and natural gas processing plants.




Also, YPF QUÍMICA uses natural gas as raw material to produce methanol at the Plaza Huincul Industrial Complex (CIPH).

YPF QUÍMICA is also a leader in the marketing of propylene, an essential product for the production of plastic polymers, manufactured at the La Plata Industrial Complex (CILP) and the Luján de Cuyo Industrial Complex (CILC). Given these conditions, this report does not include the impacts on the values reported in the Annex linked to propylene production.

## PETROCHEMICAL PRODUCTION IN OUR OWN COMPLEXES

Production complexes where YPF QUÍMICA manufactures or acquires products for marketing are certified under international standards (see table). Additionally, the Chemicals Executive Management has ISO 9001 certification for business management.

| | | ENSENADA INDUSTRIAL COMPLEX (CIE) | PLAZA HUINCUL INDUSTRIAL COMPLEX (CIPH) | LUJÁN DE CUYO INDUSTRIAL COMPLEX (CILC) |
|---|---|---|---|---|
| Description | | It is the main petrochemical complex in Argentina. It is integrated to the largest refinery in the country, which supplies it with the main raw materials: virgin naphtha and liquefied petroleum gas. The largest volume of products marketed by YPF QUÍMICA is manufactured here. | A plant for the production of methanol from natural gas. Strategically located for the natural gas and electric power supply. | It produces and supplies propylene. |
| Location (city - province) | | La Plata - Buenos Aires | Plaza Huincul - Neuquén | Luján de Cuyo -Mendoza |
| Certifications | Program of Responsible Care of the Environment (PCRMA®)[4] | • | | |
| | ISO 9001:2015 | • | • | • |
| | ISO 14001:2015 | • | • | • |
| | ISO 50001:2018 | • | • | • |
| | ISO 45001:2018 | • | • | • |
| | ISO 14064:2018 | • | • | • |

4 The "Program of Responsible Care of the Environment (PCRMA®)" certificate is a voluntary system of good process practices for safety and hygiene, occupational health, and the environment.

The following table details the production volume of petrochemicals in our own complexes, and their associated products.

| PRODUCTION VOLUMES BY SEGMENT (T/YEAR)[5] | PRODUCTS INCLUDED IN THE CATEGORY | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| Specialties | LAB/LAS, PIB, MAN | 74,572 | 69,894 | 79,718 |
| Alcohols | Methanol | 341,511 | 280,763 | 324,580 |
| Solvents and Basic Chemicals | Benzene, Toluene, Xylene blend, Ortho-xylene, Heavy Aromatics, Octane Base, Cyclohexane, Turpentine, Isoparaffin Cut, Solvent C, Solvent B, Normal Pentane 95/5, and Normal Pentane 80/20 | 521,191 | 536,861 | 503,787 |
| Olefins | Propylene | 224,128 | 133,081 | 126,547 |

5 Criterion: The values correspond to the manufacture of final products, not sub-products, with auto-consumption.

# 1.4 ECONOMIC PERFORMANCE

GRI: 2-6, 2-7

YPF reported excellent economic and operating results during 2023. It managed to remain on the growth path, with solid investment levels that accompanied the expansion of the activity that, in the context of the complex market, defined an investment plan of more than 5.6 billion dollars. Thus, YPF achieved an EBITDA of USD 4,058 million and a net profit of USD -1,277 million. The Company presented its new business strategy called the "4x4 Challenge". This plan focuses on maximizing the value of the Company, while minimizing emissions. The core of this approach is the Vaca Muerta formation, which is its most profitable business. With this strategy, YPF aims to become a world-class player in the shale sector and a relevant exporter of crude oil and LNG by 2030.

To this end, the company will leverage on four strategic pillars that make up the "4x4 Challenge":

1. Focus on our most profitable business: Vaca Muerta

2. Management of the asset portfolio and affiliates

3. Optimization of Upstream and Downstream efficiencies

4. Argentina LNG Project

Contributing to these results, YPF QUÍMICA achieved an EBITDA of USD 240 million in 2023 and exceeded the estimated budget value, maintaining the growth values of the previous year.

2023 was characterized by a global oversupply of petrochemical products, which mainly challenged YPF QUÍMICA's foreign trade, with products from the Asian continent competing in these markets, especially in Brazil. The domestic market was active and competitively priced due to import restrictions. The global supply of some products contracted towards the middle of the year, which caused prices to rise. This intensified in the last quarter of the year due to complications in the Panama Canal, where the passage of ships was restricted by drought, delaying travel and further complicating the offer.

The demand for octane boosters for manufacturing premium fuels remained high, which allowed YPF QUÍMICA to continue contributing to sales in the domestic market.

The 2023 turnover was approximately USD 1.1 billion, maintaining an excellent EBITDA considering the economic context and decrease in prices of the international market, mainly methanol.

In terms of sales volume, the usual values stayed steady, close to 1.3 million tons.

| REVENUES | 2023 | | | 2022 | | | 2021 | | |
|---|---|---|---|---|---|---|---|---|---|
| | MILLIONS OF USD | THOUSANDS OF TONS | % | MILLIONS OF USD | THOUSANDS OF TONS | % | MILLIONS OF USD | THOUSANDS OF TONS | % |
| Sales to Third Parties (Domestic Market) | 468 | 521 | 40 | 589 | 619 | 49 | 545 | 593 | 46 |
| Sales to Third Parties (Export Markets) | 144 | 243 | 19 | 133 | 102 | 8 | 126 | 176 | 14 |
| Internal Sales (within YPF) | 519 | 540 | 41 | 584 | 547 | 43 | 401 | 508 | 40 |
| **TOTAL SALES** | **1,130** | **1,304** | **100** | **1,307** | **1,269** | **100** | **1,072** | **1,278** | **100** |

## DESTINATION OF PRODUCTS MARKETED AND DISTRIBUTED BY YPF QUÍMICA

| | |
|---|---|
| Internal Sales (within YPF) | Consumption in the Company's industrial processes. This category is integrated mainly by octane booster products for manufacturing premium fuels. |
| Sales to Third Parties (Domestic Market) | Chemical, Industrial, and Agricultural Markets in Argentina. |
| Sales to Third Parties i(Export Markets). | Chemical, Industrial, and Agricultural Markets in Latin America, Europe, U.S.A., and Asia. |


| YEAR | THE MAIN EXPORTS BY VOLUME WERE TO: |
|---|---|
| 2021 | 1st Brazil, 2nd Chile, 3rd USA, 4th Uruguay, and 5th Paraguay, and to a lesser extent: Bolivia, Canada, China, Colombia, Spain, the United Kingdom, Italy, the Netherlands, Peru, and Turkey. |
| 2022 | 1st Brazil, 2nd Chile, 3rd USA, 4th Uruguay, and 5th Paraguay, and to a lesser extent: Bolivia, China, Holland, Turkey, Spain, Italy, Colombia. |
| 2023 | 1st Brazil, 2nd USA, 3rd Chile, 4th Paraguay, and to a lesser extent: Europe, China, Peru, Bolivia, Uruguay. |

# 1.5. CUSTOMER EXPERIENCE

YPF is governed by the Personal Data Protection Act (PDPA) of Argentina, and the provisions of the Code of Ethics and Conduct of the Company, which requires that all necessary measures be adopted to protect our customer portfolio's information. In addition, our Cybersecurity Regulatory Framework establishes the care, treatment, and responsibilities in this area. We are firmly committed to preserving the privacy of personal data.

No claims for violation of the personal data privacy were registered in 2023.

In YPF QUÍMICA, our customer is at the center of our marketing strategy. We strive to strengthen long-term relationships through a timely and comprehensive response to their requirements and expectations, offering innovative experiences.

YPF QUÍMICA supplies more than 200 local and international customers, which can be classified as end customers, distributors or co-producers, and it operates in the domestic, regional, or global markets.

Some of the industries we supply are: paints, dyes and adhesives, *thinners* and solvents, lubricants, insecticides, Biodiesel, cleaning products, resins, chemical product formulations, agrochemicals, polymer materials, plastics, and vegetable oils.

## PRODUCT INFORMATION TO CUSTOMERS GRI: 3-3, 417-1

The company's Code of Ethics and Conduct also promotes advertisement of our products, services, and actions within a truthful, responsible and legal framework; we are committed to a transparent and non-deceptive advertising policy.

YPF QUÍMICA permanently ensures an adequate handling of the chemical products manufactured and sold, through a clear and effective communication with the parties that handle them, its customer portfolio, and carriers. At the same time, the rules that regulate the sales and transport of hazardous chemical products address the aspect of systems of information and communication of risks.

100% of the products YPF QUÍMICA sells and uses in its processes have safety data sheets and labels that provide information on the hazards of the contents of each substance and mixture. These are prepared according to the current legislation and the Globally Harmonized System (GHS) of chemical products.

Regarding labeling, although in YPF QUÍMICA's case more than 95% of its sales are in bulk, the remaining 5% are Polyisobutylene (PIB) and Maleic Anhydride (MAN) products, that are sold in drums and bags, respectively. In the case of PIB, this is an innocuous product. The Maleic Anhydride containers have labels indicating the product's hazards to physical health and to the environment, following GHS standards.

YPF QUÍMICA has the following documentation prepared by experts on the subject, such as CIQUIME (Emergency Chemical Information Center):

- Safety Data Sheets (SDS) aligned with the GHS of the UN, available in the digital brochure in two languages.
- Extended Safety Data Sheets (eSDS), aligned with the Classification Labeling and Packaging (CLP) rules, in the case of exporting products to the Eurozone.
- Labels that are manufactured according to the regulations mentioned previously.
- Emergency Interventions Sheets (EIS) aligned with the Mercosur demands.

SEGMENTATION OF CUSTOMERS

| TYPE | AREA/DESTINATION | INDUSTRIES | |
|---|---|---|---|
| • **End-users** | • Internal to YPF | • Paints | • Resins |
| • **Distributors** | • National | • Dyes and Adhesives | • Chemical Products |
| • **Co-Producers** | • International | • *Thinners* and Solvents | • Upstream Chemicals |
| | | • Lubricants | • Agrochemicals |
| | | • Insecticides | • Polymer Materials |
| | | • Biodiesel | • Plastics |
| | | • Cleaning Products | • Vegetable Oils |
| | | • Oil&gas | |

Concerning the carriers, YPF QUÍMICA additionally gives them the product EIS. The requirements for its content are shown below:

**CONTENT OF THE EMERGENCY INTERVENTION SHEET (EIS)**

This document must concisely show:

- In the event that the vehicle cannot continue its journey, the necessary measures will be taken to transfer the load. In addition, the relevant restrictions for handling it will be observed, where appropriate.
- The information on the hazard presented by the hazardous goods transported and the emergency measures.
- The applicable provisions if a person comes into contact with the materials being carried, or the merchandise that could be separated from them.
- The measures that must be taken in case of fire and the extinction means that must not be used.
- Measures to be taken for breakage or deterioration of the packaging or cisterns, or in case of drainage or leakage of the hazardous merchandise carried.
- Emergency telephones for the fire department, police force, Civil Defense, Environment and, if applicable, the competent agencies for Classes 1 and 7, during the itinerary.

These instructions will be provided by the consignor of the shipment according to the information provided by the manufacturer or importer of the product being carried. Also, they must be written in the official languages of the countries of origin, transit and destination.

## CUSTOMER SATISFACTION

GRI: 3-3

YPF QUÍMICA has a team of qualified commercial representatives, with market experience, and knowledge of the technical specifications of the products and their respective applications. The business representative is the link between YPF QUÍMICA and its customers.

It also has a Technical Assistance Service available to resolve queries regarding the quality of a product, its uses and adequate handling. Each customer can access the information through an exclusive e-mail link: asistencia.tecnica.quimica@ypf.com, or directly through the website.

Furthermore, the satisfaction level with the product received and the provision of our service, and the general opinion on the business, are evaluated through a Customers' Satisfaction Survey, which is carried out every two years. Its purpose is to obtain information on the current perception and rating of YPF QUÍMICA's customers and, retrospectively, throughout the historical trend. For the 2023 measurement, the entire active customer portfolio (234) was invited to participate, and a response was obtained from 206 customers (63% from the local market and 37% from abroad).

To access the Technical Assistance Service: here.

## MAIN CONCLUSIONS ABOUT THE SURVEY:

- YPF QUÍMICA shows a positive performance with practically 8 of every 10 customers, who stated they were satisfied with our services.
- There is a consistent positive opinion on YPF QUÍMICA in the different surveys taken since 2007.
- The product maintains, in both measurements (2021 and 2023), a high level of value of its different attributes (general assessment of the product, quality, technical specifications and delivery of the certificate of analysis).
- YPF QUÍMICA is clearly perceived as an international, sustainable and innovative company that provides smart/intelligent solutions and generates projects for the care of the environment.
- High level of use and assessment of safety sheets and technical specifications and applications, among people who know the services offered by the website; however, the level of knowledge of the web is 17%.

## ATTENTION TO CLUSTOMERS' CLAIMS

Each claim or complaint made by each YPF QUÍMICA customer is entered into the management system as a Quality Notice and, eventually, according to its relevance or reiteration, they are assigned a Non-Conformity treatment. Based on the reason for the claim, a YPF Resolution Group is defined and will be responsible for its treatment and investigation, and the business representative who handles the account is also informed.

Once the corresponding investigation has been carried out, an official reply is provided, in which the actions that have been taken are included. At the same time, the resolution is registered and the claim in the system is closed. Some complaints are: delay in product delivery, packaging broken, missing documentation, product out of specification, or out of ensured quality.

In 2023, 100% of the claims were dealt with and closed.

| CLAIMS | 2023 | 2022 | 2021 |
|---|---|---|---|
| Reported quality warnings and uploaded to the system | 38 | 31 | 21 |
| Percentage of complaints addressed | 100% | 100% | 100% |

To measure the performance of complaint management of the customer portfolio, objectives and associated indicators are available.

| OBJECTIVES AND INDICATORS | OBJECTIVE | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| Annual average number of days of response to our customer portfolio | Less than 25 days | 19 days | 23 days | 20 days |
| Tons of product claimed/Tons of product sold | Less than 1% | 0.14% | 0.28% | 0.08% |
| Number of orders claimed/Number of orders issued | Less than 1% | 0.29% | 0.20% | 0.13% |

## TRAINING FOR CUSTOMERS

Among the actions deployed to provide quality service to each customer, during 2023, training activities and participation in congresses and conferences were included, such as:

- VA virtual seminar regarding "Sustainability of the Chemical and Petrochemical Industry", organized by the Chamber of the Chemical and Petrochemical Industry (CIQyP), within the framework of the Program for Responsible Care of the Environment (PCRMA®).
- 11th edition of the REPORT 2023 Congress and Exhibition, an event organized by ATIPAT, the Ibero-American Technological Association of Paints, Adhesives and Dyes.
- Participation in the specialized magazine REC #50
- ABRAFATI Congress, the most important painting event in Latin America.
- VII Petrochemical Conference organized by the Argentine Petrochemical Institute.
- 43rd edition of APLA, the most relevant annual meeting of the chemical and petrochemical industry in Latin America.

The "YPF QUÍMICA INN-LAB Challenge" competition was launched in 2023, YPF's first open innovation initiative, with the purpose of challenging entrepreneurs and start-ups to present innovative projects in advanced stages, which will show their contribution to the value chain of the petrochemical industry.

As a leader in the production of chemicals in Argentina, YPF QUÍMICA is positioned as a key player in the generation of creative and sustainable solutions. The YPF QUÍMICA INN-LAB 2023 Challenge represents a significant step in this direction, combining the academia-industry world with chemistry and providing access to a wide range of talent and perspectives.

The contest received 31 projects, of which, after a rigorous selection by a jury of internal experts from YPF QUÍMICA and the Argentine Petrochemical Institute and the Chamber of Chemical and Petrochemical Industries of Argentina, six finalists were selected for the final awards event (Mz 2024).

In this way, YPF QUÍMICA is positioned as a key player in the search for creative and sustainable solutions, linking the academic world with the industrial world, providing access to a wide range of talents and perspectives that will transform both Argentina and the world.


# 02. COMMITMENT TO SUSTAINABILITY

# 2.1. SUSTAINABILITY PRIORITIES

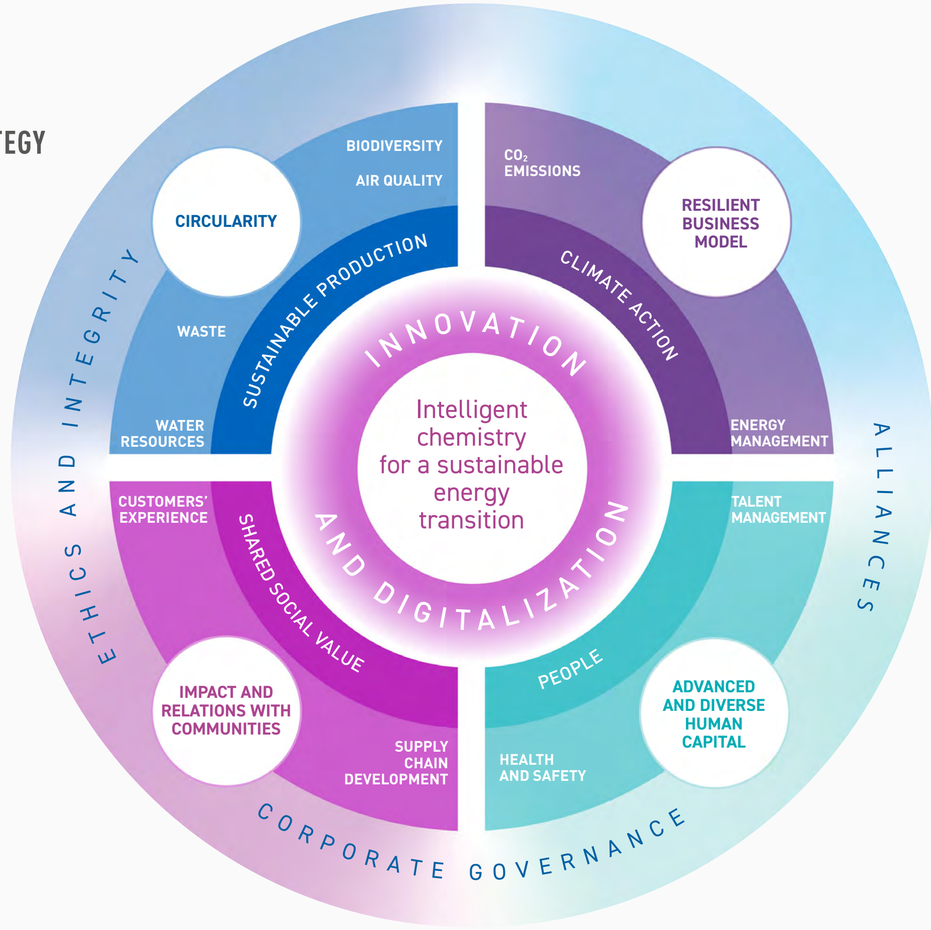
GRI: 3-1, 3-2

YPF QUÍMICA manages the challenges of sustainability in its three dimensions: economic, social, and environmental. This means incorporating a sustainable approach into all of the business's activities. This includes the principles of Corporate Governance, Risk Management, the framework for assessing performance, and the manner we relate to stakeholders.

Our Sustainability Strategy focuses on four Strategic Priorities: Sustainable Production, Climate Action, People, and Shared Social Value, and three transversal axes common to the whole organization: Ethics and Integrity, Corporate Governance, and Partnerships, with a focus on Innovation and Digitalization. This internal business model is aligned with the Company's sustainability strategy and collaborates in its measure with the goal of being a sustainable energy company, contributing to the achievement of the United Nations Sustainable Development Goals and to the challenges presented at the United Nations Climate Change Conference in 2023 (COP 28) to comply with the Paris Agreement.

In 2023, a Sustainability Plan was prepared for YPF QUÍMICA, including the participation of Executive Management, Operative Managers, key personnel, and the external support of a consultant specialized in sustainability topics. This allowed us to generate a Strategic Sustainability Model and, from there, to develop lines of action, deadlines, indicators, and goals. Each defined action is currently being followed up.

## YPF QUÍMICA'S SUSTAINABILITY STRATEGY



| AXIS | TOPIC | ACTIONS | INDICATORS | 2026 GOALS |
|---|---|---|---|---|
| Sustainable Production | **Circularity and Waste** | • Plans for recycling or reuse at each complex level, for various materials: scrap, catalysts, plastics, organics, wood, etc. | • Waste generated and eliminated (P and Non-P)<br>• Reuse rates (P and Non-P) | • 25% reuse, recycling, and recovery of RP and NP / Total generated + stock (YPF goal) |
| | **Water Resources Management** | • Plans for the reduction, reuse, and management of water<br>• Adaptation plan of the water and effluent system for the new rainfall regimes in the ICD | • Captured, discharged, and consumed water, by source<br>• Intensity of water catchment/consumption | • 6% reduction in water catchment |
| | **Air quality** | • Air quality monitoring in the complexes<br>• Early and direct communication system with third parties (PREIC) | • Absolute emissions of non-GHG gases: $NO_x$/ $SO_x$/ COV / PM / CO | • Comply with legal controls and limits<br>• Act preemptively (predictive models) |
| | **Biodiversity** | • Publication of the Commitment to Biodiversity<br>• Nursery and Biological Station projects in the complexes<br>• Survey of flora and fauna of the channels receiving effluents from the two industrial complexes. | • Prepare the Monitoring, Prevention, and Mitigation Plan in the CIE and CIPH industrial complexes. | |
| Climate Action | **Model of resilient businesses** | • Perform an emission inventory calculation (Scope 1 and 2) of the products produced and marketed by YPF QUÍMICA | • % revenue from low-carbon products<br>• Calculation of footprint by products | • By 2026, to have calculated the footprint of 5 products |
| | **$CO_2$ Emissions** | • YPF QUÍMICA Business Decarbonization Roadmap<br>• (CIPH) Feasibility assessment of $CO_2$ recovery in reformer furnace<br>• Control of GHG emissions through a maintenance plan of critical equipment | • GHG emissions (absolute/intensity), scope 1 and 2 | • (CIE) GHG emissions intensity of 0.301 t/t crude oil (target at industrial complex level)<br>• (CIPH-Methanol) Decrease $CO_2$ emissions intensity by 1% per year (base = 0.64 t/t, achieved in 2022-2023) |
| | **Energy management** | • (CIE) Steam system integration, Magnaforming revamp<br>• (CIPH) New Energy Matrix, stage 1: water treatment | • Energy consumption (absolute/intensity)<br>• % of renewable energy | According to the annual plan of each complex |
| People | **Advanced and diverse human capital** | • Leadership programs (female, agility)<br>• Employability and technical training programs<br>• 360° assessment | • Leadership positions by gender<br>• Training: amount spent and hours per person | • 30% of women in leadership positions in the Chemistry Business. |
| | **Talent Management** | • Leadership programs and ecosystems (HST, female)<br>• Internal searches<br>• Inclusion programs (disability) | • Turnover by gender<br>• Vacancies filled internally<br>• Participation in programs | • 25% total voluntary turnover of the chemical population |
| | **Safety** | • Multiple programs in each IC: training, inspection, certifications, etc.<br>• Investments in equipment and processes (e.g., firefighting robot, Microtrack App)<br>• Joint committee at the union level | • AFR/LTIFR - IFT/TRIRF - ICM<br>• Training hours<br>• Program compliance | • AFR/LTIFR (goals vary by complex)<br>• IFT/TRIRF (goals vary by complex)<br>• ICM (goals vary by complex and/or business) |
| | **Health** | • Cardiovascular program<br>• Program for Health and Women | • Health management system coverage<br>• Standard occupational health indicators | • Compliance rate with periodic examinations of 86% (target of all businesses) |

| AXIS | TOPIC | ACTIONS | INDICATORS | 2026 GOALS |
|---|---|---|---|---|
| Shared Social Value | **Impact and relationship with the communities** | • Local development programs (Futuro Ensenadense Cooperative)<br>• Education and awareness programs (Espacio Energía, Ingenias)<br>• Reinforcing skils (Downstream teaching)<br>• Open PREIC office | • Number of participants / activities<br>• Amount of social investment<br>• Volunteering hours | • Increase the number of visits by 10% annually to the Espacio de la Energía from Berisso and Ensenada |
| | **Supply chain** | • Supplier assessment, qualification, and audits<br>• Exchange of technical/operational knowledge between suppliers and YPF<br>• Include in the bidding specifications matrix the ESG actions of suppliers | • Amounts and proportion of local supplier expenses<br>• Evaluated / audited suppliers | • Comply with 100% of audits of Chemical suppliers and generate a portfolio of potential audited suppliers |
| | **Customers' experience** | • Order management system (Extranet) for customers<br>• Satellite tracking for the whole truck fleet<br>• Events and meetings with customers; satisfaction survey | • Satisfaction index<br>• Response days<br>• Claims (per t and per order) | • Customer satisfaction index over 4 points<br>• Less than 25 days to respond<br>• Less than 1% in claims rate |
| Innovation and Digitization | **Innovation:** | • R+D+i: New line of products with proprietary technology developed at Y-TEC<br>• Competition and Innovation Academy | • Number of products in pilot phase<br>• Number of ideas | • Implement the application of O&G chemicals in the next 2 years<br>• Accompany the development of the winning projects |

In particular, we mention the following specific objectives and challenges derived from our sustainability strategy:

## 2024 GOALS

- Implementing the voluntary ISCC+ (International Sustainability & Carbon Certification) certification process for the co-processing of bio and/or circular raw materials in different processes to obtain petrochemical products.
- Continueing to develop the carbon footprints of products marketed, specifically the propane / propylene mixture.
- Maintaining operational the Responsible Environmental Care Program (PCRMA) at the La Plata Industrial Complex.
- Identifying initiatives with customers / associations to promote joint actions related to sustainability.
- Surveying potential raw material suppliers for sustainability projects.

## MID- AND LONG-TERM CHALLENGES

- Evaluating volunteer program for own employees.
- Incorporating decarbonization projects into the business.
- FOM Monitoring (Figures of Merit)

## CONTRIBUTION TO THE SDG

GRI: 3-3

The Strategic Sustainability Model of YPF QUÍMICA also seeks to contribute in achieving the Sustainable Growth Goals proposed in the 2030 Agenda of the United Nations; we are focused on the SDGs that are aligned with the priorities of the Group and with our material topics.

| SUSTAINABILITY PRIORITIES | MATERIAL TOPIC | KEY INDICATOR | 2023 PERFORMANCE | 2022 PERFORMANCE | 2021 PERFORMANCE | LINKED SDGS |
|---|---|---|---|---|---|---|
| **People** | Occupational health and safety | Accident frequency rate (AFR) | 0.27 | 0.27 | 0.26 | 5 and 8 |
| | Training and development | Average hours of training per direct employee | 7.3 | 4.2 | 4.5 | |
| | Diversity and equal opportunities | % of leadership positions held by women | 30 | 38 | 42 | |
| **Shared Social Value** | Responsible supply chain management | % of purchases in Argentina | 79 | 75 | 83 | 4, 5, 8, 11 |
| | Impact and relationship with communities | Total voluntary social investment (AR$ M) | 9.8 | 11.6 | 12.7 | |
| **Sustainable Production** | Water and effluents management | Flow of fresh water extracted, kt of water/kt of finished product | 3.28 | 3.39 | 3.32 | 12 |
| | Waste management | % of Waste Reused + Recycled/ Total non-hazardous waste | 71 | 77 | 76 | |
| **Climate Action** | Reduction of $CO_2$ emissions | Scope 1 and 2 direct GHG emissions ($tCO_2e$) | 814,142 | 844,828 | 762,504 | 13 |
| | | Scope 1 GHG direct emissions intensity ($tCO_2e$ / unit produced) | 0.52 | 0.57 | 0.49 | |
| | Energy management | Energy intensity (GJ/unit produced) | 11.2 | 12.8 | 13.5 | |
| | | % renewable electric power bought versus total electric power consumption | 27 | 23 | 27 | |
| | Carbon footprint of products | Products with carbon footprint calculation/ total amount of products marketed | 2/18 | 2/18 | 1/18 | |
| **Governance and Alliances** | Regulatory compliance | % of direct employees adhering to the Code of Ethics and Conduct | 100 | 100 | 100 | 16, 17 |
| | Relationship with industry and stakeholders | participation percentage in work groups | 100 | 100 | 100 | |

# 2.2. MATERIAL TOPICS AND DIALOG WITH STAKEHOLDERS

GRI: 2-12, 2-29, 3-1, 3-2

For YPF QUÍMICA, the material topic assessment is an ongoing process and these new results will be a base to continue to deepen the analysis of the impact of these relevant topics, the setting of specific goals, and the plan of action to achieve them. We have been working on the materiality of YPF QUÍMICA since 2021.

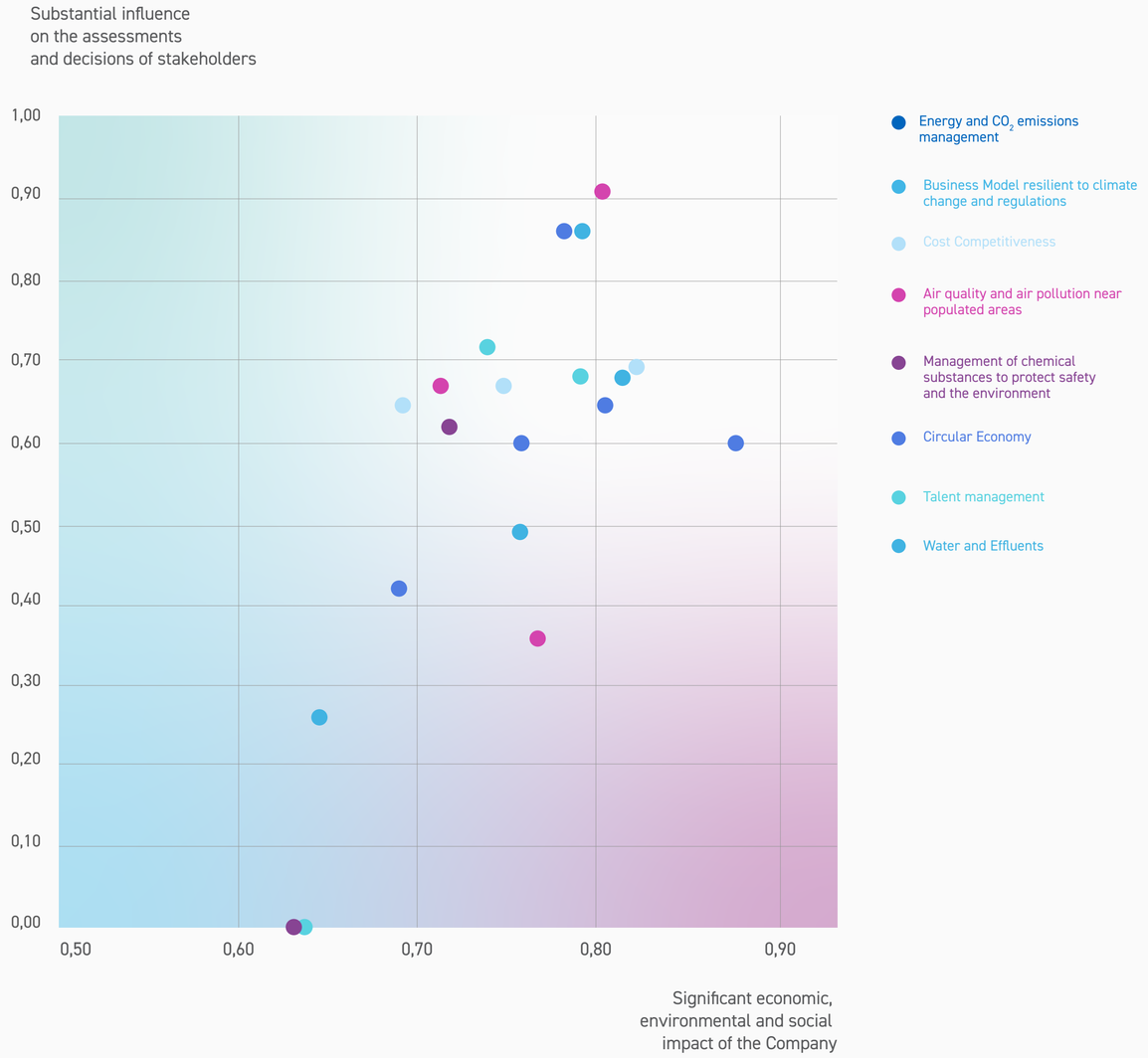
The main stakeholders are employees, shareholders, government authorities, commercial partners and supplier companies, customers, local communities and academic institutions, media and opinion leaders, with whom we have a permanent dialog in formal meetings such as gatherings, presentations, annual meetings, publications in social media, and in specialized magazines, and through our effective participation in Argentina's petrochemical sector organizations. We have several communication and dialogue channels that allow us to be in permanent contact with them, listen to them, and inform about decisions.

We carried out a validation of the simple materiality study in 2023 according to the weighted perceptions of the internal and external groups presented in the 2022 Sustainability Report. For this exercise, we held a focus group with all the collaborators of the commercial area of YPF QUÍMICA, in which we trained, reviewed the material topics already reported by the business, and surveyed new issues in the sector and in the country. The results of this revalidation are incorporated into the results of the previous studies and are shown in the Sustainability Matrix in this document. For the valuation of the results of the survey carried out in this period, in conjunction with the results of surveys for the years 2021 and 2022, the following weighting criterion was taken: 60% of the value is represented by the results of 2023, and 40% of the value is represented by the results of 2021 and 2022, considering that the temporality in sustainability issues has a greater impact than the total universe in terms of their prioritization.

Based on the aforementioned methodology, the material topics for 2023 are presented below. It should be noted that the topic "Artificial Intelligence" emerged as a relevant topic during the consultation. Although for this year it was not considered within the inventory of topics analyzed as potentially material, in the next materiality exercise it will be included.

| DIMENSIONS | STRATEGIC PRIORITIES | MATERIAL TOPICS | IMPACT |
|---|---|---|---|
| ENVIRONMENT | Climate Action | Energy and $CO_2$ emissions management | |
| | | Business model resilient to climate change and regulations | |
| | Sustainable Production | Water and effluents | |
| | | Circular economy | |
| | | Air quality and air pollution near populated areas | |
| | | Biodiversity and impact on ecosystems | |
| | | Incident preparedness and response | |
| SOCIAL | People | Talent management | |
| | | Diversity and equal opportunities | |
| | | Occupational health and safety | |
| | Shared Social Value | Impact and relationship with communities | |
| | | Economic impact and local development | |
| GOVERNANCE | Corporate Governance and Transparency | Ethics and integrity | |
| | | Human rights | |
| | | Legal and regulatory framework management | |
| | INNOVATION AND TECHNOLOGY | Cost competitiveness | |
| | | Innovation and digital transformation | |
| | | Product design for use-phase efficiency | |
| | | Management of chemicals to protect safety and the environment | |
| | Alliances | Customer experience | |

MAXIMUM IMPACT | VERY HIGH IMPACT | HIGH IMPACT



# 2.3. SUSTAINABILITY GOVERNANCE

GRI: 2-9, 2-12, 2-13, 2-14, 2-16, 2-19

The Executive Management of YPF QUÍMICA is responsible for promoting the best practices in sustainability for the business, applying the corporate policies on this topic, monitoring their compliance, and reporting their progress, tasks which it complies with through monthly meetings with all the managers involved in the business.

The corporate framework is described in the Sustainability Policy and is reflected in the Operational Excellence model applied to all activities and extended to supplier companies and to partners. The Executive Management of YPF QUÍMICA developed a sustainability plan during 2023 that directs actions to achieve a resilient business that contributes to the energy transition.

Within the approval process of the Sustainability Report of the business, the Executive Management together with the Sustainability Management are responsible for reviewing, approving, and submitting the information presented to the Executive VP of Downstream for its validation.

The top executive board, through its Vice-presidents, sets the goals and monitors the relevant topics to ESG (Environmental, Social, and Governance), connected to the Company's potential impact. One of the company's strategic goals is the Sustainability Rate, a tool that allows the ongoing follow-up of goals, and is composed by: Accident Frequency Rate (LTIFR) + Dow Jones Sustainability Index (DJSI) + Reduction of Emissions Intensity of $CO_2e$ ($ECO_2$) + Diversity with Women in Leadership Positions. This index is part of the variable retribution component for all the teams of people that are part of the Company. At the same time, the Executive Management is responsible for setting, approving, and monitoring the goals of the business itself, in its three dimensions (economic, environmental, and social).

For more information on YPF's sustainability strategy and governance, and climate change risk management, please visit:
https://sustentabilidad.ypf.com/

## YPF QUÍMICA RECEIVED DOUBLE MENTION IN ARGENTINA'S 2023 NATIONAL QUALITY PRIZE

All companies participating in Argentina's National Quality Prize are objectively and professionally evaluated by specialists in the field. This award seeks to revalue the role of companies in economic, social, and environmental development, taking into account their importance in terms of job creation, introduction of innovations, increased exports, and local and regional development.

YPF QUÍMICA has been recognized for its performance in the fields of Process Management and Social Responsibility Management. As noted by the National Quality Award Foundation, "The organization exhibits strong leadership supported by an effective system of corporate governance, business ethics, and risk management. The focus on markets and customers is evidenced in the constant search for their satisfaction, supported by externally managed surveys. Process management is characterized by its quality and safety, supported by computer tools, and establishes transparent relationships with suppliers. The company demonstrates a firm commitment to social and environmental responsibility, aligning its economic-financial strategy with long-term investments and sustainable practices in all its operations. "

## YPF QUÍMICA RISK MANAGEMENT

GRI: 2-24

Regarding timely risk management and handling of potential impact on the business, including those related to sustainability and climate change issues, YPF has a structured, ongoing, and transversal risk management process throughout the organization, including YPF QUÍMICA, based on the guidelines of ISO 31000, COSO ERM standards, and a corporate policy from which rules and procedures applicable to the different areas and business units are derived.

YPF QUÍMICA is responsible for mapping risks inherent to its area of responsibility, identifying, assessing and addressing threats, deploying change management processes and implementing recommendations from external experts or undergoing various internal and external audits.

The Risk Management Department of YPF reviews and consolidates data submitted by the units and makes suggestions on the most relevant points detected.

Climate change-related risks are included in this assessment, from a more strategic perspective of business resilience to decarbonization and energy transition trends, in terms of market and on changes in the demand for our products, identification of new businesses, new regulations and carbon taxes, new technologies, or changes in customer portfolio preferences. But they are also focused on the potential physical impact of extreme weather events on operations and assets, and their mitigation costs. Risk management is also important to ensure the health and safety of people, and sustainable production, focused on preserving the environment, ensuring the reliability and integrity of assets and operations, and maximizing efficiency in the use of resources.

The matrix is reviewed at least once a year, the risks are classified as inherent or residual and are classified in 5 levels according to their assessment in "minor, moderate, high, urgent, or extreme" and is within the certification process of ISO 9001 standard in the Chemistry business. After the assessment and the actions proposal for improvement, mitigation, containment, and reduction, the risk level is reassessed and is presented as Residual.

There are no risks mapped as extremes for the business by 2023.

The figures on the following table represent the number of risks detected by type and class. This was updated in September, 2023.

### QUÍMICA EXECUTIVE MANAGEMENT'S RISKS SUMMARY (CONSOLIDATED)

| TYPE OF RISK | INHERENT | | | | | RESIDUAL | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | MINOR | MODERATE | HIGH | URGENT | EXTERNAL | MINOR | MODERATE | HIGH | URGENT | EXTREME |
| Operational Risks | 13 | 6 | 8 | 1 | | 19 | 8 | 1 | | |
| Human Resources | 13 | 2 | 0 | | | 5 | 0 | | | |
| Financial Resources | | 1 | 3 | | | 3 | | 1 | | |
| Commercial Environment | 2 | 3 | 1 | 1 | | 5 | | 2 | | |
| Governmental and Regulators | | | 7 | | | 1 | 5 | 1 | | |
| Macroeconomics and Market | | 1 | 7 | | | 2 | 6 | | | |
| Social Center | | | | | | | | | | |
| Technology - Safety | 3 | | | | | 3 | | | | |
| **Total** | **12** | **13** | **26** | **2** | **0** | **38** | **19** | **5** | **0** | **0** |

The following table details the material topics that are included in our risk management analyses and their linkage to the most significant internal impacts:

The urgent risks faced by the business are:

- Unforeseen stoppages of company plants, as a consequence of major incidents or accidents. Modification of the program of foreseen plant stoppages. Specification problems of products.
- Changes in the commercial environment.

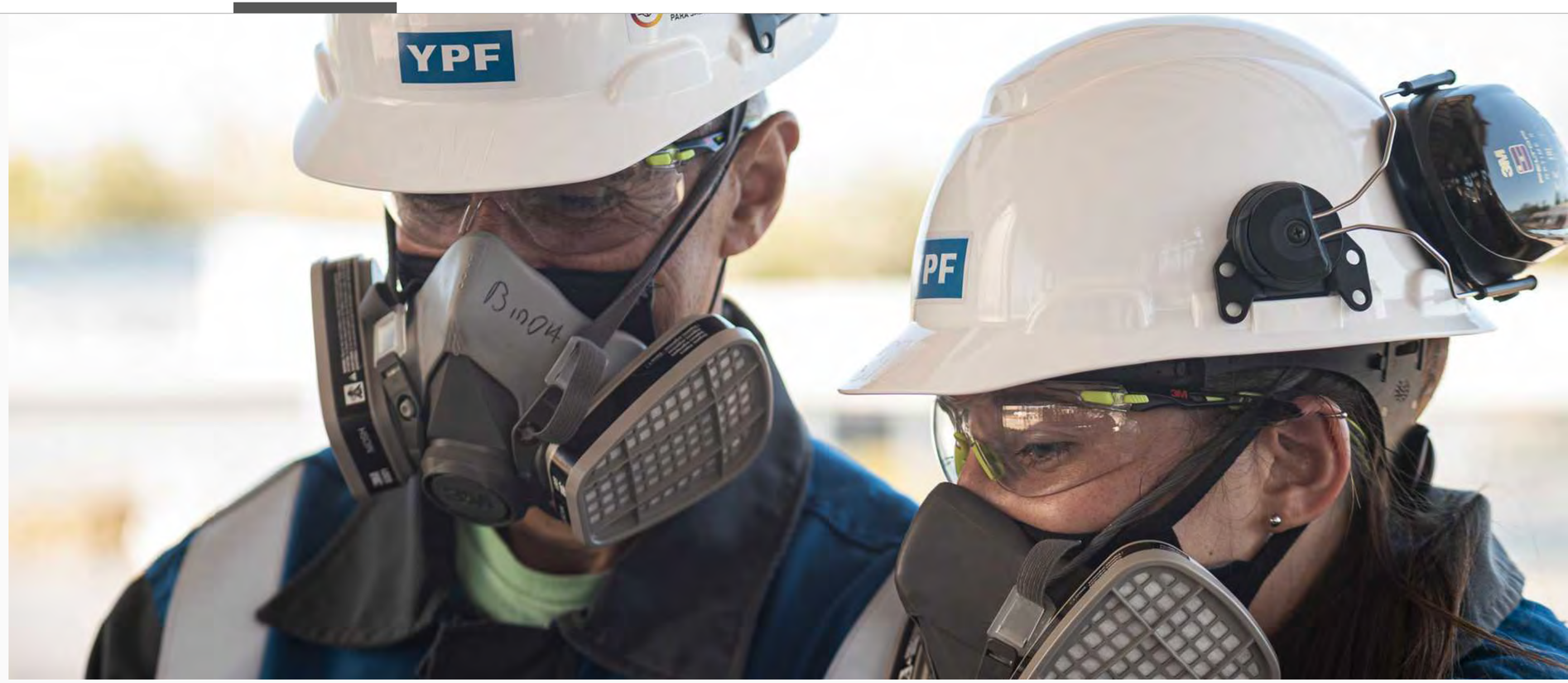
| DIMENSIONS | STRATEGIC PRIORITIES | MATERIAL TOPICS | IDENTIFIED RISKS |
|---|---|---|---|
| **ENVIRONMENT** | **Sustainable Production** | Biodiversity and impact on ecosystems | Incidents /Industrial / environmental safety accidents in an external contracted facility. |
| | | Incident Preparedness and Response | Unexpected plant stoppage. Failure to comply in a timely manner with customer supply. |
| **SOCIAL** | **People** | Talent Management | Delays in vacancy coverage, related to the recruitment and selection process in which other areas of the Company intervene/ Failure to achieve a correct transfer of knowledge in the face of personnel movement. |
| **GOVERNANCE** | **Corporate governance and transparency** | Legal and Regulatory Framework Management | New international regulations.<br>Decrees, new laws or modification of those in force at the national level. |
| | **INNOVATION AND TECHNOLOGY** | Cost Competitiveness | Domestic and international market conditions unrelated to or specific to the Company<br>Existing regulations that prevent the development of international markets on an equal footing with global competitors. |
| | | Innovation and Digital Transformation | Unexpected technological changes that arise in the market that impact the analysis of the opportunity. |
| | | Product design for use-phase efficiency | Shutdowns of our own plants that were unforeseen or modifying those scheduled.<br>Non-compliance with product specifications |
| | **Alliances** | Customer Experience | International market conditions that impact real versus expected prices.<br>Competitor movements.<br>Order planning. Problems to the customer of sourcing and production stops.<br>Implementation time to open a new customer account.<br>Product specifications upon arrival.<br>Response time to the customer.<br>Quality of the response. |

## HUMAN RIGHTS

GRI: 2-22, 2-23, 2-24, 3-3

In YPF, we are committed to respect human rights of all people linked to our operations and activities by exercising due diligence in this matter. Our policies are aligned with the United Nations Universal Declaration of Human Rights (UNUDHR), the International Pact of Civil and Political Rights, the International Pact of Economic, Social, and Cultural Rights, and the Fundamental Rights at Work of the International Labor Organization (ILO), incorporated to the domestic Argentine Law.

Our top executive board monitors the current and potential impact regarding human rights, with specific indicators in the company's ongoing activities. Simultaneously, the Board carries out a follow-up through the Risks and Sustainability Committee, which assesses both the progress, as well as eventual deviations.




### Human Rights Policy.

We have had our Human Rights and Relationship with the Community Policy since 2022, which acknowledges its strategic value in the development of activities in our environment and the relevance to the value chain.

When drawing it up, among the considerations were the UNO and the ILO standards, the YPF Code of Ethics and Conduct and Values, and the Risks, Operational Excellence, Sustainability, Cybersecurity and YPF Corporate Safety Management policies, the 10 Global Pact Principles, the ILO Convention 169, and the guidelines on human rights of the Organization for Economic Cooperation and Development (OECD).

The policy was built on a general commitments scheme, focused on those who work directly in YPF, service providers, business partners and stakeholders, and communities in the areas influenced by our operations, including native populations.

In the process of the preparing and approving the new policy, different YPF Vice-presidents participated, involving top management in this way in its development, as well as external experts in the subject. Awareness with our collaborators is carried out through self-managed training with the Curiosy digital tool by Degreed, available for all people.

This policy is included in the general clauses of contracts and links with suppliers and partners. For contractors, specific qualification and contractual requirements are established regarding labor relations, quality management systems, safety, health and the environment, which are analyzed in periodic performance evaluations.

For more information on the Policy of Human Rights and Community Relations, see https://sustentabilidad.ypf.com/assets/docs/es/YPF-Politica-de-DDHH.pdf

# 03. CLIMATE ACTION

GRI: 2-23, 3-3

The nature of the activities we carry out as an energy company represents a central challenge for YPF, and all its business units, in terms of climate action. The Company assumes it as one of its sustainability priorities and is committed to promoting a fair and inclusive energy transition that promotes the incorporation of innovative solutions; considering starting points, capabilities, availability of resources, and development needs of the country. Thus, not only the risks linked to climate change are assessed, but also the opportunities that new trends open for each business segment.

Climate action impacts both the physical risks of our operations and those related to the decarbonization of the economy, new technologies, new regulations at domestic and international levels, demands of the customer portfolio, and expectations of the people who invest in our Company. The resilience of our businesses in the medium- and long-term depends, to a large extent, on our being able to intelligently adapt them to the various scenarios opened up by this global challenge.

The YPF climate change roadmap, which includes YPF QUÍMICA with its features, has short- and medium-term objectives related to both the decarbonization of the oil and gas business, and the promotion of renewable energies and other energy solutions, proposing a new energy strategy in line with the compliance with the objectives of the Paris Agreement and the Nationally Determined Contributions (NDC) to achieve carbon neutrality by 2050, as well as its role as a booster of the Argentine and regional economy.

The commitment is to invest in the decarbonization of current energy, as well as in the future energy system.

For more information about YPF's Climate Action strategy, consult:
https://sustentabilidad.ypf.com/

# 3.1. GHG EMISSIONS

GRI: 3-3, 305-1, 305-2, 305-4, 305-5, 305-6
SASB RT-CH-110A.1, SASB RT-CH-110A.2

YPF QUÍMICA represents around 7% of YPF's emissions (Scope 1+2). The reduction opportunities of YPF QUÍMICA are assessed within the decarbonization cell of the Downstream VP. This interdisciplinary team aims to develop the VP decarbonization roadmap and the preparation of the abatement curve that allows achieving a Net Zero potential for GHG emissions, in Scope 1 and 2, by 2050.

In order to consolidate YPF's commitment to reducing emissions and the efficient use of resources, the Company's investment and divestment rule establishes that every project will have to include a sensitivity analysis against the environmental variables associated with strategic environmental objectives. The company set 55 US$/$tCO_2e$ for the sensitivity assessment of critical projects.

The origins of the sources of GHG emissions at YPF QUÍMICA are:

- At MeOH, the main activities that generate direct GHG emissions are concentrated in the oven converter and the auxiliary boiler of the Plant. These include emissions with utilization, related to the natural gas consumed to fuel the two aforementioned equipments, as well as $CO_2e$ emissions linked to flare venting. The first depend on the load at the Plant and the days it is in service. The second are mainly related to stoppages and the Plant's start-up. Regarding the scope, the electric equipment is not identified as of significant use in this complex.
- At CIE, the main activities that generate direct GHG emissions refer to the combustion of gas or liquids in process ovens, boilers, and flares, which generate Scope 1 emissions (direct emissions from fuel burning) and Scope 2 emissions (from electric power, and steam purchased to supply internal consumption).

Given that the Downstream VP represents 41% of YPF's Scope 1 emissions, the VP has a great mid-term challenge linked to the incorporation of the new hydrotreatment plants in the CILP and the CILC, which will increase the Scope 1 and 2 GHG emissions. The objective of the VP for 2026 is to maintain the same level of GHG emissions intensity that we had in 2017.

| DOWNSTREAM VP GOALS | 2026 GOAL |
|---|---|
| Emission intensity $tCO_2$ (Scope 1)[1] | 0.292 $tCO_2$/ t of processed crude oil |

1 The indicator is the average of the emissions intensity of the following production complexes: CILC, CIPH, CILP, measured as tons of $CO_2e$ divided by tons of crude oil processed plus tons of $CO_2e$ generated by logistics, divided by tons of fuel transported.

For YPF QUÍMICA, this objective would be as follows:

| INDICATOR | 2023 GOAL | 2023 RESULT |
|---|---|---|
| CILP emission intensity (includes CIE) | 0.301 $tCO_2$/ t of processed crude oil | 0.268 $tCO_2$/ t of processed crude oil |
| CIPH emission intensity | 0.292 t $CO_2$/ (t of processed crude oil + raw material processed) | 0.256 t $CO_2$/ t processed crude oil + raw material processed |

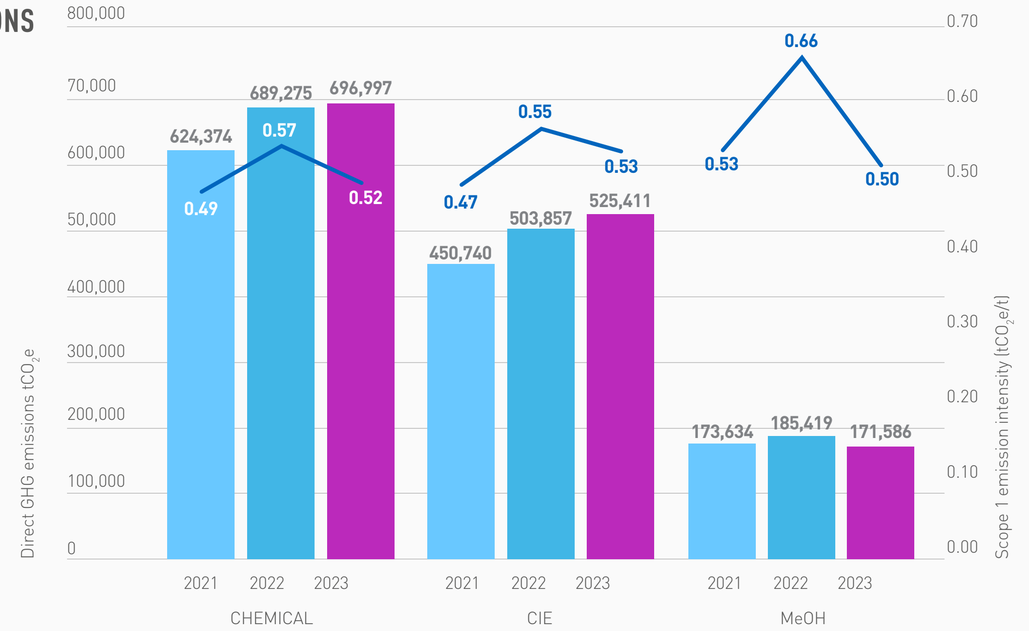
YPF QUÍMICA, as part of the Downstream VP, cooperates with GHG emissions reduction strategies, participating in the following actions:

- The emissions inventories of the YPF QUÍMICA complexes are prepared under the criteria of the ISO 14,064 standard, and verified annually by external auditing companies.
- Search for greater efficiencies in energy consumption at CIPH and CILP.
- Gas reuse projects at the methanol plant and improvement opportunities in the plant's emissions measurement system.
- Increase the proportion of bought renewable energy.
- Minimize gas venting and flaring.
- Data traceability and transparency: During 2023, CIE deepened the analysis of the data reported by the internal tool Sphera and worked together with the Environment and Energy Control areas so as to observe improvement opportunities in the traceability of the data and the unification of criteria with the ISO 14,064 inventory guidelines.

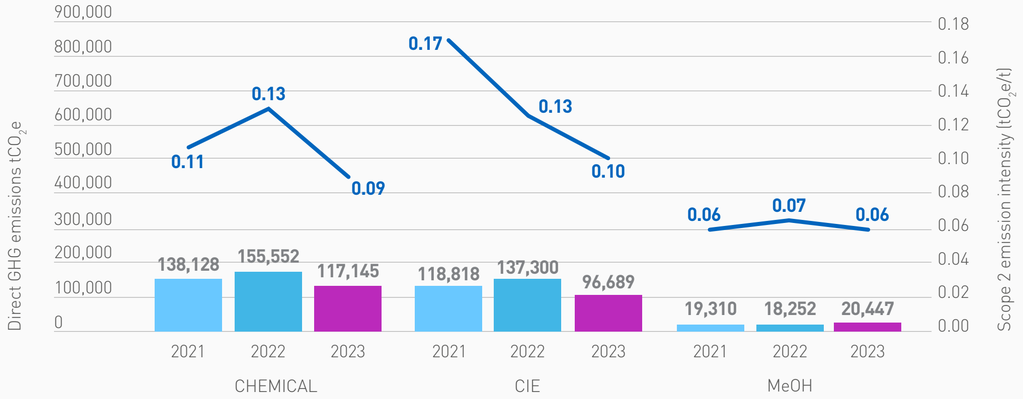
Scope 1 GHG emissions in 2023 increased by 5% compared to 2022 due to the greater number of CIE plants service exits. During plant shutdowns, there is less generation of residual gas, so natural gas consumption is higher, directly impacting $CO_2$e emissions. On the other hand, the gases that cannot be processed in the ovens and boilers during said plant shutdowns and subsequent start-ups are burned in the CILP torches, increasing the flow of input gases, which directly affects the emission of tons of $CO_2$e. Also, starting in 2022, the CLAB plant located within the CILP began to be considered. The latter represented 65,870 $tCO_2$e in 2022 and 74,142 $tCO_2$e in 2023.

Scope 2 emissions at CIE decreased due to reduced electric power consumption at the complex's scheduled shutdowns. Regarding Scope 2 emissions in Methanol, the variation can be associated with a higher consumption of electric power in 2023 vs. 2022, where, in the latter, we had a scheduled general shutdown, and the emission factor for the thermal plant went from 0.64 to 0.66 [$tCO_2$/ MWh] based on the compositions of the gas consumed. Regarding emissions intensity, the variation is mainly due to the fact that methanol production was 22% higher vs.

## GHG EMISSIONS - SCOPE 1




## GHG EMISSIONS - SCOPE 2



2022, however, the emissions generated did not vary by more than 7%. This resulted in a decrease in emissions intensity. At the same time, the data on direct emissions by $N_2O$ is associated with the emission factors value for ovens and boilers provided by the guide to environmental parameters.

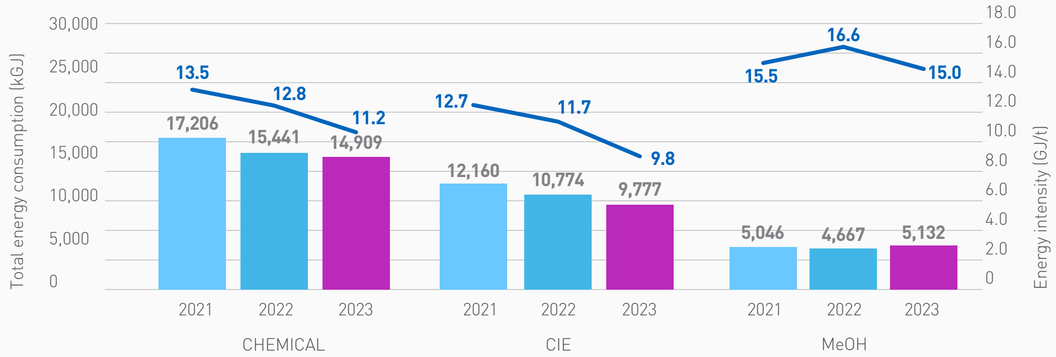
# 3.2. ENERGY MANAGEMENT

GRI: 3-3; 302-1; 302-3
SASB RT-CH-130A.1

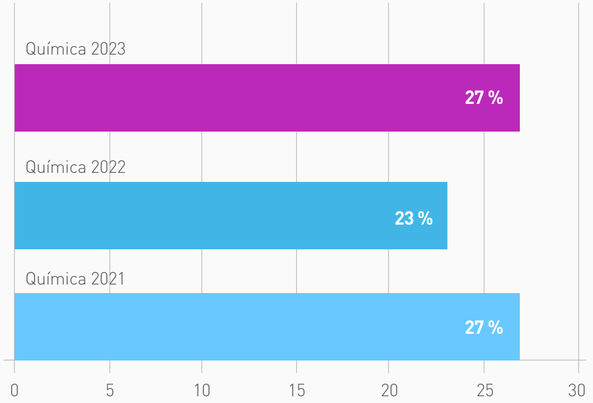
YPF QUÍMICA's energy management is part of our strategic axis "Climate Action". Within this framework, in 2017, YPF carried out an energy assessment of the production processes in the Company's three main segments (Upstream, Downstream, and Gas and Energy); which works as a baseline and allowed the identification of places where efficiency could be increased. As part of those efforts, an energy management system based on the ISO 50001 standard was implemented and an energy efficiency and emissions management committee was formed, which is composed of collaborators from all businesses and articulates and coordinates the different actions that are developed in this area.

There is a Plan of Energy Reduction Objectives and Actions (POARE) for the Downstream VP, where each year the actions or milestones are defined to achieve the mid-term objectives, in terms of energy efficiency. The POARE is feedback within the initiatives that arise from the production processes and objectives of YPF; it is agreed upon with all the sectors involved and is translated into specific objectives for those responsible. Its follow-up is done monthly and the degree of progress of each action, as well as the accumulated progress percentage, are updated.

## ENERGY




## % OF RENEWABLE ELECTRIC POWER/% OF TOTAL ELECTRIC POWER




In the CIE and CIPH energy matrix, 96% corresponds to using fossil fuels (natural gas, fuel gas, residual products) in the process ovens and boilers. The 4% left is the electric power consumption.

YPF's energy demand today is covered by its self-generation and the purchase of electric power. To increase the percentage of renewable energy, it should take its self-generators out of service (which in turn supply the national electric power market); this would limit the possibility of continuing to replace electric power from non-renewable sources with energy from renewable sources. Due to the aforementioned, we do not expect to increase the consumption of renewable energy in the coming years.

During the year 2023, with respect to the CIE's total electric power consumption, the percentage coming from renewable energy was 27.1%. The legislation (Law 27,191: Promotion of the use of renewable sources) establishes 18% as mandatory for the period 2023, which greatly exceeds what is legally required.

The general energy performance of Química in the 2023 period had improvements. In the case of the CIE, it began to have greater refinery steam integration, improving performance in boilers. On the other hand, the maintenance actions carried out in the general shutdown of the Aromatic Complex improved the efficiency of the combustion equipment and exchange networks. Finally, in Methanol there was an improvement in its energy performance as a consequence of higher methanol production, due to an improvement in the overall conversions of the unit. This is leveraged by the general strike of 2022.

In particular, in 2023 we highlight the progress in the following actions:

- Progress was made with the construction project of a steam pipeline, which consists of optimizing the steam ring integrating CILP. In this sense, the availability and use of equipment that provides energy while laminating steam is monitored to reduce lamination by valves. Leaks and steam traps were also detected.
- Optimization of FG vents and rings: flare vents were detected, manageable and unmanageable vents were identified, a necessary project was registered to incorporate measurement in the next shutdown, and the possibility of sending surplus FG to the refinery continues to be analyzed.

## 2024 GOALS

- Optimization of fuel gas for the use of internal currents.
- Adequacy of turbines to reduce use of laminators.
- Steam balance optimization.
- Implementation of speed variators in defined equipment.

## MID- AND LONG-TERM CHALLENGES

- Optimization of the CILP steam system: Steam pipeline construction between Refinery and Química.
- Refitting the Methanol oven gas duct.

# 04. SUSTAINABLE PRODUCTION

# 4.1. POLICIES AND MANAGEMENT SYSTEM

All our operations are developed within the framework of laws and applicable environmental rules in force in these matters. Consequently, we avoid, minimize and mitigate the environmental risks inherent to the activity. Our commitment translates, as well, to policies that seek to ensure efficiency in the use of resources, reducing emissions, adequate waste management, and care for the ecosystems in all the value chain.

Our Operational Excellence Model expresses responsibility for caring for the environment and ensuring the reliability and integrity of our assets and our operations. A series of additional internal rules establishes minimum criteria for action and complement what is required by the regulatory framework. YPF has internal rules in the matter of emissions management, waste, use of water and preserving the biodiversity that apply to YPF QUÍMICA. Additionally, the Operational Excellence management system incorporates the environmental dimension with the identification of significant risks and impacts, as well as their control throughout the value chain.

The main environmental parameters defined by YPF are registered and subject to constant monitoring. According to what is established in the corporate procedure in this subject matter, each business reports these data quarterly through a specific application (SPHERA). The calculation methodologies are established in the "Guide to Environmental Parameters", which is updated periodically. Analyzing this information allows a simultaneous assessment of the situation and the environmental performance evolution, as well as having timely information for the internal or external interested parties.

Once a year, an external consultant verifies the environmental parameters according to the Limited Insurance Report incorporated into the period's Sustainability Report.

The YPF QUÍMICA Ensenada industrial Complex (CIE) also adheres to the Responsible Environmental Care Program ® (PCRMA®), which is certified through an external audit of the complex's facilities. This program is voluntary in the chemical industry and promotes continuous improvement in safety, occupational health, and environment, and its incorporation into the internal policies of companies, in addition to promoting the responsible management of chemical products in all stages of use, as well as training of personnel. It is a management system that presents aspects of the ISO 14001, ISO 45001, ISO 14064 standards, as well as some aspects of the ISO 9001 standard.

**100% of YPF QUÍMICA's industrial complexes are certified by ISO 9000, ISO 14001, ISO 45000, ISO 14064, and ISO 50001 standards.**

At our last audit, the following topics were highlighted:

- Follow-up of ISMAC objectives and indicators (Safety, Environment, and Quality Indicators).
- *E*-Leaning training platform.
- Brigade training and attention plans during emergencies.
- Medical service activities regarding health care.
- Induction talk for drivers who begin to load at the Company, with the inclusion of PCRMA® concepts.

## AUDITS AND CERTIFICATIONS

In the context of these certifications, audits and compliance checks are received yearly. Also, facilities are regularly audited by the corresponding control organisms.


**YPF QUÍMICA was distinguished, within the framework of the PCRMA seminar, as "the 2023 Best Performing Industrial Company" by the program implemented at the Petrochemical Industrial Complex in La Plata, Argentina.**

# 4.2. AIR QUALITY

GRI: 3-3, 305-7
SASB RT-CH-120at.1

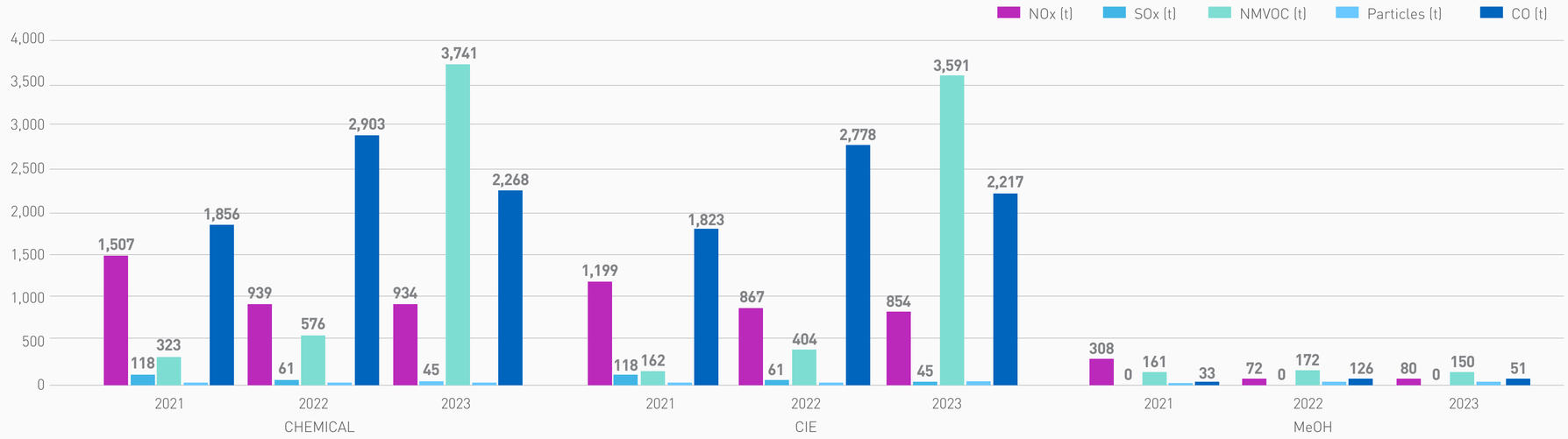
The management of atmospheric emissions (non-GHG) is focused on minimization and appropriate treatment in compliance with local regulations. For total emissions of sulfur dioxide ($SO_2$), nitrogen oxide ($NO_X$), non-metallic volatile organic complexes (NMVOCs), carbon monoxide (CO), and non-GHG particulate matter (PM10), we identified the main emission sources as well as the different emissions estimation methodologies of the operations carried out by YPF. The management of the non-GHG atmospheric emissions is focused on minimization, and applying a treatment adapted to local regulations.

In combustion, the carbon contained in the fuel is oxidized to $CO_2$, but since the combustion process is not complete and the fuel may contain other elements in its composition, CO, $NO_X$, $SO_X$ and particles may be emitted. These emissions are directly related to the level of activity of the complexes and the type of fuel used.

In the case of the CIE, there was an increase in the emissions of volatile organic compounds during 2023 associated with greater activity in the *scrubbers* of the Maleico plant that produce butane, being the largest contribution in the total tons of VOCs emitted.

## NON-GHG ATMOSPHERIC EMISSIONS

DOES NOT INCLUDE EMISSIONS FROM THE LAB/LAS PLANT.




With respect to $SO_2$, the fuel portfolio in boiler loading continues to be optimized, which is why fewer emissions of this gas are generated in the CIE and in the CIPH only $SO_2$ resulting from the sulfur concentration of natural gas is generated (1%).

The internal and external air quality monitoring management was continued by Aeroquales and Shelter during 2023, within which the deviations of the air quality parameters, anomalous data, availability and maintenance of the equipment that make up the monitoring network are monitored.

Opportunities for improvement were found in internal network visualizations. Faced with the reading of anomalous data (negative values, frozen data), we worked with the Instruments area to make the corresponding adaptation to the detected deviation.

# 4.3. WATER RESOURCES

GRI: 3-3, 303-1, 303-2, 303-3, 303-4, 303-5
SASB RT-CH-140a.1, SASB RT-CH-140a.3

The YPF 2022-2026 Strategic Plan includes objectives regarding reducing water uptake, consumption optimization, and prioritization in water reuse. In YPF QUÍMICA, we are working to comply with these goals.

Our water management is based on:

- Monitoring the indicators of Efficient Use and Sustainability of Water[1].
- The Water Management Plan of the business (adequate in each industrial complex).
- Establishing cost of water.

The Downstream VP has the goal of reducing the intensity of freshwater uptake by 2026, in line with YPF's objectives, measured as $m^3$ of water captured/$m^3$ of crude oil processed. This objective is intended for a reduction of 6%, considering 2019 as the base year. This same objective was extended to YPF QUÍMICA, and to achieve this we continue to develop actions that allow us to detect and implement projects that ensure not only the reduction, but also the ability to exceed this value and contribute in a sustained way to the efficiency of the use of water resources.

| DOWNSTREAM VP GOALS | 2026[2] |
|---|---|
| Intensity of water capture | Reduction of 6% compared to 2019 |

To the objective of reducing uptake intensity, we add two additional ones: one linked to the intensity of freshwater consumption and another linked to the reuse of the collected water. It is our aspiration to be able to obtain base values that allow us to have mid-term objectives from 2024 onwards.

Water is considered a priority resource, therefore, we work in each plant to optimize its use. We improved processes that use water, effluent treatments, and we have a maintenance and integrity plan to avoid breaks and losses in our plumbing infrastructure.

YPF uses the Aqueduct tool to establish whether the uptake and discharge points are in water-stressed areas. In the case of our complexes, none are located in areas with these characteristics; however, the Province of Neuquén is in a water emergency, a condition that makes our responsible management of this resource even more important for the Methanol Plant.

At YPF QUÍMICA, the highest proportion of water used is for cooling the different processes and to generate steam. In the methanol production process, water is a raw material along with natural gas, and in the production process of linear alkylbenzene sulfonate (LAS), it is injected in the last stage of the process to stop the reaction in the stabilization section of the product. The industrial complexes belong to the facilities with the highest volumes captured by the Company.


## WATER VALUE

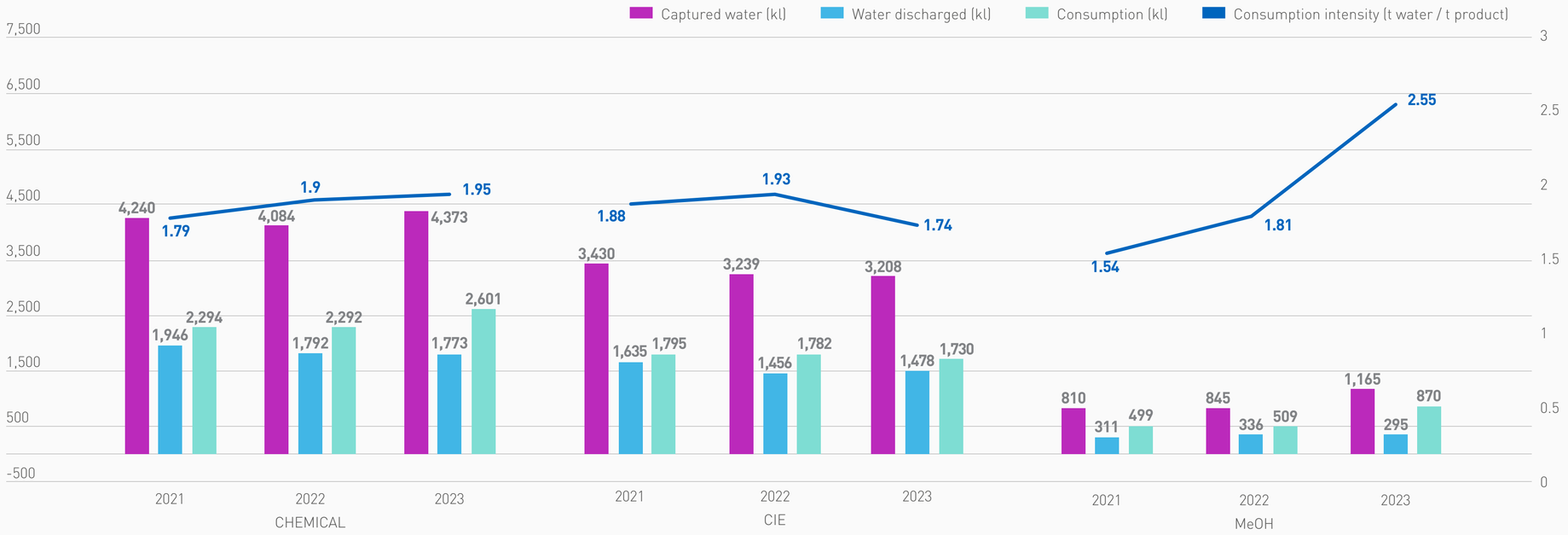
Through the Water Risk Monetizer tool, internal water prices are established, which must be used in the sensitivity analyses of all the critical investment projects, evaluated by the Investments Committee. This internal price contemplates, among other things, the analysis of regulatory scenarios and rate changes that help us strengthen its management.

1 It refers to the reduction of freshwater uptake, reduction of consumption, and increase in water reuse.

2 The goal is for the entire Downstream VP, which includes the petrochemical complexes.

## WATER MANAGEMENT

DOES NOT INCLUDE THE WATER MANAGEMENT INDICATORS OF THE LAB/LAS PLANT.




As a result of the surveys carried out in 2022, in order to determine the internal price of m3 of water, the report "Setting the Internal Price of Water for sensitivity analysis of investment projects" was prepared.

A baseline that sought to establish a tangible value of water, which included the rate or fee for use, the logistics for transport, the treatments necessary to condition it, the tipping rate, and the energy used to pump it to the point of consumption was developed.

It is a Strategic Objective of the Company to establish the internal price of water and apply it in the sensitivity analysis of new investment projects.

The following table presents the 2023 results obtained for each business and its projection to 3 and 5 years:

| INSTALLATION | INTERNAL WATER PRICE YEAR 2023 (US$/M³) | INTERNAL WATER PRICE BASE YEAR +3 (US$/M³) | INTERNAL WATER PRICE BASE YEAR +5 (US$/M³) |
|---|---|---|---|
| CILP (CIE) | 0.49 | 0.49 | 0.51 |
| CIPH (Methanol) | 0.96 | 1.01 | 1.95 |

The variations from year to year occur mainly as a result of the variation of the provincial fee, the exchange rate (ARS-USD), and the internal algorithm of the Monetizer.

The intensity of water consumption at YPF QUÍMICA remains practically constant. It increased by only 2% compared to 2022, which is due to an increase in water catchment that is related to an increase in production. The increase in the intensity of Methanol consumption was due to climatic reasons (high temperatures), failures in the integrity of the installation, and reliability problems in the readings of the instruments.

### Ensenada Industrial Complex

The water plant at La Plata Port provides water to the La Plata Refinery, Química, the Industrial Lubricants and Specialties Complex (CILE), and the La Plata Cogeneration Complex (YPF LUZ). The external uptake of water is processed to obtain demineralized water for furnaces and steam generation, and filtered wastewater for the cooling circuits and service water. Only the first two are used for Química, and the local company ABSA (Aguas Bonaerenses S.A.) supplies with service water from their mains.

The discharged water is monitored twice a day in order to comply with what is established in the Resolution 336/03 and the Complementary Resolution 335/08 of the Water Authorities of the province of Buenos Aires. All effluent treatment systems are set up to comply with said rules.

The water is discharged into Canal Oeste, which flows into Río Santiago, and in turn, this flows into the Río de La Plata. Canal Oeste was built for maneuvers in the La Plata port and is the recipient of the effluents from the Refinery and Química. There is a contract dedicated exclusively to the inspection of discharges and, in the event that a spill could occur, the channel has barriers to contain and vacuum any product.

As part of the La Plata Industrial Complex, the CIE has a comprehensive reconversion plan for the effluent system. Currently, work is being carried out in a cell modality to optimize results and define the scope of the work, with the

objective of reducing discharges and continue to improve the quality of the effluents.

### PLAZA HUINCUL INDUSTRIAL COMPLEX

The water used is collected from surface sources; in this case, from the Neuquén river, and is supplied by a public organization, EPAS (Provincial Water and Services Entity), as well as a smaller percentage from the Neuquén River Plant. Water is used for Methanol production as raw material and for auxiliary services, such as furnaces and the cooling tower. The water that cannot be reused is treated and discharged into a watercourse located approximately 250 meters from the CIPH facilities.

From our own collection and treatment plant there are transfers of water to third parties. These transfers respond to YPF's agreements with other companies, and a fee is charged for transferring this water. The total amount transferred during 2023 was 59,845 $m^3$ (16,556 $m^3$, Oldelval-Challacó-Oilstone-Aguada Baguales and 43,289 $m^3$ Upstream VP). For the calculation, we consider the Río Neuquén and EPAS water plants.

For discharges, the discharge is a water course where several types of effluents are discharged from the town. The industrial wastewater is carried out in a controlled way and monitored 24 hours a day. The water course ends and disappears after more than 50 km along several points to the north-east of the source. The quality, control, and monitoring of discharges are

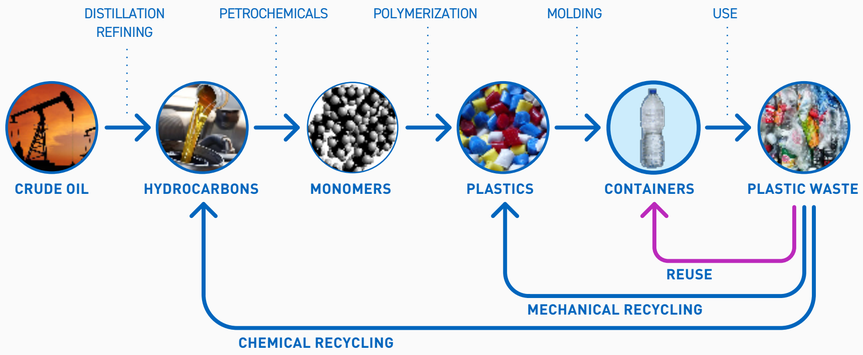
**Acknowledged as a human right, access to fresh water is essential for the life and wellbeing of humans. The quantity of extracted water and consumed by an organization and the quality of its discharges can have an impact on ecosystems and people. We work to optimize its use, improving the processes that use it.**

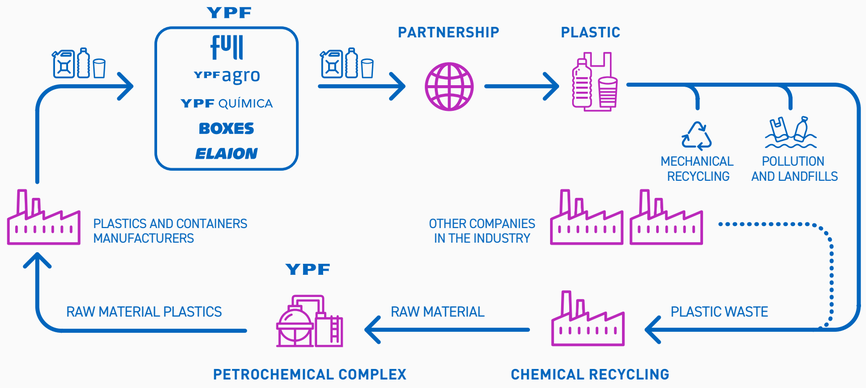
defined by the application authority, in accordance with Provision 371/15 established by the Department of Water Resources of the Province of Neuquén. At YPF QUÍMICA, there is an exclusive unit for the treatment of demineralized water for the process, and the discharged water as a result of this demineralization is neutralized for its subsequent dumping.

## 4.4. CIRCULARITY

Within the Company's sustainability priorities, the operational excellence model plays a fundamental role in shaping the Company's culture. It is within this environment in which sustainable production activities are promoted, focusing on circular economy activities.

In 2019, YPF launched the "Economía Circular" (Circular Economy) project, to boost a culture based on this model inspired on nature's cyclical character within the Company. The initiative seeks opportunities and risks inherent to the goods and services value chain, starting from its design to the end of its life cycle, with measures such as setting up an inventory of the current circular actions.



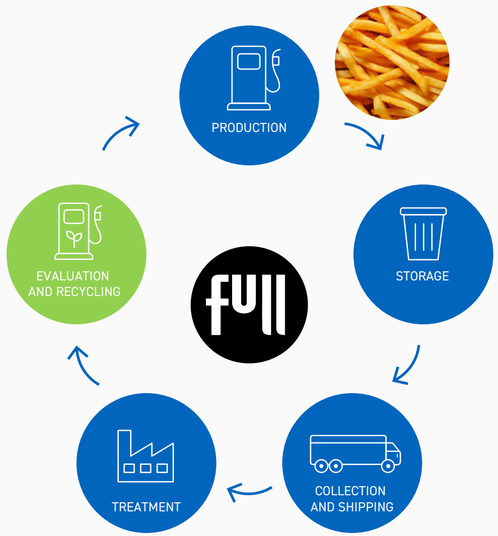



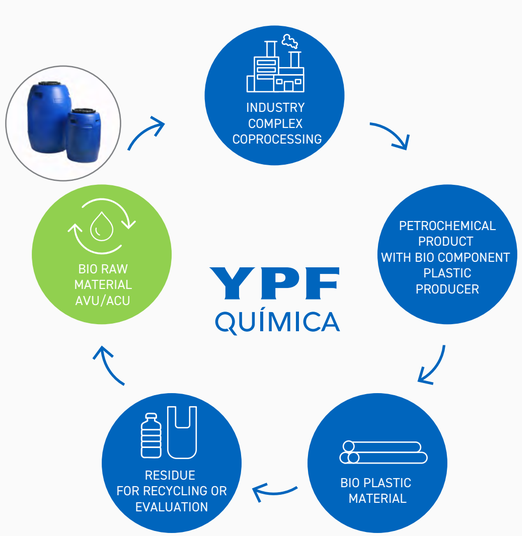
## COPROCESSING

Within the framework of the sustainability strategy of YPF QUÍMICA, actions are being implemented to develop decarbonization projects, including the co-processing of various bio raw materials together with fossil raw material in conversion units of the industrial complexes.

An industrial-scale pilot of co-processing virgin vegetable oil (AVV) and used cooking oil (ACU) was carried out in a CILP unit during 2023. This unit processes very low economic value loads, transforming them into high value products, such as the propane-propylene mixture, butane, and other intermediate products for different process units. Some of the fossil raw material is replaced by a percentage of bio-based raw material, such as used cooking oil, virgin vegetable oil, pyrolysis oil, or other eligible sustainable material.

The objective of this project is the technical development of new bio and circular materials and/or products that contribute to sustainable industrial development and the reduction of greenhouse gases (GHG), in addition to being certified under different voluntary mechanisms such as ISCC+.




## CHEMICAL PLASTIC RECYCLING PROJECT

YPF QUÍMICA continues to explore new recycling technologies such as chemical, with the purpose of valuing post-consumer plastic waste from the activities of the different YPF businesses and those coming from other parties in the related chemical and petrochemical industry, promoting the circular economy in each of the projects.

# 4.5. WASTE AND SPILL PREVENTION AND CONTROL

GRI: 3-3, 306-1, 306-2, 306-3, 306-4, 306-5
SASB RT-CH-150a.1

In YPF QUÍMICA, we are committed to minimize generating waste in our operations. Innovation is part of our management, as the need for potential actions to reuse, recycle, and recover and revalue materials.

YPF has an ambitious 2022-2026 Strategic Plan, with the objective of substantially increasing the waste reuse + valorization percentages (based on 2017-2019 average baseline), increasing the valorization rate of Hazardous Waste + Non-Hazardous Waste. The Downstream VP carries out actions that contribute to reducing the mid-term generation and increasing the valorization of waste, guided by the 2026 objective of achieving 25% of reuse/valorization of waste considering the total generation.

In the case of our operations of YPF QUÍMICA, the waste levels are affected directly by the activity level of the productive units, as well as the plant stoppage situations, in which a large amount of waste is generated. Our main hazardous waste is: mud from effluent pools, caustic sodas from the olefins and catalysts process. For the latter, there are projects for the reuse and valorization of spent catalysts with precious and common metals (CIE and CIPH), through chemical processes carried out by authorized supplier companies.

The complexes generate different types of waste. The Ensenada Industrial Complex produces 82% of the total generated, and 100% of hazardous waste is sent to be eliminated by a third party.

The hazardous waste is treated by companies that are authorized by the provincial authorities. Through our management system, which includes on-site audits, we control that the supplier company complies with all requirements, so that waste is transported, treated, and eliminated according to legal requirements.

## Ensenada Industrial Complex (CIE)

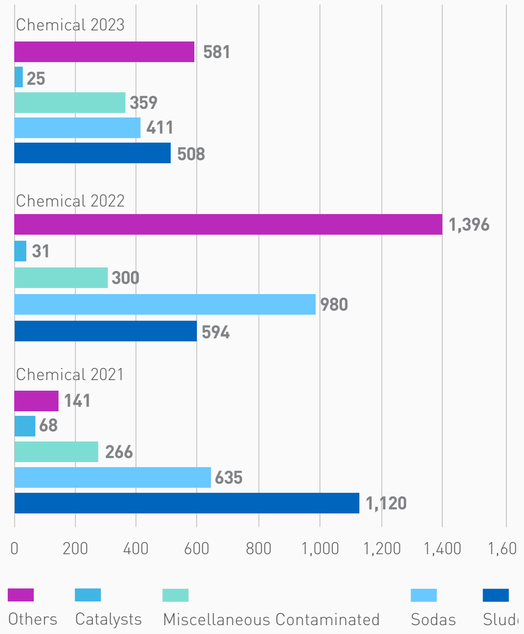
The generation of hazardous waste decreased by 23% during 2023. This is due to several factors among which can be mentioned:

- The mud from effluent pools is sent to the biotreatment sector (biocells).
- Stops to test biologicals in dimersol.
- CRC (Catalytic Cracking Reformer) stoppage.

The waste called "Various contaminated" is the one that was generated the most, which includes to a greater extent contaminated solids (overalls, gloves, materials contaminated with HC), and waste from the insulation of facilities and equipment. Said waste was generated in large volume during the scheduled shutdown of the Aromatics plant.

## HAZARDOUS WASTE GENERATED BY TYPE (T/YEAR)

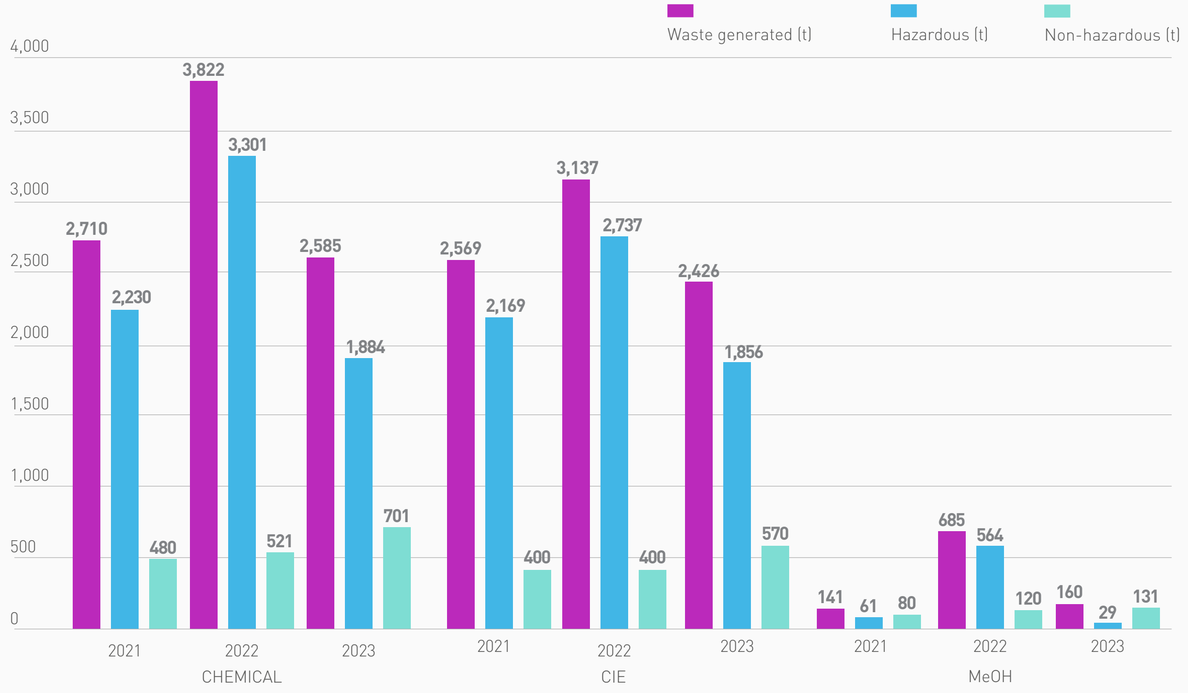
DOES NOT INCLUDE GENERATION IN THE LAB/LAS PLANT.




In the case of urban solid waste, we worked with a management system to have correct segregation on site and ensure its recovery and recycling through authorized companies.

## WASTE MANAGEMENT

DOES NOT INCLUDE GENERATION IN THE LAB/LAS PLANT.




Through an agreement with Tenaris, ferrous waste was recycled and converted into raw material, where the scrap is melted in blast furnaces to generate seamless pipes that are used in the oil industry. Management activity was expedited during 2023, which is reflected in the 53% increase in the volume of recovered scrap. The diversion in the generation of scrap is directly associated with the scrap generated in works, preparation activities, and maintenance tasks.

### Plaza Huincul Industrial Complex (CIPH)

The Methanol plant experienced an increase in 2022 in the production of hazardous waste due to a general plant stoppage. During this period, various operations were carried out, including the replacement of catalysts, draining and cleaning of equipment and tanks, as well as inspections, testing, and purging of lines. These activities were determining factors in the generation and accumulation of various waste and effluents. As these maintenance tasks were not carried out in 2023, the generation of waste was significantly lower.

Regarding the generation of non-hazardous ones, it occurs due to wood and scrap as a result of changes in equipment, packaging, among other processes.

### SPILL PREVENTION AND CONTROL

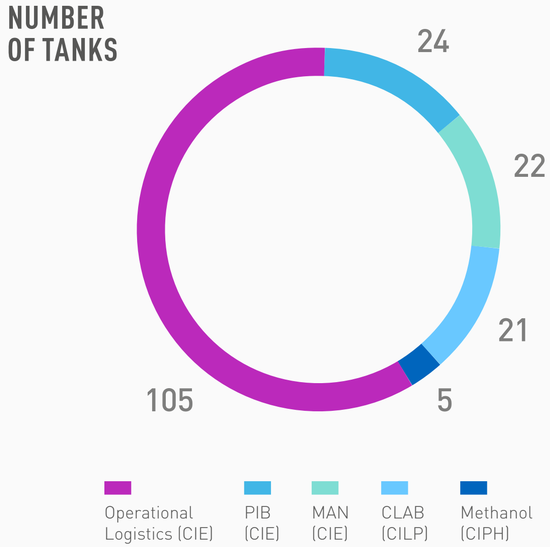
YPF has a spill prevention and control system that includes a preventive investment plan focused on the integrity, maintenance, and improvement of the facilities, and also develops an emergency response procedure and a computer communication system that automatically alerts the environmental authority in the event of a reportable incident. This system applies to all business units of the Company and to YPF QUÍMICA.

The preventive and predictive integrity plan of its facilities is aligned with Resolutions 785/05 and 404/94 of the National Energy Ministry, that enable guaranteeing physical integrity and methodically assess the environmental state of the facilities.

During 2023, we continue working on risk mitigation plans, including pipeline inspection actions and tank maintenance.

In YPF QUÍMICA, we have 177 tanks distributed in our complexes.

In 2023, no hydrocarbon spills were recorded at YPF QUÍMICA.




## 4.6. BIODIVERSITY

GRI: 3-3

YPF Química participates in actions linked to the preservation of biodiversity.

Forestry and nursery activities are carried out for the reproduction of woody species and reforestation of areas internal and external to the industrial complex, as a donation to the community. We highlight the signing of the Bonaerenses Native Agreement with the Ministry of Environment of the Province of Buenos Aires, which aims to exchange knowledge regarding the production of native forest species to repopulate degraded areas inside and outside the CILP. About 500 individuals of native species and 300 of exotic species are planted annually.

The nursery, forestry, and subsequent maintenance activities of the planted individuals are carried out through the Cooperativa Futuro Ensenadense. This local cooperative fulfills an important social task at the municipal level, which the CIE accompanies and supports with the generation of the aforementioned activities and community interaction.

The CIPH worked on the development of the agreement with INTA in 2023, with headquarters in Centenario, Neuquén, to improve the current system of production of species in nurseries and the efficient use of irrigation water.

In addition to this task, we are currently working on a project in conjunction with the National University of La Plata, for the captive production of the Patagonian Frog, a native and endemic species of the Province of Neuquén, which is in danger of extinction.

Both tasks have a great impact regarding the preservation of biodiversity and the sustainable development of the activity.

# 4.7. RISK MANAGEMENT OF CRITICAL PROCESS SAFETY INCIDENTS

GRI: 3-3
SASB RT-CH-540a.1

For the management of critical Process Safety incidents, we have a program for generating and updating process operational risk studies (HAZOP-LOPA) that covers all the relevant processes and services of the operational plants. Each study is valid for 6 years, provided that the process is not modified, during which time the study must be carried out again to review the identified hazards and the assessed risks. The compliance of the risk studies plan and the implementation of the actions included is found among the indicators sent to the Downstream VP level.

We have an emergency and crisis management system that is carried out within the framework of internal regulations (Operational Excellence Policy), with a focus on prevention and strengthening the resilience to unwanted events. It aligns the Prevention, Preparation, Response, and Recovery activities of the following disciplines:

- Response to Incident Management
- Business Continuity Management
- Crisis Management

## AUDITS AND MANAGEMENT ASSESSMENT PROCESSES

The topics of work on YPF QUÍMICA Process Safety are audited through several audits, among the most important being:

.

| AUDIT TO ASSESS COMPLIANCE WITH THE ENVIRONMENTAL RESPONSIBLE CARE PROGRAM (PCRMA®) | AUDIT TO ASSESS THE STATUS OF PROCESS SAFETY IN THE FACILITY |
|---|---|
| In this audit, topics such as those regarding Industrial Risks Management and Change Management of process modifications are assessed. | It is carried out on a triennial basis, currently by the MARSH Broker; during this process, international visits are received from experts in Process Safety and the procedures related to Risk Management in the facility are reviewed. The topics covered are: Management of integrity, maintenance, engineering, operations, process safety, among others. The last CILP audit, including the CIE, was carried out in June-July, 2021, and the grade was "Better than Standard". The last CIPH audit was in October 2023, with a "Better than Standard" grade. The audit process of the CILP chemical unit will be renewed in the second half of 2024. |

## INCIDENTS AND PROCESS SAFETY MONITORING INDICATORS

In YPF QUÍMICA, we apply a methodology to categorize incidents in Process Safety, based on the recommended Practice API-754, and we reflect the concepts of this practice in the internal rules. For this, we have a software, called SIGEO, to report, categorize, and investigate incidents.

Regarding the formation of the incident investigation commission, its severity, consequence achieved, and its potential are taken into account; increasing the hierarchy of the personnel that makes up the investigation group as the severity of the incident in question increases. As part of the quality program, an exhaustive monitoring in the investigation of the incidents takes place, as well as implementing improvement actions derived from the above. It is permanently monitored that the deadlines for closing the investigations are in accordance with what is required by the regulations, as well as the compliance with the deadlines regarding improvement actions.

The Downstream VP has process safety performance indicators that are reported monthly, and are reviewed by the Operational Excellence and Sustainability Committee. The established KPIs aim to know the status of the process protection layers to ensure that they are properly maintained and active, such as, for example: management of console alarms, management of inspections of critical elements, management of mechanical pressure relief, among others.

In accordance with the plan and strategic lines, the assessment of the compliance status of the Risk-Based Process Safety Management (RBPS) process in the Industrial Downstream was carried out during 2023, under the CCPS (Center for Chemical Process Safety) model, within our Operational Excellence and Sustainability system. The Chemistry units participated through their CILP and CIPH organizations. A team of external and internal evaluators with experience in Process Safety was formed. Those who prepared the process, visited the units, interviewed and collected key information. As a result of the assessment process, GAP was identified in each of the 20 elements of the RBPS model.

Regarding the 2 Tier 1 incidents, they are described below:

- Unexpected or uncontrolled discharge of a mixture of hydrocarbons, in the CLAB unit, producing a fire in an A-V9 tower bottom pump. As a result of the emergency, the unit is stopped.

- While an operator proceeded to extract the hydrogen recycle sample from the Hydrobon unit, a deflagration occurs in the connector of said sample, affecting the operator, who is transferred to medical care with a loss of days.

| PROCESS SAFETY INCIDENTS (PSIC) | UNIT OF MEASUREMENT | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| Total process safety events | Number | 3 | 4 | 4 |
| No. of PSIC Tier 1 Incidents[3] | Number | 2 | 1 | 2 |
| PSIC Tier 2 Incidents | Number | 1 | 3 | 2 |
| Total PSIC Tier 1[4] Rate (PSTIR) | Rate | 0.53 | 0.29 | 0.60 |
| Total PSIC Tier 2[5] Rate (PSTIR) | Rate | 0.27 | 0.87 | 0.60 |

3 Level 1 and 2 process safety events: Unplanned or uncontrolled loss of primary containment of any material from a process, including non-toxic and non-flammable, or an undesired event or condition that, under slightly different circumstances, could have resulted in a loss of containment. As defined by the International Association of Oil and Gas Producers (OGP)
4 Formula: Total count of Level 1 events/hours worked by in-house staff and contractors x 1,000,000, according to IOGP recommendation. During previous years, the indicator was reported per 200,000.
5 Formula: Total count of level 2 events/hours worked by in-house staff and contractors x 1,000,000, according to IOGP recommendation. During previous years, the indicator was reported per 200,000.

### GOALS FOR 2024

- Identifying the actions and allocating resources to cover the GAPs of elements identified as focal points, according to criteria defined in the assessment process, the recommendations of insurance brokers, and the results of the investigation of our accidents and SDP incidents.
- Deployment of the fundamentals of Process Safety, prepared from ECCPS (European Center for Chemical Process Safety) guidelines, with the objective of working on the management of process risk knowledge with internal and contracted workforce.

### MID- AND LONG-TERM CHALLENGES

- Allocate resources and cover the RBPS GAPs.
- Deploy actions of the Culture Program in SDP.


# 05. PEOPLE

# 5.1. OCCUPATIONAL HEALTH

GRI: 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10
SASB RT-CH-320a.1, SASB RT-CH-320a.2

The Operational Excellence model is the basis that allows us to guarantee the safety, health and well-being of people, take care of the environment through efficient use of resources, and ensure the reliability and integrity of our assets and our operations. At YPF, Occupational Health Management is comprised by 3 (three) management areas:

- Preventive Health Management and Occupational Health.
- Medical Emergency Management.
- Labor Sanitation Management.

The mission, vision, and values of the Occupational Health Management are closely linked to the Operational Excellence Policy.

| VISION | MISSION | VALUES |
|---|---|---|
| To be an efficient Occupational Health service, focused on the care of people and a benchmark of its type at the national level. | Manage Occupational Health with quality, directly and through suitable provider companies that adhere to the YPF Regulations and applicable laws, to contribute to the preservation of the health and well-being of the people who work for the Company; define the resources and professional skills necessary for health personnel. | Respect for the dignity of people, reliability in our medical actions, timeliness of care and legal compliance. |

Our reference framework is the YPF Health Management Standard, the purpose of which is to establish and distribute the criteria and principles that will be applied to YPF, its controlled companies and contractors, in line with the commitment set forth in the Operational Excellence Policy to promote and preserve the health and safety of the people of the organization.

Comprehensive Health Management includes both the management of Occupational Health and the Well-being and Emotional Health of people. This is carried out through multidisciplinary activities aimed at promoting and preserving the health of the personnel in physical, psychological, and social aspects, by exercising control and surveillance over them, with the following purposes:

- Health promotion.
- Disease prevention.
- Attention to medical consultations.
- Progression follow-up until medical discharge.

The pillars of the occupational health management system of YPF and YPF QUÍMICA are:

1- Management of Preventive Medicine and Occupational Medicine.

2- Emergency Management.

3- Sanitation Management.

4- Quality Management System in medical care.

The facilities of YPF QUÍMICA are included within the management of the YPF Health Service. This department ensures that the legal requirements of the National Superintendence of Occupational Risks (SRT) are met. Additionally, it implements the internal management standard on healthy work environments and responds to medical emergency situations and care for illnesses of those who work in our facilities.

The Regional Occupational Health Leader and Management present university training in Occupational Medicine and Quality Management systems. These professionals are members of the Company.

YPF QUÍMICA has formed a joint committee that meets monthly, dealing with issues that arise from daily work, proposals from the workers, in order to bring together all the parties involved and agree on identified improvement actions as a team.

Every year, the Health and Safety areas jointly prepare the occupational risk maps of all personnel to establish the specific health examinations. According to this information, the Occupational Risks Insurance Company (ART) establishes the medical evaluations that must be carried out. The Medical Service is responsible for its enforcement and monitoring. The following table shows the management rates reported by Occupational Health.

| | 2023 | 2022 | 2021 |
|---|---|---|---|
| Rate of compliance with periodical medical examinations (ICEP)[1] | 94% | 85% | 83% |
| Risk Examination Compliance Rate (ICER)[2] | 100% | 100% | 94% |

1 ICEP: Health examinations compliance rate: Number of health examinations per year of calculation/in-house staff.
2 ICER: Examination compliance rate in the population at risk: Number of examinations carried out in the population at risk/exposed population. Exposed population: segment that depends on the annual evaluations that are made regarding the risk of their jobs.

**In 2023 we achieved 94% compliance with health examinations in Chemistry.**

At YPF QUÍMICA we have a health unit, which is located within the facility in a non-industrial area. In turn, the building where it operates has an area for urgent and emergency care (Shock Room), where patients are assessed and classified. The transfer requirement is defined based on the severity and the presumptive diagnosis. We also have two offices and a waiting area. In 2022, this health unit was certified for the first time in the Quality Assurance Program for Medical Care, Patient Safety, and Efficiency, granted by CENAS (Specialized Center for Health Standardization and Accreditation), with the aim of improving the quality of medical care, the safety of people, and process efficiency. The accreditation is valid through November 30, 2025.

### 2024 CHALLENGES

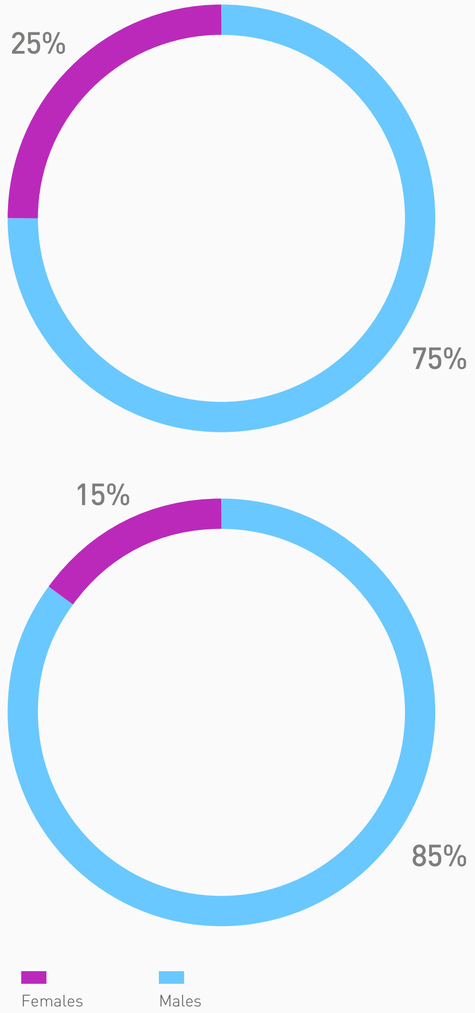
- Increase the ICEP by 5%.

## CULTURE AND QUALITY SERVICES FOR OCCUPATIONAL HEALTH

YPF's well-being culture has four main concepts: social, financial, physical, and emotional. Those linked to Occupational Health are physical well-being, in which actions focused on strengthening, training and caring for the health of people who work in the Company were implemented, and Emotional Well-being, in which actions aimed at strengthening the mental health, managing stress, and emotions were implemented.

The number of participants in well-being activities is detailed in the following table:

### PARTICIPATION IN WELLNESS ACTIONS




The Physical Well-being actions that were carried out were:

- Healthy walks with the inauguration of the healthy path in CILP; employees from the Refinery and Química participated.
- Virtual talks and workshops on healthy eating and cardiovascular prevention provided by specialists.
- In 2023, virtual talks were given in the context of the Health and Women Program: General preventive measures for women at different stages of the life cycle; Hormonal changes and emotions; Awareness in the fight against breast cancer.
- 2023 influenza vaccination campaign.

The actions developed from the Emotional Well-being main concept were:

- Weekly open Mindfulness sessions.

- Within the framework of World Mental Health Day, a virtual talk was organized, entitled: "Mapas emocionales y Salud mental (Emotional Maps and Mental Health)," by specialist Federico Fros Campelo.

- Wellness Capsules: these are short audiovisual material (3-4 minutes) in which tips and recommendations are offered. The themes of the capsules published in 2023 were: What is well-being?; The science and practice of well-being; Emotions; Live the present; Gratitude and well-being; Make decisions; Resilience; Consumption; and Regulate anxiety.

We also held additional training courses in 2023 on different topics, such as dengue, CPR, First Aid with the use of AED, Sexually Transmitted Diseases/ HIV, smoking, healthy eating, cardiovascular risk factors, among others.

The assessment of hazards and risks of occupational illness or disease is defined in the risk map prepared by Safety and Hygiene. To mitigate the occurrence of these hazards, we work together with Occupational Hygiene to determine the conditions of the person's job. Exposure to noise is one of the main hazards that presents a risk of illness or disease (noise-induced hearing loss).

Among the main blameless diseases presented in 2023 are respiratory and digestive diseases. Trauma is the main disease in the guilty category.

| IN-HOUSE STAFF | 2023 | 2022 | 2021 |
|---|---|---|---|
| Number of deaths caused by a work-related ailment or illness | 0 | 0 | 0 |
| Number of cases of recordable work-related ailments and illnesses | 8 | 16 | 41 |
| Main types of recordable work-related ailments and illnesses | Trauma | Trauma | COVID-19 occupational disease: 100% of cases |

| CONTRACTOR PERSONNEL | 2023 | 2022 | 2021 |
|---|---|---|---|
| Number of deaths caused by a work-related ailment or illness | 0 | 0 | 1 (COVID 19) |

## Preventive Programs

The Company's main preventive programs are Smoking Cessation, Cardiovascular Prevention and the Health and Women Program.

In 2023 we have reached the following milestones:

- The Cardiovascular Prevention Program reached 92% of the target population of Chemistry.
- The YPF Health and Women Program had 82% adherence in the Chemistry population.

### 2024 CHALLENGES

- Add topics to the prevention talk.
- Encourage adherence to the cardiovascular prevention program.

### SMOKING CESSATION

They are conducted jointly with YPF's health insurance to advise and train the company's in-house staff regarding the possibilities of treating a smoking habit.

In 2023, 2 people entered the YPF QUÍMICA program.

### CARDIOVASCULAR PREVENTION

The Cardiovascular Prevention Program detects the people in our company with one or several cardiovascular risk factors, which increase the probability that they may get sick. In this way, these factors are controlled by following the treatment recommended and carried out by the patient's primary care physician.

The highest percentage of prevalences found in the annual examinations are: overweight, alterations of lipid metabolism, hypertension and sedentary lifestyle. Regarding these deviations, we monitor the affected people, with referral to corresponding specialists and progression monitoring of the cases. Of a total of 311 people from YPF QUÍMICA included in the program, 40% had a deviation and 30% adhered (patients in follow-up).

### HEALTH AND WOMEN PROGRAM

This joint initiative between Occupational Health and YPF Social Work includes our collaborators and women in the Company's employees' families.

Through the program, we train and promote access to health systems, to promote the performance of gynecological studies, a pillar of women's care. This allows us to propose a situation analysis and design strategies to address risk factors, disease prevention, and preserve the health and well-being of women.

| PREVENTIVE EXAMINATIONS | 2023 | | | 2022 | | | 2021 | | |
|---|---|---|---|---|---|---|---|---|---|
| | TOTAL CARRIED OUT | % | TEST % | TOTAL CARRIED OUT | % | TEST % | TOTAL CARRIED OUT | % | TEST % |
| Drugs | 1,095 | 81 | 2 | 522 | 76 | 4 | 887 | 88 | 1.24 |
| Alcohol | 975 | 67 | 0.18 | 258 | 51 | 0.77 | 222 | 22 | 0.00 |

## Psychoactive substance abuse prevention program

During 2023, within the framework of the Policy and Program for the Prevention of the Use of Psychoactive Substances in the workplace, we continue to carry out preventive medical evaluations. The goal for 2023 was to evaluate 40% of our contracted population. In the case of YPF Química, as seen in the table, the objective was achieved.

### 2024 CHALLENGES

- Increase testing of the psychoactive substance abuse prevention program by 5%.

# 5.2. PEOPLE SAFETY

GRI: 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10
SASB RT-CH-320a.1, SASB RT-CH-320a.2

One priority of YPF QUÍMICA is to ensure the health and safety of all those who work in the Company , as well as the reliability and integrity of its assets, businesses, and projects. To that end, we implemented occupational, industrial, and process risk management policies, defined for YPF, focusing on timely adopting indispensable preventive actions.

We operate in strict compliance with the national regulatory framework and domestic regulations, pro-actively assuming benchmark standards in the case of an absence of specific laws.

The activities are developed within the framework of the YPF Operational Excellence Model and focus on three fundamental aspects of the People Safety management system:

- Identification and mitigation of occupational, industrial, and process risks
- Strengthening the company's emergency response capabilities
- Continuous improvement

The corresponding monitoring for activities to unfold within acceptable risk values is being implemented, including the systematic preventive observations; and every person detecting a risk in the performance of activities can report it to their reporting hierarchy line and request the task be suspended. We also complete reports that are presented and discussed in safety committees, where risks are addressed, as well as action plans and the barriers to reduce them.

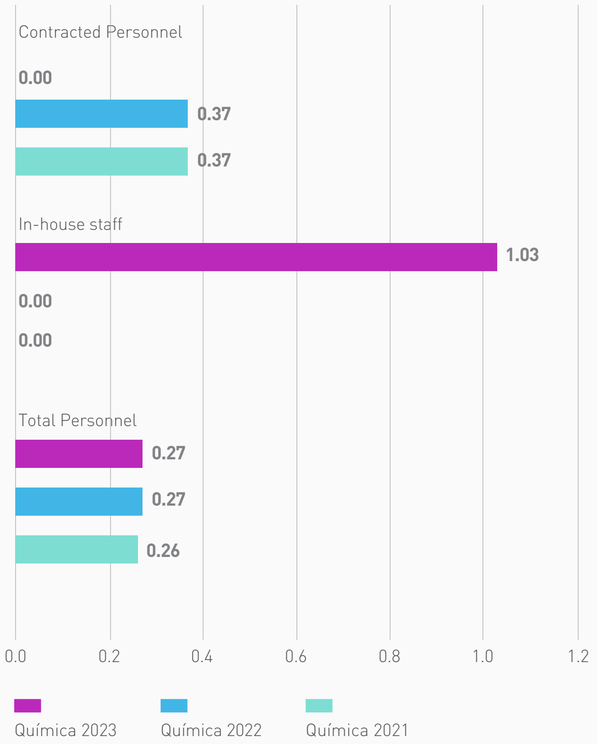
On the other hand, all personnel working at YPF QUÍMICA -whether our own or under contract- are subject not only to compliance with the applicable legal requirements, but also to the corporate requirements and environment, health, and safety goals, and to those defined by the Contract Resources area hired by the company. Each industrial complex creates its Safety Committee, in which the industrial complex management and top reporting hierarchy participate, and they analyze the detected deviations and determine the risk mitigation plans and potential negative impacts that may affect the business operation.

On its part, the MASS Follow-Up Committee analyzes the performance of the suppliers involved in these matters, assessing and defining improvement plans and the necessary corrective actions.

The results of the reports are reinforced at each plant level and in the sub-committees.

## ACCIDENT FREQUENCY RATE (AFR) - TOTAL (LTIFR)

NUMBER OF REPORTED ACCIDENTS PER 1,000,000 HOURS WORKED




In 2021, 2022, and 2023 we had no fatalities and the number of computable accidents with loss of days remained within the target values set by the Company (target value LTIFR 2022, Total Downstream Personnel: 0.26). On the other hand, people's safety objectives have a strategic projection with a preestablished year-on-year reduction from the Company.

> To learn more about YPF health and safety management, refer to the 2023 Sustainability Report in the "Health and Safety" section.

From the point of view of accidents with injuries, at YPF QUÍMICA only one accident was recorded during 2023, which was investigated in accordance with YPF regulations. In this case, a field assistant suffered burns during the recycling hydrogen sample extraction process due to the occurrence of a localized igneous focus due to the uncontrolled flow of hydrogen from the sample collector. From this investigation, different improvement actions emerged aimed at minimizing the probability of repetition.

The common types of injuries due to work accidents are described in the plant risk sheets and available in businesses. These sheets contain the corresponding risk assessments and their respective mitigation actions. No major accidents associated with the risk sheets are recorded in the required period.

## PREVENTION CULTURE OF OUR CONTRACTORS

In the case of contracting companies, each year we design special training programs, which also respond to the specific needs of each position and, to this end, we have a training program that is taught through the Universidad Tecnológica Nacional, aimed at training and leveling of those people responsible for Hygiene and Safety of the contracting companies. It is done remotely with a workload of 60 hours distributed in 8 weekly modules. In addition, specific training is provided permanently to the personnel of the different plants.

| NUMBER OF STUDENTS AT UTN[3] | 2023 | 2022 | 2021 |
|---|---|---|---|
| Admitted students | 5 | 5 | 28 |
| Approved students | 5 | 3 | 20 |

We created and executed several internal communication campaigns to boost prevention culture. The content is disseminated on online platforms, such as Workplace (internal communications platform), and we carry out specific actions in each area. Health, safety and environmental issues are incorporated both in the annual surveys carried out among personnel, and in the CEO's periodic communications to the Company.

Since 2020, the Culture in Safety Program was made available to management. The program consists of training sessions provided by the ICSI (Institute for a Culture in Industrial Safety), a multinational non-profit organization based in France, in agreement with the Universidad de San Andrés. In 2023, an e-learning training program of approximately 3.25 hours was implemented, aimed at the entire organization. Two YPF QUÍMICA leaders participated in this program.

3 It corresponds to the students of the CILP and CIPH complexes, whose tasks are distributed between Química and Downstream

### MID- AND LONG-TERM CHALLENGES

- Implementation of application for Security Operational Controls
- Application of new incident investigation methodology

# 5.3. OUR TEAM

YPF QUÍMICA is comprised of a team of diverse people who are committed to the organizational purpose, obtaining results, and developing new business challenges. That is why we promote environments that encourage well-being, diversity, and productivity, to include, build loyalty, and contribute to the growth of the human talent that YPF QUÍMICA needs.

Diversity, equity, and inclusion are a central part of our Company, as we believe in the confluence of different approaches to promote innovation and enrich our team. We seek to increase the participation of women, groups with diverse origins and belongings, and people with disabilities, through equal access to opportunities that open at YPF QUÍMICA.

Our Compensation and Benefits standard aims to ensure the internal equality of personnel, that is, to establish similar salary conditions for the same position/responsibility, seniority, experience and performance, and observe competitiveness with reference to our comparison market.

## TALENT MANAGEMENT

GRI: 3-3,2-7, 2-8

During 2023, the hybrid working model was continued, with a 3x2 scheme: three days of remote work and two in-person days.

The contracted staff was reduced from 96 to 32 between 2023 and 2021, with in-house staff remaining constant. The largest number of contracted personnel in certain years was due to jobs carried out in the industrial complexes.

### Talent Development

GRI: 2-7, 2-8, 3-3, 401-1, 404-2, 404-3, 405-1

A central part of our People's strategy is the attraction, on-boarding, and development of young talent with a relevant and key profile for our performance. YPF QUÍMICA offers a value proposal that aims at enhancing our human resources skills, to administer compensations adequately and deliver a set of benefits destined to favor people's comprehensive well-being.

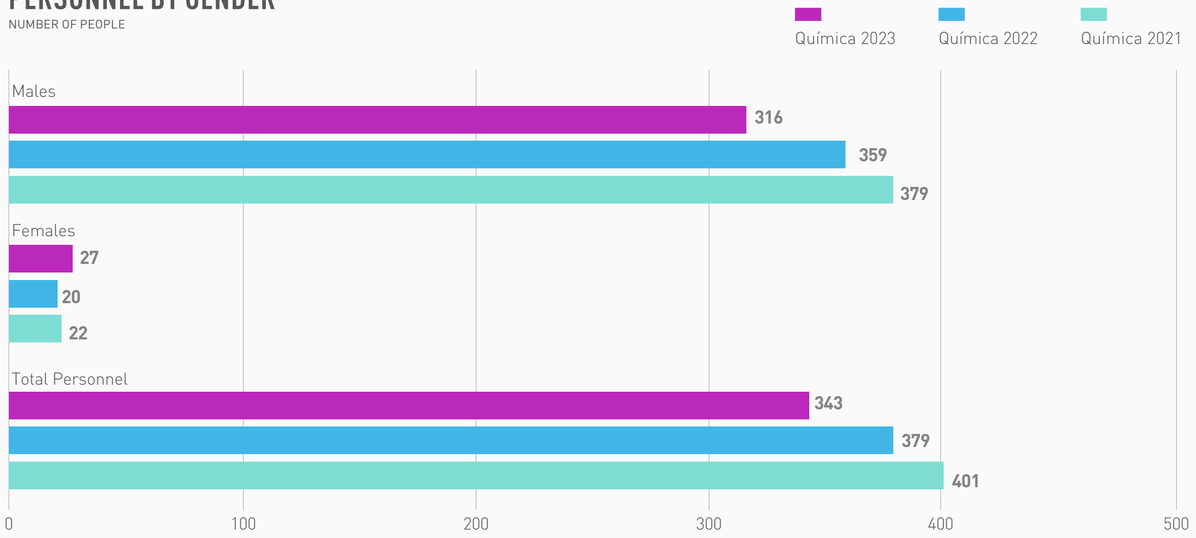
Seeking to rebuild the value proposal to cooperators, we designed a comprehensive instance to strengthen our positioning as an attractive place to work and develop a professional career in the energy industry.

As an employment practice, an evaluation of the candidates was incorporated in the selection process based on expertise and skills free from biases; and we did our best to keep the candidate permanently informed regarding the evolution of their application. Tracking the number of published vacancies, external entries, internal movements, and coverage times in the processes are also carried out.

A specific tracking was carried out regarding those people identified as having potential and who have left the Company, in order to know the reasons, and to have information to activate and adjust the proposal for reducing this indicator.

**IN-HOUSE STAFF AND CONTRACTED PERSONNEL BY GENDER**

NUMBER OF PEOPLE




### Performance assessment

100% of our staff had an individual performance assessment in 2023. During the monitoring stage, both leader and collaborator maintain stages of agile conversations and team evaluations, in which they can provide evidence or comments on performance and objectives; at the end of the evaluation process, calibration conversations are carried out, in which the percentages of the suggested curve obtained are reviewed and adjusted. Each collaborator receives feedback.

The 360° Feedback assessment, which measures the development of leadership competencies that foster the desired culture in the Company, was carried out again for leadership and management roles.

### Leadership strengthening

During 2023 YPF launched "TAE Leadership": Transformational, Agile, and Empathetic, comprised of 12 qualities with the goal of promoting an environment of well-being, agility, and productivity with its own leadership style. We held 10 meetings in different parts of the country in which more than 1,250 leaders participated, where we conducted onboarding to TAE.

At the same time, we continued the training of our executives, with the LEA Program together with the Universidad de San Andrés and IAE, where our leaders worked on their role and leadership style, which is key to the management of the business.

### Mentoring

Directed to speed the development of skills to take on more complex challenges, our Mentoring de Altos Potenciales (High Potential Mentoring) program, which includes a mentor and a trainee, has duos participating, to strengthen and facilitate the in-house learning networks, within the framework of YPF culture and leader profile.

### Attracting talent

YPF QUÍMICA strives to attract, train and develop young professionals with great potential, as well as the different profiles of interest for our business strategy.

It is our goal to boost people's skills and promote a high-performance culture and, to that end, we lean on an adequate administration of compensation and benefits.

The management is aimed at promoting self-development, based on an individual initiative to incorporate knowledge and abilities, and to accompany this process through a leader's active role. Therefore, we offer programs on technical capabilities and new proposals for the development of other more specific ones, together with incorporating websites and access to training materials in Curiosy, our learning platform; and accompanying our leaders in exercising their role and acquiring new skills for managing teams.

## COMPENSATION AND BENEFITS

GRI: 3-3, 401-2, 401-3

Personnel compensation at YPF QUÍMICA includes fixed monthly remuneration (salary and additionals), variable compensation (a bonus linked to the achievement of company, business, and personal objectives associated with performance), and long-term variable compensation, which promotes permanence of executives and key personnel through the granting of Company shares.

As part of the Employee Value Proposal (PVE), above the requirements of labor legislation, we launched the BienEstar Program and also the Ymile recognition program, to distinguish people for their exceptional achievements ("extra mile"). BienEstar focuses on generating value for people, with the purpose of increasing their commitment and consequent productivity boost. The program was accompanied by a mobile platform, with activations for knowledge of its benefits, grouped in 4 dimensions: physical, emotional, financial, and social. The main are detailed below: medical plan, life insurance, personal loans, daycare for children, discounts on gyms, discounted purchases, among others.

In addition to our in-house staff within YPF QUÍMICA, we have contracted personnel who are outsourced personnel who perform functions comparable to a position within the operational model of YPF QUÍMICA. This personnel is permanently dedicated to the facilities (100%), the selection and definition of conditions is in charge of YPF QUÍMICA, they report directly to a YPF QUÍMICA in-house staff leader and the assignment is indefinite or for a period associated with the times of a work or a project, the latter being temporary. The contracted personnel are provided with some benefits, such as dining service, transportation, corporate gifts, etc.

We also interact with personnel affected by a contract for services that is determined by the contracting of an asset (equipment, specialized facilities, materials) or a product (studies, audits, certification, etc.), and constitute the nature of the contracting object, and not the people required for its execution; therefore, the YPF QUÍMICA benefits program does not reach this population.

### Shared parental responsibility

Under the umbrella of Emotional Well-being, YPF makes leaves available in order to contribute to the well-being of our collaborators and support each instance of personal and professional development.

In this regard, we continue the concept of **gradual return –post maternity leave-** where the working day is reduced by one hour which, added to the breastfeeding time, generates a reduction of 2 hours in the usual working day for one year after the birth or adoption of the son or daughter, as well as optional gradual return schemes for the non-pregnant caregiver, giving the possibility of opting for a hybrid gradual return-to-work work scheme, maintaining 100% of the salary and benefits.

**Since 2021, leave for pregnant and non-pregnant caregivers has been extended to promote equitable work performance and family care.**

The pregnant caregiver is provided with 90 consecutive days of leave: 45 days before and 45 days after the expected delivery date.

YPF offers the possibility of extending the Pregnant Caregiver Leave for one month with payment of salaries.

After the fourth month, the gradual return after maternity leave is implemented, as explained above.

Meanwhile, since 2022, non-pregnant caregivers can access a leave of 30 (thirty) consecutive days so they can be with their children during the first days of life.

| PARENTAL LEAVE | UNIT | 2023 | 2022 | 2021 |
|---|---|---|---|---|
| **Females** | | | | |
| Took parental leave | Number | 1 | 3 | 4 |
| Returned to work after parental leave | Number | 1 | 3 | 4 |
| **Males** | | | | |
| Took parental leave | Number | 7 | 0 | 7 |
| Returned to work after parental leave | Number | 7 | 0 | 7 |

## STAFF TRAINING

**GRI: 3-3, 404-1, 404-2**

During 2023, we worked on development actions to ensure critical business capabilities, with emphasis on the evolution towards more agile processes. Along these lines, we organized talent review meetings to reflect on the profile and potential of the people who are part of the Company, identify possible successors to critical positions and define consistent development plans.

We promoted development of technical capabilities programs: Expertise and FTO.

- Expertise: The goal of this structured program for professionals is to develop technical capabilities in critical disciplines with a direct impact on business, thus ensuring that the Company has the level of specialization required to maximize results. Junior, semi-senior and senior levels are covered, on a mandatory basis, and principal and advisor, according to the needs of the business and the career interests of the professional.

- FTO: The purpose of this model learning for the training of operational technical personnel, with a mandatory and periodic course, is to ensure the level of knowledge necessary for the operation and to keep it up-to-date.

By incorporating new learning platforms and technologies, we worked on two new LXP (Learning Experience System) platforms, where we unified the digital learning experience with knowledge management, and organized and enhanced our new cognitive and mobile ecosystem by integrating everything.

In 2023 we continued with the CURIOSY BY DEGREED platform, which involved the implementation of a cognitive system powered by artificial intelligence, for the development of the capabilities ecosystem. The platform offers an organized experience in itineraries linked to six different digital itineraries in a training environment, with 18 practice communities, close to 35,000 contents and 40 internal and external top-level portals.

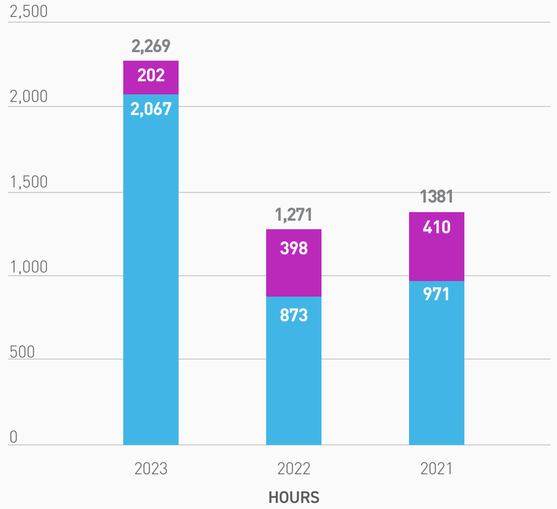
Other resources are also made available within the training processes, which are usually defined as "informal" (Learning Itineraries), and their use is not recorded as training hours, although they contribute to self-learning and self-knowledge: articles, electronic books, podcasts, portals, and videos. Also, it is worth mentioning the commitment and investment of YPF QUÍMICA to professionalize and develop the capabilities of its operational, technical and professional staff with external training proposals.

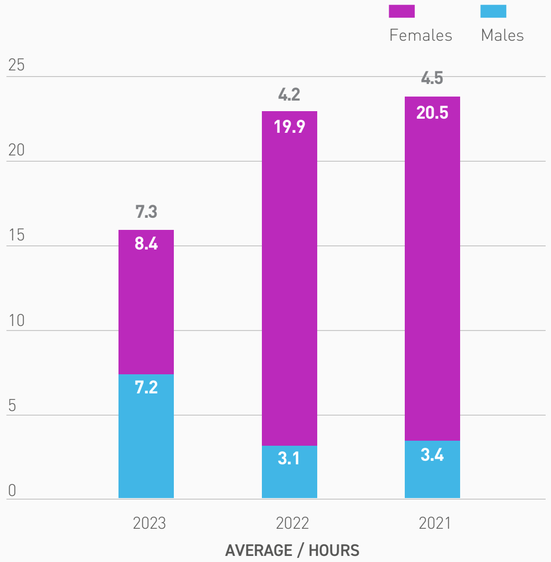
We have a set of programs to assist those people who are leaving, either due to retirement or resignation.

- Retirement Preparatory Program: Destined for people who are three years away from retiring from their active role. The goal is to accompany them on the path between the work cycle and their retirement, offering information regarding the end of their contract with the company, as well as helping them with self-reflection on plans towards this new stage after their work life.

- Outplacement Program: Aimed at management and executive levels leaving the Company, in order to assist them in their job transition process through conversations and the application of tools. It makes it easier for them to find a new purpose and reintegrate into the job market.

## AVERAGE TRAINING HOURS



- YPF QUÍMICA contributes to the training of its staff by participating in the Diploma in Petrochemical Business, developed jointly by the Faculty of Engineering of the Universidad Austral and the Instituto Petroquímico Argentino (IPA, Argentine Petrochemical Institute). This training aims to train technicians and professionals for the activities of the petrochemical sector. During 2023, 4 of our team leaders participated in their roles as teachers and, in addition, 5 students who are part of different departments of YPF QUÍMICA have attended.

### Training in ethics, integrity, and human rights

At YPF QUÍMICA we continue to strengthen an ethics and transparency culture in the organization, subject to our corporate ethic values, the business sustainability and the strengthening of our brand.

In 2023, Diversity and Behavior workshops and training sessions were held through "Nos tratamos bien (We treat each other well)", which brought together more than 150 people in different editions and locations. We renewed our commitment to integrity, adding public-private synergy and regional perspective with the participation of national and international speakers and leaders.

To strengthen our values and standards and incorporate them into all our activities and business relationships, the company annually revalidates the commitment to 100% employee acceptance of the Code of Ethics and Conduct, and also provides training on its associated policies and procedures.

## DIVERSE AND ADVANCED HUMAN CAPITAL

The energy sector still has a long way to go in terms of gender equality. We believe that, to grow as an industry, it is essential to achieve more equitable levels of participation. Consequently, we see the need to create alliances, add commitments, synergies, and enable and accelerate measures to create real and sustainable change.

Diversity, equality and integration are a central part of our Company, as we believe in the confluence of different approaches to promote innovation and enrich our team. YPF represents many different ideas, experiences, and contexts. We know diversity not only creates a more representative workforce, but also makes companies more innovative, profitable and successful. We seek to increase the participation of women and groups with minority representation through equitable access to opportunities that open at YPF. At YPF QUÍMICA we are aligned with the commitments of the Company.

Since 2017, the Company has been promoting a culture of diversity, gender equality, and integration through a Diversity Committee and a sustainable action plan. The actions and initiatives carried out on issues of diversity and gender equality are summarized below.

| | |
|---|---|
| Integration of diversity and gender equality perspectives into various internal processes | Integration in the recruitment process, mobility, entry of young professionals and internships, among others.<br>Implementation of measures to prevent and address gender-based violence and discrimination in the workplace. |
| Development of initiatives and programs to enhance diversity and equity | • YPF Women's Network, the LIFE leadership program with a focus on female leadership, and the Youth Network.<br>• Membership in the #Acelerador Igualdad de Género y Diversidad! program, a program for companies participating in the United Nations Global Compact. |
| YPF is a member of the Diversity, Equity and Inclusion Commission of the IAPG (Argentine Oil and Gas Institute) | Participation in the Vital Voices Mentoring Program for women leaders, Energy Edition, to promote the development of women in our industry. |
| Employability programs for different social groups in vulnerable situations | In 2023, new editions of those targeting young people who have not completed secondary education, coming from adverse environments (20 participants); people with disabilities (20); people who have been incarcerated (4); unemployed technicians (67); unemployed women +45 (14); and a new Program targeting people from the LGTBQ+ community was implemented, with 10 participants. These training programs for professional retraining were carried out in 12 provinces, demonstrating their federal scope, and with a formal labor market insertion rate of 70% on average, thus contributing to the transition of their participants from employability to employment. |

For more information on YPF's Diversity, Equality and Integration management, refer to the 2023 Sustainability Report, in the "People" section.

In 2023, the Company joined the #Acelerador Igualdad de Género y Diversidad! program, a program for companies participating in the United Nations Global Compact that seeks to deepen the implementation of the Women's Empowerment Principles (WEP) and strengthen their contribution to the Sustainable Development Goals (SDGs). YPF scored 82% on the gender business tool WEP, which recognizes us as a leader in gender practices.

## At YPF QUÍMICA, we are part of the commitment of YPF

At YPF QUÍMICA, we have exceeded the goal of 25% of women in leadership positions, once again assuming the Executive Management of the business, who are also part of the YPF Diversity Committee.

YPF has managed to increase the participation of women in managerial and executive positions. The number of women 16 & UP has decreased from 38% to 30% due to internal mobility to other businesses.

## Diversity and Inclusion Network of the Argentine Chemical Industry of the IPA

We are an active part of the Network for Diversity and Inclusion in the Argentine Chemical Industry, part of the Argentine Petrochemical Institute (IPA) since its inception, and YPF is currently leading this Network, comprised of industry representatives.

| YPF QUÍMICA | | | | |
|---|---|---|---|---|
| GENDER DISTRIBUTION IN LEADERSHIP POSITIONS | UNIT | 2023 | 2022 | 2021 |
| **Executives and Managers** | | | | |
| - Males | Number | 6 | 8 | 8 |
| - Females | Number | 3 | 2 | 3 |
| -% Males | % | 67 | 80 | 73 |
| -% Females | % | 33 | 20 | 27 |
| **Leadership positions 16 & UP[4]** | | | | |
| - Males | Number | 16 | 13 | 15 |
| - Females | Number | 7 | 8 | 11 |
| - Males | % | 70 | 62 | 58 |
| - Females | % | 30 | 38 | 42 |

4An internal classification (employee grade) that includes leaders, bosses, coordinators, managers, and executives, among other categories.

The Diversity and Inclusion Network of the Chemical and Petrochemical Industry was born in March 2020, due to the need raised by many companies in the sector. Given the importance that this topic acquired for the growth of companies and the positive impact it produces on business results, it generates a greater predisposition to innovate and a greater ability to recruit a diverse group of talents, among other aspects. This is a Network comprising members of the companies that are partnered with the Argentine Petrochemical Institute (IPA) and the Argentine Chamber of the Chemical and Petrochemical Industry (CIQyP).

The Network holds monthly meetings on the topic, to discuss actions, share experiences and define good practices in diversity and inclusion, in order to create tools for companies in the field to use.

The IPA is part of "Alianzas que construyen" ("Alliances that Build"), an initiative of Grupo YPF with the support of UN Women that calls on organizations in the energy industry to make commitments to collaborate in eradicating gender-based violence. Organizations can make a positive contribution by promoting violence-free workplaces and providing support to women in situations of domestic violence.

"Alianzas que construyen" is more than a reflection campaign for 25N, it is an invitation to take action, to be more by promoting equity to generate real and sustainable change in our industry and contribute to a more inclusive society.

### ACTIONS 2023

During the year, we conducted 6 interviews on Spotify called "Virtual Coffee", where we discussed current issues on diversity and inclusion, which were disseminated on the networks, for public access, in order to reach all interested parties:

1. Diversity and Networks.
2. Inclusive Suppliers.
3. Facilitating a diverse culture in Industrial areas.
4. Incorporation of talent with intellectual disabilities in the company.
5. Diversity and Inclusion, are they big business?
6. Amiplast: Success story in the implementation of inclusive policies.

We created a database of inclusive suppliers, companies and associations on the website of the Argentine Petrochemical Institute related to Diversity and Inclusion issues to make it easier for companies to work on these issues.

# 06. SHARED SOCIAL VALUE

GRI: 3-3

With a long-term focus, YPF QUÍMICA contributes social value through the development of our industrial and economic activity and the generation of employment in the environment in which we operate. Our supply chain involves stakeholders committed to the production, transportation, and distribution of our wide range of products, which promote an improvement in the country's quality of life and the economic development.

In order to enhance the contribution to society, we work together with public agencies, private institutions, and the social sector in areas of strategic value, such as strengthening technical education with a focus on gender equality through the Fundación YPF, which promotes energy, science, and technology education, and direct social development in the communities where we operate.

We continue to promote a social investment strategy that inspires taking an active role in solutions that respond to the needs of the communities near our production centers. This strategy also promotes making contributions to special local development, health, and environmental protection projects, among others, where our employees participate in volunteering initiatives.

For more information on the Shared Social Value policy and management system, please refer to YPF's 2023 Sustainability Report.

# 6.1. IMPACT AND RELATIONSHIP WITH THE COMMUNITIES

GRI: 3-3, 413-1
SASB: RT-CH-210a.1

YPF Química builds relationships with the communities of the regions where we operate, based on mutual respect, acknowledgment, trust, and the creation of shared value.

Activities for this purpose comply with current legislation in force and YPF S.A.'s Relationship with the Communities Policy, which seeks to establish long-lasting community ties, governed by dialog, integrity, responsibility, good faith, transparency in information and openness with all the people.

## COMMUNITY PARTICIPATION STRATEGY - CIE

### Response Plan for Community-Affecting Emergencies (PREIC)

In 2019, a commitment to formally create a PREIC was signed by the La Plata, Berisso, and Ensenada municipalities, the Naval Prefecture, the La Plata Port Management Consortium, Air Liquide, the Buenos Aires-La Plata free-trade zone, Camuzzi Gas Pampeana, Copetro, Petroquímica Cuyo, YPF, and the Berisso and Ensenada volunteer firefighters, and the community represented by institutions.


Proximity between the community and the industrial park requires responses to queries about potential risks.

PREIC is an effort to coordinate the emergency plans of each participating entity and company, in order to minimize the impact of any potential incident that may affect the communities or the environment of the Ensenada, Berisso, and La Plata municipalities, while complying with national, provincial, and municipal regulations on prevention, mitigation, response and recovery matters.

Work during an emergency requires trained personnel and an informed community that can understand how important it is to take care of oneself. The goal is to provide an immediate, effective response to emergency through shared work. To guarantee an effective plan, we organize awareness-raising meetings, drills and training across the sectors involved in the PREIC, according to each sector's role.

In the event of an emergency, those in charge of the response will get to work to prevent or minimize consequences. If it is concluded that there is a potential impact on the population, plans shall be implemented so that the local population may take any necessary self-protective measures.

Threats can be of a natural origin, originated by human activity or a combination of both causes.

Claims or complaints YPF must address are received through a telephone line[1]. If the impact exceeds the individual consultation, the Response Plan for Community-Affecting Emergencies (PREIC) group is informed that, in this case, their contribution to the response communication is required.

In 2023, and with the cooperation of other companies such as Copetro and Puerto La Plata, the old building where the former YPF Club operated was recovered to function as the PREIC headquarters. This building, of historical importance to the community, will have offices and a conference room available to PREIC members to organize training and talks.

## Commitment to social investment

Our actions are related to the country's social and economic development, particularly in communities where we carry out productive and commercial activities.

In our communities we promote the following programs:

- **Education, innovation, and technology:** Espacio de la Energía (Energy Space): The Espacio de la Energía program is an educational project framed in a reciprocal collaboration agreement signed between YPF and the Municipality of La Plata. Its main goal is to promote access to quality education for children, adolescents and adults, with emphasis on raising energy awareness.

  - Espacio de la Energía Complex: This innovative experience consists of a guided tour displaying content such as the formation on hydrocarbons, drilling and extraction of oil and gas, national and international data and statistics related to energy production, and finally, a tour of one of the most important refineries in South America. We received over 8,400 people in 318 visits, of which 26 were educational institutions. The number of visits from Berisso and Ensenada increased 30% over the previous year.

  - Espacio de la Energía – República de los Niños (children's park): In 2023, 327,167 people visited the Espacio de la Energía (Energy Space) located in the República de los Niños (children's park). Its main goal is to promote the rational use of energy through the representation of a service station of the future with a child-sized electric car charging simulation. The staff of the Space was trained to be able to carry out workshops on chemistry, robotics and sustainability with 3D printers, in which more than 9,000 people participated.

- **Local development: Futuro Ensenadense Cooperative** Planting and donation as part of the community exchange. Composting seminars were held with School 7 of Berisso and School 13 of Ensenada.

- **Strengthening abilities and competencies: YPF School of Industrialization**
  28 professors, employees of our company, teach classes to share their knowledge with Chemical Engineering and Industrial Engineering students from Universidad Nacional de La Plata and Universidad Tecnológica Nacional – Regional La Plata. More than 120 students registered.

- **Diversity and Inclusion** INGENIAS
  Program. 45 female secondary school students between 12 and 18 years of age enrolled for the development of STEAM disciplines.

- **Care and protection of the environment CIE Complex Nursery**
  As part of the Green Impact initiative, in 2023, YPF QUÍMICA carried out a volunteer tree planting program with Química staff and neighbors. 150 native species were planted in the Mosconi District of Ensenada with the aim of mitigating the carbon footprint and contributing to the restoration of local biodiversity. This action was supported by the Latin American Petrochemical and Chemical Association (APLA) and the Argentine Petrochemical Institute (IPA), in addition to the participation of companies such as Pampa Energía, Air Liquide, Styropek, Petrocuyo, Plaquimet, MEGA, Profertil, and the Chamber of the Chemical and Petrochemical Industry (CIQyP).

## Contributions

We have a procedure to manage the Company's donations and direct social investments — either through voluntary contributions, donations, volunteering hours, sponsorship, or endorsement of social and educational institutions.

With this procedure, we regulate the process of creation and approval of donations, in order to set up basic controls that keep us in line with YPF QUÍMICA's social commitment to the sustainable development of communities.

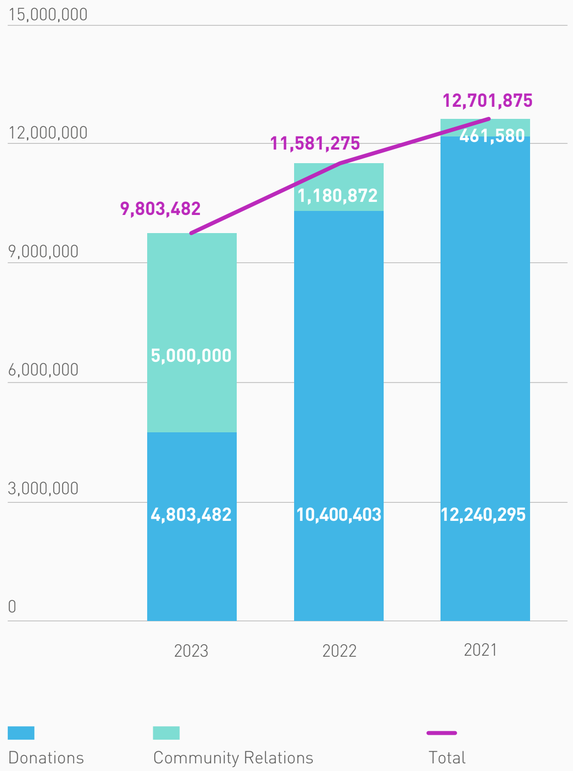
The following information is for Downstream global collaborations, including YPF QUÍMICA.

The following table shows the main donations of unused materials by locality. These were provided to educational, medical, sports and other institutions in the community, according to the needs identified and required.

| LA PLATA, BERISSO, AND ENSENADA | PLAZA HUINCUL - CUTRAL CÓ |
|---|---|
| • 187 furniture items<br>• 73 PCs and notebooks and 8 monitors<br>• 308 boxes of alcohol gel<br>• 600 pallets | • Pipes and rods<br>• Monitors and flag<br>• Perimeter fence |

## VOLUNTARY SOCIAL INVESTMENT YPF QUÍMICA

IN PESOS*




*Does not include tax credit.

## Contribution through tax credit regimes

We collaborate with three technical education projects for a total contribution of $27,376,591, which corresponds to the Tax Credit granted by the INET (National Institute of Technical Education). Sponsorship applications are received during the beneficiary's presentation and the funding is defined based on the YPF's available quota and the relevance of the institution to the region. The projects presented are not automatically funded, but go through an merit ranking defined by INET and CONICET during the assessment of each project.

This scheme is supported by Contributions to Education and Professional Training. Up to 8 per thousand of payroll is allocated. Contribution certificates are used for the national tax payment.

The aims of the design, development and execution of the projects presented include:

- Strengthen non-university intermediate and higher technological education and professional training.
- Promote the participation of organizations in the productive field and their connection with educational establishments.
- Promote training for employed, underemployed and unemployed workers.
- Link training with the main productive activities of the province/region.

The approved projects are detailed below:

| NAME | PROVINCE | EQUIPMENT | TRAINING MEASURES | TOTAL |
|---|---|---|---|---|
| Laura Vicuña | Buenos Aires | AR$ 8,905,983.00 | AR$ 512,536.61 | AR$ 9,418,519.61 |
| María Reina - DIEGEP | Buenos Aires | AR$ 8,580,000.00 | AR$ 420,000.00 | AR$ 9,000,000.00 |
| VOCATIONAL TRAINING CENTER No. 402 | Buenos Aires | AR$ 8,958,072.00 | | AR$ 8,958,072.00 |

## COMMUNITY PARTICIPATION STRATEGY - CIPH

As part of our commitment to the Plaza Huincul community, during 2023 we focused our efforts on the axes that make up the Company's Social Investment policy, some of which are described below.

- Professional technical education
  - Initiative that offers training in the energy industry field. This program is carried out in collaboration with secondary technical schools, where a project-based teaching approach is implemented. To strengthen these educational institutions, the program provides equipment and training for teachers. In addition, the YPF LAB Foundation digital platform offers online and self-administered professional technical training courses, available to the public. 293 students, 30% women. 50% of the students were approved.
  - Students and teachers conducted professionalizing practices in drilling and completing NOC wells with specialists from YPF, Halliburton and Nabors.
  - Training in the use of process control plants with PLC.
- You and Energy - Primary: This educational program seeks to awaken children's interest in energy, technology, and science, based on content and activities that help them learn by experimenting, play, and inquiry. Scope: 18 Primary schools in Cutral Có and Plaza Huincul. 600 students and 40 teachers.
- You and Energy - Secondary: The goal of this educational program is to contribute to the teaching of science in secondary schools. Natural Sciences training workshop for teachers in Plaza Huincul and Cutral Có, 30 teachers participated. Energy Clubs: Plaza Huincul y Cutral Có (CPEM 51, EST Ut NQN); 30 students and 10 teachers reached.

For more information on Fundación YPF's activities, see Home Fundación (fundacionypf.org)

# 6.2. SUPPLY CHAIN DEVELOPMENT

GRI: 2-6

## LOGISTICS

**We guaranteed the quality and availability of products thanks to our integration with YPF's refineries and natural gas processing plants.**

Customer portfolio is made up of industries from various fields, located in national and regional territories and in the rest of the world. Thus, logistics efficiency and transportation synergies are critical to our supply chain.

Given the distances between industrial complexes and the plants of the customer portfolio, managing logistics services in the most efficient way possible is essential. Ground transportation synergies with other business units, such as methanol and fuel logistics, to ensure comprehensive logistics optimization, are exploited. These synergies prevent the units from returning to the cargo terminal empty, transporting products the terminal needs. As the scalable fleet volume is less than required, it is a priority to use these units for the service that generates the greatest savings in transport.

In 2023, we conducted a survey of LAS and LAB customers to determine which of them can receive scalable trucks for other products, in addition to methanol. The survey consisted of learning each client's the requirements to be able to operate with scalable units.

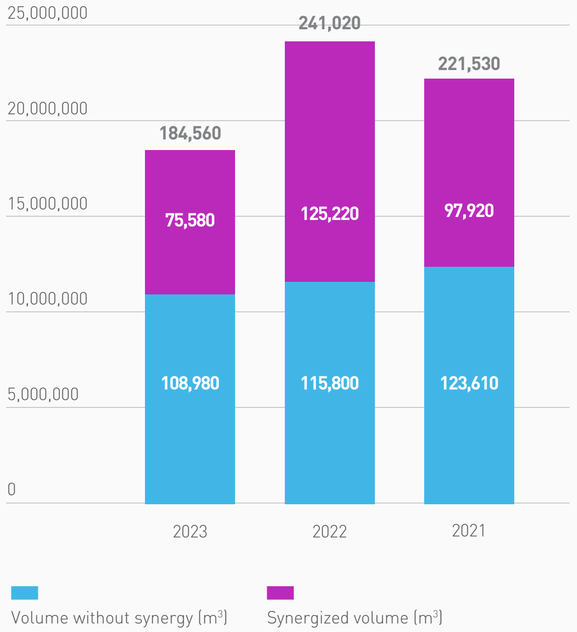
Meanwhile, since 2018, we have implemented a plan that involves an increase in scalable methanol units. These units allow a single truck to transport up to 21% more cargo. This additional capacity contributes to the reduction of greenhouse gas emissions, decreases the carbon footprint and requires less maintenance on national roadways. To date, we have made 44% of our units scalable with methanol.

| METHANOL LOGISTICS(T) | 2023 | 2022 | 2021 |
|---|---|---|---|
| | NUMBER | NUMBER | NUMBER |
| Actual $CO_2$ emissions equiv. (Scope 1) | 10,792 | 9,633 | 11,010 |
| $CO_2$ emissions savings equiv. (Scope 1) | 1,039 | 728 | 271 |

During the 2021-2022 period, the implementation of scalable units for methanol transportation prevented the emission of 999 tons of $CO_2$ equivalent, scope 1, into the atmosphere. In 2023, even greater savings were achieved, reaching 1,039 tons. This translates into an approximate 2% reduction in greenhouse gas emissions in 2021, 7% in 2022 and 9% in 2023.

| METHANOL FLEET | 2024 GOAL | | 2023 | | 2022 | | 2021 | |
|---|---|---|---|---|---|---|---|---|
| Scalable Methanol Units | 148 | 45% | 147 | 44% | 80 | 24% | 74 | 21% |
| Non-Scalable Methanol Units | 181 | 55% | 190 | 56% | 258 | 76% | 274 | 79% |
| **Total methanol units** | **329** | **100%** | **337** | **100%** | **338** | **100%** | **348** | **100%** |

## METHANOL SYNERGIZED VOLUME



## SUPPLIER MANAGEMENT

GRI: 3-3, 204-1

The organization of the supply chain in YPF is led by the Supply Chain VP and is performed within the framework of corporate policies of Purchasing, Operational Excellence, and Risk Management. We consider our supplier companies to be strategic partners, and we conduct a rigorous selection process to ensure that our relationships with them comply with the current regulations on applicable technical, tax, legal, labor, and social security aspects, as well as ethical, environmental, and social requirements included in the General Conditions of Purchase and Hiring of the Group.

Every individual who accesses the facilities must be registered as a supplier or subcontractor, as well as their subcontracted personnel, in the Contracted Resources System. This enables to have control over parameters of social, safety, working, and legal conditions of people, vehicles and equipment. According to their degree of criticality, the contracts classified as Auditable are controlled by the Registration and Control of Contracted Personnel, through the Auditor Office designated for this purpose, and in accordance with the provisions of the Instructions for the Registration and Control of Contracting Companies.

YPF QUÍMICA's supplier companies are classified as:

### INTERNAL SUPPLIER COMPANIES

- Internal supplier companies refer to other business units and companies controlled by YPF.
- The main internal supplier is the Refining Executive Management, which supplies raw materials: virgin naphtha, kerosene, butane and butene streams, and propane-propylene streams for the production of products marketed by YPF QUÍMICA.
- Other relevant internal suppliers are Logistics Executive Management, International Trade and Transportation Management, and Supply Chain VP, which provide the necessary logistics services to reach the customer portfolio located in national and regional territory, and in the rest of the world.

### EXTERNAL SUPPLIER COMPANIES

- External supplier companies basically consist of storage and supply of production services, necessary to ensure product availability to the customer portfolio.
- There is product storage in national territory and in Brazil.
- This increase in storage capacity allowed to respond to external requirements, particularly in the methanol product.
- Starting in 2011, a supply of production service agreement with a company in the sector began, in order to increase the available volume of the product Linear Alkylbenzene Sulfonate (LAS) and thus be able to supply an increasing demand for this product, driven in part by an expansion plan for chemical product sales in regional markets (mainly Brazil).
- Through this agreement, YPF supplies raw materials (surplus sulfur and LAB) to this company, which, after a production process, transforms it into LAS and sulfuric acid to be dispatched to YPF and the customer portfolio.
- The supplying company also supplies sulfuric acid to YPF complexes (an essential product for the water demineralization process for use in boilers, among others).

In 2023, we continue the adaptation of the oxo-alcohol tanks. In particular, we highlight the following highly relevant milestones that allowed us to increase storage capacity:

- Incorporation of Xylene Mixture storage in Brazil, allowing expansion of sales in the regional market.
- We implemented the loading of flexitanks in an external center for LAB, which allowed us to expand LAB's customer portfolio, mainly in Colombia and Peru.

The following table details the storage capacity growth we have proposed and are achieving.

| EXTERNAL SUPPLIER COMPANIES | 2023 | 2022 | 2021 |
|---|---|---|---|
| LAS volume obtained from supply | 7,534 t | 9,839 t | 4,400 t |
| Volume of sulfuric acid received at YPF's complexes by supply | 2,654 t | 2,659 t | 2,600 t |


| STORAGE CAPACITY | UNIT OF MEASUREMENT | PROJECTED 2024 | 2023 | 2022 | 2021 |
|---|---|---|---|---|---|
| CIE (LAB, LAS, PIB, MAN, Solvents) | t | 63,587 | 63,587 | 61,880 | 71,621 |
| CIE + CIPH (Methanol) | t | 29,279 | 29,279 | 28,738 | 27,523 |
| External (LAB, LAS, PIB, maleic anhydride, Solvent B and Xylene Mixture) | t | 5,253 | 6,953 | 3,010 | 1,840 |
| External (Methanol) | t | 20,675 | 18,285 | 17,489 | 27,046 |
| **Total** | **t** | **118,794** | **118,104** | **111,117** | **128,030** |

## Suppliers' assessment

In accordance with YPF's corporate policies, every company that is part of the YPF QUÍMICA supply chain is graded before it is able to provide services or sell goods to the Company.

The criteria that define whether a supplier company is classified as critical or not, include legal aspects, economic and financial aspects, its link with the Company's production processes and its quality, safety, health and environmental management systems. These criteria include aspects such as the volume of purchases made from a supplier company and whether they provide critical or non-substitutable components for YPF's operation.

The demands increase according to the criticality levels of the contract. Then, the provision of the service is constantly monitored to ensure compliance with best practices, having as main values the protection of the integrity of people and care for the environment.

We maintain communication and information exchange with current and potential future suppliers regarding sustainability policies and related gender and environmental issues. Thus, knowledge of what each company is developing regarding these issues is obtained.

In 2023, an explicit mention was incorporated into the new bidding documents indicating that the supplier selection will consider whether the company proposes improving the environment and sustainable development.

For more details on the classification and assessment of supplier companies, please refer to YPF's 2023 Sustainability Report.

The following table details the purchase quantities by country. As in previous years, YPF QUÍMICA's domestic expenditures far exceeded foreign spending.

| PURCHASES FROM SUPPLIERS AND YPF QUÍMICA (USD) | 2023 | | | 2022 | | | 2021 | |
|---|---|---|---|---|---|---|---|---|
| | NUMBER OF SUPPLIER COMPANIES | % | US$ | NUMBER OF SUPPLIER COMPANIES | % | US$ | % | US$ |
| From Argentina | 11 | 79 | 5,075,451 | 8 | 75 | 3,692,392 | 83 | 5,850,353 |
| • methanol | 1 | 45 | 2,304,628 | 1 | 36 | 1,327,090 | 79 | 4,651,183 |
| • other products | 9 | 54 | 2,738,540 | 6 | 63 | 2,331,730 | 19 | 1,096,624 |
| • services | 1 | 1 | 32,283 | 1 | 1 | 33,572 | 2 | 102,546 |
| Foreign Methanol and Xylene Mixture (Brazil) | 1 | 21 | 1,334,551 | 1 | 25 | 1,243,481 | 17 | 1,177,147 |

In 2023, we conducted audits of existing and potential suppliers to develop them and improve the quality of our products and services.

Furthermore, in 2023, we have analyzed alternative locations to seal LAS isotanks that are carried out in Customs, to minimize operational and safety risks. We conducted the analyses for the following YPF facilities: Carcaradero de LAS, Terminal La Plata, and CILE. The main conclusion is that, in any case, plant modifications must be made. The most convenient alternative is to move forward with modifications of the LAS Loading Dock, so the corresponding analyses are being made to determine the scope and resources for the necessary changes.

## 2024 GOALS

- Review all external storage contracts to define continuity.
- Implement INFINIA DIESEL / Methanol synergy.
- Implement freon service and logistics necessary to meet Oil & Gas chemical product sales.

## MID- AND LONG-TERM CHALLENGES:

- Evaluate chemical products export logistics in terms of storage capacity and use of lines to ports.
- Evaluate the feasibility of bulk dispatch of hydrate breaker.
- Evaluate synergy feasibility of injection services with B2B industries.

# 07. CORPORATE GOVERNANCE / ETHICS AND INTEGRITY / ALLIANCES

# 7.1. CORPORATE GOVERNANCE

GRI: 2-9, 2-10, 2-11

As a business unit of YPF, Química's Executive Management participates in the Company's values, policies, corporate governance structure and ethics and integrity management system.

YPF has a robust corporate governance system that incorporates the highest national and international standards, and allows us to consolidate a responsible business in the economic, environmental and social areas, within a framework based on transparency, integrity, diversity, and the provision of relevant and timely information to our stakeholders.

## Board of Directors

Appointed by the Meeting of Shareholders during its annual meeting, the Board of Directors serves as the highest authority of YPF, responsible for leading and establishing the foundation for its sustainable development. It comprises 11 full members, including the president, and 10 alternate members.

Directors are permitted to serve on boards of other entities outside the economic group led or joined by YPF, provided this does not interfere with their responsibilities in the company. To date, no non-executive Director of YPF has more than four directorships on boards of other companies.

At the special shareholders' meeting held on January 26, 2024, the YPF Bylaws were amended, such that the Chairman of the Board of Directors can also serve as CEO.

The Board of Directors meets monthly and its members hold office for one year, and may be reelected. During 2023, the average attendance was 94.7%.

The Board of Directors establishes the general business strategy and approves the plan developed by management, considering environmental, social, and corporate governance aspects. It is in charge, through the Risks and Sustainability Committee, of monitoring the proper implementation of comprehensive risk management policies, including climate change, and promoting best practices in sustainability matters, as well as preparing and approving the annual and quarterly Financial Statements, the corresponding Issuance Prospectus and Form 20-F, among other functions. It supervises the implementation of the plan based on financial and non-financial indicators. In line with its internal bylaws and applicable laws, its main functions are:

- Managing the company as provided for by the General Corporations Law 19,550, the Capital Market Law 26,831, and the rules of the CNV.
- Determining and promoting corporate culture and values, ensuring that the highest ethics and integrity standards are observed in the Company's best interest.
- Ensuring a strategy inspired by the Company's purpose, aligned to its values and culture.
- Exercising control of the Company's management, ensuring that Management takes actions focused on implementing the strategy and business plan approved by the Board of Directors.

For more information on the structure and operation of the Board of Directors, please refer to: https://inversores.ypf.com/Comites-del-directorio.html and the Code of Corporate Governance, pages 3, 4, 6 and 7 (by clicking here).

The highest executive level of YPF is the Chief Executive Officer (CEO). The Chief Financial Officer and the leaders of various vice presidencies report directly to the CEO.

The following are the existing vice presidencies at YPF:

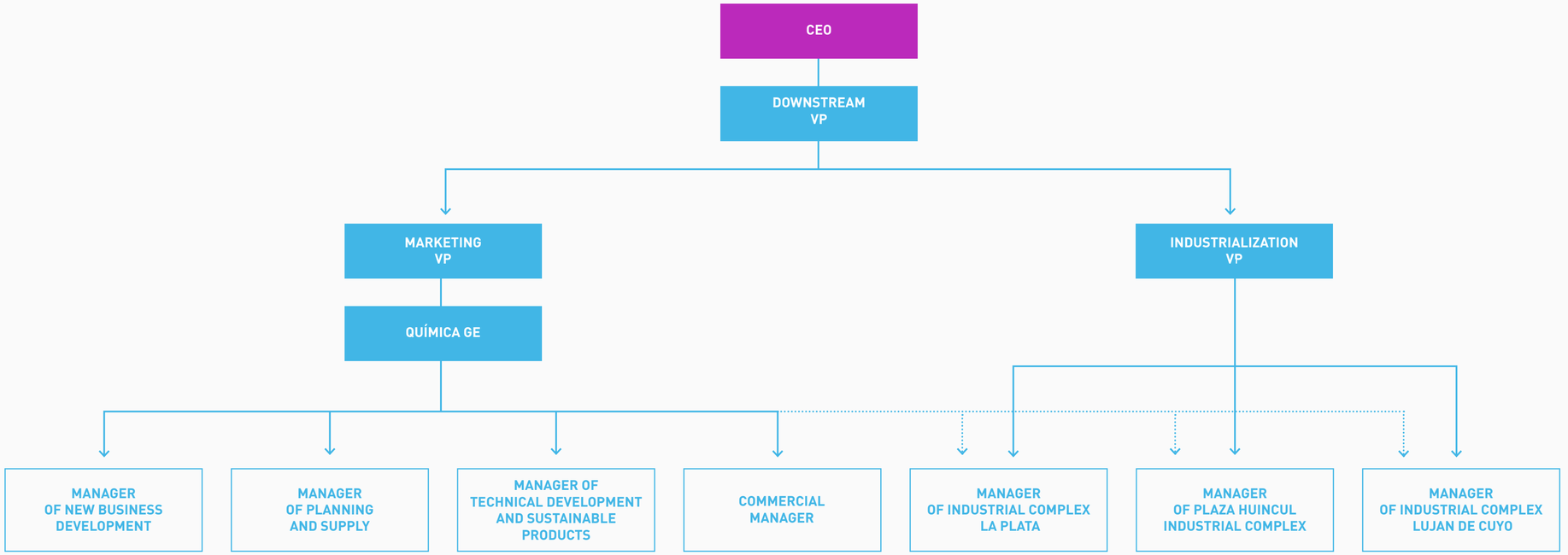
- CFO
- Executive Upstream VP
- Gas and Energy Executive VP
- Executive Downstream VP
- Strategy, New Business, Management Control VP
- Supply Chain VP
- Infrastructure VP
- Quality, Environment, and Safety VP
- Technology VP
- Legal Services VP
- Institutional Relations, Communications, and Marketing VP
- Public Affairs VP
- People and Culture VP
- Labor Relations VP

## YPF QUÍMICA Executive Management

YPF QUÍMICA business unit is headed by Executive Manager María Florencia Rodríguez and operates under the scope of the Company's Marketing VP.

Química's Executive Management is divided into four working teams: commercial, new business development, technical development and sustainable products, and planning and supply. It is functionally linked to the three industrial complexes (La Plata, Plaza Huincul, and Luján de Cuyo) where petrochemical products, among others, are produced. Petrochemical industrial complexes are part of the Industrialization VP. Both the Industrialization VP and the Marketing VP report to the Executive Downstream VP.

The Technical Development and Sustainable Products Management was established in December, 2023. Its mission is to manage and coordinate the technical dissemination of products, provide support to customers and the commercial team, and drive the business sustainability strategy with stakeholders. This aims to foster new opportunities, identify trends, and strengthen market relationships. Regarding the sustainability strategy, its main function is to coordinate and manage business tasks with a focus on the following activities:




1. Preparation of the Sustainability Report of the business and implementation of the Sustainability Strategy, including issues related to climate change.

2. Calculations of carbon footprint of products.

3. Identification of initiatives with customers/associations to promote joint actions related to sustainability.

4. Survey potential raw material suppliers for the chemical pyrolysis project or other decarbonization and/or energy transition projects.

5. Definition of seals and certifications for circular economy products (e.g., ISCC+ and others) for future circular products.

Química's Executive Management presides weekly over the Química's Committee, which includes the industrial complex managers, the commercial manager, the business development manager, the planning and supply manager, and the technical development and sustainable products manager. The committee's goal is to monitor weekly progress on sales indicators, shipments, and production levels. It also updates information on investment projects. Additionally, the Chemicals Committee meets monthly to review the business's economic results.

# 7.2. ETHICS AND INTEGRITY

GRI: 2-23, 2-24, 2-25, 2-26, 2-27, 3-3
SASB RT-CH-RT-CH-530a.1


## Corporate Ethics Values

- We act with integrity
- We create value and honor our commitments
- We give priority to safety
- We are committed to sustainability and human rights
- We focus on each customer
- We value gender equality and respect diversity

## Ethics and Compliance

The Code of Ethics and Conduct and the integrity policies and standards related to the integrity of the company are applied to all individuals associated with the company, including Board members, subsidiaries, wholly-owned companies, contractors, subcontractors, supplier companies, consultants, and other business partners working directly with or on behalf of YPF.

Additionally, the Annual Ethics Commitment Campaigns are carried out, which include the acceptance of the Code of Ethics and Conduct (CEyC), e-learning training sessions, and declarations of Conflict of Interest or Relevant Links with public officials, along with their respective follow-up. Although compliance with the Code currently does not impact compensation, employees must confirm their commitment to corporate ethical values and the Code of Ethics and Conduct, complete training, and make the relevant declarations. This is key to building our ethical culture and serves as an important record for the organization.

In 2023, the Code of Ethics and Conduct was updated and approved by the Board of Directors in November. The changes included:

- An update to corporate ethical values, incorporating the principle of respect for human rights.
- The addition of the definition of bribery and facilitation payments, and an explicit reference to zero tolerance for public-private bribery.
- A revision of the section on conflicts of interest.
- New sections on competition defense, commercial loyalty, and prevention of money laundering and terrorism financing.

For more information on the Code of Ethics and Conduct, please see compliance.ypf.com/docs/codigo-de-etica-y-conducta.pdf


# 7.3. ALLIANCES

GRI: 2-28

YPF QUÍMICA participates in several organizations where it stands out by getting involved in and working for the sustainable development of the petrochemical industry. Below are some of the key entities in which YPF QUÍMICA plays a significant role:

YPF QUÍMICA is focused on attracting new professionals to the Chemical Industry to become "key players" and carries out numerous actions to achieve this. In 2023, the INN-LAB competition was held, and throughout 2024, YPF QUÍMICA will continue working with the winners of this competition.

| ENTITY NAME | SELECT REASONS WHY YOU CONSIDER IT HAS A SIGNIFICANT ROLE | | | |
|---|---|---|---|---|
| | HOLDS A POSITION IN GOVERNING BODY | WORKS ON PROJECTS OR COMMITTEES | PROVIDES SIGNIFICANT FUNDING ASIDE FROM MEMBERSHIP FEES | MEMBERSHIP IS CONSIDERED STRATEGIC FOR THE COMPANY'S ACTIVITIES |
| Petrochemical Institute (IPA) | • | • | NO | YES |
| Latin American Petrochemical Association (APLA, by its acronyms in Spanish) | • | • | NO | YES |
| Chamber of the Chemical and Petrochemical Industry (CIQyP, by its acronyms in Spanish) | • | • | NO | YES |

# LEGAL NOTICE

This report is not intended to constitute and will not constitute an offer to sell, nor a request of an offer to sell, nor a request of an offer to buy any security, nor a solicitation of any vote of approval, nor will any security be sold in any jurisdiction in which such offer, solicitation, or sale would be unlawful prior to its registration or qualification under the securities laws of any such jurisdiction.

**Forward-looking statements**

Certain matters discussed in this report include forward-looking statements that are subject to risks and uncertainties. We caution those who read this Report that these do not constitute any guarantee of our future actions or developments, which may differ materially from those described or recommended herein. We undertake no obligation to provide updates to these forward-looking statements after the date of this report, to reflect events or changes in circumstances or expectations, or the occurrence of expected events. Links to websites here are for informational purposes only.

# ABOUT THIS REPORT

GRI 2-1, 2-2, 2-3, 2-4

This Sustainability Report corresponds to YPF QUÍMICA. YPF Business Unit

YPF CUIT: 30-54668997-9

Headquarters: Macacha Güemes 515,

Ciudad Autónoma de Buenos Aires,

República Argentina.

Contact for questions about this Report and Website: https://quimica.ypf.com/index.html

We present the Third Sustainability Report of YPF QUÍMICA, a business unit of YPF, which details the performance in the economic, social, and environmental fields from January 1 to December 31, 2023. Our reporting cycle is annual.

This report was prepared in accordance with the GRI (Global Reporting Initiative) Standards. Specific indicators for the "Chemical Substances" industry of the Sustainability Accounting Standard Board (SASB) organization were also used.

The operational limits of the information provided in this report correspond to the Ensenada Industrial Complex (CIE), the Methanol unit belonging to the Plaza Huincul Industrial Complex (CIPH), the LAB/LAS unit belonging to the La Plata Industrial Complex, and to YPF QUÍMICA's Executive Management.

The Ensenada Industrial Complex (CIE) of YPF QUÍMICA is the largest petrochemical complex in the country and it receives raw materials from the La Plata Industrial Complex (CILP) on a daily basis, which are necessary for the production of different petrochemical products. These include aromatic and aliphatic solvents, basic chemicals, surfactants, polymers and maleic anhydride, the latter two being products that mainly supply the international market. In addition, the CIE generates hydrogen and high-octane value components used to produce YPF's fuels, improving their quality and performance.

Also, YPF QUÍMICA uses natural gas as raw material to produce methanol at the Plaza Huincul Industrial Complex (CIPH).

The corporate policies and the main strategic guidelines of YPF QUÍMICA are defined by YPF. For this reason, the information contained in this Sustainability Report must be read in this context, and the quantitative values are consolidated in the YPF Sustainability Report.

To learn more about the business and sustainability strategy of YPF, we suggest referring to the following information:

- YPF Sustainability Strategy: https://sustentabilidad.ypf.com/
- YPF Sustainability Reports: https://sustentabilidad.ypf.com/#reportes
- YPF Corporate Information: https://www.ypf.com/Paginas/home.aspx

# APPENDICES

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| **CHAPTER 1: YPF QUÍMICA. INTELLIGENT CHEMISTRY FOR A SUSTAINABLE ENERGY TRANSITION** | | | | | | | | | | | | | |
| **GRI 2-6 Activities, Value Chain and Other Business Relationships** | | | | | | | | | | | | | |
| **Production Volumes by Segment** | **Ton / Year** | **1,161,403** | **1,110,954** | **1,121,944** | | | | | | | | | |
| - Specialties | Ton / Year | 74,572 | 69,894 | 79,718 | | | | | | | | | |
| - Alcohols | Ton / Year | 341,511 | 280,763 | 324,580 | | | | | | | | | |
| - Basic Solvents and Chemicals | Ton / Year | 521,191 | 536,861 | 503,787 | | | | | | | | | |
| - Olefins | Ton / Year | 224,128 | 223,436 | 213,859 | | | | | | | | | |
| **Total Sales in USD** | **Millions USD** | **1,130** | **1,306** | **1,072** | | | | | | | | | |
| - Sales to Domestic Market Third Parties in USD | Millions USD | 468 | 589 | 545 | | | | | | | | | |
| - Sales to Export Market Third Parties in USD | Millions USD | 144 | 133 | 126 | | | | | | | | | |
| - Internal Sales within YPF in USD | Millions USD | 519 | 584 | 401 | | | | | | | | | |
| **Total Sales in Tons** | **Thousands of Tons** | **1,304** | **1,268** | **1,277** | | | | | | | | | |
| - Sales to Third Parties Domestic Market in Tons | Thousands of Tons | 521 | 619 | 593 | | | | | | | | | |
| - Sales to Third Parties Export Market in Tons | Thousands of Tons | 243 | 102 | 176 | | | | | | | | | |
| - Internal Sales within YPF in Tons | Thousands of Tons | 540 | 547 | 508 | | | | | | | | | |
| **Total Sales in %** | **%** | **100%** | **100%** | **100%** | | | | | | | | | |
| - % Sales to Third Parties - Domestic Market | % | 40% | 49.0% | 46.0% | | | | | | | | | |
| - % Sales to Third Parties - Export Market | % | 19% | 8.0% | 14.0% | | | | | | | | | |
| - % Internal Sales within YPF | % | 41% | 43.0% | 40.0% | | | | | | | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| **CHAPTER 3: CLIMATE ACTION** | | | | | | | | | | | | | |
| **GRI 302-1 (2016), and SASB RT-CH-130a.1: Energy consumption within the organization** | **GJ** | **14,909,044** | **15,440,948** | **17,206,145** | **9,777,444** | **10,774,125** | **12,160,059** | **5,131,600** | **4,666,823** | **5,046,086** | | | |
| - Renewable source fuel consumption | GJ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| - NON-renewable source fuel consumption | GJ | 13,405,688 | 13,997,951 | 15,586,391 | 8,385,451 | 9,433,405 | 10,839,993 | 5,020,237 | 4,564,546 | 4,746,398 | | | |
| - Renewable source power consumption | GJ | 175,589 | 165,201 | 234,032 | 175,589 | 165,201 | 234,032 | 0 | 0 | 0 | | | |
| - Non-renewable source power consumption | GJ | 473,427 | 559,708 | 638,243 | 362,064 | 457,431 | 338,555 | 111,363 | 102,277 | 299,688 | | | |
| - Steam Consumption | GJ | 854,340 | 718,087 | 747,479 | 854,340 | 718,087 | 747,479 | 0 | 0 | 0 | | | |
| % Renewable Energy Consumption versus the Total Power Consumption | % | 27.1% | 22.8% | 26.8% | 32.7% | 26.5% | 40.9% | 0.0% | 0.0% | 0.0% | | | |
| **302- 3 (2016) Energy Intensity** | **GJ/t** | **11.2** | **12.8** | **13.5** | **9.8** | **11.7** | **12.7** | **15.0** | **16.7** | **15.5** | | | |
| **CHAPTER 4: SUSTAINABLE PRODUCTION** | | | | | | | | | | | | | |
| **GRI 305-1 and SASB RT-CH-110a.1: Direct GHG emissions (Scope 1)** | **$tCO_2e$** | **696,997.32** | **689,275.11** | **624,374.00** | **525,411.38** | **503,856.57** | **450,740.00** | **171,585.94** | **185,418.54** | **173,634.00** | | | |
| - Set Combustion | $tCO_2e$ | 695,968.85 | 678,607.10 | 612,347.00 | 524,661.17 | 500,519.10 | 446,328.00 | 171,307.68 | 178,088.00 | 166,018.00 | | | |
| - Fugitive $CH_4$ | $tCO_2e$ | 358.80 | 392.87 | 695.00 | 267.00 | 148.87 | 520.00 | 91.8 | 244.00 | 175.00 | | | |
| $N_2O$ | $tCO_2e$ | 669.67 | 10,275.14 | 11,333.00 | 483.21 | 3,188.60 | 3,892.00 | 186.46 | 7,086.54 | 7,441.00 | | | |
| **GRI 305-2 Energy Indirect (Scope 2) GHG Emissions** | **$tCO_2e$** | **117,144.81** | **155,552.23** | **138,128.00** | **96,697.88** | **137,300.00** | **118,818.00** | **20,446.93** | **18,252.23** | **19,310.00** | | | |
| - Power | $tCO_2e$ | 63,623.06 | 111,746.23 | 92,298.00 | 43,176.13 | 93,494.00 | 72,988.00 | 20,446.93 | 18,252.23 | 19,310.00 | | | |
| - Steam | $tCO_2e$ | 53,521.75 | 43,806.00 | 45,830.00 | 53,521.75 | 43,806.00 | 45,830.00 | - | - | - | | | |
| **GRI 305-4 GHG emissions Intensity** | **t $CO_2e$/prod. unit** | **0.61** | **0.70** | **0.60** | **0.63** | **0.68** | **0.64** | **0.56** | **0.73** | **0.59** | | | |
| Intensity of Scope 1 GHG emissions | t $CO_2e$/prod. unit | 0.52 | 0.57 | 0.49 | 0.53 | 0.55 | 0.47 | 0.50 | 0.66 | 0.53 | | | |
| Intensity of Scope 2 GHG emissions | t $CO_2e$/prod. unit | 0.09 | 0.13 | 0.11 | 0.10 | 0.13 | 0.17 | 0.06 | 0.07 | 0.06 | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| **GRI 305-7 and RT-CH-120a.1: Other significant emissions to the air*** | | | | | | | | | | | | | |
| $NO_x$ | t | 933.57 | 938.88 | 1,507.00 | 853.79 | 866.59 | 1,199.00 | 79.79 | 72.29 | 308.00 | | | |
| - $SO_x$ | t | 44.87 | 61.11 | 118.00 | 44.87 | 61.11 | 118.00 | - | - | - | | | |
| - Volatile organic compounds (VOC) | t | 3,740.86 | 575.91 | 323.00 | 3,591.11 | 404.14 | 162.00 | 149.75 | 171.77 | 161.00 | | | |
| - Particles (PM) | t | 35.18 | 43.17 | 32.00 | 33.94 | 42.39 | 30.00 | 1.24 | 0.78 | 2.00 | | | |
| - CO | t | 2,268.14 | 2,903.47 | 1,856.00 | 2,217.35 | 2,777.91 | 1,823.00 | 50.79 | 125.56 | 33.00 | | | |
| **GRI 306 - 3 generated wastes**** | **metric t** | **2,585.39** | **3,821.97** | **2,710.00** | **2,425.53** | **3,137.37** | **2,569.00** | **159.86** | **684.60** | **141.00** | | | |
| **SASB RT-CH-150a.1: Hazardous** | **metric t** | **1,884.46** | **3,301.07** | **2,230.00** | **1,855.64** | **2,736.91** | **2,169.00** | **28.82** | **564.16** | **61.00** | | | |
| Catalyst | metric t | 24.62 | 31.30 | 68.00 | 24.62 | 31.30 | 68.00 | - | - | - | | | |
| Caustic soda | metric t | 411.32 | 980.10 | 635.00 | 411.32 | 980.10 | 635.00 | - | - | - | | | |
| Mud from effluent pools | metric t | 508.24 | 593.89 | 1,120.00 | 508.24 | 593.89 | 1,120.00 | | - | - | | | |
| Miscellaneous contaminated | metric t | 359.16 | 299.85 | 266.00 | 345.06 | 265.16 | 251.00 | 14.10 | 34.69 | 15.00 | | | |
| Water with HC | metric t | 14.25 | 528.61 | 40.00 | - | - | - | 14.25 | 528.61 | 40.00 | | | |
| Other Hazardous Waste | metric t | 566.87 | 867.32 | 101.00 | 566.40 | 866.46 | 95.00 | 0.47 | 0.86 | 6.00 | | | |
| **Non-Hazardous** | **metric t** | **700.93** | **520.90** | **480.00** | **569.89** | **400.46** | **400.00** | **131.04** | **120.44** | **80.00** | | | |
| Domiciliary | metric t | 192.11 | 110.61 | 115.00 | 182.63 | 100.38 | 105.00 | 9.49 | 10.23 | 10.00 | | | |
| Scrap | metric t | 419.86 | 307.91 | 288.00 | 323.16 | 211.58 | 233.00 | 96.70 | 96.33 | 55.00 | | | |
| Other Non-Hazardous Waste | metric t | 88.95 | 102.39 | 77.00 | 64.10 | 88.50 | 62.00 | 24.85 | 13.89 | 15.00 | | | |
| **GRI 306-4 Waste Not Intended for Disposal** | **metric t** | **500.16** | **426.40** | **365.00** | **387.26** | **326.08** | **295.00** | **112.90** | **100.32** | **70.00** | | | |
| **Based on composition** | | | | | | | | | | | | | |
| **Hazardous** | | **-** | **26.00** | **-** | **-** | **26.00** | **-** | **-** | **-** | **-** | | | |

*Does not include emissions from the LAB/LAS plant
**Does not include generation at the LAB/LAS plant.

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| Catalyst | metric t | - | - | - | - | | | - | | | | | |
| Caustic soda | metric t | - | - | - | - | | | - | | | | | |
| Mud from effluent pools | metric t | - | 26.00 | - | - | 26.00 | | - | | | | | |
| Miscellaneous contaminated | metric t | - | - | - | - | | | - | | | | | |
| Water with HC | metric t | - | - | - | - | | | - | | | | | |
| Other Hazardous Waste | metric t | - | - | - | - | | | - | | - | | | |
| **Non-Hazardous** | | **500.16** | **400.40** | **365.00** | **387.26** | **300.08** | **295.00** | **112.90** | **100.32** | **70.00** | | | |
| Domiciliary | metric t | 0.19 | 0.12 | - | | | | 0.19 | 0.12 | | | | |
| Scrap | metric t | 419.86 | 307.91 | 288.00 | 323.16 | 211.58 | 233.00 | 96.70 | 96.33 | 55.00 | | | |
| Other Non-Hazardous Waste | metric t | 80.11 | 92.37 | 77.00 | 64.10 | 88.50 | 62.00 | 16.01 | 3.87 | 15.00 | | | |
| **SASB RT-CH-150a.1: Hazardous waste according to valuation operation** | | **-** | **26.00** | **-** | **-** | **26.00** | **-** | | **-** | **-** | | | |
| - Recycled | metric t | - | 26.00 | - | | 26.00 | | | | | | | |
| **Non-hazardous waste according to valuation operation** | **metric t** | **500.16** | **400.41** | **365.00** | **387.26** | **300.09** | **295.00** | **112.90** | **100.32** | **70.00** | | | |
| - Preparation for re-usage | metric t | 8.55 | 2.97 | - | - | | - | 8.55 | 2.97 | - | | | |
| - Recycled | metric t | 491.42 | 397.32 | 365.00 | 387.26 | 300.09 | 295.00 | 104.16 | 97.23 | 70.00 | | | |
| - Other valorization operations: | metric t | 0.19 | 0.12 | - | | | | 0.19 | 0.12 | | | | |
| **GRI 306-5 Waste intended for disposal** | **metric t** | **2,085.34** | **3,395.58** | **2,345.00** | **2,038.25** | **2,811.29** | **2,274.00** | **47.10** | **584.29** | **71.00** | | | |
| **Based on composition** | | | | | | | | | | | | | |
| **Hazardous** | | **1,884.44** | **3,275.07** | **2,230.00** | **1,855.62** | **2,710.91** | **2,169.00** | **28.82** | **564.16** | **61.00** | | | |
| Catalyst | metric t | 24.62 | 31.30 | 68.00 | 24.62 | 31.30 | 68.00 | - | - | - | | | |
| Caustic soda | metric t | 411.32 | 980.10 | 635.00 | 411.32 | 980.10 | 635.00 | - | - | - | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| Mud from effluent pools | metric t | 508.24 | 567.89 | 1,120.00 | 508.24 | 567.89 | 1,120.00 | - | - | - | | | |
| Miscellaneous contaminated | metric t | 359.16 | 299.85 | 266.00 | 345.06 | 265.16 | 251.00 | 14.1 | 34.69 | 15.00 | | | |
| Water with HC | metric t | 14.25 | 528.61 | 40.00 | - | - | - | 14.25 | 528.61 | 40.00 | | | |
| Other Hazardous Waste | metric t | 566.85 | 867.32 | 101.00 | 566.38 | 866.46 | 95.00 | 0.47 | 0.86 | 6.00 | | | |
| **Non-Hazardous** | | **200.90** | **120.51** | **115.00** | **182.63** | **100.38** | **105.00** | **18.28** | **20.13** | **10.00** | | | |
| Domiciliary | metric t | 199.00 | 110.49 | 115.00 | 182.63 | 100.38 | 105.00 | 16.38 | 10.11 | 10.00 | | | |
| Scrap | metric t | | - | - | | | | | | | | | |
| Other Non-Hazardous Waste | metric t | 1.90 | 10.02 | - | | | | 1.90 | 10.02 | | | | |
| **Hazardous Waste According to Disposal Operation** | **metric t** | **1,884.32** | **3,275.13** | **2,230.00** | **1,855.50** | **2,710.95** | **2,169.00** | **28.82** | **564.18** | **61.00** | | | |
| - Incineration (with energy recovery) | metric t | | - | - | - | | | | | | | | |
| - Incineration (without energy recovery) | metric t | 425.48 | 1,279.96 | 976.00 | 411.38 | 1,245.26 | 957.00 | 14.10 | 34.70 | 19.00 | | | |
| - Final disposal in landfill | metric t | 1,444.59 | 867.33 | 1,157.00 | 1,444.12 | 866.46 | 1,157.00 | 0.47 | 0.87 | - | | | |
| - Other disposal operations | metric t | 14.25 | 1,127.84 | 97.00 | | 599.23 | 55.00 | 14.25 | 528.61 | 42.00 | | | |
| **Non-hazardous Waste by Disposal Method** | **metric t** | **200.90** | **120.78** | **115.00** | **182.63** | **100.38** | **105.00** | **18.28** | **20.40** | **10.00** | | | |
| - Incineration (with energy recovery) | metric t | - | - | - | | | | | - | | | | |
| - Incineration (without energy recovery) | metric t | - | - | - | | | | | - | | | | |
| - Transfer to landfill | metric t | 182.63 | 100.38 | 105.00 | 182.63 | 100.38 | 105.00 | | - | | | | |
| - Other disposal operations | metric t | 18.28 | 20.40 | 10.00 | | | | 18.28 | 20.40 | 10.00 | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| **GRI 306-3 (2016) Spills** | | | | | | | | | | | | | |
| Number of HC 0-1 bbl Spills affecting the environment, # | Number | - | - | 4.00 | - | - | 3.00 | - | - | 1.00 | | | |
| Vol of HC affecting ground 0-1 bbl, t | metric t | - | - | 0.16 | - | - | 0.16 | - | - | - | | | |
| Tanks | Number | 177.00 | 177.00 | 117.00 | 172.00 | 172.00 | 112.00 | 5.00 | 5.00 | 5.00 | | | |
| Priority risk tanks | Number | - | - | 9.00 | - | | 9.00 | - | - | - | | | |
| **GRI 303-3 and SASB RT-CH-140A.1.: Water extraction*** | **kt** | **4,373.12** | **4,083.86** | **4,240.00** | **3,208.00** | **3,238.86** | **3,430.00** | **1,165.13** | **845.00** | **810.00** | | | |
| Surface Water | kt | 3,301.72 | 3,159.87 | 3,305.00 | 3,117.63 | 3,137.87 | 3,305.00 | 184.09 | 22.00 | - | | | |
| Water collected from the public water supply | kt | 1,071.41 | 923.99 | 935.00 | 90.37 | 100.99 | 125.00 | 981.04 | 823.00 | 810.00 | | | |
| Intensity of water extraction | kt/kt produced | 3.28 | 3.39 | 3.32 | 3.23 | 3.51 | 3.60 | 3.41 | 3.01 | 2.49 | | | |
| **GRI 303-4 Discharged Water** | **kt** | **1,772.62** | **1,792.27** | **1,946.00** | **1,477.78** | **1,456.37** | **1,635.00** | **294.84** | **335.90** | **311.00** | | | |
| Surface waters | kt | 1,772.62 | 1,792.27 | 1,926.00 | 1,477.78 | 1,456.37 | 1,635.00 | 294.84 | 335.90 | 291.00 | | | |
| Reused for irrigation | kt | - | - | 20.00 | | | | | - | 20.00 | | | |
| **GRI 303-5 and SASB RT-CH-140A.1.: Water Consumption(*)** | **kt** | **2,600.50** | **2,291.59** | **2,294.00** | **1,730.22** | **1,782.49** | **1,795.00** | **870.29** | **509.10** | **499.00** | | | |
| Intensity of water consumption | kt/kt produced | 1.95 | 1.90 | 1.79 | 1.74 | 1.93 | 1.88 | 2.55 | 1.81 | 1.54 | | | |
| **SASB RT-CH-540a.1 Operational Safety, Preparedness and Response to Emergencies** | | | | | | | | | | | | | |
| **Total process safety events** | **Number** | **3** | **4** | **4** | | | | | | | | | |
| No. of PSIC Tier 1 Incidents | Number | 2 | 1 | 2 | | | | | | | | | |
| PSIC Tier 2 Incidents | Number | 1 | 3 | 2 | | | | | | | | | |
| Total PSIC Tier 1 Rate | Rate | 0.53 | 0.29 | 0.60 | | | | | | | | | |
| Total PSIC Tier 2 Rate | Rate | 0.27 | 0.87 | 0.60 | | | | | | | | | |

* Does not include the water management indicators of the LAB/LAS plant.

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| **CHAPTER 5: PEOPLE** | | | | | | | | | | | | | |
| **GRI 403-8 Coverage of Health Management System at Work** | | | | | | | | | | | | | |
| **Organization Employees** | | | | | | | | | | | | | |
| - Total number of organization employees | Number of workers | 343 | 379 | 401 | | | | | | | | | |
| - Covered by said system | Number of employees | 343 | 379 | 401 | | | | | | | | | |
| - Covered by said system, and subject to internal audit | Number of employees | 343 | 379 | 401 | | | | | | | | | |
| - Covered by said system, and subject to audit or certification by a third party. | Number of employees | 343 | 379 | 401 | | | | | | | | | |
| - % Covered by said system | % | 100% | 100% | 100% | | | | | | | | | |
| - % Covered by said system, and subject to internal audit | % | 100% | 100% | 100% | | | | | | | | | |
| -% Covered by said system, and subject to audit or certification by a third party. | % | 100% | 100% | 100% | | | | | | | | | |
| **Workers who are not employees and whose work or workplace is controlled by the organization** | | | | | | | | | | | | | |
| - Total number of workers in the organization | Number of workers | 220 | 317 | 335 | | | | | | | | | |
| - Covered by said system | Number of workers | 220 | 317 | 335 | | | | | | | | | |
| - Covered by said system, and subject to internal audit | Number of workers | 220 | 317 | 335 | | | | | | | | | |
| - Covered by said system, and subject to audit or certification by a third party. | Number of workers | 220 | 317 | 335 | | | | | | | | | |
| - % Covered by said system | % | 100% | 100% | 100% | | | | | | | | | |
| - % Covered by said system, and subject to internal audit | % | 100% | 100% | 100% | | | | | | | | | |
| -% Covered by said system, and subject to audit or certification by a third party. | % | 100% | 100% | 100% | | | | | | | | | |
| **GRI 403-10 Work-related Ailments and Illnesses** | | | | | | | | | | | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| **Organization Employees** | | | | | | | | | | | | | |
| - Number of deaths caused by a work-related ailment or illness | Number | 0 | 0 | 0 | | | | | | | | | |
| - Number of registered cases of work-related ailments and illness | Number | 8 | 16 | 41 | | | | | | | | | |
| **Workers who are not employees, but whose work or workplace is controlled by the organization** | | | | | | | | | | | | | |
| - Number of deaths caused by a work-related ailment or illness | Number | 0 | 0 | 1 | | | | | | | | | |
| - Number of registered cases of work-related ailments and illness | Number | N/A | N/A | 0 | | | | | | | | | |
| **GRI 403-8 Coverage by the Safety Management System at Work** | | | | | | | | | | | | | |
| **Organization Employees** | | | | | | | | | | | | | |
| - Total number of organization employees | Total hours worked | 969,791 | 1,006,312 | 1,095,278 | | | | | | | | | |
| - Covered by said system | Total hours worked | 969,791 | 1,006,312 | 1,095,278 | | | | | | | | | |
| - Covered by said system, and subject to internal audit | Total hours worked | | | | | | | | | | | | |
| - Covered by said system, and subject to audit or certification by a third party. | Total hours worked | | | | | | | | | | | | |
| - % Covered by said system | % | 100% | 100% | 100% | | | | | | | | | |
| - % Covered by said system, and subject to internal audit | % | 0% | 0% | 0% | | | | | | | | | |
| -% Covered by said system, and subject to audit or certification by a third party. | % | 0% | 0% | 0% | | | | | | | | | |
| **Workers who are not employees and whose work or workplace is controlled by the organization** | | | | | | | | | | | | | |
| - Total number of workers in the organization | Total hours worked | 2,772,675 | 2,670,087 | 2,679,721 | | | | | | | | | |
| - Covered by said system | Total hours worked | 2,772,675 | 2,670,087 | 2,679,721 | | | | | | | | | |
| - Covered by said system, and subject to internal audit | Total hours worked | | | | | | | | | | | | |
| - Covered by said system, and subject to audit or certification by a third party. | Total hours worked | | | | | | | | | | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - % Covered by said system | % | 100% | 100% | 100% | | | | | | | | | |
| - % Covered by said system, and subject to internal audit | % | 0% | 0% | 0% | | | | | | | | | |
| -% Covered by said system, and subject to audit or certification by a third party. | % | 0% | 0% | 0% | | | | | | | | | |
| **GRI 403-9 and rt-ch-320A.1: Work-related injuries** | | | | | | | | | | | | | |
| **All personnel (In-house and Contracted)** | | | | | | | | | | | | | |
| - Accident Frequency Rate (AFR) - Total (LTIFR)* | Rate | 0.27 | 0.27 | 0.26 | | | | | | | | | |
| - Accidents with reported loss | Number | 1 | 1 | 1 | | | | | | | | | |
| - Hours worked | Millions of HH | 3.74 | 3.68 | 3.77 | | | | | | | | | |
| **Organization personnel (In-house Staff)** | | | | | | | | | | | | | |
| - Accident Frequency Rate (AFR) - Total (LTIFR)* | Rate | 1.03 | 0 | - | | | | | | | | | |
| - Accidents with reported loss | Number | 1 | 0 | - | | | | | | | | | |
| - Hours worked | Millions of HH | 0.97 | 1.01 | 1.10 | | | | | | | | | |
| - Deaths | Number | 0 | 0 | - | | | | | | | | | |
| - Injuries due to work-related accidents with major consequences | Number | 0 | 0 | - | | | | | | | | | |
| - Injuries due to registered work-related accidents | Number | 0 | 1 | - | | | | | | | | | |
| Basis for calculation of hours worked | Hours | 1,000,000 | 1,000,000 | 1,000,000 | | | | | | | | | |
| **Workers who are not employees, but whose work or workplace is controlled by the organization (Contracted personnel)** | | | | | | | | | | | | | |
| - Accident Frequency Rate (AFR) - total (LTIFR) (Contracted personnel) | Rate | - | 0.37 | 0.37 | | | | | | | | | |

* Accident Frequency Rate (AFR): Number of computable accidents with days lost (includes computable fatalities) per 1,000,000 hours worked. Equivalent to the Lost Time Injury Frequency Rate. Not including accidents on the way to and from work.
Corrections were made to the values computed in previous years due to calculation errors.

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Accidents with reported loss | Number | 0 | 1 | 1.00 | | | | | | | | | |
| - Hours worked | Millions of HH | 2.77 | 2.67 | 2.68 | | | | | | | | | |
| - Deaths | Number | - | - | - | | | | | | | | | |
| - Injuries due to work-related accidents with major consequences | Number | - | 1.00 | - | | | | | | | | | |
| - Injuries due to registered work-related accidents | Number | - | 3.00 | 1.00 | | | | | | | | | |
| (*) Basis for calculation of hours worked | Hours | 1,000,000 | 1,000,000 | 1,000,000 | | | | | | | | | |
| **GRI 2.7 Employees** | | | | | | | | | | | | | |
| **Total Number of In-house Staff at the End of the Period** | **Number** | **311** | **300** | **305** | **244** | **235** | **240** | **33** | **33** | **34** | **34** | **32** | **31** |
| - Female | Number | 24 | 20 | 20 | 6 | 6 | 7 | 3 | 2 | 2 | 15 | 12 | 11 |
| - Male | Number | 287 | 280 | 285 | 238 | 229 | 233 | 30 | 31 | 32 | 19 | 20 | 20 |
| **Number of Employees according to Work Contract** | | | | | | | | | | | | | |
| - Full-time Employees | Number | 310 | 299 | 305 | 244 | 235 | 240 | 33 | 33 | 34 | 33 | 31 | 31 |
| - Temporary Employees | Number | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 0 |
| - Employees with non-guaranteed work hours | Number | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Females | | | | | | | | | | | | | |
| - Full-time Employees | Number | 24 | 20 | 20 | 6 | 6 | 7 | 3 | 2 | 2 | 15 | 12 | 11 |
| - Temporary Employees | Number | 0 | 0 | | 0 | | | 0 | 0 | | | | |
| - Employees with non-guaranteed work hours | Number | 0 | 0 | | 0 | | | 0 | 0 | | | | |
| Male | | | | | | | | | | | | | |
| - Full-time Employees | Number | 286 | 279 | 285 | 238 | 229 | 233 | 30 | 31 | 32 | 18 | 19 | 20 |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Temporary Employees | Number | 1 | 1 | | 0 | | | 0 | 0 | | 1 | 1 | |
| - Employees with non-guaranteed work hours | Number | 0 | 0 | | 0 | | | 0 | 0 | | | | |
| **Employees by Region** | | | | | | | | | | | | | |
| - Local (La Plata / Plaza Huincul) | Number | 295 | 285 | 289 | 244 | 235 | 240 | 33 | 33 | 34 | 18 | 17 | 15 |
| - Rest of the country (Buenos Aires City) | Number | 12 | 12 | 13 | 0 | 0 | 0 | 0 | 0 | | 12 | 12 | 13 |
| - Other Countries (Brazil) | Number | 4 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | | 4 | 3 | 3 |
| **Females** | | | | | | | | | | | | | |
| - Local (La Plata / Plaza Huincul) | Number | 18 | 16 | | 6 | 6 | | 3 | 2 | | 9 | 8 | |
| - Rest of the country (Buenos Aires City) | Number | 4 | 3 | | 0 | | | 0 | 0 | | 4 | 3 | |
| - Other Countries (Brazil) | Number | 2 | 1 | | 0 | | | 0 | 0 | | 2 | 1 | |
| **Males** | | | | | | | | | | | | | |
| - Local (La Plata / Plaza Huincul) | Number | 277 | 269 | | 238 | 229 | | 30 | 31 | | 9 | 9 | |
| - Rest of the country (Buenos Aires City) | Number | 8 | 9 | | 0 | 0 | | 0 | 0 | | 8 | 9 | |
| - Other Countries (Brazil) | Number | 2 | 2 | | 0 | 0 | | 0 | 0 | | 2 | 2 | |
| **Number According to Type of Work Contract** | | | | | | | | | | | | | |
| - Full-time | Number | 310 | 300 | | 244 | 235 | | 33 | 33 | | 33 | 32 | |
| - Part-time | Number | 1 | 0 | | 0 | 0 | | 0 | 0 | | 1 | 0 | |
| **Female** | **Number** | | | | | | | | | | | | |
| - Full-time | Number | 24 | 20 | | 6 | 6 | | 3 | 2 | | 15 | 12 | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Part-time | Number | 0 | 0 | | 0 | | | 0 | 0 | | | | |
| **Male** | **Number** | | | | | | | | | | | | |
| - Full-time | Number | 286 | 280 | | 238 | 229 | | 30 | 31 | | 18 | 20 | |
| - Part-time | Number | 1 | 0 | | 0 | 0 | | 0 | 0 | | 1 | 0 | |
| **GRI 2.8 Workers Who are Not Employees (Contracted Personnel)** | | | | | | | | | | | | | |
| **Total number of contracted personnel** | **Number** | **32** | **79** | **96** | **32** | **78** | **86** | **0** | **1** | **1** | **0** | **0** | **9** |
| - Female | Number | 3 | 0 | 2 | 3 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Male | Number | 29 | 79 | 94 | 29 | 78 | 84 | 0 | 1 | 1 | 0 | 0 | 9 |
| **GRI 2.30 Percentage of Employees Covered by Collective Bargaining Agreements** | **%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** | **100%** |
| **GRI 405-1 Employee diversity** | | | | | | | | | | | | | |
| **Number of Employees According to Work Category** | | | | | | | | | | | | | |
| - Executives | Number | 1 | 1 | 1 | 0 | 0 | | 0 | 0 | | 1 | 1 | 1 |
| - Managers | Number | 8 | 9 | 10 | 1 | 1 | | 0 | 0 | | 7 | 8 | 9 |
| - Heads and Coordinators | Number | 13 | 11 | 15 | 9 | 5 | | 1 | 1 | | 3 | 5 | 3 |
| - Analysts and Others | Number | 37 | 32 | 20 | 13 | 17 | | 1 | 1 | | 23 | 14 | 17 |
| - Under agreement | Number | 252 | 246 | 252 | 221 | 212 | | 31 | 31 | | 0 | 3 | 1 |
| Females | | | | | | | | | | | | | |
| - Executives | Number | 1 | 1 | 1 | 0 | | | 0 | 0 | | 1 | 1 | |
| - Managers | Number | 2 | 1 | 2 | 0 | | | 0 | 0 | | 2 | 1 | |
| - Heads and Coordinators | Number | 4 | 6 | 8 | 1 | 3 | | 1 | 1 | | 2 | 2 | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Analysts and Others | Number | 12 | 8 | | 2 | 2 | | 0 | 0 | | 10 | 6 | |
| - Under agreement | Number | 5 | 3 | | 3 | 1 | | 2 | 1 | | 0 | 1 | |
| Males | | | | | | | | | | | | | |
| - Executives | Number | 0 | 0 | 0 | 0 | | | 0 | 0 | | | | |
| - Managers | Number | 6 | 8 | 8 | 1 | 1 | | 0 | 0 | | 5 | 7 | |
| - Heads and Coordinators | Number | 9 | 5 | 7 | 8 | 2 | | 0 | 0 | | 1 | 3 | |
| - Analysts and Others | Number | 25 | 24 | | 11 | 15 | | 1 | 1 | | 13 | 8 | |
| - Under agreement | Number | 247 | 243 | | 218 | 211 | | 29 | 30 | | 0 | 2 | |
| **Leader's own indicator 16 & UP** | **Number** | **23** | **21** | **26** | **5** | **6** | | **1** | **1** | | **17** | **14** | |
| - Female Leaders 16% UP | Number | 7 | 8 | 11 | 1 | 3 | | 1 | 1 | | 5 | 4 | |
| - Male Leaders 16% UP | Number | 16 | 13 | 15 | 4 | 3 | | 0 | 0 | | 12 | 10 | |
| - Female Leaders 16% UP | % | 30% | 38% | 42% | 20% | 50% | | 100% | 100% | | 29% | 29% | |
| - Male Leaders 16% UP | % | 70% | 62% | 58% | 80% | 50% | | 0% | 0% | | 71% | 71% | |
| **GRI 2.8. Workers Who are not employees, but whose work is controlled by the organization** | **Number** | **0** | **41** | | **0** | | | **0** | **1** | | **0** | **40** | |
| Non-employee female workers | Number | 0 | 1 | | 0 | | | 0 | 0 | | 0 | 1 | |
| Workers who are not employees | Number | 0 | 40 | | 0 | | | 0 | 1 | | 0 | 39 | |
| **GRI 401-1 New employees contracted and employee turnover** | | | | | | | | | | | | | |
| **Total number of new hire staff** | **Number** | **18** | **11** | **20** | **18** | **9** | **17** | **0** | **0** | **1** | **0** | **2** | **2** |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Female | Number | 2 | 0 | 2 | 2 | 0 | 1 | 0 | 0 | | 0 | 0 | 1 |
| - Male | Number | 16 | 11 | 18 | 16 | 9 | 16 | 0 | 0 | 1 | 0 | 2 | 1 |
| **Rate of new personnel contracted** | **%** | | | | | | | | | | | | |
| - Female | % | 8% | 0% | 10% | 33% | 0% | 14% | 0% | 0% | 0% | 0% | 0 | 9% |
| - Male | % | 6% | 4% | 6% | 7% | 4% | 7% | 0% | 0% | 3% | 0% | 0 | 5% |
| **Total number of new recruits by age group** | | | | | | | | | | | | | |
| - Under 30 years old | Number | 12 | 6 | | 12 | 6 | | 0 | 0 | | 0 | 0 | |
| - Between 30 and 50 years old | Number | 5 | 4 | | 5 | 3 | | 0 | 0 | | 0 | 1 | |
| - Over 50 years old. | Number | 1 | 1 | | 1 | 0 | | 0 | 0 | | 0 | 1 | |
| Female | | | | | | | | | | | | | |
| - Under 30 years old | Number | 2 | 0 | | 2 | 0 | | 0 | 0 | | 0 | 0 | |
| - Between 30 and 50 years old | Number | 0 | 0 | | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| - Over 50 years old. | Number | 0 | 0 | | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| Male | | | | | | | | | | | | | |
| - Under 30 years old | Number | 10 | 6 | | 10 | 6 | | 0 | 0 | | 0 | 0 | |
| - Between 30 and 50 years old | Number | 5 | 4 | | 5 | 3 | | 0 | 0 | | 0 | 1 | |
| - Over 50 years old. | Number | 1 | 1 | | 1 | 0 | | 0 | 0 | | 0 | 1 | |
| **Rate of new contracts by age group** | | | | | | | | | | | | | |
| - Under 30 years old | % | 3.9% | 2% | 2% | 67% | | | 0% | | | 0% | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Between 30 and 50 years old | % | 1.6% | 1% | 1% | 28% | | | 0% | | | 0% | | |
| - Over 50 years old. | % | 0.3% | 0% | 0% | 6% | | | 0% | | | 0% | | |
| Female | | | | | | | | | | | | | |
| - Under 30 years old | % | 8.3% | 0% | 0 | 11% | 0% | 0 | 0% | 0% | 0 | 0% | | |
| - Between 30 and 50 years old | % | 0.0% | 0% | 0 | 0% | 0% | 0 | 0% | 0% | 0 | 0% | | |
| - Over 50 years old. | % | 0.0% | 0% | 0 | 0% | 0 | 0 | 0% | 0 | 0 | 0% | | |
| Male | | | | | | | | | | | | | |
| - Under 30 years old | % | 3.5% | 2% | 0 | 56% | 3% | 0 | 0% | 0 | 0 | 0% | | |
| - Between 30 and 50 years old | % | 1.7% | 1% | 0 | 28% | 1% | 0 | 0% | 0 | 0 | 0% | | |
| - Over 50 years old. | % | 0.3% | 0% | 0 | 6% | 0 | 0 | 0% | 1 | 1 | 0% | | |
| **Percentage of vacant positions filled by in-house candidates** | **%** | | | | | | | | | | | | **38%** |
| **Total number of employee turnover (employees who left)** | **Number** | **15** | **15** | **14** | **15** | **12** | **13** | **0** | **1** | **0** | **0** | **2** | **1** |
| - Female | Number | 4 | 2 | 0 | 4 | 1 | 0 | - | - | 0 | - | 1 | 0 |
| - Male | Number | 11 | 13 | 14 | 11 | 11 | 13 | - | 1 | 0 | - | 1 | 1 |
| **Rate of employee turnover (employees who left)** | **%** | | | | | | | | | | | | |
| - Female | % | 17% | 10% | 0% | 2% | 17% | 0% | 0% | 0% | 0% | 0% | 8% | 0% |
| - Male | % | 4% | 5% | 5% | 5% | 5% | 6% | 0% | 3% | 0% | 0% | 5% | 5% |
| **Number of employees turnover (employees who left) according to age group** | **Number** | | | | | | | | | | | | |
| - Under 30 years old | Number | 5 | 1 | | 5 | 1 | | 0 | 0 | | 0 | 0 | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Between 30 and 50 years old | Number | 1 | 7 | | 1 | 6 | | 0 | 0 | | 0 | 1 | |
| - Over 50 years old. | Number | 9 | 7 | | 9 | 5 | | 0 | 1 | | 0 | 1 | |
| Female | | | | | | | | | | | | | |
| - Under 30 years old | Number | 1 | 1 | | 1 | 1 | | 0 | 0 | | 0 | 0 | |
| - Between 30 and 50 years old | Number | 1 | 1 | | 1 | 0 | | 0 | 0 | | 0 | 1 | |
| - Over 50 years old. | Number | 2 | 0 | | 2 | 0 | | 0 | 0 | | 0 | 0 | |
| Male | | | | | | | | | | | | | |
| - Under 30 years old | Number | 4 | 0 | | 4 | 0 | | 0 | 0 | | 0 | 0 | |
| - Between 30 and 50 years old | Number | 0 | 6 | | 0 | 6 | | 0 | 0 | | 0 | 0 | |
| - Over 50 years old. | Number | 7 | 7 | | 7 | 5 | | 0 | 1 | | 0 | 1 | |
| **Rate of employee turnover by age group** | | | | | | | | | | | | | |
| - Under 30 years old | % | 2% | 0% | | 2% | 0% | | 0% | 0% | | 0% | 0% | |
| - Between 30 and 50 years old | % | 0% | 2% | | 0% | 3% | | 0% | 0% | | 0% | 3% | |
| - Over 50 years old. | % | 3% | 2% | | 4% | 2% | | 0% | 3% | | 0% | 3% | |
| Female | | | | | | | | | | | | | |
| - Under 30 years old | % | 4% | 5% | | 0% | 17% | | 0% | 0% | | 0% | 0% | |
| - Between 30 and 50 years old | % | 4% | 5% | | 0% | 0% | | 0% | 0% | | 0% | 8% | |
| - Over 50 years old. | % | 8% | 0% | | 1% | 0% | | 0% | 0% | | 0% | 0% | |
| Male | | | | | | | | | | | | | |
| - Under 30 years old | % | 1% | 0% | | 2% | 0% | | 0% | 0% | | 0% | 0% | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Between 30 and 50 years old | % | 0% | 2% | | 0% | 3% | | 0% | 0% | | 0% | 0% | |
| - Over 50 years old. | % | 2% | 3% | | 3% | 2% | | 0% | 3% | | 0% | 5% | |
| **GRI 401-3 Parental Leave** | | | | | | | | | | | **0** | | |
| - Number of employees with right to parental leave | Number | 244 | 9 | 0 | 244 | 7 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| - Number of employees who took parental leave | Number | 7 | 3 | 11 | 7 | 1 | 8 | 0 | 0 | 1 | 0 | 2 | 2 |
| - Number of employees who returned after their leave | Number | 7 | 3 | 11 | 7 | 1 | 8 | 0 | 0 | 1 | 0 | 2 | 2 |
| - Number of employees who returned after their leave and continue as employees after 12 months (retention) | Number | 0 | 9 | | | 7 | | 0 | 0 | | 0 | 2 | |
| - Employee return rate | % | 100% | 100% | | 100% | 100% | | - | - | | - | 100% | |
| - Employee Retention Rate | % | 0% | 82% | | 0% | 88% | | - | 0% | | 0% | 100% | |
| Female | | | | | | | | | | | | | |
| - Number of employees with right to parental leave | Number | 6 | 3 | | 6 | 1 | | 0 | 0 | | 0 | 2 | |
| - Number of employees who took parental leave | Number | 1 | 3 | 4 | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 2 | 2 |
| - Number of employees who returned after their leave | Number | 1 | 3 | 4 | 1 | 1 | 1 | 0 | 0 | 1 | 0 | 2 | 2 |
| - Number of employees who returned after their leave and continue as employees after 12 months (retention) | Number | 1 | 3 | | 1 | 1 | | 0 | 0 | | 0 | 2 | |
| - Employee return rate | % | 100% | 100% | 100% | 0% | 100% | 100% | - | - | 100% | - | 100% | 100% |
| - Employee retention rate | % | 33% | 75% | | 0% | 100% | | - | 0% | | 0% | 100% | |
| Male | | | | | | | | | | | | | |
| - Number of employees with right to parental leave | Number | 238 | 6 | | 238 | 6 | | 0 | 0 | | 0 | 0 | |
| - Number of employees who took parental leave | Number | 7 | 0 | 7 | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Number of employees who returned after their leave | Number | 7 | 0 | 7 | 7 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Number of employees who returned after their leave and continue as employees after 12 months (retention) | Number | 7 | 6 | 0 | 7 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| - Employee return rate | % | 100% | - | | 100% | - | | - | - | | - | - | |
| - Employee retention rate | % | - | 86% | | - | 86% | | - | - | | - | - | |
| **GRI 404-1 Average training hours per year by employee** | | | | | | | | | | | | | |
| **Total number of training hours for In-house staff (employees)** | **Hours** | **2,269** | **1,271** | **1,381** | **1,386** | **0** | **802** | **883** | **0** | **252** | **0** | **0** | **327** |
| - Female | | 202 | 398 | 410 | 106 | | 241 | 96 | | 22 | | | 147 |
| - Male | | 2067 | 873 | 971 | 1,280 | | 561 | 787 | | 230 | | | 180 |
| **Total average training hours for In-house staff** | **Hs/Employee** | **7.30** | **4.24** | **4.53** | **5.68** | **0** | **3.34** | **26.76** | **0** | **7.41** | **-** | **0** | **10.55** |
| - Female | Hs/Employee | 8.42 | 19.90 | 20.50 | 17.67 | 0 | 34.43 | 32.00 | 0 | 11.00 | - | 0 | 13.36 |
| - Male | Hs/Employee | 7.20 | 3.12 | 3.41 | 5.38 | 0 | 2.41 | 26.23 | 0 | 7.19 | - | 0 | 9.00 |
| **Average training expenses** | **USD/hour** | **125.76** | **125.76** | **51.39** | | | **88.45** | | | **281.49** | | | **216.93** |
| **Total hours according to job category (e.g., Director, Manager, Assistant, etc.)** | | | | | | | | | | | | | |
| - Executives | Hours | 0 | 0 | | 0 | | | | | | | | |
| - Managers | Hours | 150 | 158 | | 54 | | | 96 | | | | | |
| - Heads and Coordinators | Hours | 215 | 298 | | 215 | | | 0 | | | | | |
| - Analysts | Hours | 112 | 207 | | 112 | | | 0 | | | | | |
| - Under agreement | Hours | 1,792 | 608 | | 1,005 | | | 787 | | | | | |
| Female | | | | | | | | | | | | | |
| - Executives | Hours | 0 | 0 | | 0 | | | 0 | | | 0 | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Managers | Hours | 96 | 99 | | 0 | | | 96 | | | 0 | | |
| - Heads and Coordinators | Hours | 65 | 181 | | 65 | | | 0 | | | 0 | | |
| - Analysts | Hours | 15 | 93 | | 15 | | | 0 | | | 0 | | |
| - Under agreement | Hours | 26 | 25 | | 26 | | | 0 | | | 0 | | |
| Male | | | | | | | | | | | | | |
| - Executives | Hours | 0 | 0 | | 0 | | | 0 | | | | | |
| - Managers | Hours | 54 | 59 | | 54 | | | | | | | | |
| - Heads and Coordinators | Hours | 150 | 117 | | 150 | | | | | | | | |
| - Analysts | Hours | 97 | 114 | | 97 | | | | | | | | |
| - Under agreement | Hours | 1,766 | 583 | | 979 | | | 787 | | | | | |
| **Average total hours according to job category (e.g., Director, Manager, Assistant, etc.)** | | | | | | | | | | | | | |
| - Executives | Hs/Employee | 0 | 0 | | - | | | - | | | 0 | | |
| - Managers | Hs/Employee | 19 | 18 | | 54 | | | - | | | 0 | | |
| - Heads and Coordinators | Hs/Employee | 17 | 27 | | 24 | | | 0 | | | 0 | | |
| - Analysts | Hs/Employee | 3 | 6 | | 9 | | | 0 | | | 0 | | |
| - Under agreement | Hs/Employee | 7 | 2 | | 5 | | | 25 | | | - | | |
| Female | | | | | - | | | | | | | | |
| - Executives | Hs/Employee | 0 | 0 | | - | | | - | | | 0 | | |
| - Managers | Hs/Employee | 48 | 99 | | - | | | - | | | 0 | | |
| - Heads and Coordinators | Hs/Employee | 16 | 30 | | 65 | | | 0 | | | - | | |
| - Analysts | Hs/Employee | 1 | 12 | | 8 | | | - | | | 0 | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Under agreement | Hs/Employee | 5 | 8 | | 9 | | | 0 | | | - | | |
| Male | | | | | - | | | | | | | | |
| - Executives | Hs/Employee | - | - | | - | | | - | | | - | | |
| - Managers | Hs/Employee | 9 | 7 | | 54 | | | - | | | 0 | | |
| - Heads and Coordinators | Hs/Employee | 17 | 23 | | 19 | | | - | | | 0 | | |
| - Analysts | Hs/Employee | 4 | 5 | | 9 | | | 0 | | | - | | |
| - Under agreement | Hs/Employee | 7 | 2 | | 4 | | | 27 | | | - | | |
| **404-3 Employees who receive regular performance and professional development reviews** | | | | | | | | | | | | | |
| **Percentage of employees who have received regular performance and professional development assessments** | **%** | **100%** | **100%** | **100%** | | | | | | | | | |
| **By job category** | | | | | | | | | | | | | |
| - Executives | % | 100% | 100% | 100% | | | | | | | | | |
| - Managers | % | 100% | 100% | 100% | | | | | | | | | |
| - Heads and Coordinators | % | 100% | 100% | 100% | | | | | | | | | |
| - Analysts | % | 100% | 100% | 100% | | | | | | | | | |
| - Under agreement | % | 100% | 100% | 100% | | | | | | | | | |
| Female | | | | | | | | | | | | | |
| - Executives | % | 100% | 100% | 100% | | | | | | | | | |
| - Managers | % | 100% | 100% | 100% | | | | | | | | | |
| - Heads and Coordinators | % | 100% | 100% | 100% | | | | | | | | | |
| - Analysts | % | 100% | 100% | 100% | | | | | | | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| - Under agreement | % | 100% | 100% | 100% | | | | | | | | | |
| Male | | | | | | | | | | | | | |
| - Executives | % | 100% | 100% | 100% | | | | | | | | | |
| - Managers | % | 100% | 100% | 100% | | | | | | | | | |
| - Heads and Coordinators | % | 100% | 100% | 100% | | | | | | | | | |
| - Analysts | % | 100% | 100% | 100% | | | | | | | | | |
| - Under agreement | % | 100% | 100% | 100% | | | | | | | | | |
| **CHAPTER 6: SHARED SOCIAL VALUE** | | | | | | | | | | | | | |
| **GRI 2-6 Activities, Value Chain and Other Business Relationships** | | | | | | | | | | | | | |
| **Methanol synergized volume** | **Volume** | **184,560** | **241,020** | **221,530** | | | | | | | | | |
| - Synergized volume | $m^3$ | 75,580 | 125,220 | 97,920 | | | | | | | | | |
| - Volume without synergy | $m^3$ | 108,980 | 115,800 | 123,610 | | | | | | | | | |
| **% Methanol synergized volume** | **%** | **100%** | **100%** | **100%** | | | | | | | | | |
| - Synergized volume | % | 41% | 52% | 44% | | | | | | | | | |
| - Volume without synergy | % | 59% | 48% | 56% | | | | | | | | | |
| **GRI 204-1 Expense ratio for local suppliers** | | | | | | | | | | | | | |
| **Number of companies** | **Number** | **12** | **9** | | | | | | | | | | |
| From Argentina | Number | 11 | 8 | | | | | | | | | | |
| - Methanol | Number | 1 | 1 | | | | | | | | | | |
| - Other Products | Number | 9 | 6 | | | | | | | | | | |
| - Services | Number | 1 | 1 | | | | | | | | | | |

| | | YPF QUÍMICA | | | CIE (CHEMISTRY) | | | MEOH (CHEMISTRY) | | | CENTRAL HEADQUARTERS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 | 2023 | 2022 | 2021 |
| Methanol from abroad (Brazil) | Number | 1 | 1 | | | | | | | | | | |
| **Purchases in USD** | **US$** | **6,410,002** | **4,935,873** | **7,027,500** | | | | | | | | | |
| From Argentina | US$ | 5,075,451 | 3,692,392 | 5,850,353 | | | | | | | | | |
| - Methanol | US$ | 2,304,628 | 1,327,090 | 4,651,183 | | | | | | | | | |
| - Other Products | US$ | 2,738,540 | 2,331,730 | 1,096,624 | | | | | | | | | |
| - Services | US$ | 32,283 | 33,572 | 102,546 | | | | | | | | | |
| Methanol from abroad (Brazil) | US$ | 1,334,551 | 1,243,481 | 1,177,147 | | | | | | | | | |
| **Purchases in %** | **%** | **100%** | **100%** | **100%** | | | | | | | | | |
| From Argentina | % | 79% | 75% | 83% | | | | | | | | | |
| - Methanol | % | 45% | 36% | 80% | | | | | | | | | |
| - Other Products | % | 54% | 63% | 19% | | | | | | | | | |
| - Services | % | 1% | 1% | 2% | | | | | | | | | |
| Methanol from abroad (Brazil) | % | 21% | 25% | 17% | | | | | | | | | |

# GRI AND SASB INDEXES

YPF QUÍMICA presented the information referred to in this GRI content index for the period from January 1 to December 31, 2023, using the GRI Standards as a reference.

| STANDARD | DESCRIPTION | PAGE OF REFERENCE | EXTERNAL VERIFICATION |
|---|---|---|---|
| **General contents** | | | |
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| | 2-2 Entities included in the submission of sustainability reports | 75 | |
| | 2-3 Reporting period, frequency, and point of contact | 75 | |
| | 2-4 Updating information | 75 | |
| | **Activities and employees** | | |
| | 2-5 External verification | | |
| **GRI 2: General contents** | 2-6 Activities, value chain, and other business relationships | 10, 14, 16, 66 | |
| | 2-7 Employees | 16, 55 | |
| | 2-8 Non-employee workers | 55 | |
| | **Governance** | | |
| | 2-9 Governance structure and composition | 28, 71 | |
| | 2-10 Appointment and selection of the highest governance body | 71 | |
| | 2-11 Chairman of the highest governance body | 71 | |
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| STANDARD | DESCRIPTION | PAGE OF REFERENCE | EXTERNAL VERIFICATION |
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| GRI 2: General contents | 2-13 Delegation of responsibility for impact management | 28 | |
| | 2-14 Role of the highest governance body in overseeing sustainability reporting | 28 | |
| | 2-16 Communication of critical concerns | 28 | |
| | 2-19 Compensation policies | 28 | |
| | **Strategy, policies, and practices** | | |
| | 2-22 Sustainable growth strategy statement | 8, 31 | |
| | 2-23 Commitments and policies | 31, 32, 73 | |
| | 2-24 Incorporation of the commitments and policies | 29, 31, 73 | |
| | 2-25 Processes to remedy negative impacts | 73 | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 73 | |
| | 2-27 Compliance with laws and regulations | 73 | |
| | 2-28 Memberships in associations | 74 | |
| | **Stakeholders' participation** | | |
| | 2-29 Approach to stakeholders' participation | 26 | |
| **Material topics** | | | |
| GRI 3: Material topics | 3-1 Process for determining material topics | 22, 26 | |
| | 3-2 List of material topics | 22, 26 | |
| **Energy and $CO_2$ emissions management** | | | |
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| GRI 302 Energy | 302-1 Energy consumption within the organization | 35 | |
| | 302-3 Energy intensity | 35 | |

| STANDARD | DESCRIPTION | PAGE OF REFERENCE | EXTERNAL VERIFICATION |
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| | 305-2 Indirect GHG emissions when generating energy (scope 2) | 33 | |
| | 305-4 Intensity of GHG emissions | 33 | |
| | 305-5 Reduction of GHG emissions | 33 | |
| SASB RT-CH-110 Greenhouse gas emissions and energy resource planning | RT-CH-110a.1 Scope 1 gross global emissions, percentage covered by emission limitation regulations | 33 | |
| | RT-CH-110a.2 Discussion on the strategy or short- and long-term plans to manage scope 1 emissions, goals for emission reduction, and analysis of the results related to these goals | 33 | |
| SASB RT-CH - 130 Greenhouse gas emissions and energy resource planning | RT-CH-130a.1 1) Total energy consumed; (2) Percentage of grid power; (3) Renewables percentage; (4) Total self-generated energy | 35 | |
| **Business Model resilient to climate change and regulations** | | | |
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| **Talent management** | | | |
| GRI 3: Material topics | 3-3 Material topics management | 25, 55, 56, 57 | |
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| | 403-4 Worker involvement, consultation and communication on occupational health and safety | 49, 53 | |
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| | 403-7 Prevention and mitigation of impact on the health and safety of workers directly linked to business relationships | 49, 53 | |
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| SASB RT-CH-320 health and safety of the work force | RT-CH-320a.1 1) Total Recordable Incident Rate (TRIR) and (2) Mortality rate for a) Direct employees and b) Contract employees | 49, 53 | |
| | RT-CH-320a.2 Description of the initiatives undertaken to evaluate, oversee and reduce direct and contract employees' exposure to long-term risks to their health (chronic) | 49, 53 | |
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| STANDARD | DESCRIPTION | PAGE OF REFERENCE | EXTERNAL VERIFICATION |
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| SASB RT-CH-140 Water management | RT-CH-140a.1. (1) Total extracted water; (2) Total water consumed, percentage of each in areas with high or extremely high water stress | 40 | |
| | RT-CH-140a.3 Description of water management risks and analysis of the mitigation strategies and practices | 40 | |
| **Circular economy** | | | |
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| GRI 306 Waste (2020) | 306-1 Waste generation and significant impact related to waste | 43 | |
| | 306-2 Management of significant impact related to waste | 43 | |
| | 306-3 Waste generated | 43 | |
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| | 306-5 Waste intended for disposal | 43 | |
| GRI 306 Effluents and waste (2016) | 306-3 Significant spills | 43 | |
| SASB RT-CH-150 Hazardous waste management | RT-CH-150a.1 Amount of hazardous waste generated, percentage recycled | 43 | |
| **Air quality and air pollution near populated areas** | | | |
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| | 305-7 Nitrous oxides ($NO_X$), sulfur oxides ($SO_X$), and other significant emissions to the air | 39 | |
| SASB RT-CH-120 Air quality | RT-CH-120a.1 Emissions into the air of the following pollutants: (1) $NO_X$ (excluding $N_2O$); (2) $SO_X$; (3) Volatile organic complexes (VOC); and (4) hazardous atmospheric pollutants (HAP) | 39 | |
| **Biodiversity and impact on ecosystems** | | | |
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| SASB RT-CH-540 Operational safety, preparedness and response to emergencies | RT-CH-540a.1 Process Safety Incident Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)4 | 46 | |

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| SASB RT-CH-210 Relationships with the community | RT-CH-210a.1 Discussion on the participation processes to manage risks and opportunities associated with the communities' interests | 62 | |
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| SASB RT-CH-410 Product life cycle management | RT-CH-410b.1 1) Percentage of products containing chemicals that are hazardous to health and the environment belonging to classes 1 and 2 of the Globally Harmonized System of Classification and Labeling of Chemical Products (GHS), 2) percentage of such products that have undergone a risk assessment. | 13 | |
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