TECHINT
Engineering & Construction

Sustainability Report 2024

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Cover image: Desalinated Water Supply for the Northern District (SADDN), Chile.

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Message from the CEO

Oscar Scarpari

CEO of Techint Engineering & Construction

2024 has been a year of steady progress. We have continued to strengthen our commitment through sustainability, operational excellence, and innovation. These pillars, along with diversity, safety, and community engagement, remain at the heart of everything we do.

Sustainability is a top priority across our operations. Over the past year, we carried out various initiatives that demonstrate our commitment to environmental care. Our treatment plants processed more than 54,400 m^3 of water in different regions. We also recovered 43% of the materials we handled, thanks to a circular approach to waste management.

We are equally proud of our efforts to preserve the heritage of the places where we work. Our paleontology and archaeology teams help safeguard valuable cultural assets. In Mexico, our native flora relocation program has already moved more than 10,000 specimens to protected areas. We have also upgraded much of our equipment and vehicle fleet with more eco-efficient alternatives, which helped us cut our carbon footprint by 3.2%.

Our commitment to local communities continues to grow. In 2024, we carried out seven volunteer programs in local schools and awarded 403 scholarships to high school and university students.

We are also moving forward on the energy transition front. Our teams are developing engineering projects for green hydrogen in the steel industry and taking part in studies to boost energy efficiency and reduce emissions in industrial plants. The installation of a Consteel® furnace at Tenaris's largest plant in Argentina was an important step in lowering emissions.

Innovation continues to drive our progress. This year, we expanded the use of digital tools to improve decision-making, strengthen collaboration, and foster a more agile work culture. We developed TChat and introduced Microsoft Copilot 365, AI-powered tools that help us work smarter and more efficiently.

We also scaled up the use of advanced technologies such as cargo drones, TenLock™, PipeTrak IT, and ControlTub™, which provide real-time monitoring and management of projects, enhancing both quality and efficiency.

Building a more inclusive workplace is just as important. This year, through our diversity program, we launched a Gender and Sexual Orientation Committee to foster a more equitable and respectful work environment. And in 2025, we will keep moving forward with new initiatives to ensure Techint E&C becomes an ever more diverse and inclusive organization.

Thanks to the dedication, professionalism, and passion of our people, we have delivered several strategic projects and are making solid progress on others, such as the expansion of the SAD DN desalination plant in Chile, which will reduce freshwater consumption in mining operations.

None of this would be possible without the extraordinary commitment and passion of everyone at Techint E&C.

Oscar Scarpari
CEO of Techint Engineering & Construction

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Duplicar II, Argentina

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Profile of our Organization

Techint E&C has been shaping the engineering and construction market for more than 75 years, with a strong focus on sustainable development. Throughout its operations, the company delivers high-quality solutions to its customers, while working to reduce environmental impact and promote the well-being of the communities where it operates.

SUSTAINABLE DEVELOPMENT GOALS

Techint E&C has completed more than 3,500 projects throughout its history. With its extensive experience, the company helps customers and partners strengthen their competitive position, streamline processes, and build lasting capabilities all thanks to the expertise and commitment of its people.

Techint E&C embraces its responsibility to all stakeholders through concrete actions that support environmental preservation and sustainable development.

In line with this commitment, the company works closely with employees, customers, contractors, and the broader community to minimize the environmental impact of its operations.

These principles are embedded in its Mission, Vision, and Values, and are reflected in its Management, Road Safety, Business Conduct, and Energy Policies.

Mission, vision and values

Mission

To deliver value to our stakeholders and customers by providing engineering services, supplies, construction, the operation and management of infrastructure, industrial and energy projects.

Vision

To be the leading Engineering and Construction company, renowned for our working methodologies, technological heritage, and human resource capabilities.

Values

- Safety: Commitment to people's safety, environmental protection, and community development.
- Local roots, global vision: Putting down local roots with respect for cultural diversity, within the framework of a global business vision.
- Our people: Developing human resources and building knowledge.
- Compliance: Transparency and professionalism throughout our relations.

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C20+, Chile

Segments, products and services

Techint E&C has several decades of a broad and diverse experience in its field, enabling it to provide services in the following areas:

- Feasibility studies.
- Process studies and technology selection.
- Basic and detailed engineering design.
- Supplies.
- Project management.
- Construction and assembly.
- Pre-commissioning, commissioning and start-up.
- Operation and maintenance.

The company is committed to continuous improvement and works to add value to every project it undertakes.

It combines a global business perspective with a deep understanding of local needs and priorities.

The company's professionals focus on developing solutions that are competitive, efficient, and sustainable. They work to meet the highest standards of quality and safety, safeguard the environment, and contribute to the well-being of the communities where they operate.

Management Policy

Techint E&C is guided by a commitment to integrity, excellence, and sustainability in everything it does. It works to create long-term value while meeting—and where possible, exceeding—the expectations of its customers, shareholders, employees, suppliers, and the communities it serves.

To learn about the company's Management Policy:

CLICK **HERE** →

Market Segments

Oil & Gas

Pipelines for the transportation of oil, gas, and derivatives, gas processing facilities, oil & gas separation plants, marine terminals and offshore works, facilities associated with transportation systems, compressor and pumping stations, storage tanks, and liquefied natural gas (LNG) regasification terminals.

Mining

Civil works, routes, access roads and ports, aqueducts, mineral pipelines, seawater pumping systems, water desalination plants, mineral processing plants, industrial and service structures, pipelines for transporting pulp and tailings, as well as complementary civil works.

Energy

Combined-cycle and simple cycle power plants, hydroelectric plants, nuclear facilities, renewable energy facilities, transmission lines, transformer substations, and cogeneration plants.

Downstream and petrochemical plants

Oil refineries: various processing, treatment, and production units and facilities, hydrotreatment and hydrodesulfurization plants for gasoline and diesel fuels.

Petrochemical plants: chemical plants, methanol plants, fertilizer plants, agrochemical and herbicide plants, polyethylene and polypropylene plants, and hydrogen production plants.

Construction of delayed coking units, Fluid Catalytic Separation Units (FCSU), Merox, powerformer, hydrotreatment, acid water and amine tanks, alkylation, hydrodesulfurization (HDS) and thermal hydrosulfurization (HDT) gasoline and diesel.

Modernization of oil heaters, storage tanks, oil-water separation units, and desalination, hot oil, and dehydration systems, as well as design of service areas.

Industrial plants

Design and construction of facilities, industrial cleaning services and facilities, material handling facilities, aluminum plants, paper and pulp mills, cement production plants, construction materials plants, and steel plants.

Civil infrastructure works

Feasibility studies, basic and detailed engineering for large-scale buildings, hospitals, bridges, subways, railways, roads, and highways.

Global Presence

- Central Headquarters
- Regional Offices
- Engineering Centers
- Commercial and Operational Centers

Techint E&C in numbers

75+
years of experience.

3,500+
completed projects.

17,956
employees.

550+
projects completed in the energy sector.

10+
mountain range crossings.

600+
downstream and petrochemical plant projects.

14,000+
MW installed in combined cycle plants.

550+
pipelines built globally.

51+ million
construction hours by 2024.

1.9 million
hours of engineering by 2024.

7,000+
km of roads and highways.

20,000
km of power transmission lines.

600,000+
tons of steel structure assembled.

900,000+
tons of equipment installed.

59+ million
km traveled in 2024.

Awards, recognitions and certifications

2024

Special mention for Innovation management, National Quality Award.
Techint E&C, Argentina.

Latin American Prize for Corporate Responsibility Ecumenical Social Forum.
Techint E&C, Argentina.

Safe Company Seal free of violence and discrimination against women, awarded to the Human Resources area.
CPP Techint E&C, Ecuador.

IT *Ahora* 2024 Award for "Travel Plan and Fatigue Test" application.
CPP Techint E&C, Ecuador.

Ergonomic Workstation Design Award, IESS Health Fair.
CPP Techint E&C, Ecuador.

Best Tech Projects Recognition in the Silver category for a technology management project for Equipment Management (EQM).
CPP Techint E&C, Ecuador.

Iconic Companies Creating a Better World for All prize for the Medical Brigades.
CPP Techint E&C, Ecuador.

Green Distinction for Environmental Performance for audits, regulatory compliance and environmental management.
CPP Techint E&C, Ecuador.

Honor Roll Award for Occupational Health and Safety CCHC 2024 in the 5-Star Category.
Techint E&C, Chile.

Recognition for Inclusion in Diversity & Inclusion Management DEI AWARDS 2024.
Techint E&C, Colombia.

Safety Cup Award Shutdown 2024.
Techint E&C, Chile.

Recognition for Sustainable Development in Mining from the Chilean-Argentine Chamber of Commerce.
Techint E&C, Chile.

2023

ECOGreen Impact Award for Emissions Reduction and Efficient Use of Natural Resources.
CPP Techint E&C, Ecuador.

ECOnomic Award for Notable Economic Impact thanks to the Implementation of Good Practices.
CPP Techint E&C, Ecuador.

ECOmmunity Award for Positive Impact in the communities directly affected by operations
CPP Techint E&C, Ecuador.

Techint E&C Exceptional Companies Award.
Business Coordination Council and Institute of Quality Promotion, Mexico.

Healthy Practices Award for reducing occupational accidents and illnesses.
CPP Techint E&C, Ecuador. Ministry of Public Health of Ecuador.

Recognition of Volunteers in Action Techint E&C, Brazil.
Benvinda Municipal School, Pontal do Paraná.

Latin American Prize for Corporate Responsibility Ecumenical Social Forum.
Techint E&C, Argentina.

CERTIFICATION
ISO 39001:2012

Road Safety Management.
Techint E&C. TÜV Rheinland.

RECERTIFICATION
ISO 50001:2018

Energy Management System.
Techint E&C. TÜV Rheinland.

Open Paths to Gender Equality Award.
Techint E&C, Municipality of São Paulo, Brazil.

2022

Carbonser S.A. Environmental Quality Certificate.
Techint E&C, Federal Attorney for Environmental Protection, Government of Mexico.

Organization of the Year Award, Dos Bocas Refinery Project.
Techint E&C, Oil & Gas Magazine, awarded at the International Energy Meeting, Mexico.

Bechtel Award for Best Sustainability Performance, Quebrada Blanca II Project.
Techint E&C, Chile. Bechtel.

Hygiene and Safety Certification, Gold Category, Equipment Management in Chile.
Techint E&C, Workplace Safety Association of the Chilean Chamber of Construction.

Ecofindi Awards, Ecogreen Award for Implementation of a rainwater harvesting system with minimal groundwater abstraction in Shushufindi.
CPP Techint E&C, Ecuador. Shushufindi S.A. Consortium

2021

Violeta Award for Gender Equality, Silver Category
CPP Techint E&C, Ministry of Labor and Secretariat of Human Rights of Ecuador.

Joint Committee Certificate, Silver Category.
Techint E&C, Workplace Safety Association of the Chilean Chamber of Construction.

2020

CERTIFICATION
ISO 50001:2018

Energy Management System.
Techint E&C. Det Norske Veritas (DNV).

2019

Techint E&C signatory to the Global Compact.
United Nations Organization.

2018

CERTIFICATION
ISO 45001:2018

Occupational Health and Safety Management System.
Techint E&C. Det Norske Veritas (DNV).

RECERTIFICATION
ISO 9001:2018

Quality Management System.

RECERTIFICATION
ISO 14001:2018

Environmental Management System.
Techint E&C. Det Norske Veritas (DNV).

2005

CERTIFICATION
OHSAS 18001

Occupational Health and Safety Management System.
Techint E&C. Det Norske Veritas (DNV).

2004

CERTIFICATION
ISO 14001:2004

Environmental Management System.
Techint E&C. Det Norske Veritas (DNV).

1996

CERTIFICATION
ISO 9001:1994

Techint E&C Quality Management System.
TÜV Rheinland.

Strategic planning

Techint E&C is driving strategies and practices that create value for all its stakeholders across the engineering and construction industry. At the heart of its approach is a sustainable management model that underpins every operation, supporting the development of local communities, promoting employee well-being, and delivering solid financial performance.

Sustainability is not just a principle but a call to action. The company takes concrete steps to reduce and manage its environmental footprint while fostering responsible social practices. To guide informed decision-making, Techint E&C uses robust performance indicators aligned with the United Nations Sustainable Development Goals and the principles of the UN Global Compact.

A key focus is the company's "zero deviation" goal—an ongoing effort to minimize negative impacts and maximize the positive outcomes of its work.

At the strategic level, the Management Committee—comprising the CEO, directors, and senior managers—keeps leadership closely aligned on critical issues.

These sessions provide a clear view of project progress and help ensure that solutions are implemented swiftly when needed. The cadence and focus of these meetings vary, with Quarterly Management reviews, Operational Management sessions, and Commercial Strategy discussions held regularly across different regions.

Pillars of action

Knowledge management

A strategic pillar that enhances efficiency by embedding lessons learned across operations and driving continuous improvement. The goal is clear: to boost performance and competitiveness by harnessing information and leveraging the collective experience of employees.

Staff training and development

We invest in training and development programs that strengthen employees' skills and knowledge, helping them build on their strengths and address areas of growth.

The aim is to generate a greater positive impact on operations. These efforts also extend to subcontractors and suppliers, who are key players throughout the value chain.

Preventive behavior

A spectrum of actions that encompass quality, environmental care, safety, participatory occupational health, and improved energy performance.

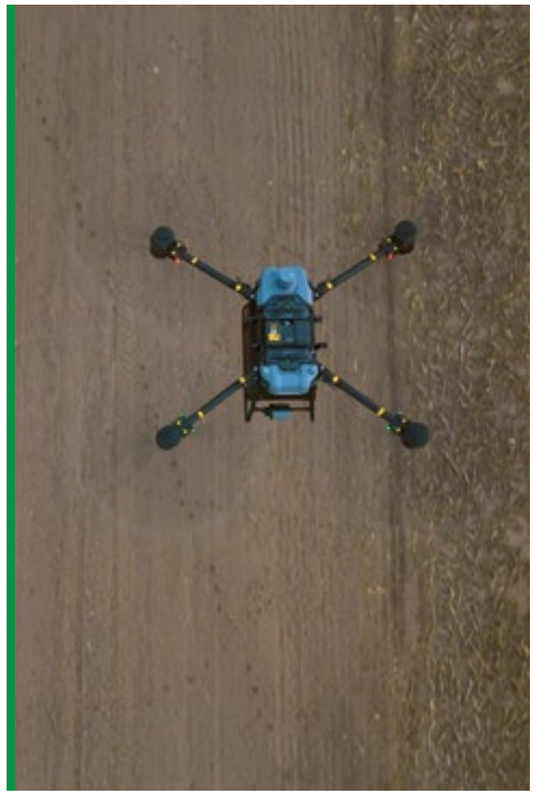
Preventive behavior is a mindset, a way of approaching work and life, that must be sustained over time and evolve in step with the business, fostering a culture of prevention across the entire organization.

Operational excellence

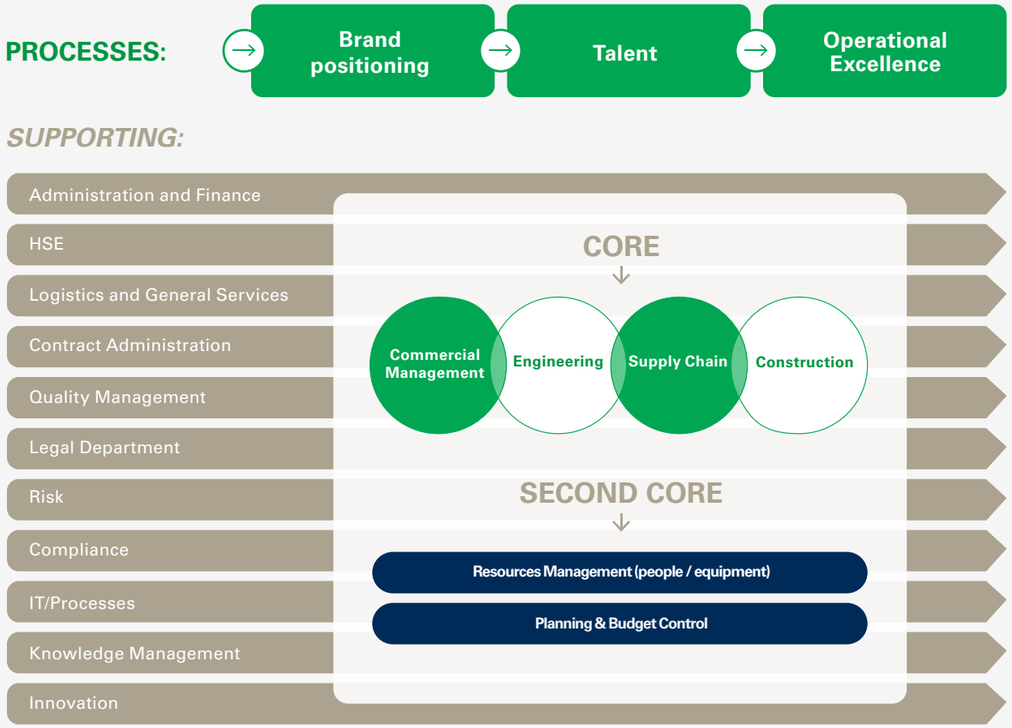
We achieve results through a strong focus on prevention, managing risks and opportunities at every level of the company. The core objective is continuous process improvement, strengthened by the consistent application of lessons learned.

Active leadership from senior management

Senior management plays a critical role as the driving force behind safe and sustainable project delivery—leading by example and setting the tone for the entire organization.



Processes



Process Management

Techint E&C's Process Management model is a participatory approach that engages the entire organization. Built around the principle of maintaining and strengthening the value chain, it connects the business model with corporate strategy through a system of integrated processes. To operate efficiently and deliver on its strategic objectives, the company has identified its key processes and how they interrelate:

Strategic processes

These processes define the company's overarching strategies, objectives, policies, and guidelines. They steer long-term planning and decision-making across all functional areas, providing direction and control.

Operating/core processes

These are the processes that directly generate the products and services delivered to customers. They are critical to creating customer value, maintaining competitiveness, and achieving strategic goals.

At Techint E&C, core processes begin with the commercial process: guided by market analysis and monitoring, the team develops proposals that evolve into contracts and ultimately into project execution.

In parallel, the engineering process accompanies the project from initial concept through to completion, ensuring seamless integration across all phases.

Support processes

These processes provide essential support to core operations, enabling them to run smoothly and efficiently.

They encompass the management of materials, equipment, and services; the oversight and administration of machinery and equipment; and the recruitment and hiring of the company's workforce.

Sustainable management in company projects

In 2024, the focus was on consolidating actions across projects and sites to help the company operate more sustainably. A key target was set: to implement carbon footprint measurement across all projects and locations. At the same time, efforts to roll out the Energy Management System continued, reinforcing Techint E&C's commitment to continuous improvement in its processes.

Focus on the energy transition

In a world where decarbonization is reshaping the energy landscape, Techint E&C is committed to helping customers cut CO_2 emissions from the earliest stages of their projects by delivering integrated solutions and applying the best available technologies.

The company is steadily expanding its role as a strategic partner in the energy transition, with its engineering centers actively driving new developments in green hydrogen, green and blue ammonia (with integrated carbon capture), synthetic methanol, SAF (sustainable aviation fuel), HVO (hydrotreated vegetable oil), and renewable energy generation.

The main areas developed are:

Green fuels

- Development of conceptual and basic engineering for a synthetic fuel production plant in Chile and Uruguay. Each production train will have the capacity to produce approximately 600 tons per day of e-methanol, powered by an electrolysis system with a capacity of 280 MW per train. The plant will also feature carbon dioxide capture units, designed to extract CO_2 from the flue gases of a dedicated biomass plant with a generation capacity of around 20 MW.
- Engineering development for the submission of an EPC bid for a methanol production project, which includes the generation of green hydrogen in the range of 200 MW.
- Carrying out feasibility studies and technology comparison reports for biofuel plants (HVO/SAF) in Italy.
- Engineering development for the presentation of an EPC bid for a SAF and HVO production project in Brazil.

Carbon capture

- Participation in the development of a carbon capture unit within the framework of a urea production project in Argentina, with the goal of reducing CO_2 emissions from the entire unit while increasing urea production.
- Engineering development for an industrial carbon dioxide injection system in depleted offshore wells in the UK.

Renewable energies

- Engineering development and construction launch of a wind farm in Olavarría featuring 21 wind turbines of 4.5 MW each, developed for Tenaris, province of Buenos Aires, Argentina.

Green ammonia

- Conceptual studies developed for various green ammonia production and export initiatives in Argentina and Mexico.

Sharing knowledge throughout the company

In 2024, the Energy Transition Department participated in industry conferences and delivered training sessions across the various regions where Techint E&C operates, helping to broaden people's understanding of emerging opportunities and challenges in the market.

Building on the previous year's success, five webinars were held for employees company-wide, covering key topics such as: renewable energy (solar, photovoltaic, wind, and biomass), green hydrogen, e-fuels, green ammonia, and carbon capture. These sessions aimed to deepen awareness of available decarbonization solutions, explore new industry trends, and showcase Techint E&C's growing capabilities in delivering large-scale engineering and construction projects in this space.

Additionally, three technical workshops were organized specifically for engineering teams based in Mexico City (Monterrey), Milan (Italy), and Mumbai (India) offices, offering an opportunity to dive deeper into the subjects and share insights gained from recent project experience.

Looking ahead to 2025, the department plans to continue hosting virtual webinars while expanding in-person workshops at various company sites, strengthening cross-regional collaboration.

Innovation

Techint E&C aims to turn process improvement opportunities into innovation initiatives that foster virtuous ecosystems and create added value for its projects and services.

In 2024, the company redefined its Innovation pillars to align more closely with corporate strategy, prioritizing initiatives that enhance safety, productivity, sustainability, and competitiveness. To encourage broader employee engagement, a new innovation platform—EDISON 365—was launched. The platform is designed to promote greater visibility and exchange of ideas, while also recognizing the contributions of its most active members.

Techint E&C also continued to participate in global innovation ecosystems, collaborating with organizations such as the Construction Industry Institute (CII) at the University of Texas and IPLOCA (International Pipeline and Offshore Contractors Association), where it shared success stories and gained insight into emerging industry trends.

December marked the fifth edition of Innovation Day (IDay), held in a hybrid format with over 250 in-person participants and more than 600 virtual attendees. The event showcased groundbreaking solutions in areas such as 3D printing, artificial intelligence, robotics, and digitalization, and featured strong collaboration with suppliers and active participation from university students.

IDay included expert panels, live demonstrations, and interactive exhibits. Among the standout innovations were the use of quadruped robots for inspection and construction, heavy equipment simulators, and machine vision-based solutions. The SADDN project in Chile was singled out as the most innovative project of the year.

Several high-impact initiatives with dedicated budgets were also presented, including 3D concrete printing at the TEPAM site in Buenos Aires. To bring these innovations to life, the company invested in proprietary equipment and formed specialized teams, with the goal of offering these new services to customers in upcoming projects.

Other key initiatives completed during the year:

- Completion of the 3D concrete printing pilot for the Southeast Gateway Pipeline (SGP) project in Mexico, with the field installation of CEMEX-printed trenches.
- Successful testing of logistics drones for transporting cargo weighing up to 30 kg in the Reversion of the Northern Gas Pipeline (RGN) project in Argentina.
- Dimensional controls of piping spools for prefabricated elements in the C20+ project, in Chile.
- Contracting of an electromobility service with a fleet of 4WD electric vans, a charging station and a workshop for a period of 12 months, SADDN project.
- Successful pilot of IoT (Internet of Things) instrumentation for remote monitoring of hydrostatic tests in the RGN project.
- Implementation of a new design system for metal structure connections in a corporate BIM environment.
- Implementation of the Fieldglass system for the centralized overall management of corporate project subcontracts.
- Implementation of a new fuel management system with sales control and cloud-based reporting at the SADDN project.
- Subcontract management in virtual reality environments for the 3SUN projects in Italy.
- Development of back-office systems for optimized management of personnel assigned to projects. First implementation in C20+.
- Implementation of a new rod handling system for directional drilling tasks. Trenchless duct installation methodology at the SADDN project.
- Successful testing of piping torque digitalization systems linked to torque tools with Bluetooth connectivity at the SADDN project.
- Successful physical progress survey tests with drones and machine learning platforms at the SGP project.

Digital transformation and information technology

In 2024, Techint E&C established its new Digital Transformation and Information Technology Department with a clear mandate: to optimize and modernize internal processes, enhance operational efficiency, and sharpen the company's competitive edge.

Several key initiatives were launched over the year. Generative AI (GEN AI) projects took off, including the development of internal tools such as T-Chat, built within a robust security framework, and the implementation of Microsoft 365 Copilot. These tools are designed to boost productivity and efficiency by unlocking greater value from the vast body of documentation generated across the company.

Point cloud technology was also introduced into project workflows, enabling the precise capture of pipe shapes and dimensions. This solution helps ensure compliance with technical specifications during both manufacturing and assembly, leading to higher quality outcomes, lower costs, and fewer reworks.

The company implemented SAP Fieldglass to streamline contract tracking and control. The platform enables more efficient management of supplier and contractor agreements, ensures transparency throughout the contracting process, and maintains comprehensive records to support better decision-making and stronger operational performance.

High-impact projects

- Update of corporate processing and storage infrastructure.
- Review of the materials catalog with AI to adapt it to international standards.
- Progress on various Robotic Process Automation (RPA) projects, including comprehensive user automation, in line with the latest Payroll system updates.
- Growth in UpSkilling program, including the creation of Bootcamps for Data and Productivity/ Collaboration.
- Evolution of mobile solutions in projects to manage installation materials.
- Launch of the program to promote digital cultural change.
- Design of a visualization platform, using specialized cameras that allow real time transmission from project sites.
- Implementation of Operational Security (SecOps) services: Digital Risk Management, Proactive Threat Detection, and Vulnerability Management.
- Creation of the IT Project Management Office, using methodologies established by the Project Management Institute (PMI).

03

Materiality and Stakeholders

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Dos Bocas, Mexico.

To close out 2024, Techint E&C presents its tenth Sustainability Report, bringing together financial data alongside social, environmental, and governance information.

SUSTAINABLE DEVELOPMENT GOALS

About this report

This document and the information it contains cover the period from January 1st to December 31st 2024, and include all Techint E&C subsidiaries. The report was prepared using the Global Reporting Initiative (GRI) Standards—reference option—and guided by the United Nations Sustainable Development Goals (SDGs).

The content of the report has been approved by the company's Board of Directors and was subjected to an internal review by an interdisciplinary team representing key areas of the organization.

Through this report, Techint E&C reaffirms its commitment to sustainable development, embedding sustainability into every decision and action that shapes its operations.

Throughout the year, the company carried out large-scale international projects, consistently upholding the highest standards and protocols for quality, health, safety, environmental stewardship, and energy performance.

In 2024, the company ratified the certification of the following standards:

- ISO 9001:2015 (Quality Management System)
- ISO 14001:2015 (Environmental Management System)
- ISO 39001:2012 (Road Safety System)
- ISO 45001:2018 (Occupational Health and Safety Management Systems)
- ISO 50001:2018 (Energy Management System)

The objective of this document is to provide relevant and transparent information to the organization's stakeholders.

Each chapter of the Sustainability Report illustrates how Techint E&C's values are translated into tangible actions and measurable performance indicators. At the same time, it offers insight into the diverse and complex context in which the company operates, and how the various factors shaping its business are addressed and integrated.

For inquiries or further information about the Techint E&C Sustainability Report and its contents, please contact:

comunicaciones@techint.com

Materiality and Stakeholders

Materiality at the corporate level is determined through the identification and analysis of the key economic, environmental, and social aspects and impacts that are most relevant to Techint E&C, as well as those that influence the evaluations and decisions of its various stakeholders.

The company's risk and opportunity assessment—conducted in full alignment with the Integrated Management System and its updates—helps define Techint E&C's stakeholders and provides a clear understanding of their needs and expectations.

These groups have a high impact on the company in terms of sustainability and are composed as follows:

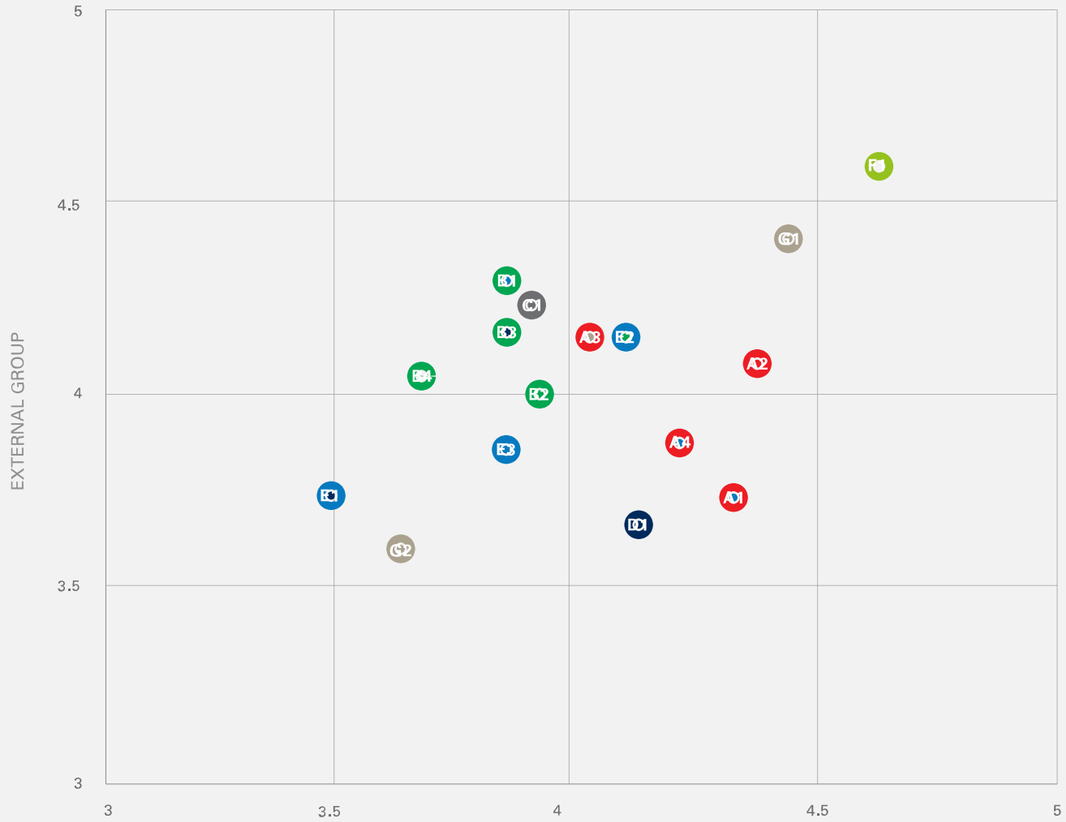
- Customers: The buyers and consumers of the company's products and services.
- Employees: Making up part of the organization.
- Members of the communities where the company operates.
- Partners: Entities with whom the company develops projects.
- Contractors and suppliers: Form part of the company's value chain.
- Certification bodies: Verify commitment to meeting international standards.
- Board of Directors: Responsible for financing and obtaining benefits from the business results.
- Government: Establishes regulations in each country where the company has its projects and operations.
- Unions: Defend the interests of workers before companies and the government.

Materiality matrix based on the impact on stakeholders and the business

To determine the aspects with the greatest impact on the business and which are the most influential for stakeholders, the following evaluation criteria were defined:

- **Identification and quantification of stakeholder groups:** Groups affected by each area of evaluation were identified.
- **Importance for stakeholders:** Determined by the number of stakeholder groups impacted.
- **Business impact:** Rated as "low," "medium," or "high" based on the aspect's influence on the company's operations, strategy, and reputation.
- **Impact on materiality:** Calculated as the product of "importance to stakeholders" and "business impact."

Materiality and Stakeholders



Categories	Subcategories	
People	Knowledge Management	A1
	Work-life Balance	A2
	Diversity	A3
	Talent Management	A4
Sustainable projects	Water and Effluents	B1
	Responsible Management of Resources	B2
	Flora and Fauna	B3
	Energy Management and Carbon Footprint Management System	B4

Categories	Subcategories	
Social Responsibility	Local Community Relations	C1
Innovation and Technology	Innovation	D1
Process Optimization	Acquisition of Products and Services	E1
	Quality Reliability and Guarantee	E2
	Supply Chain Management	E3
Quality, Health and Safety	Performance in Quality, Health and Safety	F1
Corporate Governance and Transparency	Ethics and Compliance	G1
	Corporate Governance	G2

Sustainable Development Goals

With the goal of meeting stakeholder expectations, Techint E&C is advancing a sustainable business model that drives economic growth, fosters personal development, and actively works to minimize the environmental impact of its operations.

These principles shape the company's ongoing efforts to achieve a sustainable balance between financial performance and the long-term well-being of the communities where it operates.

Techint E&C aligns its management practices with the United Nations' 17 Sustainable Development Goals (SDGs) and their 169 targets—providing a global roadmap for addressing social, economic, and environmental challenges by 2030. The company embraces this framework as a catalyst for innovation and continuous improvement across its operations.

Throughout this report, Techint E&C highlights the concrete actions it is taking to contribute—both directly and indirectly—to the SDGs, through its growing portfolio of activities and projects.

Sustainable Development Goals

SDGs with direct impact on the company

Health and well-being

Strengthening prevention through health promotion campaigns and the implementation of inclusive and participatory occupational health management.

Quality education

Strengthening and updating training programs to promote inclusive, equitable, and quality learning opportunities for employees, while supporting access to education for young people in the communities where the company operates.

Gender equality

Promoting respect and equal opportunities, and fostering a diverse, inclusive, and equitable work environment in its broadest sense.

Industry, innovation and infrastructure

Continuing to improve energy performance through the implementation of an Energy Management System certified under ISO 50001:2018.

Sustainable cities and communities

Raising awareness of cultural and natural heritage in project areas, and evaluating the impact of activities and waste generation.

Responsible production and consumption

Working with a responsible approach to resource consumption and waste generation, within a circular economy framework. Promoting the waste management hierarchy, starting with the prevention of waste generation.

Clean water and sanitation

Building infrastructure for sustainable water management, promoting its efficient use and enhancing reuse methods and techniques within projects.

Affordable and clean energy

Incorporating equipment and technology that supports project development through the use of modern, sustainable, and efficient energy services.

Decent work and economic growth

Ensuring processes that strengthen the response to occupational hazards and promote inclusive and sustainable economic growth in the communities where it operates.

Climate action

Promoting a business model and developing activities that are more energy-efficient, supporting a low-carbon economy. Focusing on biodiversity conservation, and on revegetation and compensatory reforestation actions within projects.

Life of terrestrial ecosystems

Focusing on biodiversity conservation and on revegetation and compensatory reforestation actions across all projects.

Peace, justice and strong institutions

Implementing regulations and control mechanisms to promote ethical conduct, transparency, and integrity across all operations.

04

Economic Development

Revenue for 2024 totaled USD 2.344 billion. Among the countries where Techint E&C operates, Chile generated the largest share (36%), followed by Argentina (31%) and Mexico (19%). By market segment, Mining accounted for 41% of revenue, while Oil & Gas contributed 38%.

SUSTAINABLE DEVELOPMENT GOALS

Income by country

Revenue by market segment

*Others: Brazil, Colombia, Italy, Peru and Uruguay.

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SADDN, Chile.

The projects

Mining

Chile

SADDN – Aguas Horizonte: EPC for a water desalination plant (840 l/s) and a Ø48" x 160 km gas pipeline, Antofagasta.

C20+ – Doña Inés de Collahuasi Mining Company: EPC services for a Ø44" x 194 km water pipeline, including five pumping stations, a terminal, and other facilities, Tarapacá.

CMDIC-QB Interconnection – Doña Inés de Collahuasi Mining Company: Construction of a 14 km pipeline, two pumping stations, and a storage tank, Tarapacá.

Centinela – Minera Centinela: Maintenance of the Copper Concentration Plant in the Atacama Desert, 120 km from Calama.

TTS – Escondida Mining Ltd: EPC for TTS system (2,155 m^3/s), including tailings pumping station, catchment well, emergency ditch, water cleaning and sealing system, Antofagasta.

Oil & Gas

Argentina

Reversal of the Northern Gas Pipeline – ENARSA, sections 2 and 3: EPC services for a Ø36" x 100 km gas pipeline, Cordoba.

CPF (Central Production Facility) La Calera – Pluspetrol: EPC services in CPF. Gas treatment, condensate, production water treatment and injection. 2 x Ø16" x 12,000 m trunk production lines, Neuquén.

DUPLICAR II – Oldelval: EPC for the expansion of crude oil pumping and transportation capacities, Ø24" x 199 km pipeline / Ø30" x 55 km, in the provinces of La Pampa, Río Negro and Buenos Aires.

Perito Moreno R4 Gas Pipeline (ex GPNK) – ENARSA: EPC services for Ø36" x 29 km / Ø30" x 80 km gas pipeline, Buenos Aires.

O&M for Oil Fields – Tecpetrol: Operation and maintenance services for surface facilities, Neuquén and Chubut.

Vaca Muerta Oleoducto Sur – VMOS: Pipeline Section II, Ø30" x 437 km. 50% Techint - 50% other parties, Río Negro.

Mexico

SEE - Veracruz Norte – TC Energy: EPC for a 70 MW large-scale compression station and a Ø36" x 21 km section of gas pipeline.

Dos Bocas Refinery and Cogeneration Plants – PEMEX: EPC for ARU, SWS, effluent and treatment plants (340,000 bpd). EPC for an electrical substation producing 300 MW and 1,100 t/h of steam, Tabasco.

Ecuador

Auca – Shaya: EPC for the Auca oil field (83,000 bpd). Earthworks, well pads, oil and water flow lines within the field, power lines, Orellana.

Shushufindi – Shaya: EPC for field operational facilities. Comprehensive design, construction and assembly, Sucumbíos.

Peru

O&M Malvinas – Pluspetrol: Operation and maintenance of flowlines in oil and gas fields in the Peruvian Amazon basin (Camisea, Cashiriari and San Martín fields), Cusco.

Colombia

O&M Pendare – Tecpetrol: Operation and maintenance for the Central Production Facility (CPF) in CPO Block 13, Puerto Gaitán, Meta.

Industrial plants

Mexico

Pesquería III – Ternium: Construction works for civil and electromechanical initiatives for the expansion of the Pesquería III project, Monterrey.

Steelworks - Pesquería – Ternium: Civil Works Contract for a steelworks project at Ternium's Pesquería Plant, Monterrey.

Brazil

LTA – Ternium: Assembly, mechanical work, boilermaking, electrical work, instrumentation, pipe installation, painting, insulation, repairs, renovations, and auxiliary activities for the Ternium Industrial Center, Rio de Janeiro.

MOA+ PCI – Usiminas: Company Managed Labor Agreement. Electromechanical assembly, piping, painting, and other activities at Usiminas facilities in Ipatinga, Mina Gerais. actividades en instalaciones de Usiminas, Ipatinga, Minas Gerais.

USA

Bay City – Tenaris: Technical and maintenance services for a 100,000 m^2 seamless pipe manufacturing plant, Texas.

Argentina

Steel Services TECSESI S.A. – Ternium: Industrial cleaning services for the Ternium plant in San Nicolás and the related Services Station, Buenos Aires.

Steel Services – TenarisSiderca: Electromechanical, civil, piping, surveying, and painting activities at the TenarisSiderca plant in Campana, Buenos Aires.

Energy

Argentina

La Rinconada – Tenaris wind farm: EPCM for a 94.5 MW wind farm with 21 turbines. Olavarría, Buenos Aires.

Mexico

O&M Petacalco – CFE: Operation and maintenance services for the internal coal management system, Port of Petacalco. Transport of up to 1,800 t/h of coal to the Lázaro Cárdenas Power Plant, Guerrero.

Civil infrastructure works

Uruguay

Maldonado Treatment Plant – OSE: EPC for 12 km of wastewater pipelines, including two pumping stations and executive projects, Maldonado.

Coastal Corridor Bridges – Traxpalco: Construction and widening of eight bridges on Route 9 and construction of a new overpass in Maldonado.

Italy

Innovation Building – Humanitas University: 6,100 m^2 expansion of university campus facilities using green technologies, Milan.

Renovation of the Milan Polyclinic – IRCCS Ca' Granda Foundation: Modernization of a 900-bed city hospital.

05

Environmental Commitment

Pendare Field, Colombia.

→ Back to the index

Techint E&C executes engineering and construction projects, creating growth opportunities for nearby communities while minimizing the environmental impact of its operations.

SUSTAINABLE DEVELOPMENT GOALS

The company aims to achieve “zero deviation” across all its operations and directs its efforts toward:

- Preventing pollution and reducing the environmental impact of its activities.
- Using available natural resources in a rational and efficient manner.
- Managing inputs and materials sustainably across projects and sites, taking into account their impact throughout the supply chain.
- Applying the circular economy model in waste and resource management, using strategies centered on the 4Rs: Reduce, Reuse, Recover, and Recycle.
- Enhancing energy performance by optimizing energy use, consumption, and efficiency, helping to lower the carbon footprint.
- Managing water efficiently and sustainably by maximizing reuse, ensuring proper treatment, and guaranteeing responsible final disposal.
- Sharing information on environmental events and promoting environmental education across all projects and at corporate headquarters.

Sustainable management

Techint E&C integrates its sustainable environmental management practices right from the bidding phase of each project through to its final restructuring and closure. This involves the development of a Sustainable Environmental Management Plan that takes into account the specific characteristics of each project, the surrounding context, the company’s documentation framework, applicable legislation, regulatory requirements, and the commitments established with partners and customers. This ensures that preventive measures are suitable and applied effectively throughout all activities.

Each ongoing project is monitored by the Corporate Management Department using Sustainable Environmental Management Indicators (IGAS in Spanish). The aim is to identify improvement opportunities, detect potential deviations from set objectives, and analyze their root causes to help prevent their future occurrence.

These indicators refer to:

- Environmental Accident Index (IAA in Spanish), which tracks accidents affecting the environment across categories such as dust or noise emissions, impacts on flora and fauna, waste management issues, spills, permit management, and potential effects on cultural heritage.
- Environmental Management Index (IIGA in Spanish), which is based on a set of questions covering key environmental management aspects within the project.
- Resource Consumption and Waste Management Indicator (ISA in Spanish), which weights measures related to water consumption and reuse, electricity use, fuel consumption from non-renewable sources in light and heavy equipment, as well as the production and segregation of various waste streams.

The goals set by Techint E&C’s Corporate Management are reviewed annually to continuously raise the environmental standards applied across the company’s projects. In 2024, the SAP-HSE recording system was updated to improve the precision of tracking methods used to identify resource consumption and waste generation at project sites.

In addition, as part of the Sustainable Environmental Management Plan, environmental monitoring checks are carried out at each site to assess parameters such as soil, water, air, noise, effluents, biodiversity, and the condition of the area’s cultural heritage.

These monitoring activities are conducted according to the specific needs of each project, applicable legislation, and the contractual terms applicable.

Management of supplies and materials

Techint E&C works to ensure that its employees are committed to responsible materials management, thus extending their useful life and avoiding unnecessary waste generation.

The company applies a materials utilization system focused on minimizing waste and identifying new uses for it. This approach leads to greater efficiency by lowering transportation, treatment, and final disposal costs; cutting greenhouse gas (GHG) emissions; supporting social recovery initiatives; and reinforcing the circular economy model.

Proper segregation of waste at the point of generation is the cornerstone of effective management. Project employees thus receive training, education, and awareness through activities and campaigns that directly influence their behavior and everyday waste management practices.

Initiatives include outreach sessions, recreational activities tied to environmental events, themed competitions, and the promotion of "best practices" for both employees and local communities. The environmental component is also embedded in each project's Motivational Plan, whereby recognition is given to employees for their commitment.

As part of sustainable environmental management monitoring, each project prepares a monthly report detailing the resources used in its operations and the various waste streams generated. All reported data—covering 4R waste, organic, hazardous, and industrial categories—is entered into a global database monitored by the corporate QHSE area.

Techint E&C also ensures the responsible management of hazardous waste, strictly complying with regulations covering its origin, treatment, and final disposal. In 2024, the company disposed of 765 tons of pathogenic waste, contaminated solids, lubricants, and oils.

The various actions undertaken at the company's projects include:

- Campaigns for material reduction, reuse, recovery, and recycling, which enabled the company to reuse 13,401 tons of waste such as plastic, wood, tires, rubble, and scrap metal.
- Recovery and reuse of aggregates in road structures, workshops, camp facilities, and community improvements, with a total of 7,429 tons of debris and soil recovered and reused in 2024.
- Compost production from organic waste and coffee grounds from the cafeteria, used later for landscape restoration, resulting in 33 tons of compost for projects across Argentina and Peru.
- Recycling of 120 tons of used tires and casings at authorized facilities.
- Reuse of 334 tons of plastic, highlighted by the company's participation in recycling drives for bottle caps and plastic bottles. In Ecuador, the "Tapitón" campaign was rolled out across the projects whereby 0.6 tons of PET plastic was collected and donated to organizations supporting people with disabilities.
- Reuse of office equipment and furniture across different projects.
- Reuse of 2,468 tons of wood from packaging, coils, formwork, masonry, and other site uses.
- Reuse of 2,488 tons of scrap metal and metallic waste, repurposed for scrapping, collection, and later reuse within Techint Group's steelmaking services.
- Recovery and donation of end-of-life electronic equipment, with non-recoverable items sent to designated treatment and disposal facilities.
- Roll-out of campaigns to encourage people to opt for mobile technology and QR code systems in order to reduce paper use throughout the company.
- Reuse of 239 tons of paper and cardboard from warehouse packaging, print materials, and obsolete project documentation.

31,000 tons of waste were handled overall at company level.

Case study

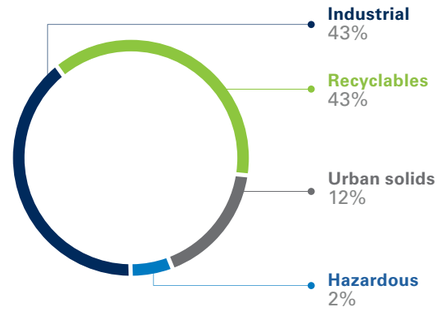
Corporate: Alliance with coffee company

Each month, the coffee capsules used in the offices are collected by the supplier and sent to a specialized treatment facility, where the aluminum is separated from the coffee to maximize the use of both materials.

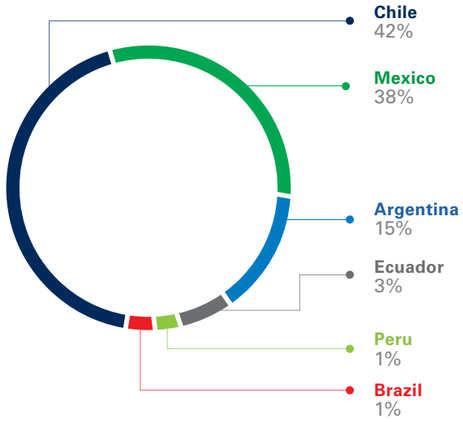
The coffee is donated to the Huerta Niño Foundation, where it is turned into compost, a biodegradable fertilizer used in school and children's home gardens. Meanwhile, the aluminum is processed and transformed into new products.

In 2024, this collaboration with the coffee supplier led to 836 kg of compost being produced and 184 kg of aluminum capsules recycled.

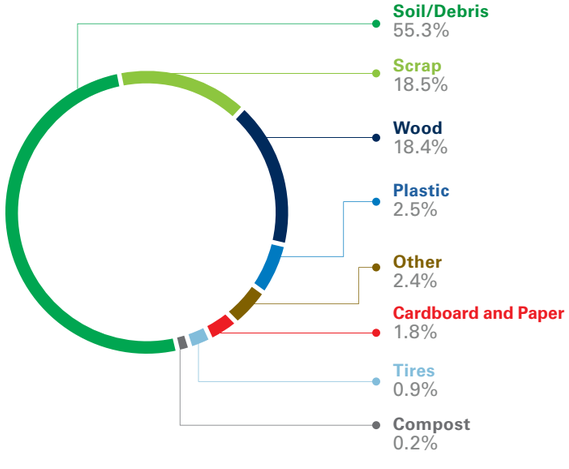
Comprehensive waste management (in %)



Distribution of waste by country (in %)



4R waste distribution (in %)



Energy performance

Techint E&C runs an Energy Management System (EMS), certified under the international standard ISO 50001:2018. This system was globally recertified in 2024, achieving satisfactory audit results.

For the company, effective energy management means using energy rationally and efficiently, optimizing its use across projects, equipment fleets, and office operations.

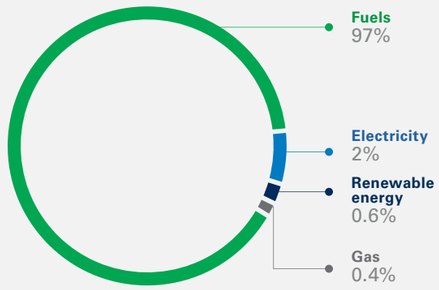
The main energy sources consumed at all the projects are fossil fuel-based, used for construction equipment, logistics and personnel transportation as well as temporary facilities. This is followed by electricity use, particularly in projects connected to the grid, and to a lesser extent, renewable energy and gas.

Since 2019, Techint E&C has applied the ISO 50001:2018 guidelines, integrating the EMS into its broader Integrated Management System (IMS) for Occupational Health, Safety and Environment. This framework allows for the systematic improvement of the company's energy performance, cutting costs and consumption levels.

The company updated its Energy Policy in 2023, applying ten Energy Performance Rules shared with employees, customers, suppliers, and other stakeholders.

This means that everyone understands the requirements for each contract. It has also developed documents tied to the EMS and added them to the IMS to function as key procedures and energy performance indicators at company level.

Distribution of energy consumption (in %)



Skills, training, awareness, and innovation all play a major role in improving energy performance across projects.

Energy use at each site is monitored by analyzing performance indicators and goals established on the basis of each project's specific characteristics and stages. Each project also goes through regular internal EMS audits to check how well the Energy Policy is being applied, implemented, and followed.

All the objectives, goals, and other requirements laid out by the standard are clearly defined.

Essential to its effectiveness are the continued commitment and involvement of leadership, employees, contractors, and suppliers, ensuring the continuous upkeep and improvement of the EMS.

It is worth noting that, through the implementation of the EMS, a number of major improvements were made in 2024, resulting in a 5.9% reduction in fuel consumption per kilometer traveled when using light vehicles.

Case study

Equipment update – Machinery parks

In 2024, Techint E&C operated 1,618 pieces of own equipment across its global projects, of which 58% were new units incorporated into the fleet as part of its technology renewal plan.

Replacing 932 vehicles with high-efficiency engines led to savings of 1,744,446 liters of diesel and prevented 4,657 tons of CO_2-eq emissions, helping to reduce the company's carbon footprint.

In addition, the use of particle filtration technology in diesel equipment reduced particulate matter (PM) emissions by 80%, supporting better air quality and protecting health at construction sites.

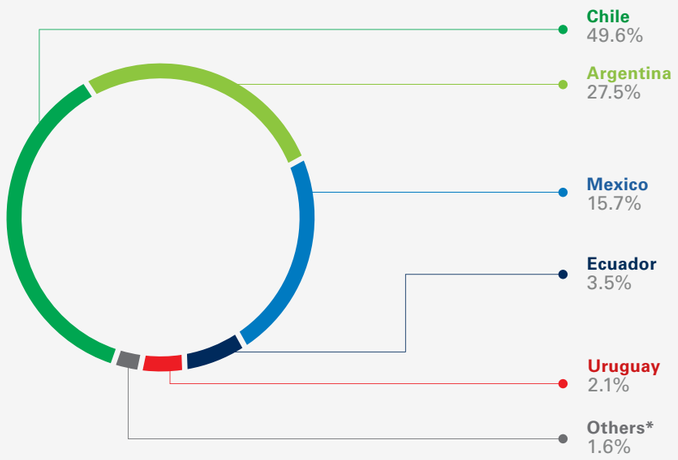
By the end of the year, 22% of the machinery being used in Argentina was equipped with emissions after-treatment systems.

*Emission factor of 2.68 kh CO_2-eq/liter of diesel (National Inventory of Greenhouse Gases of the Argentine Republic 2019).

Some of the initiatives and actions Techint E&C has put in place to effectively implement its Energy Management System include:

- Installing solar panels at fixed sites, like machinery parks, and at temporary setups such as project workshops.
- Running training sessions and awareness campaigns to promote responsible energy use.
- Prioritizing the use of natural sunlight at headquarters, machinery parks, workshops, and camps.
- Using translucent polycarbonate roofs in sheds, workshops, and warehouses to let in natural light.
- Adjusting boiler and air conditioner settings to maintain comfortable temperatures.
- Holding bi-monthly meetings and tracking progress through Energy Performance Committees.
- Reduction of idling equipment usage and efficient driving campaigns.
- Replacing conventional light fixtures with LED technology.
- Gradually switching out high-consumption equipment for more energy-efficient alternatives.
- Applying environmental parameters in modular construction, including thermal insulation, ventilation design, and the use of easily relocatable modules.
- Analyzing heavy equipment needs with a focus on energy consumption.
- Installing motion sensors to control lighting in bathrooms and meeting rooms.
- Setting up individual electricity meters for each work area or process.
- Optimizing processes in equipment washing and effluent treatment plants, such as shortening washing times, improving loss control, and automating processes.
- Adjusting work schedules and shifts to make better use of daylight.
- Using photovoltaic panels to supply fuel in remote storage areas.
- Applying focused lighting directly on work activities instead of general area lighting.
- Installing solar-powered lighting sources at project sites.

Distribution of energy consumption by country (in %)



*Others: Brazil, Colombia, India, Italy, Peru, United States.

Emissions

The emissions with the greatest environmental impact at Techint E&C's projects are greenhouse gases (GHG), which mainly come from the combustion of non-renewable energy sources during construction, as well as from the vehicles transporting employees, materials, and products, in addition to the operating hours for both light and heavy equipment. A second significant impact comes from emissions linked to the consumption of contracted electricity at some of the projects.

In order to reduce these emissions, the company has taken concrete steps, centered on implementing the EMS and measuring GHG. As part of this effort, in 2024, the company measured both Scope 1 and Scope 2 GHG emissions:

Scope 1: refers to direct emissions from fuel consumption and in-house energy use.

Scope 2: includes indirect emissions from purchased energy, which means all electricity bought from external suppliers. It also accounts for renewable energy used on-site, which helps replace part of the purchased energy with internally generated renewable power.

In Techint E&C's operations, fossil fuel use remains the most significant source of emissions, largely due to the nature of the work, as construction machinery is the main contributor.

Some of the preventive measures the company is applying in the area of transport management include:

- Purchasing more efficient electric vans (EVs).
- Implementing a Maintenance and Preventive Inspection Plan for all vehicles and equipment, with close tracking of fleet age.
- Developing a travel plan that defines routes, oversees road maintenance and speed control, ensures road safety, and manages traffic schedules, all supported by real-time GPS monitoring.
- Optimizing the logistics for materials and supplies.
- Updating the vehicle fleet for urban projects.
- Running Transportation Efficiency Campaigns that prioritize filling all vehicle seats and reducing the number of trips.
- Sourcing supplies from areas close to each project's development zone.
- Providing training on preventive measures for operating light and heavy equipment, vehicles, and mopeds, supported by internal and external cameras in personnel transport vehicles and MobilEye devices for hazard monitoring.
- Offering efficient driving training focused on maintaining steady speeds, controlling braking, and optimizing interior temperature, ventilation, and air conditioning.
- Providing defensive driving courses.

Case study

Solar Energy – Machinery Parks

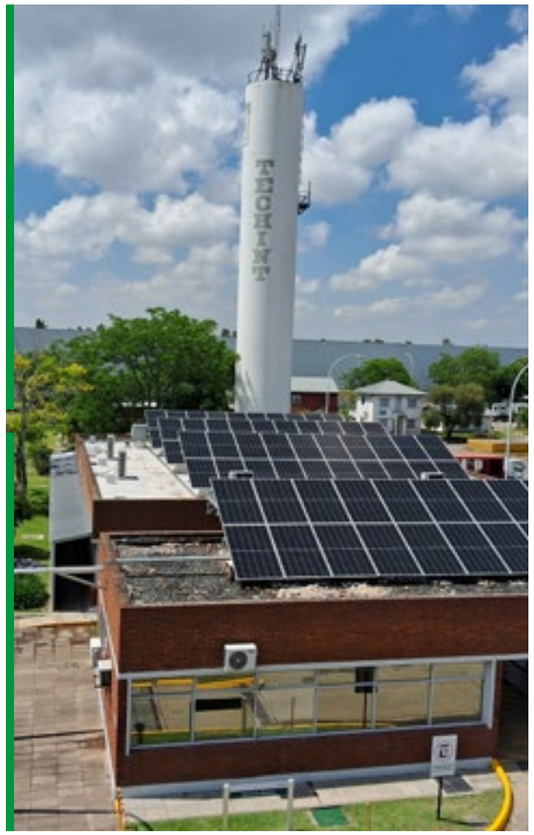
As part of its commitment to energy efficiency, Techint E&C has installed photovoltaic systems at its Machinery Parks, putting in 111 solar panels in Mexico and 102 in Argentina.

As of 2024, 50% of the energy used at the Mexico facilities was supplied by solar power, marking an important move toward energy self-sufficiency and preventing around 31.1 tons of CO_2eq emissions.

In Argentina, the system began operating in December 2024 and is already meeting 11% of the site's total energy consumption rate, preventing some 3.43 tons of CO_2eq emissions.

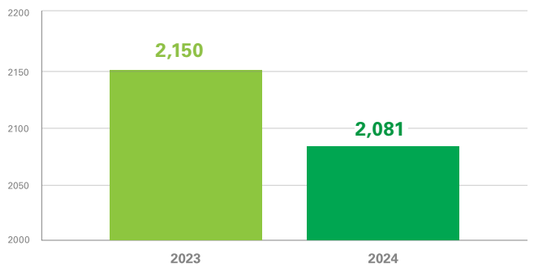
Beyond the positive environmental impact achieved by lowering the carbon footprint and reducing GHG emissions, this initiative also delivers major economic savings.

* Emission factor of 0.4507 kg CO_2eq/kWh, (National Inventory of Greenhouse Gases of the Argentine Republic 2019).



Carbon footprint

Tons of CO_2-eq / Millions of hours worked



3.2% reduction in Techint E&C's carbon footprint during 2024, compared to 2023.

Water and effluents

Water

Because water is a scarce and sensitive resource, meaning it's easily affected by human activities and environmental changes, especially in the remote areas where Techint E&C operates many of its projects, the company places strong emphasis on its sustainable use and on accurately tracking consumption.

To ensure responsible use, Techint E&C is prioritizing reuse practices and good management habits. In projects located in urban areas, water is sourced from the public network. For projects in non-urbanized zones, water may come from sources provided by customers, or from surface or groundwater, always with the necessary permits from the relevant authorities.

When looking at water use by project type, it's clear that this resource is essential for carrying out a number of basic construction activities, including:

- Supplying camps and workshops, particularly kitchens and sanitary facilities.
- Moistening or irrigating workshops, work zones, and roads to control dust dispersion.
- Washing materials, equipment, and facilities.
- Operating concrete production plants.
- Running cooling processes.
- Conducting hydrostatic tests.

As part of the environmental indicators tracked at the corporate level, each project maintains a monthly record detailing water consumption and reuse, the source of the water, and how it is used.

Case study

Argentina: Water reuse during hydraulic testing RGN, Oldelval and Perito Moreno R4 Gas Pipeline (formerly GPNK)

For all gas pipeline projects in Argentina, water was reused during hydraulic testing, a key step in ensuring the safety and quality of each pipeline section. Instead of drawing fresh water from the public network or natural sources, 93% of the water used for these tests was reused at the Oldelval and RGN projects.

At the Perito Moreno R4 Gas Pipeline project, specifically in the Mercedes-Cardales section, 18,000 m^3 of water were reused of a total of some 32,000 m^3.

Water savings were achieved by carrying out sequential tests involving the transfer of water from one section to the next.

The amount of water saved is equivalent to covering the daily needs of around 60,000 people.*

*Considering 300 liters/inhabitant/day in Argentina. (ENHOSA 2020).

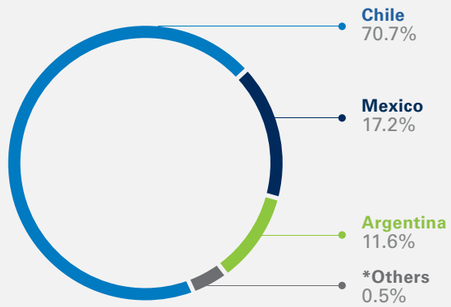
Effluents

The main liquid effluents generated from water use are divided into two categories:

- Gray water, which comes from kitchens and dining areas.
- Black water, which comes from sewage effluents. These effluents are either directed into the public collection network (mainly in urban projects) or sent to treatment plants for reuse.

Techint E&C projects equipped with effluent treatment plants follow dedicated management programs. Key actions include monitoring compliance with the discharge parameters set out in applicable laws and specified in the corresponding permits. When portable toilets are used, they are supplied by licensed companies responsible for their regular removal, cleaning, and disinfection, carried out as often as needed.

Water reused by country (in %)



*Others: Brazil, Colombia, India, Italy, Peru, United States.

Case study

Ecuador: Treated Wastewater Reuse System Shushufindi Field

A water reuse system was put in place to reduce both water withdrawal and discharge into natural water bodies, helping to optimize water use throughout the project.

Domestic wastewater is subjected to physicochemical and biological treatment processes to ensure it meets the limits set by current environmental regulations. Laboratory analyses are also carried out to confirm that the water quality parameters are suitable before reuse.

Once approved, the treated water is used for activities such as filling and emptying pipes during hydrostatic testing, hydrating roads and platforms, and supporting concreting work.

Thanks to this system, water withdrawal has been cut by 1,494.9 m^3, reducing discharge into surface water bodies by 80% and promoting more sustainable and responsible water management.

To make water conservation more efficient, the main actions are divided into four areas:

MINIMIZATION: Includes awareness-raising, training, and water conservation activities, along with consumption monitoring and engagement with educational communities.

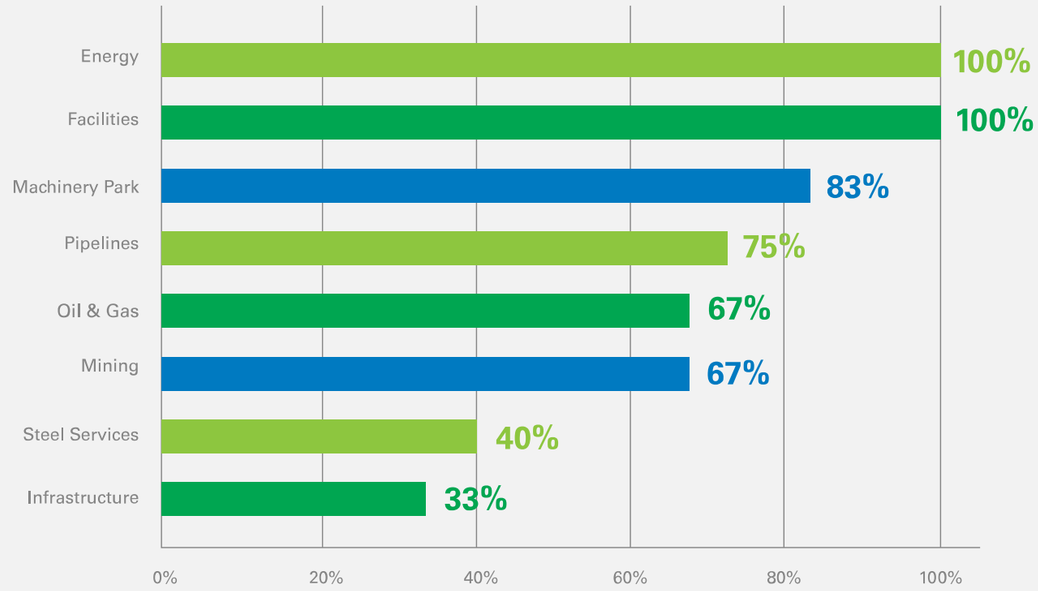
REUSE: Covers water reuse in concrete production, equipment washing, hydraulic testing, and water treatment plant operations.

Quality is regularly monitored and assessed to ensure water is safely reused.

RECOVERY: Involves harvesting rainwater to create and maintain green spaces as well as to clean workshops and office areas.

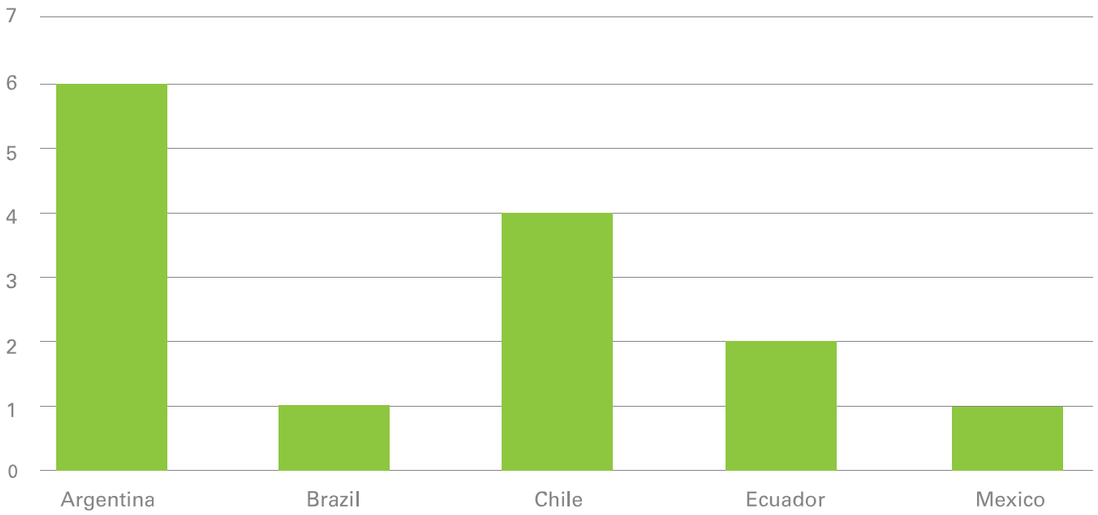
ANALYSIS OF ALTERNATIVES TO CONVENTIONAL SYSTEMS: Explores options such as building artificial wetlands.

Water reuse by project type (in %)



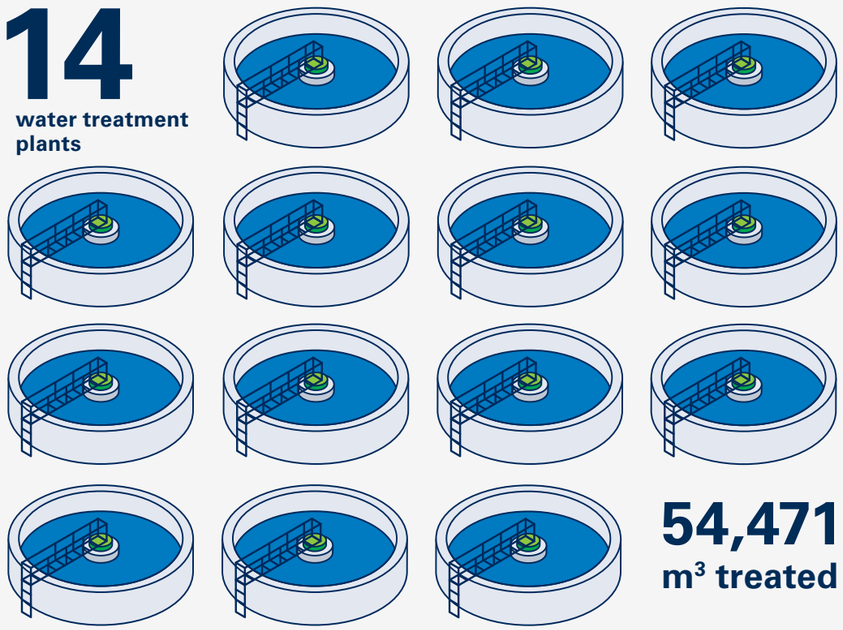
A project is considered to qualify as reusing water when more than 12 m^3 of water are reused per year.

Treatment plants by country



There are also 11 customer treatment plants.

14
water treatment plants



54,471
m³ treated

Biodiversity

Given the range of scenarios where Techint E&C operates, potential impacts on biodiversity, areas of direct and indirect influence, including nearby communities, are carefully analyzed and assessed starting from the bidding stage. Large construction projects can bring about significant environmental changes, whether by altering the landscape and terrain or by disrupting the dynamics and movement of animal species, which can directly affect local vegetation.

To help reduce these impacts, each project encourages good practices focused on preserving and conserving local flora and fauna through preventive measures.

All environmental documentation available is reviewed to define specific actions for each phase of the project, from the initial surveys, topography, engineering, installation, and construction, to operation, maintenance, decommissioning, infrastructure removal, closure, and final demobilization.

Case study

Mexico: Onsite nursery
Veracruz Norte Gas Pipeline

As part of the work on the Veracruz Norte Gas Pipeline in the municipality of Tuxpan, the nursery set up in 2023 was expanded to strengthen efforts to restore flora in the affected area.

The Wildlife Rescue and Relocation Program was rolled out during the project's execution phases with the main goal of mitigating the impacts caused by soil removal in temporary work zones, while prioritizing the conservation of native species.

In 2024, a total of 10,034 wild flora specimens were rescued, including orchids, epiphytic bromeliads, cuttings, and seeds from various species. These were initially transferred to a 1,200 m² temporary nursery, where they were kept under strict conditions of protection, monitoring, and nutritional care until they could be relocated. With a 78% survival rate, the necessary additional specimens were secured to ensure that the same number of rescued plants were successfully replanted, resulting in 10,034 specimens both rescued and reintroduced.

During 2024, the main conservation efforts included:

- Identifying protected and/or sensitive areas within those zones directly influenced by projects.
- Running training programs on wildlife observation, rescue, relocation, and monitoring.
- Relocating native flora by setting up nurseries to care for the species found on-site, with the goal of replanting them in their original areas once the project is completed.
- Conducting fauna and flora rescue drills within work areas.
- Establishing wildlife corridors and passages and/or creating buffer zones to reduce impacts.
- Diagnosing affected areas, carrying out recovery work, and completing final environmental restoration.
- Organizing reforestation campaigns focused on forests and mangroves.

Archaeology and paleontology

Techint E&C has an interdisciplinary team of archaeologists and paleontologists who work closely with project staff, providing training to help identify potential findings and ensure proper handling in line with the permits issued by the relevant authorities in each country.

Preventive work includes:

- Conducting archaeological and paleontological surveys before any ground movement or earthworks are carried out within the areas directly or indirectly affected by the project.
- Carrying out preventive surveys in any area likely to be modified or altered during the course of the work, such as river crossings, quarries, workshops, camps, material stockpiles, and access roads.
- Providing in situ monitoring or control during earthworks carried out by machinery.
- Training staff and contractors to help them understand the archaeological and paleontological characteristics of the project area, fostering a sense of respect for and awareness of the significance of these resources.

Case study

Chile: Archaeological Management SADDN

In 2024, the team reinforced their commitment to archaeological heritage by continuing the Site Release Program during construction. Forty discoveries were logged, including pre-Hispanic finds as well as those from other historical periods, in addition to fragments of glass and leather objects from more recent times.

They also found evidence of pre-Hispanic stone carving, such as stone tool remnants. The process included precise documentation, georeferencing, and prompt customer notification to ensure full traceability of each finding.

Thanks to this process of effective archaeological monitoring, none of the finds documented in 2024 interfered with the works planned.

This successful outcome was achieved thanks to careful spatial planning and smooth coordination between the archaeologists and technical teams. This process meant that all elements could be preserved in situ, without the need for intrusive excavations or relocations.

If the corresponding permit is obtained, the team carries out the following steps:

- Surface collection of materials once these have been detected, including georeferencing the finds, mapping their spatial distribution, photographing them, and then collecting the items.
- Timely reporting to the Enforcement Authority of all interventions, providing detailed geo-referenced information about the cultural assets involved and the materials recovered.
- Laboratory work where the collected materials are cleaned, analyzed, prepared, and bagged for later handover to the Enforcement Authority.

Environmental costs

Valuation of sustainable management

During project planning, environmental costs are factored in from the bidding stage through to closure and demobilization.

During the development phase of each project, the key aspects covered in each phase include:

- Conducting baseline, complementary, and specific environmental studies tailored to the needs of each project and customer, while upholding Techint E&C's quality standards.
- Managing waste comprehensively, along with the related logistics.
- Installing and maintaining effluent treatment plants and sanitary services.
- Carrying out routine environmental monitoring.
- Preparing for environmental contingencies.
- Engaging in community management activities.
- Installing and maintaining water treatment plants.
- Developing specific plans for the rescue of flora, fauna, and cultural heritage.
- Implementing dedicated plans for the Energy Management System.
- Restoring and reforesting affected areas.

Purpose

Techint E&C aims to continue strengthening its preventive programs, focusing on improving the management of environmental aspects and minimizing potential impacts.

The company places environmental care and the responsible, sustainable use of resources at the heart of its operations.

The company also runs programs to cut water consumption, reduce waste and effluent disposal, and promote 4R activities (Reduce, Reuse, Recover, Recycle).

The goal is not only to create a positive impact in the workplace but also to extend that impact into employees' personal lives, encouraging the adoption of good environmental practices at home and in their daily routines.

Aligned with its commitment to continuous improvement, the company is continually working to refine its operating methods and techniques to lower emissions, optimize resource use, reduce overall consumption, and boost energy efficiency.

Action plan

Techint E&C has specific objectives to be achieved by 2025:

- Optimize sustainable environmental management indicators and introduce new visualization platforms.
- Implement plans to reduce greenhouse gas (GHG) emissions, aiming to further reduce the company's carbon footprint.
- Improve energy performance across all projects, equipment fleets, and offices by optimizing energy use, consumption, and efficiency, with a projected total energy consumption reduction of 3% by 2025.
- Identify opportunities to cut water consumption and promote greater reuse of this resource.
- Expand Integrated Waste Management Programs to support the shift toward a circular economy.
- Strengthen the involvement of workers' families and local communities in environmental care initiatives.
- Develop communication, training, and coaching programs at various levels of the organization, focusing on environmental and energy-related topics.

06

Social Development

Techint E&C encourages its people to develop, recognizing this as essential to building knowledge within the organization. It equips employees with the tools they need to grow their skills. The company is also deeply committed to development in the countries where it operates, through initiatives that enhance the well-being of the communities surrounding its projects.

SUSTAINABLE DEVELOPMENT GOALS

Our employees

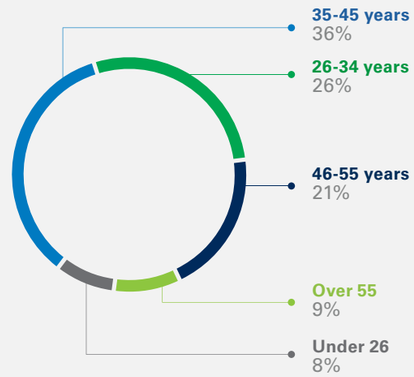
Techint E&C has a global workforce of 17,956 direct employees, including management, technical, administrative, and operational staff.

Given the nature of its business, recruitment is aligned with the specific needs of each project phase, allowing for internal mobility supported by a range of career development programs.

The company prioritizes hiring local talent from the communities where it operates, reinforcing its commitment to regional development. When specialized skills are not available locally, it supplements the workforce with personnel from other areas.

In parallel, Techint E&C invests in tailored training programs to support growth and employability in nearby communities.

Global age range (in %)



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Auca Field, Ecuador.

Workplace development

Techint E&C seeks to create a work environment that encourages creativity, a strong sense of identity, and active employee engagement. Its Compensation Policy is designed to ensure internal equity and external competitiveness, with no distinction based on gender.

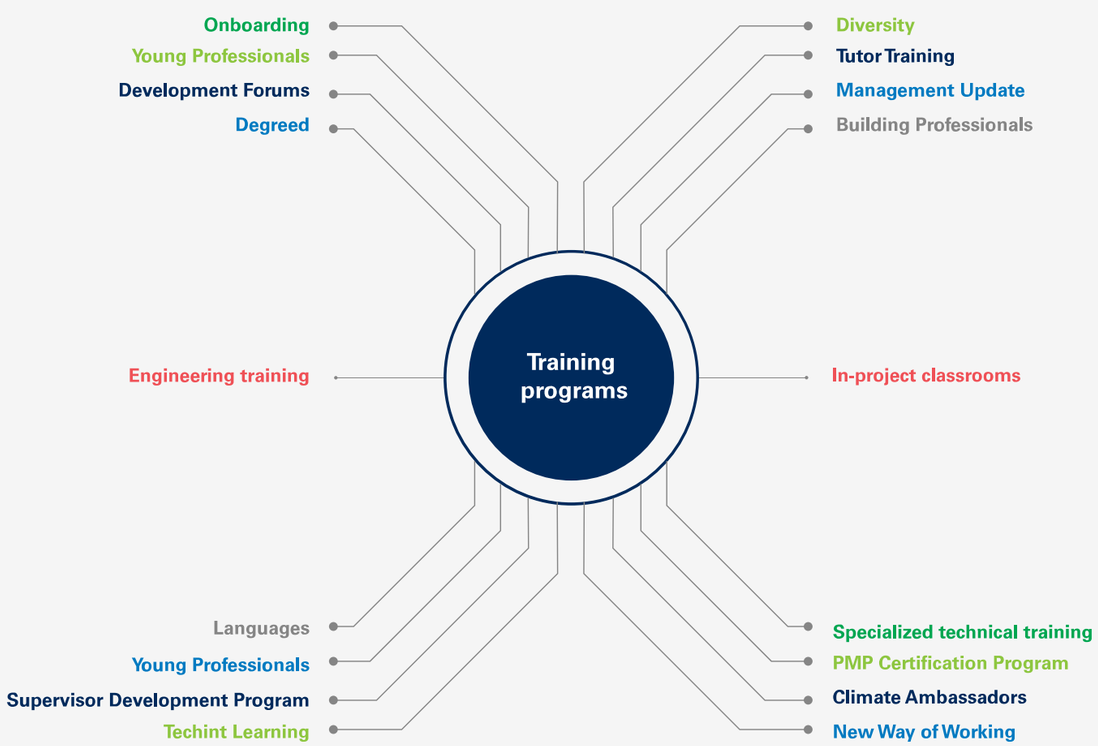
The company also promotes equal treatment across all work teams. In line with current legislation and its internal policies and procedures, Techint E&C upholds employees' rights to freedom of association and collective bargaining.

Human resources development

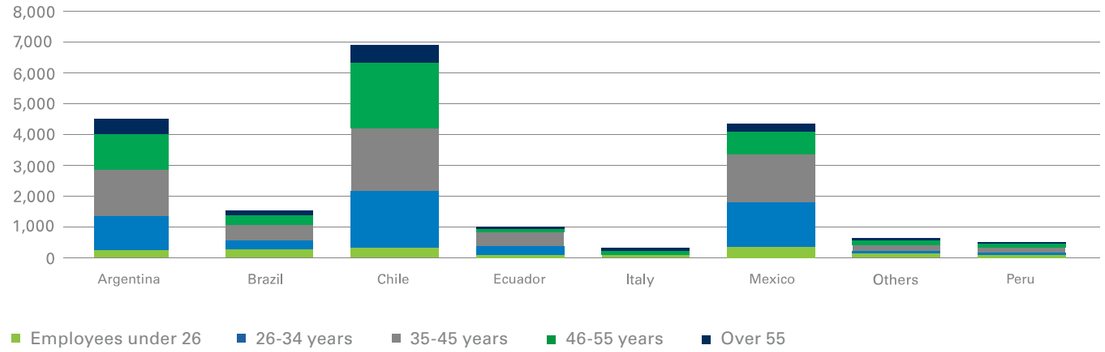
The talent management program at Techint E&C is designed to identify each employee's strengths and needs, ensuring they are positioned where they can thrive.

To support this, the company implements a range of programs and processes that foster professional growth, encourage self-driven development, and provide career opportunities aligned with both individual potential and the evolving demands of the business.

Main training programs



Age range by country



YOUNG PROFESSIONALS PROGRAM

This program plays a key role in developing the company's professional and managerial talent. It's designed to support young professionals during their early years at Techint E&C, helping them build a global understanding of the business. At the same time, it complements their academic background with technical and managerial training, enabling them to fully develop their potential.

For more information, click here.

SUMMER INTERNSHIP PROGRAM (PEVs in Spanish)

The three-month program offers university students a valuable opportunity to take part in projects that enhance their academic experience. It's a chance for them to put their theoretical knowledge into practice, providing them with hands-on learning in a real-world setting. In 2024, Techint E&C welcomed 39 PEVs.

PEOPLE REVIEW PROCESS

Techint E&C has a process it uses to project its future needs for people in certain positions. This is a diagnostic tool that aims to ensure that the company has the qualitative and quantitative level of personnel it currently requires and that it estimates it may require in the future, defining individual career plans for employees with development potential.

INTERNAL JOB POSTING PROCESS

Through the Job Posting system, employees can view and apply for internal opportunities that align with their interests. This not only gives them greater visibility into available roles across the company but also provides a platform to express their aspirations for professional growth.

PERFORMANCE MANAGEMENT PROCESS

The Performance Management Process is designed to assess each employee's contribution to the company's objectives by evaluating both their specific goals and core competencies. It takes place twice a year for young professionals and annually for all other employees.

The process includes several key stages: a mid-year review of objectives, self-assessment, evaluation, feedback, and the setting of new objectives for the coming year. To ensure consistency, an Evaluation Committee—comprising managers and directors from various areas—convenes to review and align performance assessments through consensus.

The competencies evaluated include business knowledge, customer focus, professionalism, leadership, teamwork, collaboration, and adaptability.

All employees take part in the annual Performance Management cycle, with the process adapted to distinguish between union and non-union workers.

COLLABORATIVE TEAMS

At the end of 2024, the Talent Development area, in collaboration with Staffing, launched a new methodology focused on building collaborative, high-performance project teams.

The approach begins with analyzing the specific characteristics of each project to define an ideal team profile, including identifying the skills, experience, and attributes required for individual roles, as well as the collective strengths needed for the group. The current team is assessed, gaps identified, and a plan set in motion to bring it in line with the ideal model.

The aim is to create teams where each member brings their unique strengths to the table, working together to achieve shared goals.

The procedure consists of four key action areas:

- Project description to define the ideal team profile, taking into account the customer, project type, scope, and duration.
- Identification of key positions and nomination of potential candidates.
- Assessment of current team profile using the Personal Profile Analysis (PPA) test.
- Analysis of team profile to determine the support actions required, enabling a comparison between the current team and the ideal model to guide development efforts.

TRAINING PROGRAMS

Techint E&C views employee training as a key pillar of its long-term sustainability. The company's training programs are designed to strengthen both technical and managerial capabilities, covering topics such as organizational culture, leadership, and business-specific knowledge, as well as operational procedures and processes. In 2024, more than 500,000 hours of training were delivered across its global operations.

A key priority is knowledge management and transfer. Many programs are led by in-house experts, allowing the company to share specialized know-how, identify emerging talent, and cultivate future leaders and role models from within.

In 2024, Techint E&C reinforced its focus on leadership development, recognizing this area as a vital driver for implementing strategy and shaping culture. The Techint Management Program (TMP) was launched for senior directors and managers, with the goal of encouraging collaboration and cross-regional networking through self-awareness and leadership development. A total of 78 senior leaders participated in this initiative, whose impact and influence play a central role in sustaining the company's culture and performance.

At the mid-management level, the Global Leadership Development Program (PDL in Spanish) has trained over 350 leaders and strengthened their leadership skills since its launch.

In addition, more than 300 supervisors took part in a dedicated program to enhance their managerial skills, a recognition of the importance of supervision as a key lever in business execution.

Techint E&C also remains deeply committed to nurturing young talent. In 2024, over 13,000 hours were dedicated to training young professionals.

Lastly, to reinforce transparency in day-to-day operations, employees received updated training on the Code of Conduct and Business Conduct Policy, underscoring the company's commitment to integrity across all levels.

More than 1,000 hours were dedicated to training courses about the energy transition, while over 2,000 hours were invested in the IT Upskilling Program. An additional 4,000 hours were delivered through regional and global workshops across multiple areas, including Supply Contracting, Health, Safety & Environment (HSE), Engineering, Operations, Legal, and Project Management and Control, among others.

To ensure its workforce remains current on key business topics, the company has 85 middle and senior managers certified in PMP®.

Furthermore, several employees completed 9,000 hours of external technical training to expand their knowledge and expertise.

As part of its Diversity Program, Techint E&C rolled out several initiatives worldwide, including the Unconscious Bias Workshop, and the Inclusion and Training Program for Women in Projects.

It also organized a dedicated training program in Chile for neurodivergent individuals, aimed at integrating them into warehouse roles and fostering a more inclusive workplace culture.

> In 2024, Techint E&C provided **500,000+ hours of training** worldwide.

Preventive training

Techint E&C places strong emphasis on its Training and Professional Development Plan for Quality, Environment, Health, and Safety (QHSE), with the aim of raising awareness and strengthening leadership in these critical areas. All employees receive QHSE induction training upon joining the company.

Ongoing training is offered to in-service employees, tailored to their roles, skills, prior experience, and the specific risks associated with their project activities.

These sessions are delivered both on demand and continuously, responding to the unique needs of each project. The focus extends beyond building greater awareness to instilling the right habits and practices necessary to grasp the scope and impact of preventive standards.

Techint E&C supports its people's professional growth by equipping them with tools and resources that enhance their preventive mindset. Throughout the year, 15 "Cultural Fridays" were held, covering topics such as ISO Standards, Critical Risks and OPTs, Deviation Management, Energy Performance and Carbon Footprint, Inspection and Testing Plans, and Healthy Eating and Good Lifestyle Habits.

In April, the company hosted Occupational Health and Safety Week, addressing issues such as Ergonomics, Quality, Sustainability, Energy Performance, and Road Safety. The week included a dedicated day for reviewing the Techint E&C Management System and concluded with the presentation of the company's annual HSE objectives and action plan.

In addition, several awareness campaigns were carried out throughout 2024, including:

- Hand care.
- Overcoming quality-as-a-habit.
- Heimlich maneuver.
- Flu vaccine.
- Let's save energy: Earth Hour.
- Tire prevention.
- HSE protects wildlife.
- Prevention on two wheels.
- Safe Holidays: tips to avoid car accidents and fires.

Workplace climate management

Techint E&C firmly believes that sound business management enhances employee well-being and strengthens their commitment to the company, resulting in higher-quality work.

This is supported by an ongoing process of annual assessments, where results are analyzed, shared, and used as input to implement improvements that positively impact employees' work experiences.

As part of the Techint Group, the company conducts Opinion Surveys every two years and Pulse Surveys annually to gather feedback on key topics related to the workplace environment. These surveys are open to all non-union employees with over three months of service and are completed on a voluntary and confidential basis.

Several initiatives have been launched in recent years based on survey results, focusing on the most relevant areas for effective workplace climate management:

WORKPLACE CLIMATE AMBASSADORS PROGRAM

The program involves appointing area leaders who act as ambassadors to support workplace climate management. Their responsibilities include monitoring progress on defined actions, identifying and documenting emerging needs and concerns among employees, and collaborating with Human Resources and area management to design and implement improvement initiatives. In 2024, a total of 62 ambassadors were appointed and trained in climate management across the various regions where the company operates.

FLEXIBILITY PROGRAM

Applicable to all employees working in Techint E&C offices across Latin America, this program is aimed at promoting a healthier work-life balance through measures such as flexible clocking in and out times, including flexible Fridays.

Launched in 2022 as part of a new approach centered on employee well-being—and informed by the results of the Opinion Surveys—the company introduced a series of new benefits:

- Maternity leave: a minimum of 120 consecutive days of paid leave.
- Paternity leave: a minimum of 30 consecutive days of paid leave.
- Adoption leave: adoptive parents are granted the same leave periods as biological parents.
- Flexible work for new parents: during the first year after returning from maternity, paternity, or adoption leave, employees can work from home three days a week and on-site for two.

DIVERSITY, EQUITY AND INCLUSION

At Techint E&C, promoting diversity and inclusion within teams is a firm commitment—one grounded in respect for individual identities, equity, and the principle of meritocracy.

In the second year of the Diversity Program, the main focus was on awareness-building, aimed at strengthening the company's organizational culture. Notable progress was reflected in the Young Professionals Programs, where female participation rose from 31% in June 2023 to 34% in June 2024.

In 2024, the global rollout of the Unconscious Bias Training Program reached more than 4,000 employees, reinforcing a culture of equity and respect for people's differences.

Among the year's standout initiatives was the celebration of International Girls in Science Day, featuring school visits and talks in institutions that award Roberto Rocca Scholarships. More than 700 students from five countries took part in sessions exploring the challenges and opportunities of scientific careers and the vital role played by education in shaping future professionals.

Further efforts to foster inclusive workplaces within the Diversity Program included the implementation of 31 breastfeeding rooms at various sites and projects, and the launch of a new line of workwear designed for pregnant women working onsite.

The company also advanced in the formation of its first Global Subcommittee on Gender and Sexual Orientation, registering more than 80 participants from the Andean, Brazil, Corporate, Northern, Southern, and International regions (Spain, India, and Italy).

The first edition of the Leadership Accelerator: Women in Construction pilot program was held in partnership with the Canadian coaching firm Ambition Theory, tackling the unique challenges women face in the construction industry and supporting the development of their leadership styles.

Additional Human Resources initiatives included updates to the company's intranet to reflect employee nationalities and the launch of programs such as Dual Careers and Cultural Diversity Workshops, aimed at highlighting and celebrating multiculturalism within the organization.

The Blue Collar Women's Inclusion and Training Program saw nearly 200 women participate across the Southern and Andean regions. In Ecuador, the company received the Safe Company Seal, awarded to companies that ensure a workplace environment free from violence and discrimination against women, for the third consecutive year. In Colombia, Techint E&C was recognized in the D&I Management category of the 2024 DEI Awards, organized by Incluyeme.com to honor leading practices in social and labor inclusion across Latin America.

In the Andean region, more than 60 people with disabilities were integrated into various roles as part of broader inclusion efforts.

In Brazil, the company launched a pilot internal mentoring program and conducted a voluntary race-based census. On October 10, it formalized its membership of the Red Empresarial de Inclusión Social (REIS), a business network promoting the labor inclusion of people with disabilities, strengthening its commitment to this cause. For the sixth year in a row, Techint E&C received the Diversity Award in the Ethos/Época Survey.

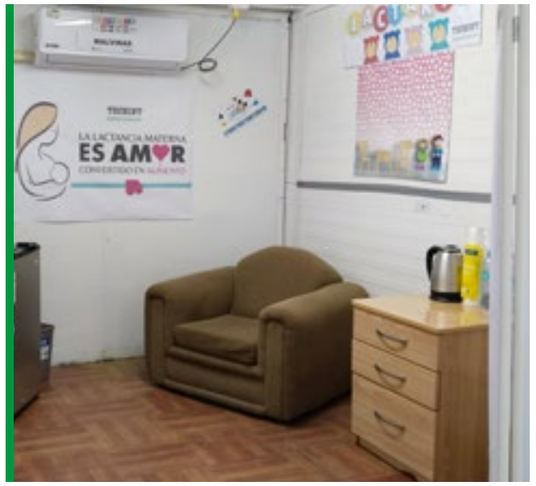
> **31 breastfeeding rooms** were opened at different locations and projects.

STAFF SURVEYS

Since 2020, Techint E&C has relied on Glint to carry out its Climate Surveys. This platform offers high-quality data, leverages modern technology and methodologies, integrates seamlessly with the company's systems, and ensures a streamlined, user-friendly experience.

Based on the findings of the most recent Opinion Survey conducted in March 2024, an action plan was developed and implemented between late 2024 and the first half of 2025. Key initiatives included the launch of a new HR platform (Humand), a new training platform, a review and communication of employee benefits, and the introduction of a flexibility program.

The next Pulse Survey is scheduled for March 2025, reinforcing the company's ongoing commitment to fostering a healthy organizational climate.



Community Relations

Techint E&C selects partners who share its values regarding human rights, employees, communities, and ethical business practices. The goal is to grow alongside the communities where the projects are developed, contributing to social and individual progress.

The company prioritizes honest and transparent business conduct, a guiding value that has defined the path taken throughout its history.

Along these lines, it has implemented various tools to strengthen a culture based on ethics, including a Code of Conduct, Business Conduct Policy, and the Policy of Transparency in Relations with Third Parties.

These are instruments that regulate the way in which employees are expected to interact with public officials, government entities, other organizations, and private individuals. They also establish specific rules to evaluate and ensure third parties' adherence to Techint E&C's ethical standards.

The company also supports campaigns that strengthen labor, social, and health inclusion systems, carried out in the various countries where it operates.

Case study

Brazil - Christmas Campaign

More than 600 kg of food was donated to vulnerable communities, enabling them to celebrate Christmas.

As part of its Christmas Solidarity campaign, Techint E&C organized a collection of non-perishable food items to support social organizations in Brazil.

The initiative engaged employees from the São Paulo headquarters and the MOA-Usiminas and LTA-Ternium projects, resulting in the collection of over 600 kg of food.

In São Paulo, 140 kg were donated to the Centro de Apoio Dra. Izumi Watanabe, an organization that supports 114 elderly individuals.

The MOA-Usiminas project in Ipatinga contributed 160 kg to Lar Divina Providência, while the LTA-Ternium project in Santa Cruz topped the campaign with its donation of 320 kg of items to the New Association of Residents of Lot 2 in Santa Cruz.

With education as a pillar of social development, the Techint Group's Community Relations area leads several programs focused on strengthening technical education, initiatives that Techint E&C actively supports as part of the Group:

Roberto Rocca Technical Gene

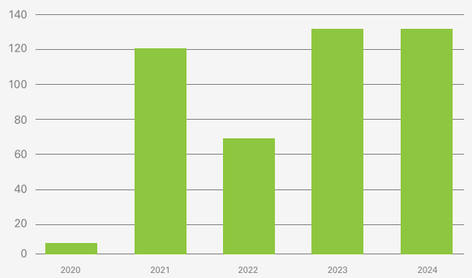
The program is designed to support students and teachers from technical schools in the communities where the Group's companies operate, offering training, internships, and access to technology. Its goal is to help them meet industry challenges and build connections with the productive sector.

Roberto Rocca Scholarships

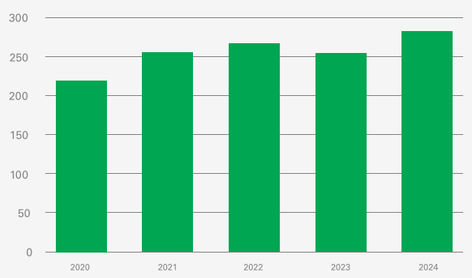
This program is the longest-running educational initiative supported by Techint E&C as part of the Group's commitment to education. It provides opportunities for outstanding young people in the community, who have been recognized for their academic excellence and dedication, to continue their studies at secondary and university levels. In doing so, the company contributes to equal opportunities and fosters social progress in the communities where it operates.

In 2024, Techint E&C awarded a total of 403 scholarships: 130 for secondary school students and 273 for university students. Of these, 248 were granted in Argentina thanks to support from the Fundación Hermanos Agustín y Enrique Rocca, as well as 80 in Ecuador, 45 in Mexico, 20 in Chile, and 10 in Peru.

Secondary school scholarships awarded



University scholarships awarded



403 Roberto Rocca Scholarships were awarded by Techint E&C in 2024.

Scholarships for high school students, channeled through the Fundación Cimientos

Techint E&C also partners with the Fundación Cimientos to award scholarships that enable young people from vulnerable socio-economic backgrounds to pursue higher education.

In addition to financial support, recipients receive personalized guidance to help them navigate their academic paths.

In 2024, the company awarded 10 scholarships in Argentina and 4 in Uruguay through this initiative.

Volunteers in Action

Through this program, Techint Group employees work alongside community members to refurbish schools, aiming to create better learning environments for students.

In 2024, Techint E&C supported volunteer efforts that led to the upgrade of seven educational institutions:

MEXICO

- In Petalcaco, as part of the Carbonser project, 40 volunteers came together to renovate a secondary school, benefiting 165 students.
- In Mexico City, 70 volunteers worked on the renovation of the MAS Special Education School and Therapy Center in the Iztacalco neighborhood.
- In Veracruz, more than 79 volunteers helped improve the infrastructure of an elementary school located near the Veracruz Norte project.
- In Pesquería, 150 volunteers from Techint E&C and Ternium collaborated to overhaul the facilities of the Professor Antonio D. Coello Secondary School.

ECUADOR

- For the first time in Ecuador, Construcciones y Prestaciones Petroleras S.A. organized two days of Volunteers in Action at La Quinindaña School in the Shushufindi canton, Sucumbíos province. The initiative involved renovating the single-teacher school's infrastructure, with the participation of 109 volunteers, directly benefiting the 26 students in the community.

CHILE

- In Tocopilla, 19 volunteers—including SADDN project employees, local residents, and community members—joined efforts to renovate five classrooms at the Ardillitas Kindergarten, benefiting 150 children who attend the school.

ARGENTINA

- In Gral. Pacheco, 45 volunteers helped to upgrade the facilities and donated technology to the María de Guadalupe School, benefiting 700 students. This school, which also receives support through the Roberto Rocca Scholarship program, was awarded the 2024 *World's Best School Prize* in the "Community Collaboration" category.

In addition, a flood relief campaign was organized in Rio Grande do Sul, Brazil.

> **In 2024, Techint E&C carried out volunteer** initiatives to renovate seven educational institutions across **Argentina, Chile, Ecuador, and Mexico.**

Preventive culture

Techint E&C's Integrated Management System (IMS) fosters a culture of prevention and is aligned with the global objective of "zero deviation." The system is built around six core components that embody the company's commitment to preventive management, quality, and continuous improvement, enabling the integration and reinforcement of preventive principles across all operations.

Integrated Management System (IMS)

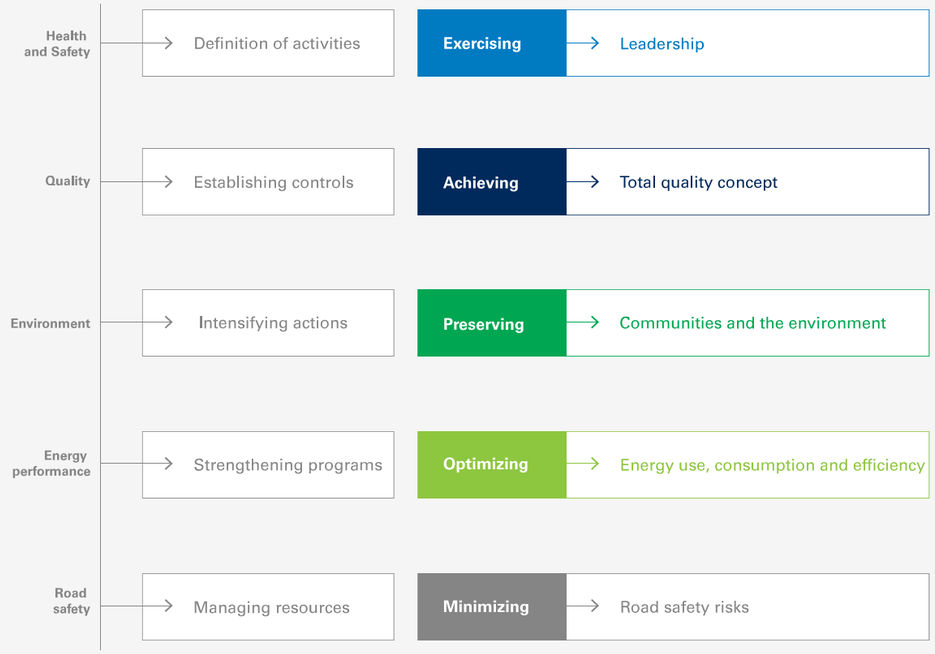
In 2024, Techint E&C reaffirmed its active and visible leadership in preventive management, placing priority on what matters most: the safety and health of people, environmental stewardship, resource development, and delivering value to shareholders, partners, customers, suppliers, employees, and the communities where it operates.

Across all projects and services, preventive management is guided by key principles:

- Clear responsibility along the chain of command
- Active commitment at all levels of the organization
- Continuous learning
- Care and development of people
- Reinforcement of teamwork

The company plans its activities with precision, developing specific plans tailored to each area. To ensure compliance and apply corrective measures when needed, it continued conducting audits through its Corporate Assistance System.

Preventive management plans



Participatory occupational health

Upon joining Techint E&C, all employees undergo a series of medical examinations to determine their fitness for the tasks required by their roles. In 2024, a total of 28,028 occupational medical exams were conducted.

To ensure an effective response in the event of medical emergencies, all personnel receive training in first aid, CPR, and critical situation response protocols. In addition, an employee Prevention Volunteer Group (PVG) is set up at each site, whose members receive specialized training to act swiftly and effectively in such situations.

All projects are equipped with medical service facilities of varying levels of complexity and comply with a Medical Surveillance Program. This program ensures continuous care for employees with pre-existing conditions and facilitates the appropriate assignment of work duties.

To protect employee health, prevent the aggravation of existing conditions, promote primary prevention of various illnesses, and ensure overall well-being, the company systematically evaluates workplace environments for physical, chemical, biological, psychosocial, and ergonomic risks.

Health and well-being

Techint E&C is committed to the early identification and control of health risks, aiming to minimize their impact through proactive management. The focus is on strengthening prevention by promoting health campaigns and encouraging participatory occupational health practices.

Key initiatives are organized around the following areas:

- Expansion of the Ergonomics Program tailored to specific tasks.
- Optimization and review of medical examination protocols by job position.
- Development and rollout of the Psychosocial Risk Program.
- Implementation of participatory occupational health management.
- Health campaigns promoting balanced nutrition and regular physical activity.
- Implementation of the Nutritional Plan and Food Hygiene standards.
- Enhancement of Medical Surveillance Programs.
- Integration of preventive work observations in occupational health practices.
- Training on health and well-being.
- Consolidation of the Alcohol and Drug Abuse Program with a focus on workplace impact.
- Integration of health management indicators into automated reporting dashboards.

Integrated Ergonomics Plan

The Integrated Ergonomics Plan is designed to prevent work-related musculoskeletal disorders by identifying risk factors and assessing the body parts most exposed during specific tasks. Based on these assessments, targeted improvements and recommendations are developed. Ergonomic risk matrices and ergo-sheets are then updated to reflect the actual characteristics of each activity, enabling the optimization of preventive measures.

In 2024, efforts focused on ensuring project compliance with the Plan. This included reassessing critical job positions, conducting preliminary field reports (infotergo), evaluating new roles, and monitoring the implementation of improvement measures.

Psychosocial Risk Prevention Program

This is a preventive program aimed at addressing risks stemming from organizational, social, and workplace environmental factors, as well as from hazardous tasks and equipment that may impact employee well-being and the overall workplace climate.

To support this approach, surveys and assessments were carried out across various projects to evaluate psychological and occupational factors, with the goal of implementing actions that contribute to healthier work environments.

The dimensions assessed include:

- Psychological demands.
- Active work and skills development.
- Social support within the company.
- Quality of leadership.
- Compensation.
- Work-life balance.

In 2024, the company continued its efforts in Participatory Occupational Health by conducting a comprehensive review of the implementation of standards and procedures across different projects and locations.

All occupational health activities are conducted in accordance with the legislation applicable to each project, whether international, national, provincial, or local.

> **771 children received dental and optometric** care thanks to the Medical Brigades in Ecuador.

Other campaigns and activities

VACCINATION CAMPAIGNS
Techint E&C views vaccination as a public good essential to universal health and one of the most cost-effective strategies for disease prevention and control. For this reason, the company conducts annual vaccination campaigns, offering free access to immunizations for all employees.

In 2024, special emphasis was placed on influenza vaccination. It should be noted that all vaccination campaigns are administered in accordance with regional health guidelines with the corresponding bivalent vaccines.

REGIONAL ENDEMIC DISEASE CAMPAIGNS
In projects located in Ecuador and Peru, training and awareness campaigns were conducted to address regional endemic diseases—particularly leishmaniasis.

Initiatives included induction talks focused on prevention and self-care, the distribution of mosquito nets and repellents as part of personal protective equipment, measures to ensure tents and facilities were properly sealed (especially at night, when vectors are most active), weekly inspections of skin and mucous membranes, and the prompt reporting of any lesions consistent with the disease.

Additionally, annual campaigns were held to inform employees about preventive measures to combat the dengue, Zika, and chikungunya viruses.

Health training courses

Across the various regions and projects, Techint E&C hosted talks and training sessions on a wide range of health-related topics, including:

- Personal self-care, healthy nutrition, and physical activity.
- Alcohol and drug awareness.
- Psychosocial risks in the workplace.
- Ergonomics and active breaks.
- Hearing protection.
- Heat stroke prevention.
- Basic First Aid and CPR for Volunteer Prevention Groups.
- Cardiovascular disease prevention.
- Workshops on breast and prostate cancer prevention, gender-based violence, and the effects of smoking.
- Community health days.
- Sexually transmitted diseases (HIV).

Medical Service Satisfaction Survey

Satisfaction surveys are carried out within the projects' Medical Services to assess service usage, the quality of medical care and health training, and the level of support provided by the company, among other aspects.

These surveys help assess service quality and identify areas for improvement, supporting Techint E&C's ongoing efforts to enhance employee health and well-being.

26th Workshop on Quality, Sustainability and Energy Performance, Health and Safety

In November 2024, the 26th QHSE Workshop was held in a hybrid format, bringing together more than 900 participants from 16 countries under the theme "One team, one goal," which highlighted the importance of quality across all business processes.

The event showcased the latest developments in Quality, Environment, Energy Performance, Carbon Footprint, Ergonomics, Safety, and Health, along with ongoing programs.

QHSE project teams joined external stakeholders at the event to exchange experiences, insights, and goals, reinforcing Techint E&C's core values.

The workshop also featured the participation of customers, partners, suppliers, and invited guests, including Compañía Minera Doña Inés de Collahuasi, Saipem, Tenaris, Fundece, Clínica NOVA, Aguas Horizonte, and SACDE, among others.

In addition to the workshop, the company held meetings for 12 Corporate Committees, 11 Quality Committees, 11 Sustainability and Energy Performance Committees, and 11 Medical Committees throughout the year, with participation from all geographic regions.

These meetings provided a valuable space for dialogue as well as for the development of proposals for improvement, supporting the creation of future action plans related to QHSE management.

Motivational Plan

Techint E&C runs a Prevention Motivation Program to recognize employees who demonstrate a strong commitment to the company's Management Policy.

The program aims to promote and encourage proactive attitudes toward accident and incident prevention, encouraging all project personnel at every level to take an active role in safety and environmental protection.

It promotes both individual and collective responsibility in daily activities, reinforcing a culture of prevention across the organization.

As part of this initiative, various motivational activities are regularly carried out at project sites.

For example, the C20+ project in Chile features an Integrated Motivation and Safety Plan focused on developing behavioral competencies and strengthening leadership skills. Key components include the Behavioral Observer Program and an intensive coaching track, which offers alertness testing, risk perception workshops, and personalized on-site sessions.

Drawing Contest

In October 2024, the QHSE management team organized its annual Drawing Contest, inviting children up to 12 years old from employees' families, to submit artwork based on a specific subject. This year's theme was "Water Superheroes."

As in previous editions, the contest featured two age categories: 5 to 8 years and 9 to 12 years. More than 100 children submitted entries.

Fundamental principles of prevention

Techint E&C promotes a strong prevention culture aimed at building a safe work environment through behaviors that prioritize the health and safety of its employees.

Prevention Rules

To support this, the company actively disseminates the following Prevention Rules:

- 10 Critical Risks.
- 10 Rules that Mark Quality.
- 10 Rules of Hand Care.
- Co-pilot's Decalogue.
- 10 Rules for Energy Efficiency.

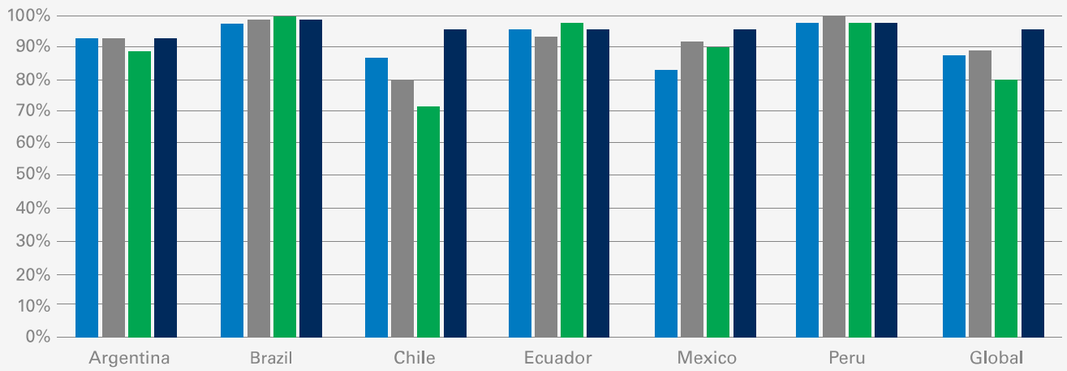
Commitment to the value chain

The supply process runs from the initial identification of a purchasing or contracting need to the conclusion of the warranty period for the acquired products or services.

Recognizing the critical role of subcontractors and suppliers in delivering quality outcomes, Techint E&C encourages them to comply with performance standards aligned with its corporate policies and culture.

The company's supplier partners are subject to ongoing evaluation, helping to maintain a reliable, ethical, and responsible database of contractors across the value chain.

Proportion of purchases from local suppliers in locations with significant operations (in %)



	Argentina	Brazil	Chile	Ecuador	Mexico	Peru	Global
2021	93%	98%	88%	96%	83%	98%	88%
2022	93%	98%	81%	94%	93%	99%	90%
2023	90%	100%	72%	98%	92%	98%	81%
2024	93%	100%	96%	98%	96%	99%	96%

In the projects it undertakes, Techint E&C evaluates various purchasing factors based on the type of supply required, the nature of the project, legal obligations, customer commitments, and, crucially, the availability of materials at the project site. This comprehensive approach ensures efficient execution while meeting quality standards and customer expectations.

In 2024, the company continued to strengthen its Supplier Relations Program, building on the strong ties it has developed with local suppliers in the countries where it operates. The program is aimed at ensuring both quality and timely delivery across all projects. Throughout the year, supplier meetings were held in Tocopilla (Chile), Quito (Ecuador), and Mexico City, where the company's policies, processes, and expectations were shared. These gatherings helped reinforce existing partnerships and opened the door to new opportunities for collaboration and continuous improvement.

ProPymes

The Techint Group operates a support program for its SMEs, both customers and suppliers, aimed at driving productive investment, enhancing the export capacity of associated companies, and promoting efficient import substitution. The program also focuses on facilitating knowledge transfer and fostering collaborative relationships between large companies and their value chains, as well as among SMEs themselves.

Future challenges

Preventive management actions are aimed at reinforcing Techint E&C's commitment to QHSE across all levels of the organization.

Objectives

- Define and standardize key processes within the IMS, ensuring consistency and cross-functional alignment.
- Monitor and evaluate the performance of management processes, including regulatory compliance and operational safety.
- Assess the effectiveness of communication, training, and capacity-building initiatives to ensure competency development at all organizational levels.
- Strengthen QHSE performance measurement by thoroughly reviewing indicators, their calculation methods, communication, and auditing processes.
- Optimize deviation management through the implementation of a unified methodology for reporting, investigation, corrective actions, and continuous learning.
- Consolidate the risk management program by enhancing the identification, evaluation, and control of risks in both operational and labor-related processes.

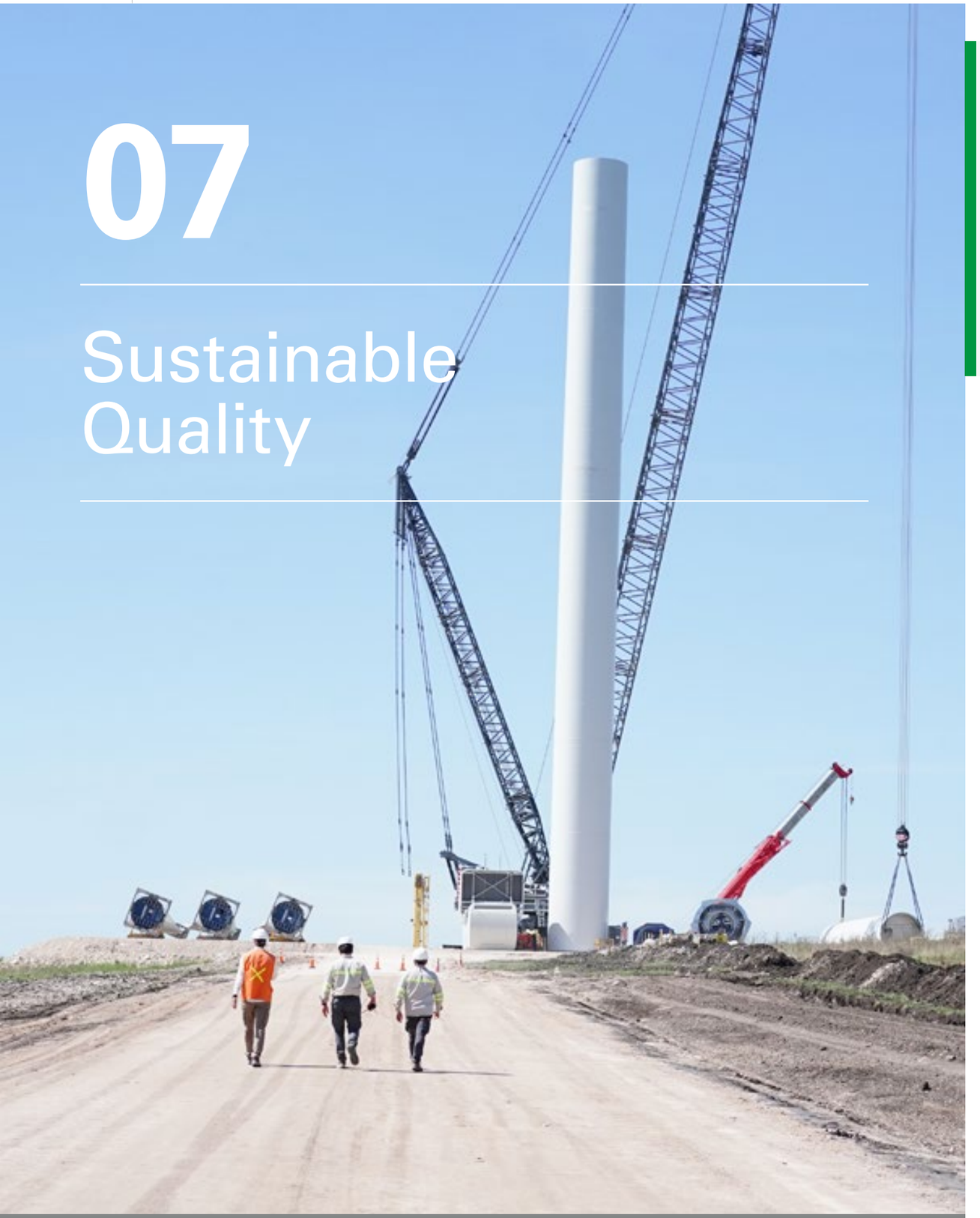
- Implement efficient monitoring tools to track the implementation of preventive health and safety measures.
- Strengthen the early identification and management of health risks to minimize their impact on workers.
- Carry out ergonomic assessments of all workstations to ensure optimal working conditions.
- Expand the analysis of psychosocial risks and develop targeted strategies for mitigation and workplace well-being.

Actions

- Integrate action plans to consolidate the LEAD Program, standardize the OPT spreadsheet, and enhance the functionality of the LEAD Dashboard.
- Review and update management documents to promote the standardization and simplification of procedures.
- Provide ongoing training through dedicated sessions, Cultural Fridays, and updated operational guides.
- Strengthen regulatory compliance monitoring by evaluating applicable legal frameworks, PECs, and occupational health requirements.
- Implement effective internal and external audit processes to maintain leadership in certifications aligned with current standards.
- Monitor environmental and energy performance through the use of PowerBI dashboards and the rollout of the Energy Management System across all projects.
- Ensure the effective execution of psychosocial risk surveys, applying corrective measures and identifying improvement opportunities.
- Communicate prevention alerts and recognitions to reinforce both internal and external engagement at Techint E&C.
- Develop strategies for QHSE performance measurement, including regular indicator reviews and audits.
- Establish a bimonthly standardization committee to identify and apply best practices and lessons learned.

07

Sustainable Quality



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La Rinconada Wind Farm, Argentina.

For Techint E&C, quality is a core value. To uphold this commitment, the company relies on a robust Integrated Management System that provides the tools to define, integrate, and continuously improve all processes, with a strong focus on prevention and sustainability.

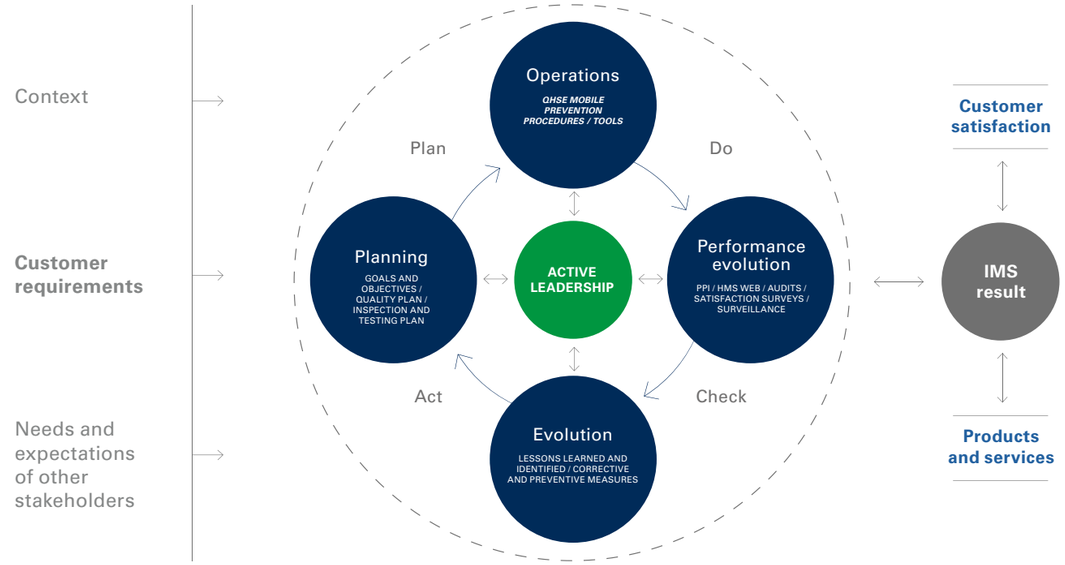
SUSTAINABLE DEVELOPMENT GOALS

Techint E&C views quality as a fundamental pillar of preventive management and business sustainability. Effective quality management helps prevent rework, improves process efficiency, reduces resource consumption, and minimizes employee exposure to risk.

These outcomes, driven by a strong quality approach, enhance customer satisfaction and support long-term business sustainability.

To achieve operational excellence, all processes are managed within a continuous improvement cycle:

Quality



Planning quality

Planning is a key process for generating value across engineering, construction, procurement, operations, and project management services. This core strength, combined with strict operational and regulatory discipline, has enabled Techint E&C to complete more than 3,500 highly complex projects, all under the highest quality standards.

The foundation of quality assurance begins with the development of a specific Quality Plan for each project. This plan outlines how the Integrated Management System will be applied to meet customer and stakeholder requirements, encompassing every stage of the continuous improvement cycle.

Each project also includes a General Inspection and Test Plan, along with task-specific plans. These documents define and regulate every activity from start to finish, detailing the procedures to be followed, conditions for compliance, inspection frequency and methodology, and including assessments of safety and environmental considerations.

Making quality happen

Techint E&C has built a solid documentary foundation over 79 years of experience, drawing from the successful execution of highly complex projects. This foundation includes clear, concise procedures for every activity, enabling teams to get things right the first time.

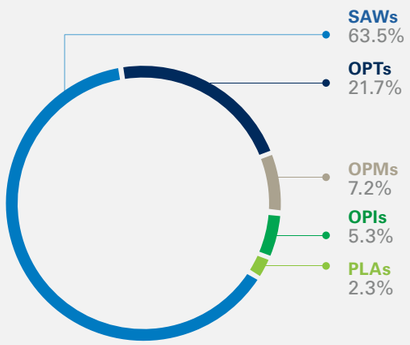
It serves as a key resource for knowledge sharing, the promotion of best practices, strengthening employee training, and facilitating expert engagement on quality-related topics. Communication is further supported through internal channels such as the intranet, social media, awareness campaigns, and corporate publications.

Annual action plans are developed with an integrated perspective, incorporating environmental, social, and economic pillars from the earliest stages of each project. These plans also include detailed oversight of subcontractors and suppliers to help improve sustainability indicators across all operations.

Another core element of preventive management is the use of Operational Prevention Tools (OPTs)—a set of documented procedures that support effective risk management and provide reliable results. These tools clearly outline how to carry out tasks correctly and safely.

OPTs are executed directly in the field, both online and offline, via the QHSE Mobile app—a digital tool that has enhanced preventive management across all levels of project leadership.

Operational Prevention Tools (OPTs) (in %)



In 2024, more than 280,000 Operational Prevention Tools (OPTs) were deployed, with 19% conducted through the QHSE Mobile app—marking a 4% increase over the previous year.

This growth reflects the company's continued progress in adopting digital tools, even in remote locations where mobile connectivity can be limited.

Moreover, the increasing use of digital platforms underscores Techint E&C's commitment to becoming a paperless organization.

Case study

Corporate: Paperless.

Techint E&C continues to make progress in its commitment to becoming a paperless company, implementing targeted actions to reduce paper use across its offices and projects.

The company actively monitors printing volumes, providing visibility into usage patterns, identifying areas for improvement, and enabling data-driven decision-making.

Key measures implemented include:

- The adoption of secure printing, activated via personal code, network login, or proximity card, depending on site configuration.
- Automatic deletion of unreleased print jobs after 300 minutes.
- Restrictions on color printing or full print limitations in specific projects as required.

As a result of these initiatives, **the company achieved an average 4% reduction in total print volume by 2024**—an effort equivalent to saving some 60 trees.

Preventive Work Observation (PWO)

This is an Operational Prevention Tool for deviation management, designed to identify substandard acts and conditions through direct observation as a constructive communication channel, promoting positive reinforcement and feedback.

Preventive Leadership Activity (PLA)

Led by management, Preventive Leadership Activity focuses on influencing behavior change. Its purpose is to facilitate and demonstrate the visible and active commitment of project leadership, both at the management and executive levels.

Operational Prevention Inspection (OPI)

This is a supervisory verification tool used to ensure compliance with established standards and applicable prevention regulations. Its primary objective is to identify medium and low risks.

Safety Activity at Work (SAW)

A pillar practice within the Operational Prevention Tools, the SAW identifies the risks associated with each task and communicates them clearly to the workers responsible for carrying them out.

This process helps reinforce safe practices and ensures any changes in risk conditions over the course of the project are reflected and addressed.

It also serves as a platform for advancing change management across areas such as Quality, Safety, Occupational Health, and Sustainable Energy Performance.

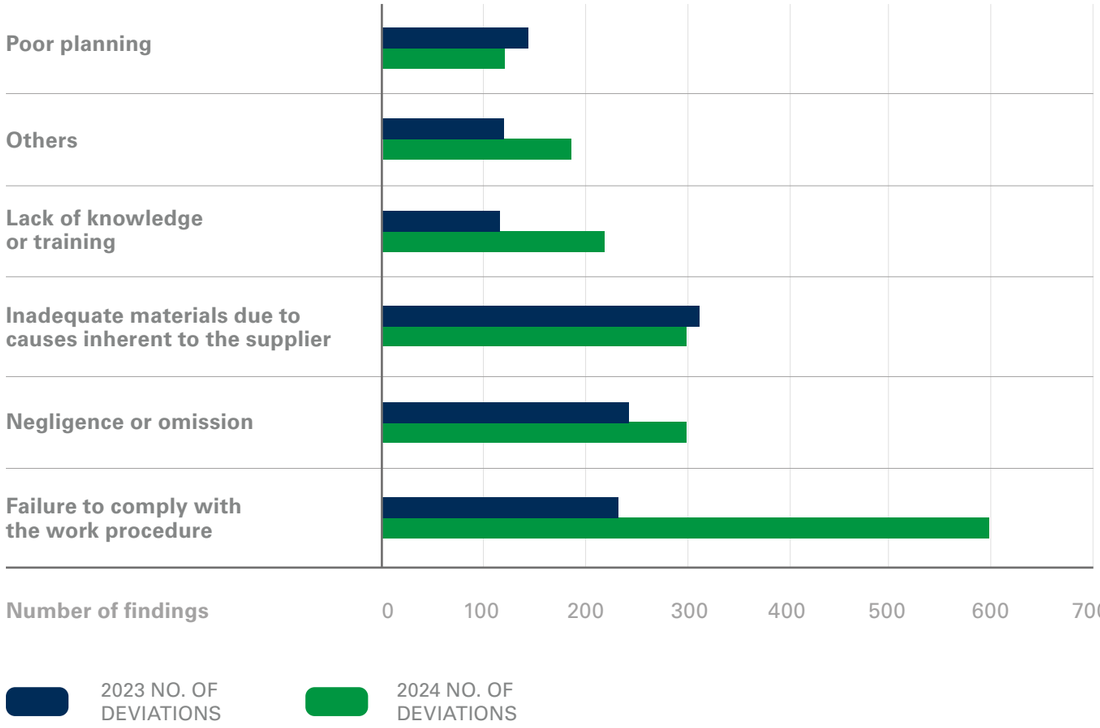
Operational Prevention Moment (OPM)

The OPM is a structured space for discussion and reflection on a specific aspect of preventive management, held when five or more individuals are gathered. It is conducted as a standalone activity and forms part of the Control Board of Operational Prevention Activities, reinforcing a culture of shared responsibility in prevention.

While Techint E&C has extensive experience and documented methodologies for all its activities, the frequent rotation of operational personnel presents an ongoing challenge.

This underscores the importance of training to ensure new team members fully understand work procedures and safety standards and internalize the company's commitment to a strong culture of prevention.

Main causes of quality deviation



Quality control

At this stage, the procedures defined in the Quality Plan and the Inspection and Testing Plans are put into practice.

As part of quality assurance monitoring, inspectors verify the outcomes of each process to ensure compliance with customer requirements. These monitoring activities feed into product performance indicators and are tracked through a compliance index.

In 2024, the surveillance compliance rate reached 76%. Given that this figure was lower than in 2023, a comprehensive monitoring program was proposed for all projects in the following year.

Additionally, to assess the degree of implementation of the Integrated Management System, the QHSE Management carried out evaluations through the Corporate Assistance System (CAS).

This includes internal audits and technical visits. CAS activities help spot process deviations and opportunities to improve performance across the company's projects.

In 2024, 20 IMS audits were completed, along with five technical visits and four customer visits to various project sites.

Internal inspectors and auditors perform their duties in the field using the Deviation Management app. This is a mobile tool that enables them to report, both online and offline, any deviations that may compromise process quality. Once a deviation is logged, the app also facilitates the generation of a preliminary report to immediately notify the person responsible for the process.

This information is distributed company-wide via an automated daily email that summarizes all recorded events from the day. In addition to its communication function, the platform serves as a tool for deviation management, allowing investigation teams to conduct root cause analyses, implement preventive and/or corrective actions, and assess the impact of each deviation.

Traceability is ensured through the use of HMS-WEB, Pipetrak IT, and ControlTub—systems that document tests, inspections, and their results, creating a detailed process history. These records serve as objective evidence of quality and feed into key management indicators.

Product and quality indicators, together with metrics from the Engineering, Procurement, and Operations areas, contribute to the Project Performance Index (PPI).

This is a comprehensive indicator used to measure overall project performance that enables the real-time monitoring of project execution, early detection of deviations, and timely implementation of corrective actions.

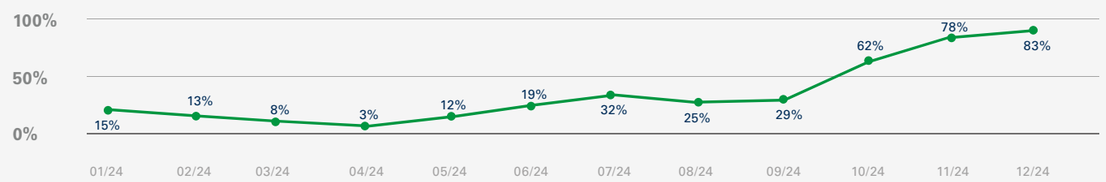
In 2024, the average project performance score was 96%, with a target of 98%. The best-performing areas were Maintenance Engineering, Suppliers, Service, and Resources.

Aligned with the company's digitalization strategy, the "Monthly KPI" was introduced to track the percentage of deviations reported via mobile apps versus the total number of deviations uploaded to the company's system (SAP in addition to apps).

The indicator shows the following results:

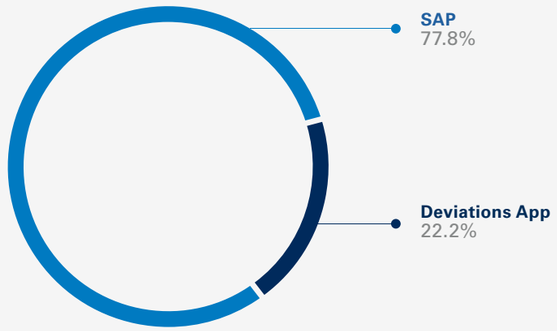
For the Deviation Management (Quality) app

KPI (Record in the Quality Deviation Management app) per month



It can be seen that, as of December 2024, 100% of quality deviations were uploaded through the Deviations app. The distribution of the 2024 diversions showed the following:

Findings by origin (in %)



In 2024, **the campaign to digitize deviations proved effective.**

Customers

To systematically and objectively measure customer satisfaction, Techint E&C conducts surveys for each project. This tool supports the early identification of deviations and opportunities for improvement, functioning as a key preventive mechanism within quality management.

In 2024, satisfaction surveys were carried out with 14 customers. The feedback highlighted Techint E&C's main strengths: its effectiveness in executing highly complex projects, the capability and professionalism of its human resources, and its proactive approach to personnel management—marked by a strong commitment to quality, safety, health, and the environment. The average score for the year was 7.9, falling short of the 9-point target.

3,319

preventive and/or corrective quality actions were taken in 2024.

2,856

quality deviations were recorded and managed.

Case Study

ControlTub Piping Digitalization

The ControlTub system has become a vital tool in the digitalization of weld traceability processes during pipe prefabrication and assembly.

This software adapts to the specific requirements of each customer and project, automating tasks and significantly reducing the workload and risks associated with manual generation of reports and traceability maps. ControlTub also enables the offline recording and consolidation of engineering data.

By adding substantial value to quality management, its implementation enhances processing speed and reduces data upload errors.

It improves both the reliability and accuracy of project workflows and positively impacts multiple areas of the company.

Moreover, the system's ability to automatically generate customized reports for each project and customer increases the efficiency of quality management.

By consolidating all information into a single database, ControlTub streamlines inspection tracking, saves work time, and ensures the traceability needed to carry out hydrostatic testing across projects.

Performance development

Techint E&C is committed to operational excellence, firmly believing that continuous improvement is the path to achieving it.

To support this, the company measures process efficiency, records and manages deviations, implements corrective and preventive actions to avoid recurrence, and evaluates the effectiveness of these measures.

It also captures and shares lessons learned.

This enables it to promote the best practices that emerge from this process across the organization.

In parallel, Techint E&C quantifies the economic impact of observed deviations through its quality cost metric.

This approach reinforces the importance of doing things right the first time, generating tangible benefits for both individual projects and the company as a whole.

08

Ethics and Transparency

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C20+, Chile.

Transparency and integrity are core values at Techint E&C. To uphold these principles, the company implements a range of instruments that define ethical standards and govern interactions among employees, contractors, suppliers, customers, and other stakeholders.

SUSTAINABLE DEVELOPMENT GOALS

Techint E&C is a signatory to the United Nations Global Compact, embracing its Ten Principles related to human rights, labor, the environment, and anti-corruption within its sphere of influence. Through this commitment, the company aligns itself with the global effort to build a more just and sustainable world—one that upholds human rights and promotes responsible economic development.

Code of Conduct

Techint E&C's Code of Conduct, in effect since 2005, sets out the ethical principles that guide its relationships with employees, customers, partners, and suppliers.

As the company grows and the global context evolves, it remains essential to operate in alignment with its core management values.

In 2024, the Code of Conduct was updated to reinforce its commitment to ethical behavior, transparency, legal compliance, and integrity in operations. The revised code also emphasizes the importance of a respectful work environment and clearly outlines the expectations for everyone working at or on behalf of Techint E&C.

Business Conduct Policy

In 2024, Techint E&C also updated its Business Conduct Policy, a key instrument for reinforcing transparency, a strong compliance culture, and the principle that business goals must always be achieved in accordance with the law. The policy underscores the company's zero-tolerance stance toward any form of corruption.

It sets clear rules to ensure adherence to the Code of Conduct and compliance with local and international anti-corruption and anti-bribery laws, such as the United States Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

Among its core provisions are:

- Prohibition of unlawful payments.
- Due diligence in the hiring of employees, contractors, and other representatives.
- Mandatory compliance training for all employees.
- Procedures for reporting and internally investigating suspected violations.

All Techint E&C non-union employees must sign a written declaration confirming their understanding and agreement to comply with the Code of Conduct and the Business Conduct Policy as a condition of employment.

Code of Conduct for Suppliers

Additionally, the company has a Code of Conduct for Suppliers, which applies to all subcontractors and suppliers and must be accepted at the time of registration. This code sets clear guidelines to prevent conflicts of interest, regulate the exchange of gifts, meals, and courtesy trips, prohibit bribery and kickbacks, mandate the reporting of misconduct, and ensure compliance with applicable laws and trade regulations, among other provisions.

Both the Code of Conduct and the Supplier Code of Conduct are publicly available on the Techint E&C website.

Business Conduct Compliance Officer

The company has a Corporate Business Conduct Compliance Officer (BCCO) who is responsible for designing, disseminating, and overseeing the Business Conduct Compliance Program.

Business Conduct Compliance Program

Techint E&C's Business Conduct Compliance Program is global in scope and applies to all employees and company representatives.

Built on a risk-based approach, the program implements a comprehensive set of prevention, detection, mitigation, and remediation measures. These include Risk Assessment and Planning, Regulatory Framework, Consulting and Guidance, Communication, Training, Certifications, Third-Party Assessment, Monitoring and Auditing, Discipline and Remediation, and Benchmarking.

The program governs interactions with public officials, government agencies, organizations, and private individuals.

It also sets out specific standards and procedures to ensure that third parties—such as business partners, representatives, subcontractors, and other suppliers—adhere to the company's ethical standards through evaluation, training, and a formal commitment to compliance with applicable laws and regulations.

In addition, the program outlines procedures and required authorization levels for donations and charitable contributions, as well as for gifts, business travel, hospitality, and accommodation or meals provided to third parties.

Conflict of Interests and Non-Competition Policy

Finally, the Conflict of Interests and Non-Competition Policy sets out the fundamental guidelines governing employee conduct, both in their interactions with one another and with external parties.

This policy reflects the company's commitment to transparent management, aligned with national and international laws as well as internal regulations, which are key elements for maintaining the trust of stakeholders. It also outlines the standards to be followed in situations where an employee's personal interests or external activities may conflict with those of the company.

Compliance Line

The three channels available for reporting

Phone

By contacting a toll-free number defined for each country in which the company operates.

→ **Check the available telephone numbers**

Webpage

Completing a form online through the page.

→ **Complete the form**

E-mail:

By writing to the specially assigned Audit Response box.

→ ***Send email***

Transparency is doing the right thing.

The Compliance Line is a confidential communication channel available in multiple languages, 24 hours a day, 365 days a year. It allows employees, suppliers, customers, and other stakeholders to report any irregularities or behaviors that violate the principles set forth in the Techint E&C Code of Conduct.

Designed to protect user anonymity, the channel encourages transparency by providing a secure space for raising concerns.

All reports are received and reviewed by the Corporate Audit Department, which ensures strict confidentiality regardless of the source.

Techint E&C maintains a zero-tolerance policy toward any form of retaliation or punitive action against individuals who, in good faith, report potential violations or participate in investigations.

09

Annex

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GRI CONTENT INDEX

Declaration of commitment: Techint Engineering & Construction presents its tenth sustainability report for the period from January 1st, 2024, to December 31st, 2024, using the GRI Standards as a reference.

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GRI 1: 2021 FUNDAMENTS

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