LIVING WAGE STATEMENT

1. Objective

Declare general and living wage-related intentions for our employees.

2. Introduction

In Colombia there is a General Social Security System, made up of a set of public and private entities, rules and procedures. This entity aims to protect the population from the risks or contingencies derived from illness, old age, death, health and well-being. It provides assistance coverage and economic benefits through the health system, the pension system and the Occupational Risks system, where both the employer and the employee, depending on the salary earned by the latter, make contributions defined in the law.

The health system grants the worker economic assistance benefits and assistance benefits to his primary family group for general illness and maternity. Contributions are equivalent to 12.5%, where the employer contributes 8.5% and the worker 4%.

The pension system attends to the contingencies arising from disability, old age and death, granting economic benefits for such events. Contributions are equivalent to 16%, where the employer is entitled to 12% and the employee 4%.

The Occupational Risk System provides the worker with assistance and economic benefits for the contingencies arising in the employment relationship due to an accident at work or occupational disease. The contributions are borne exclusively by the employer and depend on the type of risk when it is the lowest, which is equivalent to a contribution of 0.522%.

Similarly, there are parafiscal contributions, which are the exclusive responsibility of the employer and are intended for entities such as SENA, ICBF and the FAMILY COMPENSATION FUNDS. The latter contributes 4% of the salary earned by each employee, which is intended to benefit the employee and his or her family group in matters related to housing, health, education, recreation, culture, tourism, sports and credit (below you will find a detailed explanation).

Concept	Provides	Periodically	Percentage (%)	Value 2026
Current monthly minimum wage	Employer	Monthly	100%	$COP 1'750'905
Transport Assistance	Employer	Monthly	100%	$COP 249'095
Pension	Employer	Monthly	12%	$COP 210'109
Pension	Employee	Monthly	4%	$COP 70'036
*Health (EPS) (Salary >10 SMLV) **	Employer	Monthly	8.50%	$COP 0
Health (EPS)	Employee	Monthly	4%	$COP 70'036
Service premium / 2 (In June and December)	Employer	Semiannual	100%	$COP 1'000'000
ARL (Level I)	Employer	Monthly	0.52%	$COP 9'140
Layoffs By year	Employer	Annual	100%	$COP 2'000'000
Interest on unemployment (Per year)	Employer	Annual	12%	$COP 240'000
Vacation	Employer	Annual	50%	$COP 875'453
Compensation fund	Employer	Monthly	4%	$COP 70'036
*ICBF (Salary > 10 SMLV) **	Employer	Monthly	3%	0
*SENA (Salary > 10 SMLV) **	Employer	Monthly	2%	0

3. Scope

This policy covers the activities of Grupo Éxito and its value chain.

4. Definitions

Parafiscal contributions In Colombia, by definition, parafiscal contributions are a mandatory contribution that the employer and some companies must make to the ICBF (Colombian Institute of Family Welfare), the SENA (National Learning Service) and the family compensation funds, for each employee who provides their services. The purpose of this contribution is to finance the social activities offered by the State through these organizations.

- SENA: The National Learning Service (SENA) is an entity in charge of providing technical and technological studies to millions of people in Colombia free of charge. Therefore, it is an entity that requires economic support to sustain itself and continue providing its services. The % contribution by the employer is 2%.
- ICBF: The Colombian Institute of Family Welfare (ICBF) is an entity in charge of the prevention and comprehensive protection of early childhood, childhood, adolescence and the well-being of families in Colombia. The % contribution by the employer is 3%.
- CCF: The Family Compensation Funds (CCF) are non-profit entities that seek to generate well-being for their members through programs that raise people's quality of life, such as the possibility of housing subsidies, access to a gym, courses, truism, among other issues that are useful to society. The employer's % contribution is 4%. Compensation funds administer the resources provided by companies to grant a subsidy to employees who have this right. Its regulation is found in Law 21 of 1982.

  This subsidy consists of economic support granted by the family compensation fund to which the employee is affiliated; This benefit consists of the delivery of various items such as medicines, clothing, footwear and school supplies.

5. Declaration

In Almacenes Éxito S.A., with the intention of offering its employees a decent job and emotional and economic support at each stage of their lives, it has established a scheme of extralegal benefits segmented by type of hiring regimes, types of contract and seniority in the Company. This Portfolio, which today has

about 100 benefits, including Fondo Presente, responds to eight work fronts in which we offer programs and care to employees and their families.
The Benefits Portfolio is made up of the following work fronts, on which all programs are governed, as follows:

1. Celebrations: on this front are grouped all the benefits and programs that provide a space to thank and/or recognize our employees, for every moment in their lives. Such as. Christmas bonuses, celebrations of years of service, Mother, Father, Christmas.
2. Sports: this front encourages all activities and programs that seek to promote healthy lifestyles in our employees and their primary family nucleus.

3. Education: refers to the benefits intended to cover the academic and development needs of employees and their children; such as: Educational Scholarships for undergraduate and postgraduate studies, Grants and Scholarships for studies from kindergarten to university studies, agreements, etc.

4. Family: refers to the benefits that provide family accompaniment, in the most important milestones, such as the birth of a child, marriage, a difficult situation such as a death or calamity, others.

5. Breastfeeding Rooms: We have breastfeeding rooms in administrative headquarters, warehouses, industries and CEDI; a space equipped exclusively for our employees to carry out their process of extraction and conservation of breast milk and then be able to properly feed their baby.

   Likewise, we have a maternity and paternity support program, with the Bonds of Love benefit, through which we provide our employees with professional company in the process of growth and development of their son or daughter; from breastfeeding, gestation, to six years of age, plus economic aid for the birth of each child and additional breastfeeding time to what is established by the Law.

6. Finances: on this front are grouped all the benefits that will have a financial contribution to the household economy of our employees, such as: Savings Benefits, Credits, Rent, Pension, and others.

7. Recreation: programs aimed at enabling spaces for leisure and leisure between our employees and their families are integrated.

8. Health: programs that seek to promote the health and prevent illness of our employees and their families are defined; as well as those benefits that promote self-care, mental health, physical health, financial health, nutritional health, and occupational health. Some are: Eyeglass Assistance and Partial or Total Impairment of Eyeglasses, Health Policy, Telemedicine.

9. Housing: refers to the benefits that are intended to support our employees in the acquisition, construction or improvement of housing, through loans with exclusive rates, agreements, subsidies and savings. Likewise, we also promote work-life balance through our policies of benefits of days off for personal and/or family activities or for merit of academic achievement and years of service in the Organization.

We also have an internal brand for employees, "Reasons to smile", through which we enhance the loyalty strategy and associate them with the benefits that the Company has for them and their families.