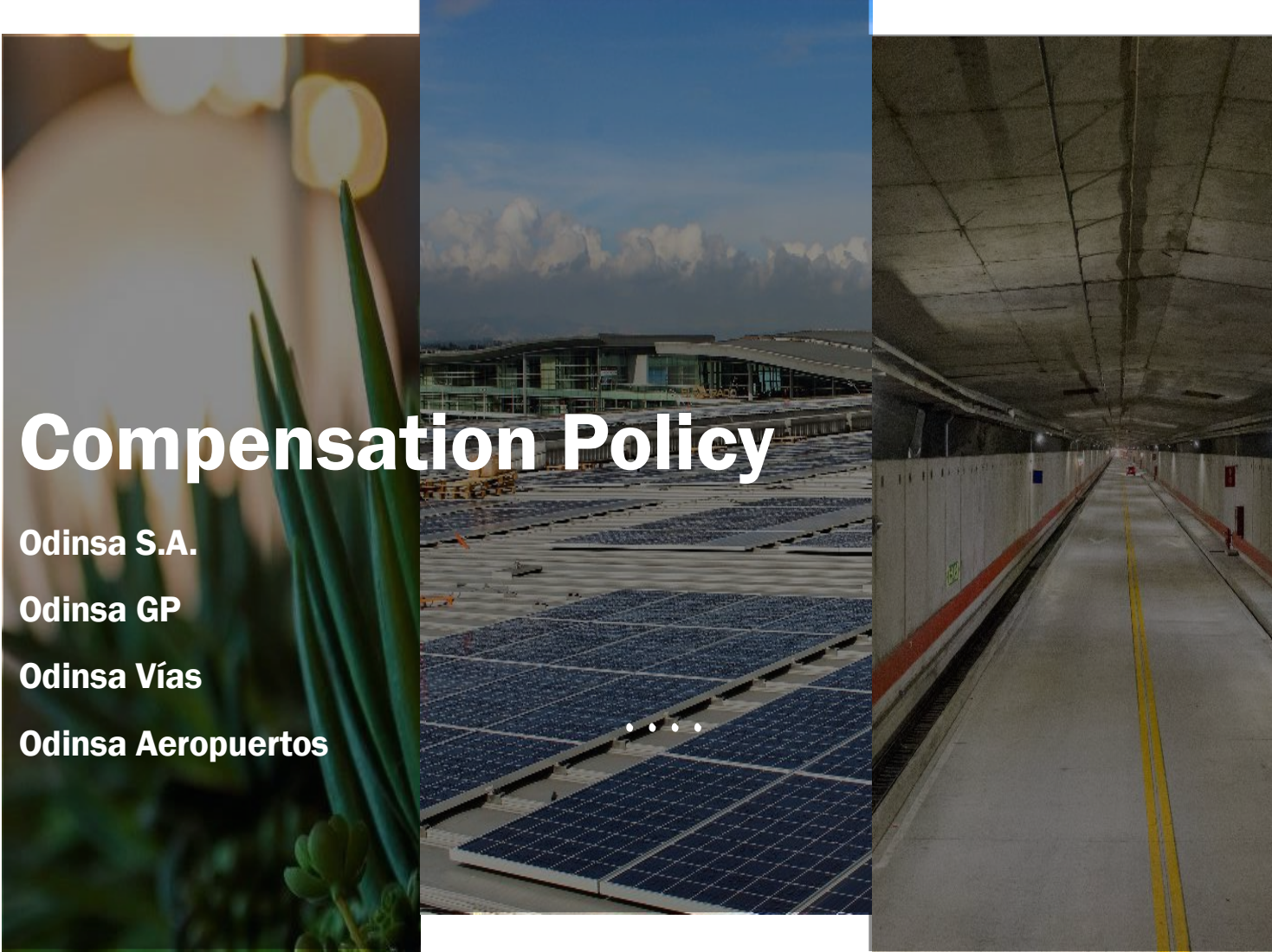




Compensation Policy

Odinsa S.A.

Odinsa GP

Odinsa Vías

Odinsa Aeropuertos



Empresa de concesiones del  **GRUPO ARGOS**

Compensation Policy

At Odinsa GP, we understand compensation as a differentiating element that consolidates us as an organization that values its Human Talent. For this reason, the total compensation package is designed to motivate, recognize, and retain our employees, as well as to encourage them to achieve effective and sustainable results.

Philosophy

To establish a link between compensation and the achievement of corporate goals, recognizing employee performance so that they add value to the organization's sustainable growth across its economic, social, and environmental dimensions, while also fostering the personal and professional development of our employees.

Objectives

- Establish the guidelines and procedures of the compensation system, aligned with the business strategy, through the management of the job structure and the recognition of performance.
- Improve and maintain the levels of equity and competitiveness in pay practices required by the talent management strategy.
- Contribute to the achievement of corporate goals through the strong performance of our employees, thereby attracting, motivating, and retaining the best talent.

Guidelines

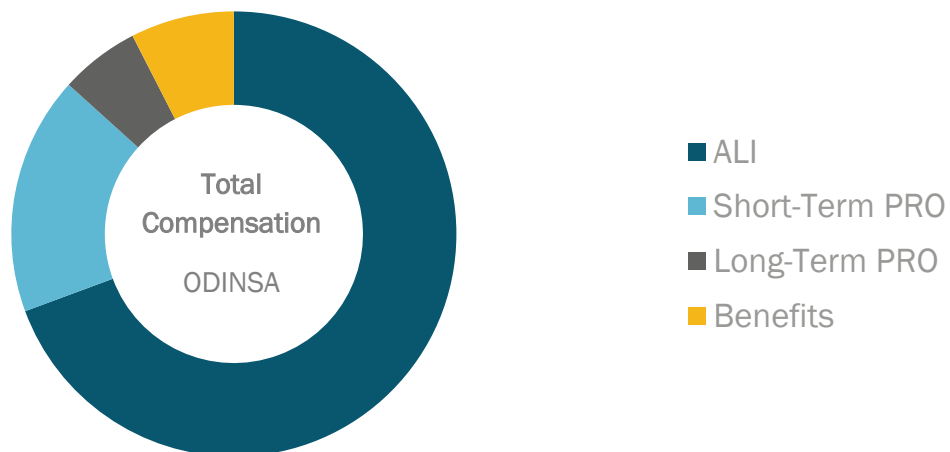
- Implement a compensation system that fosters a culture of sustainability across its economic, social, and environmental dimensions.
- Define the organizational structure, designed around corporate goals and in accordance with the management and operational criteria of each area, ensuring that roles are effectively differentiated and leveled within the structure.
- Maintain a job description and evaluation system.
- Periodically conduct an analysis of external salary competitiveness and internal equity, keeping salary curves and defined competitiveness levels up to date.
- Assess whether to grant a general annual salary increase, subject to prior market and competitiveness analysis.
- Provide non-salary, extralegal benefits aimed at improving the quality of life of employees and their families.

- Periodically communicate to employees their total compensation package.
- Guarantee equal remuneration for work of equal value between men and women and regularly monitor the gap in accordance with the corresponding salary band.
- Our methodology begins with job description and evaluation, which ensures the accurate description of roles and skills. It enables us to benchmark against other job designs in the market and to build data-driven compensation systems. In doing so, we work toward a fair and transparent system for assigning salaries, foster employee engagement, and ensure an optimal return on the compensation investment.
- Job description and evaluation are based on international standards, using the Korn Ferry Hay Group Methodology.
- Based on the score obtained, each position is placed within a grade of our organizational structure, which consists of:
 - 7 organizational levels.
 - Each level has associated salary grades, defined by point ranges.
 - Each salary grade has an associated curve, built according to the competitiveness levels defined against the market, with a range of 80%–120%. Salary curves are developed based on market studies conducted by Korn Ferry Hay Group.
 - A select market of sector companies and multinationals is used (P75 for levels 0 to 2 and P50 for the remaining levels), and the general market is also assessed at P65 across all levels.
 - This strategy ensures competitive remuneration and salary assignment based on an objective, methodological process.

Position	Level	Grade
President, VPs	0	18 and above
Manager	1	14 to 17
Director, Senior Leader	2	12 to 13
Leader, Coordinator, Head	3	10 to 11
Professional, Analyst	4	8 to 9

Technician, Assistant, Secretary	5	6 to 7
Operational staff	6	2 to 5

Total Compensation:



Annual Labor Income (ALI)

Salary and fixed payments. Recognizes the level of responsibility and individual performance.

Short-Term PRO

Alignment between the company's annual performance and short-term strategic objectives, in order to reward higher performance. It applies to all levels, with a target defined as a number of salaries per level.

Long-Term PRO

Alignment between strategy and sustainable value; talent retention. It applies to Level 0 and Managers, with a target defined as a number of salaries per level.

+ Benefits

At Odinsa, benefits are offered to the entire workforce, focused on work-life balance and on improving quality of life. The most significant are:

- Life insurance: life and accident policy.
- Beneflex: a flexible benefits plan consisting of a fixed monthly amount; each employee chooses, from a varied portfolio (health plan, meal vouchers, housing savings, education savings, home insurance, pets, etc.), the benefits to which they allocate the total Beneflex value.
- Pension gap: employee-company savings; applies to employees who contribute to pension up to the salary cap of 25 times the current legal monthly minimum wage (SMMLV).

Variable Compensation:

1. The SHORT-TERM Organizational Results Bonus (PRO) is a compensation strategy whose fundamental aims are to:
 - Recognize and incentivize the high performance of work teams in order to reach higher levels of group competitiveness and alignment with processes.
 - Strengthen competitiveness in compensation, in line with the organizational strategy, to attract, motivate, and retain the best talent.
 - Reward superior performance.

This program is measured and paid annually and combines corporate indicators (50%) and area/business indicators (50%). Each year, the relevance of the indicators is reviewed in line with the business model and, where necessary, adjusted to effectively measure high-impact indicators.

2. The LONG-TERM Organizational Results Bonus (PRO) incorporates three-year goals, defined on the basis of the indicators established by the Board of Directors. This approach seeks to align individual performance with the long-term value-creation strategy, better reflecting the context and evolution of the Business Group's operations.

This bonus seeks to strengthen talent retention and align shareholder interests.

Commitment to labor rights and practices

At Odinsa, a company of the Argos Business Group, we respect and promote the labor rights of our employees in line with the ILO Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, and the Grupo Argos Human Rights Policy. These commitments apply to all our employees and extend, through our Human Rights Policy, to contractors, suppliers, and business partners. This statement is publicly available.

- 1- **Living wage:** We are committed to ensuring that our employees' remuneration, in addition to complying with applicable wage legislation, guarantees a decent standard of living (living wage) sufficient to cover the basic needs of the worker and their family—food, housing, health, education, transportation, and clothing. We periodically assess the gap against recognized living-wage benchmarks and define closing plans where appropriate.

- 2- **Overtime:** We are committed to avoiding and progressively reducing overtime and excessive working hours. Supplementary work is voluntary, is remunerated in accordance with the law, and is not used systematically to replace regular hiring.

- 3- **Maximum working hours:** We comply with the maximum working hours established by law. In Colombia, pursuant to Law 2101 of 2021, the maximum ordinary working week is 42 hours, guaranteeing the minimum daily and weekly rest periods provided for in the legislation and in ILO Conventions No. 1 and No. 30.

- 4- **Equal pay:** We guarantee equal remuneration for work of equal value between women and men, in line with ILO Convention No. 100 and the Grupo Argos Human Rights Policy. We regularly monitor the gender pay gap according to the corresponding band and correct any unjustified gaps identified.

- 5- **Paid leave:** All our employees are entitled to annual paid leave, pursuant to Article 186 of the Substantive Labor Code (15 business days per year of service) and ILO Convention No. 132, without the enjoyment of the annual rest period entailing any loss of remuneration.

- 6- **Collective terminations:** In restructuring processes or collective terminations, we respect notice periods and consultation with employees and/or their representatives, as well as authorization from the Ministry of Labor when required by law (Art. 67 of Law 50 of 1990), in order to mitigate impacts and explore alternatives.

The commitments described cover our own operations and, by reference to the Grupo Argos Human Rights Policy, are made enforceable for contractors, suppliers, partners, and business allies.

César Mejía Mesa Legal Representative for Judicial and Administrative Affairs ODINSA S.A.	Gustavo Andrés Ordóñez Salazar Legal Representative
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	ODINSA VÍAS S.A.S., ODINSA GESTOR PROFESIONAL S.A.S. and ODINSA AEROPUERTOS S.A.S.
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September 01, 2026