

# GRI Content Index

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
<b>GENERAL DISCLOSURES</b>					
<b>Organizational Profile</b>					
102-1	Name of the organization	10			
102-2	Activities, brands, products, and services	10			
102-3	Location of headquarters	10			
102-4	Location of operations	10			
102-5	Ownership and legal form	10			
102-6	Markets served	10			
102-7	Scale of the organization	6, 24, 34			
102-8	Information on employees and other workers	79, 131, 132	Principle N°6	8	
102-9	Supply chain	91, 138		8	
102-10	Significant changes to the organization and its supply chain	91			
102-11	Principle or approach	22			
102-12	External initiatives	13, 17-18, 59, 98, 112		17	
102-13	Membership of associations	112, 140		17	
<b>Strategy</b>					
102-14	Statement from senior decision-maker	5			
102-15	Key impacts, risks, and opportunities	5, 22-25, 33			
<b>Ethics And Integrity</b>					
102-16	Values, principles, standards, and norms of behavior	106	Principle N° 10	16	
102-17	Mechanisms for advice and concerns about ethics	109	Principle N° 10	16	
<b>Governance</b>					
102-18	Governance structure	102-105			
102-19	Delegating authority	102-106			
102-20	Executive-level responsibility for economic, environmental, and social topics	13-14			
102-21	Consulting stakeholders on economic, environmental, and social topics	8-9, 13-14			
102-22	Composition of the highest governance body and its committees	103-104			
102-23	Chair of the highest governance bod	According to the Statute, the Chairman of the Board cannot be appointed as General Manager or CEO. For more information <a href="#">click here</a> .			
102-24	Nominating and selecting the highest governance body	103			
102-25	Conflicts of interest	102			

GRI Standars	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
102-26	Role of highest governance body in setting purpose, values, and strategy	"The company's Board of Directors establishes the general business strategy and approves the strategic plan prepared by the management, considering environmental, social and corporate governance aspects. It supervises the plan implementation based on financial and non-financial indicators. (Corporate Governance Code, pages 3,4, 6 and 7. <a href="#">Click here</a> ) The Board of Directors is in charge, through the Risk and Sustainability Committee, of monitoring the adequate implementation of the comprehensive risk management policies to promote best practices in sustainability; as well as preparing and approving the annual and quarterly Financial Statements, as well as the related Emission Prospects and Form 20-F, among other functions."			
102-27	Collective knowledge of highest governance body	The experience of the members of the Board of Directors can be consulted here.			
102-28	Evaluating the highest governance body's performance	103			
102-29	Identifying and managing economic, environmental, and social impacts	22			
102-30	Effectiveness of risk management processes	22			
102-31	Review of economic, environmental, and social topics	17-18			
102-32	Highest governance body's role in sustainability reporting	The functions of the Board of Directors include supervising - through its various Committees (Auditing Committee, Risk and Sustainability Committee) - reviewing that all the information that needs to be communicated in the Financial Statements, Annual Report, Corporate Governance Code, proposals for shareholders -before each Meeting-, 20F and Sustainability Report, among others, are correctly reflected in the aforementioned documents.			
102-35	Remuneration policies	103			
102-36	Process for determining remuneration	103			
102-38	Annual total compensation ratio	87, 133			
102-39	Percentage increase in annual total compensation ratio	87, 133			
<b>Stakeholder Engagement</b>					
102-40	List of stakeholder groups	8			
102-41	Collective bargaining agreements	79, 131	Principle N° 3	8	
102-42	Identifying and selecting stakeholders	8			
102-43	Approach to stakeholder engagement	8, 112		17	
102-44	Key topics and concerns raised	8			

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
<b>Reporting Practice</b>					
102-45	Entities included in the consolidated financial statements	See Consolidated Financial Statements <a href="#">here</a>		12	
102-46	Defining report content and topic Boundaries	8		12	
102-47	List of material topics	8		12	
102-48	Restatements of information	7		12	
102-49	Changes in reporting	7		12	
102-50	Reporting period	7		12	
102-51	Date of most recent report	The last sustainability report presented corresponded to fiscal year 2019.		12	
102-52	Reporting cycle	YPF's sustainability reports are presented annually.		12	
102-53	Contact point for questions regarding the report	7		12	
102-54	Claims of reporting in accordance with the GRI Standards	7		12	
102-55	GRI content index	7		12	
102-56	External assurance	7		12	
<b>MATERIAL TOPICS</b>					
<b>GRI 201 Economic Standards</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	34-35			
GRI 201-1	Direct economic value generated and distributed	34		8 / 9	
GRI 201-2	Financial implications and other risks and opportunities due to climate change	23, 37-39, 49-50	Principle N°7	13	
OG 1	Volume and type of estimated proved reserves and production	116			
<b>GRI 202 Market Presence</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	87			
GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	87, 134	Principle N°6	5 / 8	
GRI 202-2	Proportion of senior management hired from the local communit	134	Principle N°6	8	
<b>GRI 203 Indirect Economic Impacts</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	13-18, 34-35, 95-97			
GRI 203-2	Significant indirect economic impacts	91-95		8	
<b>GRI 204 Procurement Practices</b>					
GRI 103-1	Management approach: Explanation of the material topic and its boundaries	91		8	
GRI 204-1	Proportion of spending on local suppliers	92, 138		8	x
<b>GRI 205 Anti-Corruption</b>					
	103-1 Management approach: Explanation of the material topic and its boundaries	106-107		16	
103-1-2-3	103-2 Management approach and its components	107		16	
	103-3 Evaluation	111		16	

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
GRI 205-1	Operations assessed for risks related to corruption	109	Principle N°10	16	
GRI 205-2	Communication and training about anti-corruption policies and procedures	110	Principle N°10	16	
GRI 205-3	Confirmed incidents of corruption and actions taken	109 - During 2020, there were no final judicial decisions against YPF S.A. on corruption cases.	Principle N°10	16	
<b>GRI 206 Anti-Competitive Behavior</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	107		16	
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During 2020, there were no complaints in the sphere of the National Commission for the Defense of Competition.	Principle N°10	16	
<b>GRI 207 Tax (2019)</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	113		16	
GRI 207-1	Approach to tax	113		16	
GRI 207-2	Tax governance, control, and risk management	113		16	
GRI 207-3	Stakeholder engagement and management of concerns related to tax	113		16	
GRI 207-4	Country-by-country reporting	113		16	
<b>MATERIAL TOPICS - GRI 300 – ENVIRONMENTAL STANDARDS</b>					
<b>GRI 302 Energy</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	45			
GRI 302-1	Energy consumption within the organization	45, 117	Principles N° 7 / 8	7,8,12/13	x
GRI 302-3	Energy intensity	45, 117	Principle N°8	7,8,12/13	
GRI 302-4	Reduction of energy consumption	45	Principles N° 8 / 9	7 / 13	
OG 2	Total amount invested in renewable energy	48	Principle N°9	7 / 13	
OG 3	Total amount of renewable energy generated by source	47, 48 - YPF Luz does not produce solar or geothermal energy.	Principle N°9	7 / 13	
<b>GRI 303 Water &amp; Effluents (2018)</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	53			
GRI 303-1	Interactions with water as a shared resource	53 - The management approach and measurement tools used are reported.	Principles N°7 / 8	6	
GRI 303-2	Management of water discharge related impacts	56	Principle N°8	6	
GRI 303-3	Water withdrawal	54, 121	Principles N°7 / 8	6	x
GRI 303-4	Water discharge	56, 122	Principle N°8	6 / 12	x

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
GRI 303-5	Water consumption	122	Principle N°8	6, 8 / 12	
OG 5	Volume and disposal of formation or produced water	122	Principle N°8		
<b>GRI 304 Biodiversity</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	59		12 / 15	
GRI 304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	59 - Only the total area in hectares is reported by category of sites.	Principle N°8		
GRI 304-2	ISignificant impacts of activities, products, and services on biodiversity	59-60	Principle N°8		
GRI 304-3	Habitats protected or restored	69	Principle N°8		
GRI 304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	126, 127	Principle N°8		
OG4	Number and percentage of significant operating sites where biodiversity risk has been assessed and monitored	59	Principle N°8		
<b>GRI 305 Emissions</b>					
103-1-2-3	103-1 Management approach: Explanation of the material topic and its boundaries	38, 52		13	
	103-2 Management approach and its components	38, 52		13	
	103-3 Evaluation	52		13	
GRI 305-1	Direct (Scope 1) GHG emissions	39, 117	Principles N° 7 / 8	13	x
GRI 305-2	Energy indirect (Scope 2) GHG emissions	44, 118	Principles N° 7 / 8	13	x
GRI 305-3	Other indirect (Scope 3) GHG emissions	117, 118	Principles N° 7 / 8	13	
GRI 305-4	GHG emissions intensity	39, 118	Principles N° 8 / 9	13	
GRI 305-5	Reduction of GHG emissions	39, 44, 119	Principles N° 7 / 8	13	
GRI 305-6	Emissions of ozone-depleting substances (ODS)	52 - As in 2019, no emissions of ozone-depleting substances (ODS) were recorded from YPF's operations.	Principles N° 7 / 8	13	
GRI 305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and othersignificant air emissions	52, 119	Principles N° 7 / 8	13	x
OG6	Volume of flared and vented hydrocarbon	119	Principle N° 8	13	
OWN	Methane Emissions	39, 42	Principles N° 7 / 8	13	x
OWN	Estimated carbon dioxide emissions embedded in proved hydrocarbon reserves	118	Principles N° 7 / 8	13	x
<b>GRI 306 Waste (2020)</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	61		12	
GRI 306-2	Waste by type and disposal method	62, 124, 125	Principle N° 8	12	x
GRI 306-3	Significant spills	123, 124	Principle N° 8	12	
GRI 306-4	Transport of hazardous waste	125, 126	Principle N° 8	12	
OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	62	Principle N° 8	12	x

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
OWN	Volume of hydrocarbon spills greater than a barrel	39, 42	Principle N° 8	12	x
OWN	Soils with hydrocarbons in Upstream	78	Principle N° 8	12	x
<b>GRI 307 Environmental Compliance</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	52			
GRI 307-1	Non-compliance with environmental laws and regulations	In 2020, YPF paid two environmental fines exceeding USD 10,000 for a total amount of Argentine pesos 12,646.74 (none were related to water resources). In the case of AESA, an environmental fine for a total of Argetinian pesos 1,116,752 was paid.			
<b>GRI 308 Supplier Environmental Assessment</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	91			
GRI 308-1	New suppliers that were screened using environmental criteria	93, 138	Principle N°7	12	
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	93			
<b>OG Products And Services</b>					
OG8	Benzene, lead and sulfur content in fuel	120			
OG14	Volume of biofuels produced and purchased meeting sustainability criteria.	47	Principle N° 8	13	
<b>MATERIAL TOPICS - GRI 400 - SOCIAL STANDARDS</b>					
<b>GRI 401 Employment</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	87			
GRI 401-1	New employee hires and employee turnover	87	Principle N°6	5 / 8	
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	YPF does not have employees who work part-time.	Principle N°6	8	
GRI 401-3	Parental leave	137	Principle N°6	5 / 8	
<b>GRI 402 Labor/Management Relations</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	79			
GRI 402-1	Minimum notice periods regarding operational changes	"YPF S.A. is dedicated to meeting deadlines and modalities in the provisions of the legal normative plexus, its internal standards, and the Collective Labor Agreements to which it subscribes in person or through the Chambers of Activity that it formally integrates."		8	

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
<b>GRI 403 Occupational Health And Safety (2018)</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	68		8	
GRI 403-1	Occupational health and safety management system	68	Principle N°1	8	
GRI 403-2	Hazard identification, risk assessment, and incident investigation	68	Principle N°1	8	
GRI 403-3	Occupational health services	69	Principle N°1	8	
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	72	Principle N°1	8	
GRI 403-5	Worker training on occupational health and safety	69, 72	Principle N°1	8	
GRI 403-6	Promotion of worker health	69	Principle N°1	8	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	69	Principle N°1	8	
GRI 403-8	Workers covered by an occupational health and safety management system	68, 129	Principle N°1	8	
GRI 403-9	Work-related injuries	73, 129, 130, 131	Principle N°1	8	
GRI 403-10	Work-related ill health	72, 128	Principle N°1	8	
OWN	Fatalities (Employees -Contractors)	73, 75, 130	Principle N°1	8	x
OWN	"Lost-Time Injury Frequency Rate (LTIFR) (Employees -Contractors)"	129, 130	Principle N°1	8	x
OWN	Total Recordable Injury Frequency Rate (TRIFR) (Employees -Contractors)	130	Principle N°1	8	x
OWN	Process Safety Events - Tier 1	77, 131	Principle N°1	8	x
OWN	Process Safety Events - Tier 2	77, 131	Principle N°1	8	x
OWN	Occupational disease frequency rate	72, 128, 129	Principle N°1	8	x
<b>GRI 404 Training And Education</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	88		8	
GRI 404-1	Average hours of training per year per employee	89, 137, 138		5 / 8	x
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	89		8	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	90		5 / 8	
<b>GRI 405 Diversity And Equal Opportunity</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	83		5 / 8	
GRI 405-1	Diversity of governance bodies and employees	79, 83, 133	Principle N°6	5 / 8	x
GRI 405-2	Ratio of basic salary and remuneration of women to men	85, 134	Principle N°6	5 / 8	x
<b>GRI 406 Non-Discrimination</b>					
	103-1 Management approach: Explanation of the material topic and its boundaries	83	Principle N°6	8	
103-1-2-3	103-2 Management approach and its components	84-85	Principle N°6	8	
	103-3 Evaluation	84-85	Principle N°6	8	



GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
GRI 406-1	Incidents of discrimination and corrective actions taken	Complaints and reports on possible violations to company regulations and behaviors related to discrimination, mistreatment, abuse of power and harassment are received through the Ethics Line and are dealt with by the Ethics Committee. Page 107.	Principle N°6	8	
<b>GRI 407 Freedom Of Association And Collective Bargaining</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	The company respects and promotes freedom of association and collective negotiation. Based on the evaluation tools it has, YPF did not identify significant risks for trade union association freedom for operations and suppliers with applicable contracts, for the period covered by this report.	Principle N°3	8	
GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Principle N°3	8	
<b>GRI 408 Child Labor</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	19, 138 - From the assessment tools it has, YPF did not identify child labor risks, for operations and suppliers with applicable contracts, for the period covered by this report.			
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor		Principle N°5		
<b>GRI 409 Forced Or Compulsory Labor</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	19, 138 - From the assessment tools it has, YPF did not identify forced labor risks for operations and suppliers with applicable contracts, for the period covered by this report.			
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		Principle N°4		
<b>GRI 410 Security Practices</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	19			
GRI 410-1	Security personnel trained in human rights policies or procedures	19	Principle N° 1 / 2		x
<b>GRI 411 Rights Of Indigenous Peoples</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	94-98	Principle N°1		
GRI 411-1	Incidents of violations involving rights of indigenous peoples	During 2020, there were no cases of violations of the rights of indigenous peoples.	Principle N°1		
OG9	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place	97	Principle N°1		
<b>GRI 412 Human Rights Assessment</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	19	Principle N°1		
GRI 412-1	Operations that have been subject to human rights reviews or impact assessments	19	Principle N°1 / 2		

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
GRI 412-2	Employee training on human rights policies or procedures	19	Principle N°1 / 2		
GRI 412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	138			
<b>GRI 413 Local Communities</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	95, 97			
GRI 413-1	Operations with local community engagement, impact assessments, and development programs	95, 98, 100	Principle N°1		
OG10	Number and description of significant disputes with local communities and indigenous peoples	95, 98, 100			
OG12	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process	The current Environmental, Social and Health Impact Assessment Policy of the company states that "in the case of relocations or resettlements, YPF strives to negotiate with the residents to ensure that it is voluntary. In no project or operation YPF is involved or is in any way related to any forced resettlement of indigenous communities". During 2020 no resettlements were carried out.	Principle N°1		
OWN	Voluntary Social Investment	99			x
<b>GRI 414 Supplier Social Assessment</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	91			
GRI 414-1	New suppliers that were screened using social criteria	93, 138	Principles N° 1 / 2	8	
GRI 414-2	Negative social impacts in the supply chain and actions taken	93			
<b>GRI 415 Public Policy</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	112		16	
GRI 415-1	Political contributions	111, 140 - During 2020, YPF did not make contributions to political parties or their representatives, according to the policies and guidelines established by the company for these matters.	Principle N°10	16	x
<b>GRI 416 Customer Health And Safety</b>					
103-1-2-3	103-1 Management approach: Explanation of the material topic and its boundaries	33			
GRI 416-1	Assessment of the health and safety impacts of product and service categories	33	Principle N°1		

GRI Standards	Content	Page or reference	United Nations Global Compact	SDG	"External assurance"
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	The Company and/or the Group companies have not been notified at the end of 2020 of legal actions where impacts on the health and safety derived from the marketing of their products and services are attributed to the Group companies.			
<b>GRI 417 Marketing and Labeling</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	33			
GRI 417-1	Requirements for product and service information and labeling	33			
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	There were no cases of non-compliance dealt with in court, nor were there any infractions or sanctions in administrative offices involving amounts higher than UD \$ 100,000.			
GRI 417-3	Incidents of non-compliance concerning marketing communications	There were no cases of non-compliance dealt with in court, nor were there any infractions or sanctions in administrative offices involving amounts higher than UD \$ 100,000.			
<b>GRI 418 Customer Privacy</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	33			
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2020, there were no complaints about customer privacy violations and loss of customer data through formal reporting channels. The email for the reception of claims is: <a href="mailto:datospersonales@dypf.com">datospersonales@dypf.com</a>			
<b>GRI 419 Socioeconomic Compliance</b>					
GRI 419-1	Non-compliance with laws and regulations in the social and economic area	Information regarding significant penalties that the Company may have received can be found in Note 32 - Contingent Assets and Liabilities in YPF's- Consolidated Financial Statements as of 12/31/2020. For more information <a href="#">click here</a> .			
<b>Asset Integrity And Process Safety</b>					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	75-78			
OG13	Number of process safety events, by business activity.	78, 129			