

COMMITMENT TO DECENT WORK AND RESPECT FOR LABOR RIGHTS

At Grupo Empresarial Argos, we believe that decent work is a fundamental right and a pillar of sustainability. We publicly commit to respecting and promoting the labor rights of all people who are part of our operations and value chain, in compliance with the international standards of the International Labour Organization (ILO) and the United Nations Guiding Principles on Business and Human Rights.

1. Our vision of decent work

Our commitment is based on the following fundamental principles, which we actively promote across all our companies and investments:

- **Freedom of association and collective bargaining:** We respect and guarantee the right of all employees to freely organize and to collectively bargain their working conditions.
- **Absolute rejection of forced and child labor:** We do not tolerate any form of forced labor, bonded labor, or child labor in our operations or in our supply chain.
- **Non-discrimination and equal opportunities:** We guarantee working conditions free of discrimination based on gender, age, ethnicity, origin, religion, sexual orientation, disability, or any other condition. We actively promote diversity at all levels of the organization.
- **Safe, diverse, and inclusive environments:** We look after the health and safety of all employees, and we foster organizational cultures where every person can fully develop.

2. Working conditions that drive well-being

The following conditions apply to all of our own operations and constitute the concrete commitments we assume with our employees, reflecting the economic and social realities of each region where we operate:

- **Payment of a living wage:** We guarantee that all people who are part of our operations receive a living wage that matches or exceeds the local cost of living and covers their own basic needs and those of their families, including food, housing, clothing, medical care, transportation, and education. This wage exceeds the legal minimums and is determined using internationally recognized methodologies such as those of the International Labour Organization (ILO) and the Global Living Wage Coalition. We actively monitor compliance and publicly report progress.
- **Prevention of excessive working hours – maximum working day:** We set a maximum of 42 ordinary working hours per week, in compliance with current Colombian legislation (Law 2101 of 2021). We actively monitor hours worked, including the management of overtime, to prevent excessive working hours. We guarantee that every additional hour worked is duly recognized and paid in accordance with the law.
- **Right to disconnect from work:** We respect and guarantee the right of all employees to disconnect outside of working hours. We promote an organizational culture in which rest time, family life, and self-care are valued as essential components of overall well-being.

- **Effective enjoyment of paid annual leave:** We guarantee that all employees enjoy their rest periods and paid annual leave. We monitor the effective use of vacation time and act proactively when unjustified accruals are detected.
- **Equal pay between men and women – gender pay gap:** We are committed to guaranteeing equal pay for work of equal value, regardless of gender. We constantly measure and monitor the gender pay gap, establish action plans to close it, and publicly report the results and progress.
- **Regular dialogue with worker representatives:** We establish formal mechanisms for regular interaction with worker representatives regarding working conditions, fostering spaces for open communication, mutual trust, and continuous improvement of our work environment.
- **Expanded social security coverage:** We are committed to extending social security coverage for our employees beyond the legal minimum, seeking to protect their overall well-being and that of their families in terms of health, pension, and occupational risks.
- **Training and professional reskilling:** We provide continuous training and professional reskilling programs to mitigate the negative effects that changes arising from the climate transition and digital transformation may cause, ensuring the employability and continuous development of our employees.
- **Minimum notice period before collective dismissals:** In situations that require structural adjustments involving collective dismissals, we guarantee a minimum notice period of 30 days, in compliance with Article 67 of Law 50 of 1990, so that employees can prepare or look for new job opportunities. We are committed to supporting affected people through this transition.

3. Parental leave and shared responsibility in child-rearing

We recognize motherhood and fatherhood as a responsibility shared between both parents. Therefore, in addition to the maternity and paternity leave legally established in Colombia, we grant our employees the following benefits:

- **Progressive return from maternity leave:** Possibility of working half-time during the first week upon return from leave. Starting in the second week, one hour is added to the working day until reaching 8 hours a day, on a progressive basis. This applies once the 18-week maternity leave established by law has ended.
- **Extended breastfeeding leave:** Female employees will be entitled to one paid hour per day for breastfeeding for one year, extendable up to 2 years if the mother continues breastfeeding. This benefit is in addition to what the law provides, which grants one hour per day for the first 6 months and 30 minutes from 6 months to 2 years if breastfeeding continues.
- **Extended paternity leave:** We grant fathers two (2) additional weeks of leave beyond what is legally established, in recognition of their active role in child-rearing.
- **Progressive return from paternity leave:** Paid permission of one (1) hour per day during the month following the return from paternity leave. This benefit goes beyond what the law establishes, which only grants 2 weeks of paid paternity leave.
- **Compliance with shared parental leave:** We comply with the provisions of Law 2114 of 2021, which created shared parental leave in Colombia. This mechanism allows the mother and father to freely decide how to split the last six (6) weeks of

maternity leave between them, promoting shared responsibility between both parents in caring for newborn children. Taking this leave does not reduce or affect the father's two (2) weeks of paternity leave or the mother's breastfeeding leave, and it is paid based on the salary of whichever parent takes it, in accordance with the law.

4. Scope and application

This commitment applies to all of Grupo Empresarial Argos's own operations in every country where we have a presence. We extend these principles to our value chain: we expect our suppliers, contractors, and business partners to adopt them as a condition for operating with the Group. To that end, we include them in our supplier selection, evaluation, and development processes. Decent work is non-negotiable in our ecosystem.

5. Monitoring and continuous improvement

We have formal monitoring mechanisms, dialogue spaces, and confidential channels to address labor-related situations. We periodically review our practices to ensure alignment with the international standards of the International Labour Organization (ILO), the United Nations Global Compact, and the S&P Global Corporate Sustainability Assessment (CSA). The results of this monitoring are publicly reported in our annual Sustainability Report.

6. Publication

This commitment will be published on the Grupo Empresarial Argos website and must be updated whenever an amendment to it is approved.