

**GRI, SABS
AND TCFD
INDEX**

YPF ENERGÍA ARGENTINA

GRI, SABS AND TCFD INDEX

GRI INDEX

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General contents					
1	Declaration of use		7	YPF has prepared the Report in accordance with the GRI Standards for the period from January 1, 2024, to December 31, 2024.	
1	Standards used per industry		7	GRI 11: Oil and Gas Sector 2021	
2-1	Organizational description		8		
2-2	Entities included in the sustainability report of the organization		7	<ul style="list-style-type: none"> See the Consolidated Financial Statements at the following link Omission – Information unavailable or incomplete: MetroGAS S.A. and its subsidiary MetroEnergía S.A. 	
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2-10	Appointment and selection of the highest governance body		26	For more information, refer to the Corporate Governance Code at the following link	
2-11	Chair of the highest governance body		26-27	For more information, refer to the 2024 20-F report at the following link	
2-12	Oversight of the highest governance body on impact management		17-18, 20, 27, 21, 29, 31	For more information, refer to the following link	

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2-15	Conflicts of interest		26, 35, 36		
2-16	Communication of critical concerns		17, 27, 31, 37		
2-17	Knowledge of the highest governance body		28	<ul style="list-style-type: none"> For more information, refer to the following links: https://inversores.ypf.com/documents/codigo-societario/31-12-2024-YPF-Codigo-de-Gobierno-Societario.pdf https://lacompania.ypf.com/directorio.html 	
2-18	Performance assessment of the highest governance body		28	For more information, refer to the Corporate Governance Code at the following link	
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2-20	Process for determining compensation		27	For more information, refer to the Corporate Governance Code at the following link	
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2-22	Sustainable Growth Strategy Statement		4-5, 8, 21	For more information, refer to the Code of Ethics and Conduct at the following link	
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2-24	Embedding and implementing commitments		17, 27, 29, 31-33, 88		
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Material topics					
3-1	Process to determine material topics		18		
3-2	List of material topics		19		
11.1 GHG Emissions [YPF Material Topic: CO ₂ and methane emissions management]					
3-3	Material topic management	11.1.1	42-60		
302-1	Energy consumption within the organization	11.1.2	55, 129		ü
302-2	Energy consumption outside the organization	11.1.3	-	Omission – Information not available.	
302-3	Energy intensity	11.1.4	54, 130		
305-1	Direct GHG emissions (Scope 1)	11.1.5	6, 49-52, 54, 130		ü
305-2	Indirect GHG emissions (Scope 2)	11.1.6	6, 49-52, 54, 131		ü (*)
305-3	Other indirect GHG emissions (Scope 3)	11.1.7	57, 132		ü (**)
	GHG emissions intensity	11.1.8	49, 133		
305-4	Methane emissions	Other	6, 52-55, 130		
	Volume of flared and vented hydrocarbon	Other	131		
11.2 Climate adaptation, resilience, and transition [YPF Material Topic: Climate-resilient business model and regulations; Renewable and low-carbon energy production and development]					
3-3	Material topic management	11.2.1	42-47		
201-2	Financial implications and other risks and opportunities due to climate change	11.2.2	42-47		

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305-5	Reduction of GHG emissions	11.2.3	48, 50-56, 58, 133		
	Approach to climate change public policy development and lobbying	11.2.4	39, 43-45, 128, 182		
	Disclosures aligned with the Taskforce on Climate-Related Financial Disclosures (TCFD) framework.	Other	See TCFD index.		
11.3 Air emissions [YPF Material Topic: Air quality and environmental pollution near populated areas]					
3-3	Material topic management	11.3.1	62-63, 70-71		
305-7	Nitrous oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	11.3.2	70, 148		ü
416-1	Assessment of the health and safety impacts of product or service categories	11.3.3	119-120		
11.4 Biodiversity [YPF Material Topic: Biodiversity and ecosystem impact]					
3-3	Material topic management	11.4.1	62-65		
304-1	Operations centers owned, leased, or managed that are located within or adjacent to protected areas or areas of high biodiversity value outside protected areas	11.4.2	138		
304-2	Significant impacts of activities, products, and services on biodiversity	11.4.3	62-65		
304-3	Protected or restored habitats	11.4.4	62-64, 136		
304-4	IUCN Red List species and national conservation list of species with habitats in areas affected by operations	11.4.5	137-138		
11.5 Waste [YPF Material Topic: Responsible waste management]					
3-3	Material topic management	11.5.1	62-63, 66-68		
306-1	Waste generation and significant waste-related impacts	11.5.2	62-63, 66-68		
306-2	Management of significant waste-related impacts	11.5.3	62-63, 66-68		

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306-3	Waste generated	11.5.4	66-68, 72, 139-140		ü
306-4	Waste not destined for disposal	11.5.5	66-68, 141-142		ü (***)
306-5	Waste destined for disposal	11.5.6	66-68, 141-142		ü (***)
11.6 Water and effluents [YPF Material Topic: Water and effluents]					
3-3	Material topic management	11.6.1	62-63, 68-70		
303-1	Interactions with water as a shared resource	11.6.2	62-63, 68-70		
303-2	Management of water discharge-related impacts	11.6.3	70		
303-3	Water extraction	11.6.4	69-70, 143-144		ü
303-4	Water discharge	11.6.5	70, 145-146		
303-5	Water consumption	11.6.6	70, 146		ü
11.7 Closure and rehabilitation					
3-3	Material topic management	11.7.1	62-64		
402-1	Minimum notification periods for operational changes	11.7.2	94		
404-2	Programs for upgrading employee skills and transition assistance programs	11.7.3	87-89, 91		
	Operational sites with closure plan, closed, or in the process of being closed	11.7.4	64		
	Decommissioned structures left in place	11.7.5	-	Omission – Information not available / Incomplete	
	Total monetary value of financial provisions for closure and rehabilitation	11.7.6	-	Omission – Information not available / Incomplete	

GRI STANDARD	CONTENTS	GRI 11 CODE	PAGE NUMBER OR URL	RESPONSE, EXPLANATION OR OMISSION	EXTERNAL VERIFICATION
11.8 Asset integrity and critical incident management [YPF Material Topic: Incident preparedness and response]					
3-3	Material topic management	11.8.1	83-85		
	Significant spills	11.8.2	85, 160-161		
306-3 (2016)	Total number of Tier 1 and Tier 2 process safety events	11.8.3	160		ü
	Bituminous sand operations	11.8.4	-	YPF does not have bituminous sand operations, and therefore, it does not have these types of facilities.	
11.9 Occupational health and safety [YPF Material Topic: Occupational health and safety]					
3-3	Material topic management	11.9.1	74-86		
403-1	Occupational health and safety management system	11.9.2	74-75		
403-2	Hazard identification, risk assessment, and incident investigation	11.9.3	75-77		
403-3	Occupational health services	11.9.4	80-82		
403-4	Worker participation, consultation, and communication on occupational health and safety	11.9.5	77		
403-5	Worker training on occupational health and safety	11.9.6	78-79, 155		
403-6	Promotion of worker health	11.9.7	82		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked with business relationships	11.9.8	74-75		
403-8	Coverage of the occupational health and safety management system	11.9.9	158		
403-9	Work-related injuries	11.9.10	151-154		ü
403-10	Work-related illness and disease	11.9.11	156		

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11.10 Employment practices [YPF Material Topic: Talent management]					
3-3	Material topic management	11.10.1	86-88		
401-1	New employee hires and employee turnover	11.10.2	163-166		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	11.10.3	89	Temporary employees are entitled to benefits in accordance with local laws, regulations, and collective bargaining agreements.	
401-3	Parental leave	11.10.4	89, 167		
402-1	Minimum notification periods for operational changes	11.10.5	94		
404-1	Average hours of training per year per employee	11.10.6	91, 168		
404-2	Programs for upgrading employee skills and transition assistance programs	11.10.7	87, 88		
414-1	New suppliers that were screened and approved according to social criteria	11.10.8	98-99, 177		
414-2	Negative social impacts in the supply chain and measures taken	11.10.9	100, 178		
	Average cost of hiring	Other	166		
	Vacant positions filled by internal candidates	Other	166		
404-3	Percentage of employees receiving regular performance and professional development assessments	Other	91, 174		
11.11 Non-discrimination and equal opportunity [YPF Material Topic: Diversity and equal opportunity]					
3-3	Material topic management	11.11.1	93-95		
202-2	Proportion of senior management hired from the local community	11.11.2	172		
401-3	Parental leave	11.11.3	89, 167		

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404-1	Average hours of training per year per employee	11.11.4	91, 168		
405-1	Diversity of governance bodies and employees	11.11.5	93-94, 169-171		
405-2	Ratio of base salary and compensation of women versus men	11.11.6	95, 172		ü
406-1	Incidents of discrimination and corrective measures taken	11.11.7	94		
11.12 Forced labor and modern slavery [YPF Material Topic: Human Rights]					
3-3	Material topic management	11.12.1	24		
409-1	Operations and suppliers for which a significant risk of forced labor or compulsory labor exists	11.12.2	24		
414-1	New suppliers that were screened and approved according to social criteria	11.12.3	98-99, 177		
11.13 Freedom of association and collective bargaining [YPF Material Topic: Human Rights]					
3-3	Material topic management	11.13.1	24, 86-87, 94-95, 161, 172		
407-1	Operations and suppliers whose right to freedom of association and collective bargaining may be at risk	11.13.2	24, 95		
11.14 Economic impacts [YPF Material Topic: Economic impact and local development]					
3-3	Material topic management	11.14.1	30-31		
201-1	Direct economic value generated and distributed	11.14.2	30,126		
202-2	Proportion of senior management hired from the local community	11.14.3	172		
203-1	Infrastructure investments and services supported	11.14.4	10, 30, 64, 99, 101, 105-107, 109, 126		
203-2	Significant indirect economic impacts	11.14.5	98, 106, 108-109, 112		
204-1	Proportion of expenditure on local suppliers	11.14.6	98, 176		

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308-1	New suppliers that have passed selection and assessment filters according to environmental criteria	Other	177		
308-2	Negative environmental impacts on the supply chain and measures taken.	Other	99-100, 177		
11.15 Local communities [YPF Material Topic: Community engagement and impact]					
3-3	Material topic management	11.15.1	102-103		
413-1	Operations with local community engagement, impact assessments, and development programs	11.15.2	62, 64, 102, 179		
413-2	Operations with significant actual and potential negative impacts on local communities	11.15.3	24, 102-103, 179		
	Number and type of complaints from local communities identified	11.15.4	179		
11.16 Land and resource rights					
3-3	Material topic management	11.16.1	102-106		
	Involuntary relocation	11.16.2	104		
11.17 Rights of Indigenous Peoples [YPF Material Topic: Community engagement and impact]					
	Material topic management	11.17.1	104-106		
	Incidents of violations involving the rights of indigenous peoples	11.17.2	104		
411-1	Operations where indigenous peoples are present or are affected by the activities of the organization	11.17.3	105		
	Free, previous, and informed consent	11.17.4	104-106	We develop our relationships with indigenous communities within a framework of respect for their identity and culture, following the guidelines established in a policy developed by the Company for this purpose and in compliance with applicable regulations. Regardless of the national and provincial governments' obligations concerning the application of ILO Convention 169 on Indigenous and Tribal Peoples and Neuquén Provincial Law No. 3,401, enacted in December 2023, YPF manages engagement with indigenous communities through ongoing and transparent on-the-ground dialogue, taking into account the specific context of the areas where we operate and fulfilling a due diligence role.	

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11.18 Conflict and security					
3-3	Material topic management	11.18.1	24		
410-1	Security personnel trained in human rights policies or procedures	11.18.2	24		
11.19 Anti-competitive behavior [YPF Material Topic: Ethics and integrity]					
3-3	Material topic management	11.19.1	34-37		
206-1	Legal actions for anti-competitive behavior, antitrust, and monopoly practices, and against free competition	11.19.2	34		
11.20 Anti-corruption [YPF Material Topic: Ethics and integrity]					
3-3	Material topic management	11.20.1	34-37		
205-1	Operations assessed for risks related to corruption	11.20.2	35-36		
205-2	Communication and training concerning anti-corruption policies and procedures	11.20.3	35-36		
205-3	Confirmed cases of corruption and measures taken	11.20.4	36		
	Approach to contract transparency	11.20.5	182	We are part of the EITI Argentina Multi-Stakeholder Group. For more information, access the following link	
	Beneficial owners / actual beneficiaries	11.20.6	182	YPF S.A. does not have shareholders qualifying as ultimate beneficiaries according to the definition set forth in Resolution No. 112/2021 of the Financial Information Unit, which establishes that the Ultimate Beneficiary is the natural person(s) who hold at least ten percent (10%) of the capital or voting rights of a legal entity, trust, investment fund, segregated estate, and/or any other legal structure; and/or those who, through other means, exercise ultimate control over them.	
11.21 Payments to governments [YPF Material Topic: Financial and tax transparency]					
3-3	Material topic management	11.21.1	37		
201-1	Direct economic value generated and distributed	11.21.2	30, 126		
201-4	Financial assistance received from the government	11.21.3	182	For more information, refer to the 2024 Consolidated Financial Statements at the following link	
207-1	Approach to taxes	11.21.4	38		

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207-2	Tax governance, control, and risk management	11.21.5	38		
207-3	Stakeholder engagement and management of concerns related to taxes	11.21.6	38		
207-4	Tax reporting by country	11.21.7	128		
	Oil and gas purchased from the state	11.21.8		We do not purchase gas or oil from the State.	
11.22 Public policy					
3-3	Material topic management	11.22.1	34		
415-1	Contributions to political parties and/or political representatives	11.22.2	39		
Other material topics					
YPF Material Topic: Corporate Governance					
3-3	Material topic management	-	26-29		
YPF Material Topic: Innovation and digital transformation					
3-3	Material topic management	-	112-118, 121		

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YPF Material Topic: Customer experience					
3-3	Material topic management	-	119-120		
417-1	Requirements for product information, service information, and labeling	GRI 417-1	119		
417-2	Incidents of non-compliance concerning product information, service information, and labeling	GRI 417-2	119, 121		
417-3	Cases of non-compliance concerning marketing communications	GRI 417-3	119		
418-1	Substantiated complaints concerning violations of customer privacy or loss of customer data	GRI 418-1	119, 120, 121		

[*] Emissions calculated using the location-based method were not externally verified.

[**] External verification applies only to category 11.

[***] The volume of waste treated through internal processes (both on-site and off-site) was not externally verified.

SABS INDEX

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER OR URL	RESPONSE, EXPLANATION OR OMISSION
GHG Emissions	EM-EP-110a.1	EM-MD-110a.1	EM-RM-110a.1	Gross global Scope 1 emissions, percentage of methane, percentage covered under emissions-limiting regulations	130, 184	All GHG emissions associated with operations are covered by the relevant regulations of the Argentine Government.
	EM-EP-110a.2			Total gross Scope 1 emissions from: (1) combusted hydrocarbons, (2) other combustion, (3) process emissions, (4) other vented emissions, and (5) fugitive emissions	131	
	EM-EP-110a.3	EM-MD-110a.2	EM-RM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance relative to those targets	45-56	YPF has set an intensity target for Scope 1 and 2 CO ₂ e in Upstream NOC by 2030: <10 kg CO ₂ e/BOE per year, equivalent to a reduction of up to 50% compared to 2021.
Air quality	EM-EP-120a.1	EM-MD-120a.1	EM-RM-120a.1	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), (4) particulate matter (PM ₁₀), and (5) H ₂ S	70, 71, 148	
			EM-RM-120a.2	Number of refineries in or near densely populated areas	13	YPF has three industrial complexes located in or near densely populated areas (>50,000 people): La Plata, Luján de Cuyo, and Plaza Huincul.
Water management	EM-EP-140a.1		EM-RM-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high water stress	69-70, 143, 144, 146, 147	
	EM-EP-140a.2			Volume of produced water and flowback generated; percentage (1) discharged, (2) injected, (3) recycled; hydrocarbon content in discharged water	147	
	EM-EP-140a.3			Percentage of hydraulically fractured wells for which there is public disclosure of all fracturing fluid chemicals used	147	
	EM-EP-140a.4			Percentage of hydraulic fracturing sites where groundwater or surface water quality deteriorated relative to a baseline / Policies and practices related to the management of groundwater and surface water quality	147	
			EM-RM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	68	

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER OR URL	RESPONSE, EXPLANATION OR OMISSION
Hazardous materials management			EM-RM-150a.1	Amount of hazardous waste generated, percentage recycled	67, 139-141	
			EM-RM-150a.2	(1) Number of underground storage tanks (USTs), (2) number of UST releases requiring cleanup, and (3) percentage located in jurisdictions with UST financial assurance funds		These are declared to the National Energy Secretariat, which oversees the installation, operation, and closure of underground tanks. This information is available to the public upon request. These requirements are regulated and supervised by the Secretariat, and inspections are conducted through authorized companies. The validity of the certificate is determined based on the age of the installation. Current applicable resolutions include: Res. 1102/04; Res. 404/94 and amendments.
Biodiversity impacts	EM-EP-160a.1	EM-MD-160a.1		Description of environmental management policies and practices for active sites	62-64	
	EM-EP-160a.2	EM-MD-160a.4		(1) Number and (2) total volume of hydrocarbon spills, (3) volume in the Arctic, (4) volume in sites of high biodiversity value, and (5) volume recovered		YPF does not operate in the Arctic.
	EM-EP-160a.3			Percentage of (1) proven reserves and (2) probable reserves in or near sites with protected conservation status or endangered species habitat.	139	
		EM-MD-160a.2		Percentage of land owned, leased, or exploited within protected conservation status areas or endangered species habitats.	136	
		EM-MD-160a.3		Surface area of altered land, percentage of affected area recovered		Not reported
Safety, human rights, and the rights of indigenous peoples	EM-EP-210a.1			Percentage of (1) proven reserves and (2) probable reserves in or near areas of conflict		YPF does not operate in areas of conflict.
	EM-EP-210a.2			Percentage of (1) proven reserves and (2) probable reserves in or near indigenous lands	180	
	EM-EP-210a.3			Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	24, 102-106	

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER OR URL	RESPONSE, EXPLANATION OR OMISSION
Community relations	EM-EP-210b.1			Discussion of the process to manage risks and opportunities associated with community rights and interests	102-103	
	EM-EP-210b.2			Number and duration of non-technical delays		Not reported
Occupational health and safety	EM-EP-320a.1		EM-RM-320a.1	(1) Total Recordable Incident Rate (TRIR), (2) fatality rate, (3) near miss frequency rate (NMFR), and (4) average health, safety, and emergency response training hours for (a) direct employees and (b) contracted employees	149-154	The near miss frequency rate is not reported.
	EM-EP-320a.2	EM-MD-540a.4	EM-RM-320a.2	Discussion of management systems used to integrate a culture of safety and preparedness for critical incidents throughout the value chain and the lifecycle of projects.	74-80	
Reserves and capital expenditure	EM-EP-420a.1			Sensitivity of hydrocarbon reserve levels to future price projection scenarios that account for a price on carbon emissions		Not reported
	EM-EP-420a.2			Estimated carbon dioxide emissions embedded in proven hydrocarbon reserves	133	
	EM-EP-420a.3			Amount invested in renewable energy, generated revenue by renewable energy sales	135	
	EM-EP-420a.4			Discussion on how price and demand for hydrocarbons and/or climate regulation influence the capital expenditure strategy for exploration, acquisition, and development of assets	9, 42, 44, 45, 46, 58	
Business ethics and transparency	EM-EP-510a.1			Percentage of (1) proven reserves and (2) probable reserves in countries that have the 20 lowest rankings in the Corruption Perception Index of Transparency International		We do not operate, nor do we have reserves in countries that have the lowest rankings in the Corruption Perception Index of Transparency International.
	EM-EP-510a.2			Description of the management system for prevention of corruption and bribery throughout the value chain	34-37, 98, 100	
Competitive behavior		EM-MD-520a.1		Total amount of monetary losses from legal proceedings associated with pipeline and storage regulations		Not reported
Price transparency and integrity			EM-RM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation		Not reported

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER OR URL	RESPONSE, EXPLANATION OR OMISSION
Product specifications and clean fuel blends			EM-RM-410a.2 (2023)	Total accessible market and share of the market for advanced biofuels and associated infrastructure		Not reported
Management of the legal and regulatory environment	EM-EP-530a.1		EM-RM-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	31-32, 39, 42-44	
	EM-EP-540a.1		EM-RM-540a.1	Rates for highest consequence process safety events (PSE) involving loss of primary containment (LOPC) (Tier 1) and for lowest consequence (level 2)	85, 159	
Critical incident risk management	EM-EP-540a.2			Description of management systems used to identify and mitigate disaster risks and ultimate risks	83-85	
			EM-RM-540a.2	Indicator rate for threats to safety systems (Tier 3)		Tier 3 process safety events are not reported.
			EM-RM-540a.3	Discussion of measurement of the operative discipline and the performance of the management system through Tier 4 indicators		Tier 4 process safety events are not reported.
Operational safety, emergency preparedness and response		EM-MD-540a.1		Number of reportable pipeline incidents, significant percentage	160	
		EM-MD-540a.2		Percentage of (1) natural gas and (2) hazardous fluid pipelines inspected	160	
		EM-MD-540a.3		Number of (1) accidental emissions, and (2) non-accidental releases (NAR) from rail transport		Only coke is transported by rail. Therefore, this indicator is not considered material.

TOPIC	EXPLORATION AND PRODUCTION	MIDSTREAM	REFINING AND MARKETING	METRICS	PAGE NUMBER OR URL	RESPONSE, EXPLANATION OR OMISSION	
Activity metrics	EM-EP-000.A			Production of: (1) crude oil, (2) natural gas, (3) synthetic oil, (4) synthetic gas	123		
	EM-EP-000.B			Number of offshore sites	13		
	EM-EP-000.C			Number of onshore sites	13		
		EM-MD-000.A			Total metric tons per kilometer of: (1) natural gas, (2) crude oil, and (3) refined petroleum products transported, by mode of transport		Regarding crude oil, 17,054 tons were transported by pipeline, 138 tons by truck, and 2,037 tons by ship. For refined petroleum products, 3,863 tons were transported by pipeline, 42,909 by truck, 223 by ship, and 599 by rail.
			EM-RM-000.A		Refining throughput of crude oil and other raw materials.	31	
			EM-RM-000.B		Refining operating capacity	6, 13	

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