
GRI CONTENT INDEX

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MATERIAL TOPICS					
GRI 200 - ECONOMIC STANDARDS					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	14, 41			

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201-1	Direct economic value generated and distributed	23		8; 9	
201-2	Financial implications and other risks and opportunities due to climate change	41	Principle N°7	13	
201-3	Defined benefit plan obligations and other retirement plans	67 – Additionally to the Argentine Social Security System, YPF has a Pension Plan in place. Each subscriber may contribute an amount varying between 3% and 10% of their monthly remuneration and the company will contribute an equal amount. See also 2.b.10) (p.22) to YPF S.A.'s Consolidated Financial Statements as of 12/31/2018:			
201-4	Financial assistance received from government	YPF did not receive financial assistance during 2018. Information available in Form 20-F: https://www.ypf.com/english/investors/Paginas/Financial-information.aspx			
GRI 202 MARKET PRESENCE					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	67			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	67	Principle N° 6	5; 8	
202-2	Proportion of senior management hired from the local community	120	Principle N° 6	8	x
GRI 203 INDIRECT ECONOMIC IMPACTS					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	101, 106-108			
203-1	Infrastructure investments and services supported	108			
203-2	Significant indirect economic impacts	102		8	
GRI 204 PROCUREMENT PRACTICES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	102-105		8	
204-1	Proportion of spending on local suppliers	127		8	x
GRI 205 ANTI-CORRUPTION					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	90	Principle N°10	16	
205-1	Operations assessed for risks related to corruption	90	Principle N°10	16	
205-2	Communication and training about anti-corruption policies and procedures	86	Principle N°10	16	x
205-3	Confirmed incidents of corruption and actions taken	During 2018, there were no complaints of alleged corruption cases through the company's formal channels.	Principle N°10	16	

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GRI 206 ANTI-COMPETITIVE BEHAVIOR					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	87			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	During 2018, there were no claims filed before the National Commission for the Defence of Competition.	Principle N°10		
RESERVES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	YPF S.A.'s Consolidated Financial Statements as of 12/31/2018.			
OG1	Volume and type of estimated proved reserves and production	13, 117			
MATERIAL TOPICS - GRI 300 – ENVIRONMENTAL STANDARDS					
GRI 302 ENERGY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	45-50		7	
302-1	Energy consumption within the organization	43, 128 - YPF purchases energy from the National Interconnected System, which in 2018 was supplied by 63.8% of fossil fuel energy, 29.1% of hydro energy, 2.4% of other renewable energies, and 4.7% of nuclear energy.	Principles N° 7 and 8	7; 8; 12; 13	x
302-3	Energy intensity	44, 128 - Does not include consumption outside of the organization.	Principle N° 8	7; 8; 12; 13	
302-4	Reduction of energy consumption	128	Principles N° 8 and 9	7; 8; 12; 13	
OWN	Total amount of investments in renewable energy	19	Principle N°9	7; 13	x
OG3	Total amount of renewable energy generated by source	128	Principle N°9	7; 13	x
GRI 303 (2018) WATER & EFFLUENTS					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	93-95			
303-1	Interactions with water as a shared resource	94, 129, 130	Principles N°7 and 8		
303-2	Management of water discharge related impacts	95	Principle N° 8		
303-3	Water withdrawal	94, 129, 130	Principles N°7 and 8		x
303-4	Water discharge	95, 130	Principle N° 8	12	x
303-5	Water consumption	93	Principle N° 8	8; 12	
OG5	Volume and disposal of formation or produced water	129, 130	Principle N° 8		
GRI 304 BIODIVERSITY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	97-99		15	

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GRI Standard	Content	Page or reference	United Nations Global Compact	SDG	External assurance
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	97	Principle N° 8		
304-2	Significant impacts of activities, products, and services on biodiversity	99	Principle N° 8		
304-3	Habitats protected or restored	99	Principle N° 8		
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	99	Principle N° 8		
OG4	Number and percentage of significant operating sites where biodiversity risk has been assessed and monitored	97, 98	Principle N° 9		
GRI 305 EMISSIONS					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	43			
305-1	Direct (Scope 1) GHG emissions	43, 128	Principles N° 7 and 8	13	x
305-2	Energy indirect (Scope 2) GHG emissions	43, 128	Principles N° 7 and 8	13	x
OWN	Methane Emissions (CH ₄)	43, 44, 128	Principle N° 8	13	
305-4	GHG emissions intensity	44	Principle N° 8 and 9	13	
305-5	Reduction of GHG emissions	45, 129	Principles N° 7 and 8	13	
305-6	Emissions of ozone-depleting substances (ODS)	YPF's operations do not produce any of the ozone-depleting substances listed in the Montreal Protocol: https://ozone.unep.org/sites/default/files/MP_handbook-english-2018.pdf	Principles N° 7 and 8	13	
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and othersignificant air emissions	129		13	x
OG6	Volume of flared and vented hydrocarbon	43, 129	Principle N° 8	13	
GRI 306 WASTE					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	95		12	
306-2	Waste by type and disposal method	95, 131	Principle N° 8	12	x
306-4	Transport of hazardous waste	During 2018, no hazardous waste —as identified by Annexes I, II, III and VIII of the Basel Convention— was exported or treated.	Principle N° 8		
OWN	Significant spills	130	Principle N° 8	12	x

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GRI Standard	Content	Page or reference	United Nations Global Compact	SDG	External assurance
OG7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal	131	Principle N° 8	12	x
GRI 307 ENVIRONMENTAL COMPLIANCE					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	YPF S.A.'s Consolidated Financial Statements as of 12/31/2018.			
307-1	Non-compliance with environmental laws and regulations	In 2018, YPF was assessed five fines of over USD 10,000, with a total amount of USD 1,492,806. None of the fines was related to water resources. More information available in Note 14 a) 4) to YPF S.A.'s Consolidated Financial Statements. as of 12/31/2018: https://www.ypf.com/english/investors/Paginas/Financial-information.aspx For controlled companies, the information is available on the Financial Information Highway of the Argentine Securities and Exchange Commission (AESA - Note 7, YPF GAS - Note 9, OPESSA - Note 10).	Principle N° 8		
GRI 308 SUPPLIER ENVIRONMENTAL ASSESSMENT					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	102-104			
308-1	New suppliers that were screened using environmental criteria	127	Principle N° 7		
PRODUCTS AND SERVICES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	61			
OG8	Benzene, lead and sulfur content in fuels	131			
MATERIAL TOPICS - GRI 400 - SOCIAL STANDARDS					
GRI 401 EMPLOYMENT					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	63-69			
401-1	New employee hires and employee turnover	63, 67, 121, 122	Principle N° 6	5; 8	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	67 - Four per cent of direct employees, who have a temporary employment contract, receive all the benefits they are entitled to, in compliance with current laws.	Principle N° 6	8	
401-3	Parental leave	123	Principle N° 6	5; 8	
GRI 402 LABOR/MANAGEMENT RELATIONS					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	72, 73			

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402-1	Minimum notice periods regarding operational changes	72		8	
GRI 403 (2018) OCCUPATIONAL HEALTH AND SAFETY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	74-81	Principle N°1	8	
403-1	Occupational health and safety management system	72, 74-81	Principle N°1	8	
403-2	Hazard identification, risk assessment, and incident investigation	75-78	Principle N°1	8	
403-3	Occupational health services	78-81	Principle N°1	8	
403-4	Worker participation, consultation, and communication on occupational health and safety	72	Principle N°1	8	
403-5	Worker training on occupational health and safety	76, 77	Principle N°1	8	
403-6	Promotion of worker health	79-81	Principle N°1	8	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	74-81	Principle N°1	8	
403-8	Workers covered by an occupational health and safety management system	74, 75	Principle N°1	8	
403-9	Work-related injuries	77, 78, 126	Principle N°1	8	x
403-10	Work-related ill health	79, 80, 125, 126	Principle N°1	8	
OWN	Total Recordable Injury Frequency Rate (TRIFR) – Employees and Contractors	126	Principle N°1	8	x
OWN	Occupational Illness Frequency Rate (OIFR) – Employees	126	Principle N°1	8	x
GRI 404 TRAINING AND EDUCATION					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	70, 71		8	
404-1	Average hours of training per year per employee	71, 123, 124		5; 8	
404-2	Programs for upgrading employee skills and transition assistance programs	70, 71		8	
404-3	Percentage of employees receiving regular performance and career development reviews	70		5; 8	
GRI 405 DIVERSITY AND EQUAL OPPORTUNITY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	64-66		5; 8	
405-1	Diversity of governance bodies and employees	83, 118, 119	Principle N°6	5; 8	x
405-2	Ratio of basic salary and remuneration of women to men	124	Principle N°6	5; 8	x
GRI 406 NON-DISCRIMINATION					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	86, 64-66		8	

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GRI 407 FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	103, 104		8	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	104	Principle N°3	8	
GRI 408 CHILD LABOR					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	103, 104			
408-1	Operations and suppliers at significant risk for incidents of child labor	104, 127	Principle N°5		
GRI 409 FORCED OR COMPULSORY LABOR					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	103, 104			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	104, 127	Principle N°4		
GRI 410 SECURITY PRACTICES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	89			
410-1	Security personnel trained in human rights policies or procedures	89	Principles N°1 and 2	16	x
GRI 411 RIGHTS OF INDIGENOUS PEOPLES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	89, 108	Principle N°1		
411-1	Incidents of violations involving rights of indigenous peoples	No incidents involving violations of the rights of indigenous peoples were identified in our operations during 2018.	Principle N°1		
OG9	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place	108, 109	Principle N°1		
OG10	Number and description of significant disputes with local communities and indigenous peoples	108, 109	Principle N°1		
GRI 412 HUMAN RIGHTS ASSESSMENT					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	86-90	Principle N°1		

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412-1	Operations that have been subject to human rights reviews or impact assessments	90	Principle N°1 and 2		
412-2	Employee training on human rights policies or procedures	86	Principle N° 1		
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	127	Principle N° 1		
GRI 413 LOCAL COMMUNITIES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	106-115			
413-1	Operations with local community engagement, impact assessments, and development programs	106-115	Principle N° 1		
INVOLUNTARY RESETTLEMENT					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	108, 109			
OG12	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process	No cases of involuntary resettlement were registered during the reporting period.	Principle N°1		
ASSET INTEGRITY AND PROCESS SAFETY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	74-78			
OG13	Number of process safety events, by business activity.	Note 28 a) to YPF S.A.'s Consolidated Financial Statements as of 12/31/2018.			
OWN	Process Safety Events - Tier 1	126			x
GRI 414 SUPPLIER SOCIAL ASSESSMENT					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	102-104			
414-1	New suppliers that were screened using social criteria	127	Principle N°1 and 2	8	
GRI 415 PUBLIC POLICY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	88		16	
415-1	Political contributions	88	Principle N° 10	16	x
GRI 416 CUSTOMER HEALTH AND SAFETY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	61			

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GRI Standard	Content	Page or reference	United Nations Global Compact	SDG	External assurance
416-1	Assessment of the health and safety impacts of product and service categories	61	Principle N° 1		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	The Company and / or companies of the Group had not been notified of any legal complaints filed against them over health and safety impacts from the commercialization of their products and services by the end of 2018.			
GRI 417 MARKETING AND LABELING					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	61		12	
417-1	Requirements for product and service information and labeling	61			
417-2	Incidents of non-compliance concerning product and service information and labeling	There were neither cases of non-compliance filed before the courts, nor violations or penalties assessed in the administrative forum involving amounts greater than USD 100,000.			
417-3	Incidents of non-compliance concerning marketing communications	There were neither cases of non-compliance filed before the courts, nor violations or penalties in the administrative forum involving amounts greater than USD 100,000.			
GRI 418 CUSTOMER PRIVACY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	61			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no complaints regarding violations of customer privacy or loss of customer data through formal reporting channels. , In 2019 the following mailbox was created to receive complaints of that kind: datospersonales@ypf.com			
GRI 419 SOCIOECONOMIC COMPLIANCE					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	YPF S.A.'s Consolidated Financial Statements as of 12/31/2018.			
419-1	Non-compliance with laws and regulations in the social and economic area	Note 28 to YPF S.A.'s Consolidated Financial Statements as of 12/31/2018. https://www.ypf.com/english/investors/Lists/InformacionFinanciera/Financical%20Statements-12-31-2018.pdf			
FOSSIL FUEL SUBSTITUTES					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	60		7	

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GRI Standard	Content	Page or reference	United Nations Global Compact	SDG	External assurance
OG14	Volume of biofuels produced and purchased meeting sustainability criteria.	60			
INNOVATION AND TECHNOLOGY					
103-1-2-3	Management approach: Explanation of the material topic and its boundaries – Management approach and its components – Evaluation	51-56		7	
103-1-2-3	R&D for the Energy Industry	51-56			x