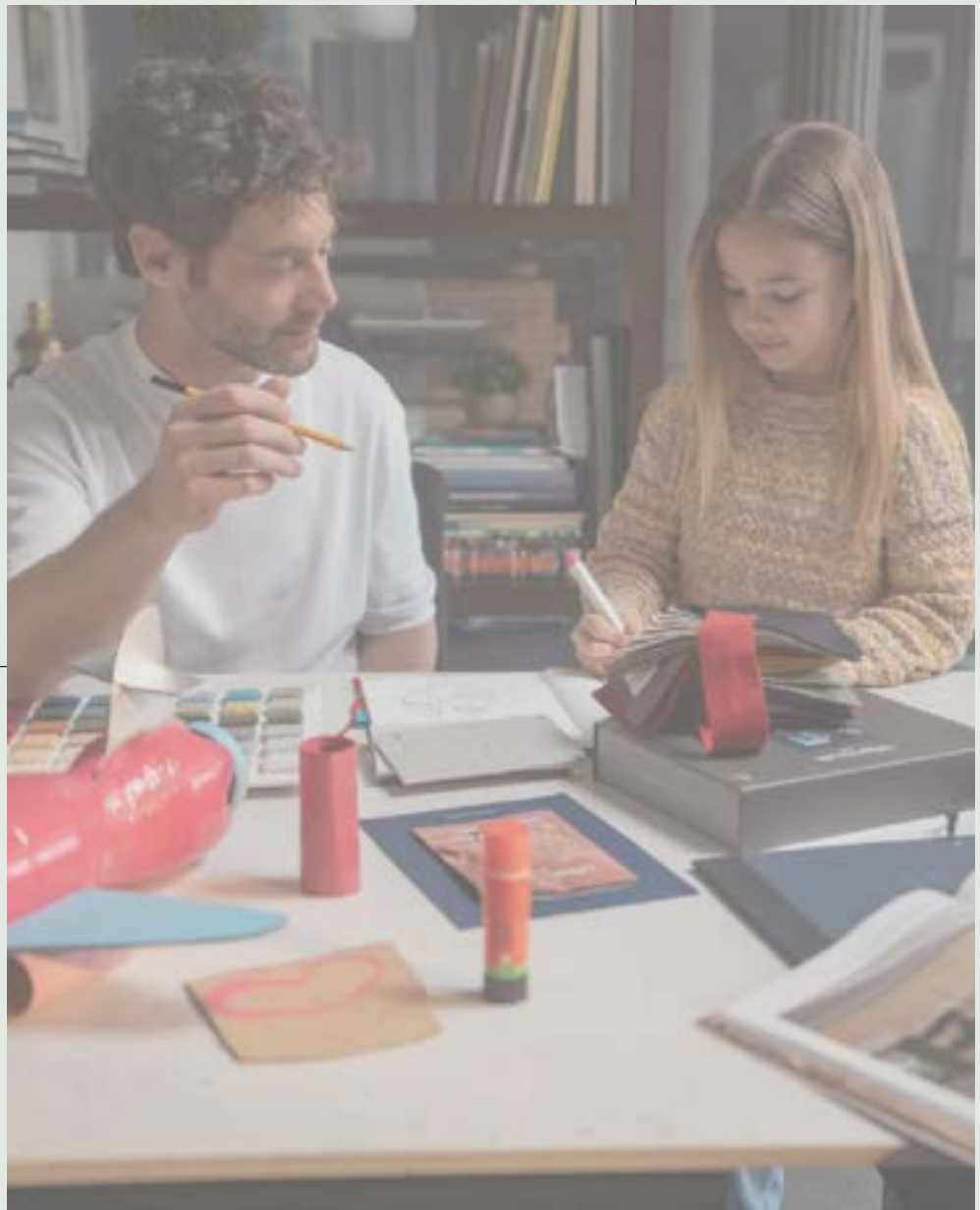


Non-Financial Information Statement 2023



SILESTONE®

—

DEKTON®

—

SENSA®

Introduction

About the Non-Financial Information Statement

We are pleased to present our Non-Financial Information Statement, which forms the cornerstone of our ESG Strategy and reflects our commitment to all aspects of sustainability.

By publishing this statement, we invite our stakeholders to gain insight into matters relating to our business model and strategic objectives, as well as our economic, social and environmental performance in 2023, both in Spain and in the other countries in which we operate.

We are also continuing to reinforce our commitment to the sectors in which our activities have the greatest impact, such as the world of architecture and design, gastronomy, art and culture.

The Non-Financial Information Statement (NFIS) fulfils the legal requirements set out in Law 11/2018 of 28 December 2018. For ease of reference, we have also based this statement on the Global Reporting Initiative (GRI) standards.

This work follows on from the reports published in prior years and deepens our resolve to provide our stakeholders with transparent annual reports, in addition to making a positive impact wherever we operate.

A more sustainable future

Letter from the Chairman

“For years we have stressed the fundamental importance of ensuring that our industrial activity meets the highest ESG standards, achieved through our total commitment to sustainability.”

Francisco Martínez-Cosentino Justo

Chairman and CEO of Cosentino, S.A.

The Cosentino Group took on more than 200 new workers in 2023, ending the year with a headcount of 6,000 employees. This makes us by far the most international industrial company in the architecture and design surfaces sector in terms of the origin of our employees. Our company's ability to bring together such a wealth of richly diverse talent, with the capacity for smart collaboration, i.e. cooperation based on respect for the circumstances of each and every individual who makes the company possible, is, in my view, a priceless asset.

2023 was more realistic in terms of “normal” market conditions, which had been somewhat distorted in the years following the global slowdown in 2020, caused by the worldwide COVID-19 pandemic. We all recall the major global supply chain upheaval triggered by the disruption to global transport and at the factories themselves, affecting all sectors and operating in a kind of vicious circle. 2023 therefore saw an adjustment to normal activity levels. The various situations arising across Europe as a result of the war in Ukraine have nevertheless led to an economic downturn in a significant number of countries.

The reasons set out above explain the Cosentino Group's turnover in 2023, amounting to Euros 1,571 million, which is in line with the figure for 2022. The other economic and financial indicators are also extremely positive, as shown in the relevant analysis table provided later in this statement.

Cosentino's investment health remained robust in 2023, amounting to over Euros 110 million. Investments have been made in innovation and commercial assets, such as our new City and Center spaces. New manufacturing facilities have been created, such as Dekton® line 3, and major investments have also been made in occupational and environmental safety, which are an absolute priority for our company. I would like to take this opportunity to once again congratulate the teams that have worked so hard to maintain the most optimal levels of occupational safety through adequate control of dust exposure levels, for which further million-Euro investments have been made.

Another major achievement in 2023 was undoubtedly the completion of 100% of the production of Silestone® slabs at the maximum level of Q40 thanks to HybriQ® technology. Moreover, a significant number of Silestone® colours do not exceed level Q10 –i.e. their silica content ranges from 1% to 10%–, marking an unprecedented development in the industry. All this has led to the creation of a new product category, with Silestone® recognised as a hybrid mineral surface. We are fully committed to developing Silestone® further in order to continue to be a global point of reference in terms of quality, design and safety. Our achievement of these goals will be showcased from 2024 onwards.

Meanwhile, Dekton® sales experienced substantial growth in 2023, increasing by more than 15% and accounting for almost 30% of the Cosentino Group's total sales turnover.

The implementation of line 3 towards the middle of the year has made a significant contribution to the Group's production capacity, enabling it to more effectively meet demand and consider new applications and/or market segments. Thanks to Sensa® and improved production capacity at our Latina factory in Brazil, our top-line growth can be sustained in the various markets.

For years we have stressed the fundamental importance of ensuring that our industrial activity meets the highest ESG standards, achieved through our total commitment to sustainability. Our increased reliance on renewable energy sources, such as solar generation, led to the installation of upwards of 27,000 PV panels on the roofs of our factories in 2023, adding to the more than 30,000 installed in 2022. It gave us great satisfaction to see how, for several hours of many of the hottest and sunniest days of the year, the industrial park in Cantoria was powered exclusively by electricity generated by the solar panels.

As for the Wastewater Treatment Plant (WTP), which collects wastewater from neighbouring towns for industrial use, this major addition has allowed us to ensure that almost 100% of the water consumed in our industrial park is recycled. We also remain committed to progress in the recycling of waste from our production processes so that, following recovery, it can be put to a new use in line with circular economy principles.

Lastly, I would like to highlight the major strides taken in 2023 in respect of social initiatives. Our proximity to the neighbouring towns of the locations in which we are based, whether in Cantoria (Almería), Serra (Vitória) in Brazil or Miami (Florida), these being our main enclaves as the locations of our corporate headquarters, has allowed us to carry out a significant number of volunteer activities and provide support for cultural, educational, environmental, sports, etc. initiatives. Carrying on from the work of our founders, Eduarda Justo, who was focused on education, and Ibañez Cosentino, on art, we have continued to centre our efforts on education, offering major exhibitions such as *Invisible Emigrants: Spaniards in the United States*, an extraordinary photographic production organised by the Spain-United States Council Foundation, which was exhibited for several months in Almería and Olula del Río, following its premiere in Madrid and Gijón.

Our strengthened professional ties to the world of interior design and architecture were reflected in the organisation of two C.Next Designers conferences. One of the conferences was held in Mexico and attended by hundreds of professionals from the United States and Canada, while the other, held in Almería, brought together hundreds of designers from more than 15 European countries. Interesting case studies were presented at both events, displaying applications of both Dekton® and Silestone® in major projects and providing an immensely valuable space for inspiration, which will lead us to hold similar events in the future. As far as securing increased cooperation and loyalty among opinion leaders is concerned, the Cosentino City spaces are proving invaluable. Nine such spaces opened in 2023, bringing the total number above 25 worldwide. These spaces serve as genuine business generation centres, at which our entire value chain is provided with elegantly designed facilities to complete their respective projects.



Francisco Martínez-Cosentino Justo
Chairman and CEO of Cosentino, S.A.

Global presence and assets in our sector

Countries

* 119

Distribution

Countries across five continents where we sell our products.

* 30

Implementation

Countries in which we are present.

* 35

Subsidiaries

Own or active subsidiaries.

Business Units

* 8

Production plants

SPAIN

- 3 Silestone® plants.
- 1 plant for preparation of raw materials.
- 1 plant for special finishes and manufactured products.
- 1 factory for samples.
- 1 Dekton® plant.

BRAZIL

- 1 granite factory.

* 11

Workshops

Workshops for cutting kitchen and bathroom worktops.

- 10 workshops for cutting kitchen and bathroom worktops in the USA.
- 1 plant for special products in Spain.

* 1

Logistics Platform

→ Smart logistics platform (Spain).

* 5

Hubs (4 in the US and 1 in Australia)

* 157

Business and Sales Units

- 126 Cosentino® Center
- 31 Cosentino® City

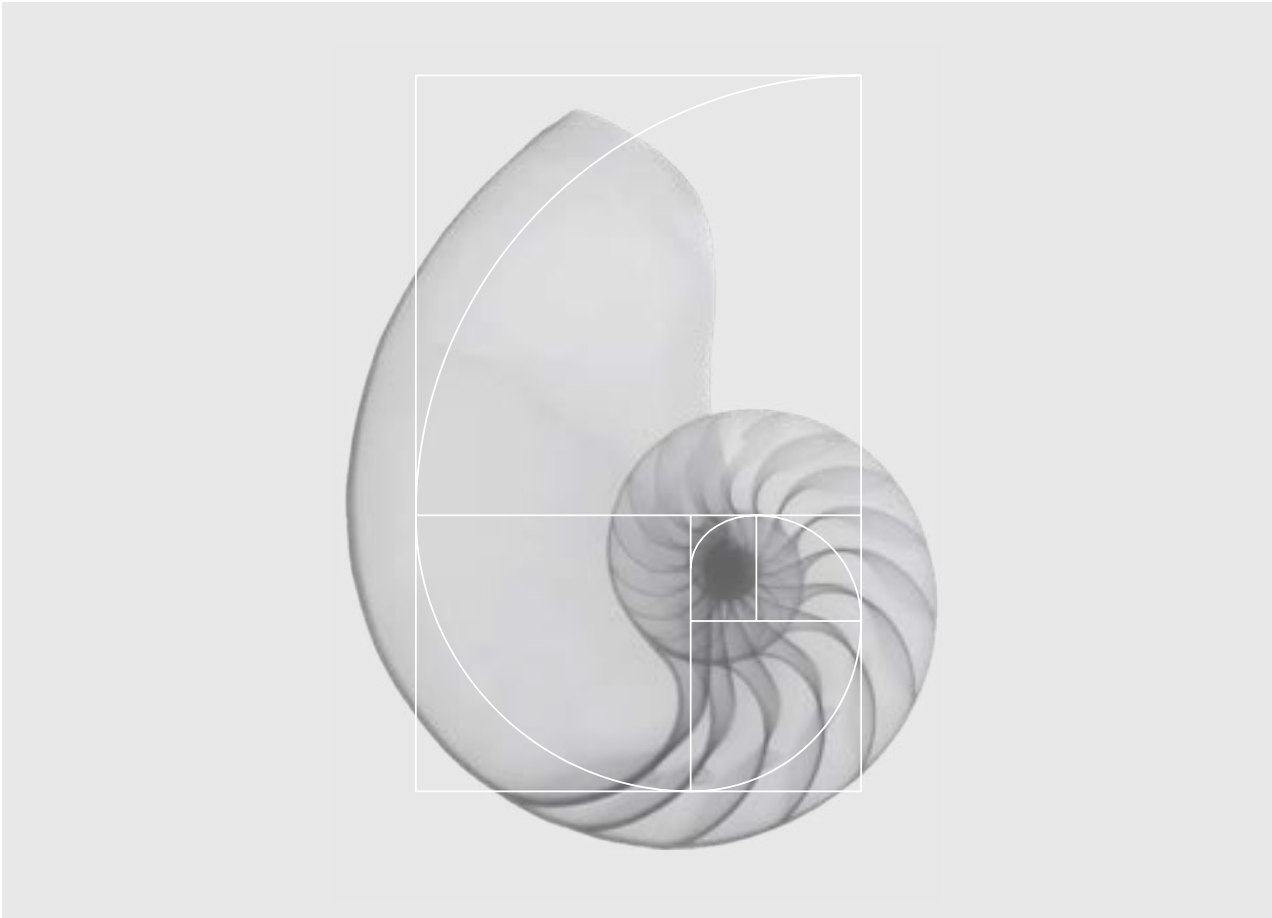
* 5

Logistics operators

* 2

Warehouse space

- Over 24.000 m² for storing display slabs at our corporate head office.
- One logistics centre that includes a smart warehouse capable of storing up to 300.000 Silestone® and Dekton® slabs and preparing over 6,600 slabs every nine hours on shipping frames (by sea or land).



Meaningful Design to Inspire People's Lives.

Meaningful

We seek to live responsibly, at one with nature and the environment we inhabit, practising a rational and reasonable way of life.

Design

We live in and create spaces and homes that are full of character, in pleasant surroundings where we can live a healthy life.

To inspire

We inspire and are inspired to create beautiful, functional designs that come to life.

People's

People are at the heart of our business, and we aim to improve their lives and contribute to their well-being.

Lives

We have just one life, which we can live in many different ways; our products are designed to adapt to and anticipate the real needs of society.

Cosentino Values

Values: Cosentino DNA.

We are dreamers, looking at the world with passion and courage, committed to acting with compassion.



We are Dreamers

We imagine innovative concepts that anticipate solutions by analysing the future of the industry and putting passion, drive and inspiration in everything we do.



We are Committed

We act responsibly in this shared project, doing our best for our customers, society and the environment.



We are Courageous

We dare to travel new paths, making decisions and accepting risks without fear of failure or criticism.



We are Compassionate

We are approachable and honest and we show empathy towards others, putting aside our egos and working as a team.

Our brands, a guarantee of quality and innovation

Our brands have a positive impact: they provide a more sustainable, functional and beautiful life.

At Cosentino® we specialise in the design, production and distribution of architectural and decorative solutions. To this end, we create top-quality brands and products that provide sustainable, innovative and functional solutions for homes and public spaces alike, making us the ideal partners for interior designers and architects.

Our three pioneering brands are renowned for the excellence of their finishes: Silestone®, Dekton® and Sensa by Cosentino®, all leaders in their respective segments. Thanks to the solutions they provide, we build innovative surfaces that enable us to conjure up unique spaces and designs.

Our strategic vision: a holistic outlook

An overview of the context.

We understand our environment in order to anticipate and adapt to the new scenarios.

The last few years have been hard for everyone. The pandemic, armed conflicts and the energy crisis, among other factors, have generated great upheaval and a growing need to make a firm commitment to a business and societal model in which resilience is key.

Thanks to the efforts and responsibility of the entire team at Cosentino, we have been able to address these concerns and difficulties and achieve satisfactory results by the end of 2023. This, added to the strength of our business purpose, where innovation and sustainability play key roles, has been reflected in our investments in renewables, circularity, new production facilities and the expansion of our global presence. These actions have all kept our brands at the forefront of the sector.

Although the current uncertainty will be a constant presence in the coming years, the construction sector is expected to grow. Specifically, the residential segment will grow by 4.5%, with project types split between 37% new builds and 63% refurbishments. We are facing this trend from our position as leaders, while we innovate and diversify in the potential application of our products, sales channels and geographical presence. Thus, in the years ahead we will be looking at a scenario of opportunities in which we can continue to make progress.

Nevertheless, we are aware that we face a constantly changing environment. In this context, we have identified a number of risks and opportunities for which we have been preparing, for instance:

- **Inflationary environment**, in which both the rising prices of raw materials and basic supplies necessary for our activity (higher energy, fuel, transport costs, etc.) are prominent.
- **Geopolitical uncertainty**, which is directly related to the global economic outlook.
- **Effects of climate change**, which are beginning to take on ever more drastic forms and for which we must establish effective strategies.
- **New trends** that are becoming increasingly deep-rooted in consumers, such as the search for spaces that adapt to their current needs or the growing demand for sustainable products.

At Cosentino we are proactively addressing these realities, promoting projects and initiatives to help us capitalise on opportunities and minimise any adverse effects.

We anticipate risks in order to manage and control them

Risk management.

We have several identification, control and management systems in place, as well as preventive and corrective actions, which enable us to anticipate, avoid or mitigate the risks we face as a company.

We use a number of tools for this, such as:

→ **Cosentino Group global risk management programme**, which seeks to mitigate any potential adverse effects on our economic and financial profitability. Given the uncertainty of the markets, it considers financial market, credit and liquidity risks.

→ **Preventive or corrective action**, which we define for each risk identified in our annual review.

→ **SWOT Matrix**, which we use to analyse Cosentino Group's weaknesses, risks, strengths and opportunities. This is a comprehensive analysis encompassing the vision of the various areas such as Finance, Innovation, Internal Audit, Procurement, Health & Safety, People, Commercial Processes, Logistics, Quality and Environment.

The matrix is included in our Annual Strategic Plan and is reviewed by management.

Risk map.

In 2023 we updated the corporate risk map for 2024 and 2025, identifying a number of operational and strategic threats.

These were classified by criticality level based on their residual risk, and officers were appointed to monitor the most pressing ones. These officers will be responsible for leading the action plans to mitigate, avoid or transfer these contingencies.

The main risks that have currently been identified include:

- The sharp rise in the number of materials manufacturers that compete with Cosentino's categories. This increase has been mainly in Asia, where low-cost production takes place.
- The slowdown in the construction sector as a result of interest rate hikes in the wake of the global macroeconomic situation.
- Cybersecurity, which, with the rise of artificial intelligence, poses ever greater challenges.
- Climate change, which is leading to increasingly extreme situations - prolonged droughts, severe storms, etc. These must be managed to ensure they do not interfere with normal operations.

→ Global geopolitical tensions, which can lead to protectionist trade policies and the introduction of tariffs, as well as causing disruption to the supply chain.

→ Attracting talent, which is becoming more complex in an increasingly competitive labor market.

During 2023, the Audit and Control Committee monitored the indicators and action plans to address the most critical threats on the risk map.

Risks and opportunities in the face of climate change.

Going beyond emissions mitigation.

Slowing climate change is not just about scaling back emissions. Being aware of the climate risks we face, understanding the impacts that could arise from our exposure, and anticipating their effects all play a fundamental role in the company's strategy over the short, medium and long term. In 2022 we commenced our analysis of climate risks and opportunities, using the Task Force on Climate-related Financial Disclosures (TCFD) methodology.

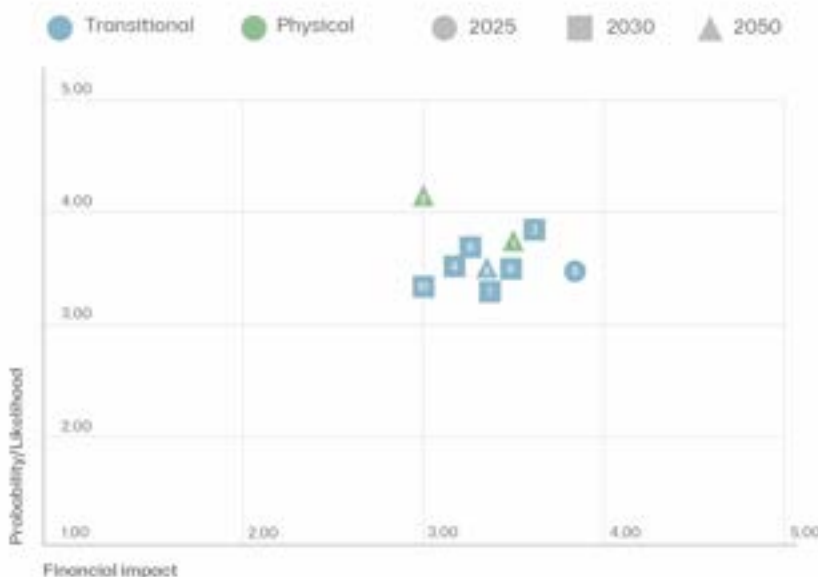
This work has not only enabled us to anticipate and adapt to climate risks, but also to harness the opportunities that they can bring.

In this regard, physical and transition risks can be observed. The first risks are associated with the climate itself, while the second risks are economic in nature. The figure below shows the transition risks in blue and the physical risks in green and whether their impact will be felt in the short (2025), medium (2030) or long term (2050).

The availability of water resources and an increase in extreme temperature-related events pose the main climate risks. The transition towards other types of logistics transportation, the switch to clean energy and ever more stringent environmental legislation are some of the main risks classified as material in our analysis.

As regards opportunities detected in the analysis, these are structured into four areas on the basis of which initiatives are determined, assessed and planned across an array of fields, such as the circular economy, logistics and the acquisition of clean energy, both mature technologies and through participation in pilot project.

Emergence of risk
Horizons 2025-2030-2050



Climate-related risks

1. Availability of water resources
2. Increase in extreme temperature-related climate events
3. Transition of logistics operators
4. Transition to clean energy
5. Internal decarbonisation
6. More stringent environmental policies
7. Transition of supplier ecosystem
8. Increase in costs from transition of supplier ecosystem
9. Requirements of financial entities
10. Transition to new pilot clean energies

Double materiality assessment

A new perspective on our ESG reporting model.

The new ESG reporting ecosystem sets stricter environmental, social and corporate governance standards based on the principle of double materiality. This framework includes the Corporate Sustainability Reporting Directive (CSRD) and the requirements applicable to the European Sustainability Reporting Standards (ESRS), developed by the European Financial Reporting Advisory Group (EFRAG), and adopted as delegated acts on 31 July 2023.

Materiality assessment is the process by which an organisation identifies information related to sustainability impacts, risks and opportunities (IROs) and is the starting point for sustainability reporting under ESRS.

Double materiality encompasses two dimensions: impact materiality (outward perspective: how companies affect or potentially affect their stakeholders) and financial materiality (inward perspective: how different environmental, social and governance issues affect or potentially affect the value of the company). A sustainability matter meets the double materiality criterion if it is relevant from the perspective of impact, from a financial perspective, or both.

Conducting a materiality assessment based on objective criteria is crucial to generate effective sustainability reports that include relevant and reliable information for stakeholders.

The main objective of this process is to make a first approximation with the disclosure criteria established in the ESRS in relation to sustainability matters, using the double materiality analysis. This implies:

- a. Identifying and assessing material impacts, risks and opportunities (ESRS 2 IRO-1).
- b. Analysing how these impacts, risks and opportunities interact with the strategy and business model (ESRS 2 SMB-3).
- c. Complying with the disclosure requirements established in the ESRS and covered by the sustainability report (ESRS 2 IRO-2).

To conduct this analysis, we have applied the following methodology:

STEP 1: Identify the context, including activities, business relationships, sustainability context and stakeholders:

The diagnostic process was carried out by gaining an understanding of the company's context through a review of publicly available information. The purpose of this step was to identify Cosentino's business model and strategy. This involved compiling and analysing the company's activities and value chain.

The indicators considered for this analysis included: (i) the company's context; and (ii) an assessment of the ESG maturity of the company and its peers in relation to ESRS.

STEP 2: Identify impacts, both negative and positive, real and potential

With the collaboration of Cosentino senior managers and external advisors, and the help of an analysis of industry macro-trends, the relevant effects related to sustainability were identified in terms of significant impacts on people or the environment, in the short, medium and long term.

These impacts can be related directly, to the company's own operations and/or products and services, or indirectly, to the practices of stakeholders in its value chain. The goal is to define the set of ESG topics and sub-topics that are relevant in the context of double materiality.

STEP 3: Assess the materiality of negative and positive impacts, both real and potential

The objective of this step was to bring in the perspectives of different stakeholders on the impacts that were identified as potentially material in the previous step in order to determine which impacts are potentially material and to what extent. To this end, an ad hoc assessment framework was designed, which included the criteria and the process for assessing impact materiality in accordance with EFRAG's guidance on impact assessment by defining (i) scale, (ii) scope, (iii) irremediability, and (iv) likelihood of impacts.

STEP 4: Identify risks and opportunities related to sustainability

At this point, several relevant sources of information were analysed, which enabled us to identify potential risks and opportunities: (i) Information provided by Cosentino's peers (benchmarking), and (ii) IFRS guidance, which provides a blueprint for preparing climate-related disclosures. This guidance gathers relevant sectoral information, facilitating the identification of risks and opportunities associated with Cosentino's business and its value chain.

Following this analysis, the risks and opportunities extracted from

each source were cross-checked in order to identify similarities and/or add new risks and opportunities where appropriate.











STEP 5: Identify risks and opportunities related to sustainability

In light of the indications set out in the ESRS in the EFRAG guide used for this exercise, some preliminary considerations should be formulated in order to understand the assessment activities carried out:

- (i) Risks and opportunities generally arise as a result of impacts, dependencies and other risk factors, including the physical risks and transition risks linked to climate change.
- (ii) Quantitative and qualitative thresholds based on financial effects related to performance, financial position, cash flows, access or cost of capital can be used to assess materiality.
- (iii) An assessment of risks and opportunities should consider the likelihood of their occurrence and their potential scale over the short, medium, and long term.

Based on the foregoing, the results were assessed taking into consideration the time horizon (short, medium or long term), the scale of the risk or opportunity in qualitative and quantitative terms, and, lastly, the probability of occurrence of the potential impacts.

Material matters

 <p>Relations with suppliers</p>	 <p>Engagement with employees</p>	 <p>Employee health and safety</p>	 <p>Energy transition</p>	 <p>Biodiversity and ecosystems</p>
 <p>Value chain</p>	 <p>Energy efficiency</p>	 <p>Climate change</p>	 <p>Equality and diversity</p>	 <p>Circular economy</p>

E-nvironmental

- Energy efficiency.
- Energy transition.
- Circular economy.
- Climate change.
- Biodiversity and ecosystems.

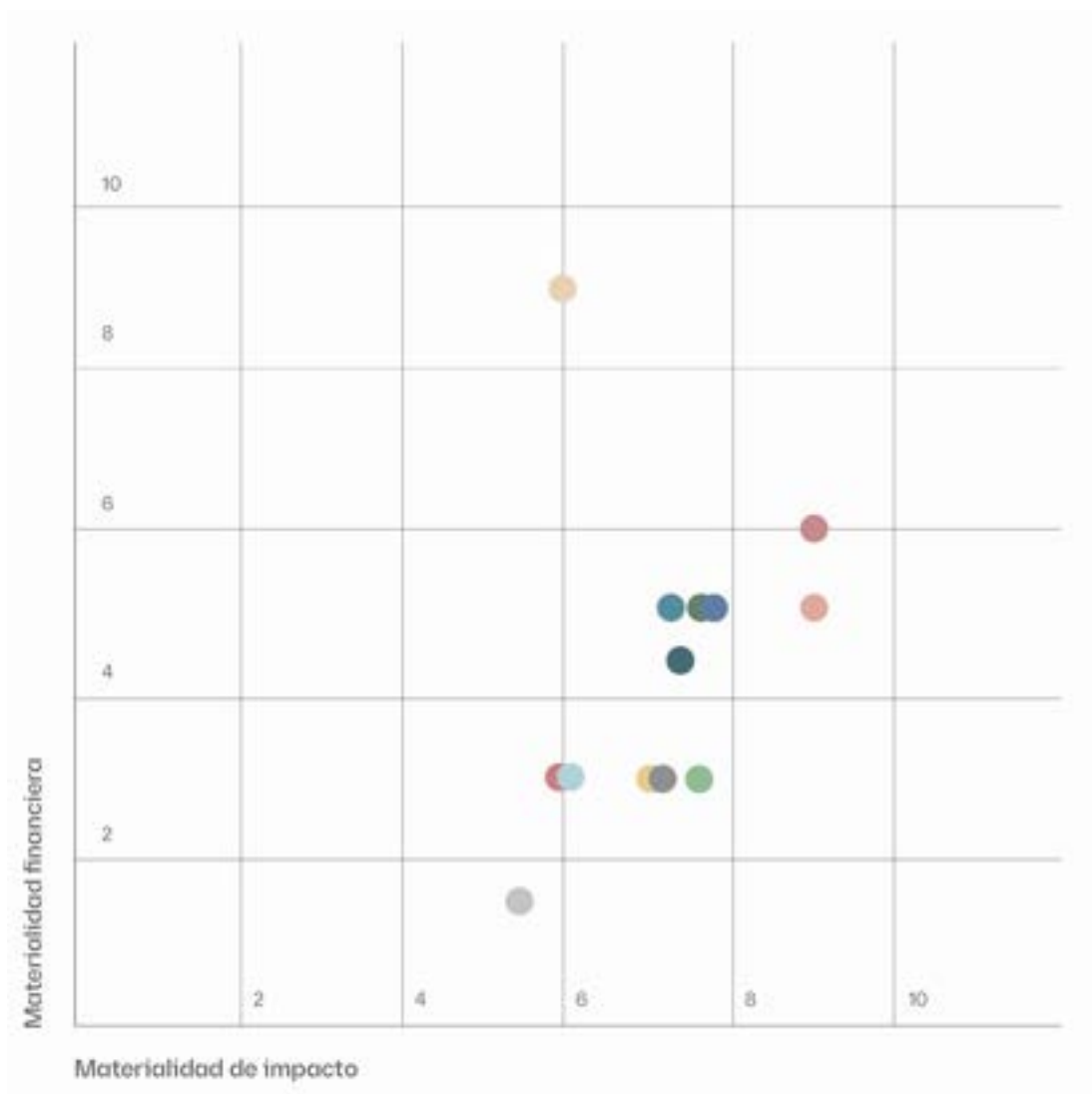
S-ocial

- Occupational health and safety.
- Diversity, equity and inclusion.
- Engagement with employees.

G-overnance

- Business conduct.
- Relations with suppliers.
- Value chain.

Double Materiality Matrix.



● Impact of the value chain on climate change	● Safety of workers in the value chain	● Well-being of workers in the value chain
● Biodiversity and ecosystems	● Relations with suppliers	● Energy transition
● Energy efficiency	● Business conduct	● Own personnel
● Diversity	● Circular economy	● Health and safety
		● Value chain

ESG

(E) Cosentino x Environmental

We ensure that our operations are competitive, now and in the future.

We care for our common home: our planet.

Our brands improve people's lives by transforming the spaces where they live. That is why it is natural for Cosentino to protect the balance and promote the biodiversity of the world we share by creating products that have a positive impact: being more sustainable, pursuing carbon neutrality, having higher percentages of recycled material and a long useful life.

In addition, we use electricity from renewable sources in our manufacturing process, our transportation systems are increasingly clean and smart, and we care for our planet by using every drop of water to the fullest, reusing it over and over.

We make the most of every resource and find new uses for waste, creating sustainable links and innovative infrastructures. For example, we built the leading PV plant for own consumption in Spain, a waste recovery plant and a regeneration station that finds a second use for waste water from the municipalities surrounding Cantoria (Almeria), where Cosentino has its main factory.

We also foster partnerships with suppliers, scientific institutions and NGOs to preserve biodiversity by making our forests more resilient to climate change and protecting marine ecosystems.

We go the extra mile to build a better future for everyone.

We care for our planet

Cosentino CO₂nscious: we have been measuring our footprint since 2018

We anticipate, measure, reduce and offset emissions.

We measure our Organisational Carbon Footprint (OCF) to reach our goal of reducing the kgCO₂/kg of product ratio by 35% by 2030. To that end, we took 2018 as the baseline, the year in which we measured our footprint for the first time.

To reach this goal, we have a Carbon Footprint Reduction Plan that is reviewed on an annual basis. It features a series of distinct measures depending on the carbon footprint scope (scope 1, scopes 2 and 3) and the implementation period.

The year 2023 was one of expansion with the inauguration of the new Dekton production line and the contraction of Silestone production. As a result, our footprint intensity rose by 0.9% with respect to the previous year. However, we have continued to reduce our footprint, which has contracted by an accumulated figure of 8.9% over the baseline.

As an absolute value, our carbon footprint was reduced by 136,133 tCO₂ with respect to 2022.

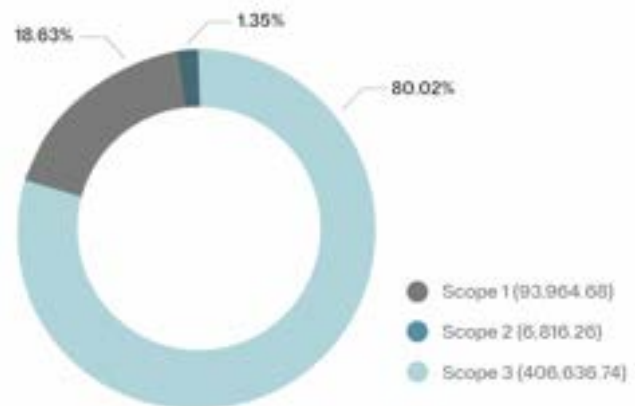
The breakdown of our carbon footprint in 2023 is shown below:

For yet another year, we have offset the carbon footprint generated by Dekton®, our CO₂ emissions-neutral product. In 2022 we offset 10.2% of our carbon footprint through socio-environmental projects in developing countries, such as Chile.

Carbon footprint calculation

	Toneladas
Direct (Scope 1) Emissions	93,964.68
Indirect (Scope 2) Emissions	6,816.26
Indirect (Scope 3) Transport Emissions	118,096.70
Indirect Emissions from Goods and Services (Scope 3)	277,159.83
Indirect Emissions from Product Usage (Scope 3)	8,380.21
TOTAL FOOTPRINT	504,417.67

Distribution of footprint scopes



*Carbon footprint calculation pending verification

What do we do?

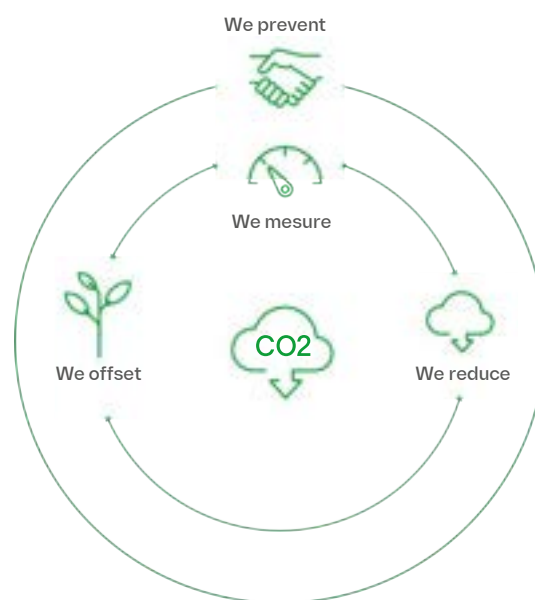
Climate change is a reality, which is why we must take steps to mitigate its effects and adapt to the resulting impacts that are beyond our control. Thanks to our carbon footprint, we are able to measure our GHG emissions, reduce them and factor the results into our decision-making. These initiatives contribute to limiting global temperature rises to 1.5°C, as established in the Paris Agreement.

+29.4M€

in environmental
and health and
safety assets

+13.5 M€

in environmental
control and
improvement



We prevent

Designing products with a low environmental impact is one of the main tools at our disposal to mitigate climate change. We achieve this by integrating the greatest possible amount of recycled materials into product design, while progressively scaling back our use of fossil fuels through the use of clean energy alternatives. Our commitment is steadfast: since 2014, four years before we first calculated our carbon footprint, we have been using electricity with a renewable Guarantee of Origin (GoO) at our Cantoria HQ. This has also been achieved in Brazil since 2017. This means that in 2023 we avoided the release of 50,929 tonnes of CO₂ emissions (Scope 2) into the atmosphere.

Calculating our organisational carbon footprint on a half-yearly basis enables us to gauge current levels and whether or not we need to take action. Additional steps can then be taken, if required and in addition to those already envisaged, to scale back emissions and attain our goals.

We measure

As part of our goal of continuous improvement, in 2023 we took a step further in our carbon footprint measurement. In this regard, we are currently in the process of recalculating our footprint to take into account the GHG Protocol's Scope 3 emission categories -not hitherto considered-:

Category 1: purchased goods and services. Up until now we had only included the purchase of raw materials in this category. However, as of 2023 we now consider the purchase of all goods and inventory made in the year. This category includes all services acquired.

Category 2: capital goods. We take into account emissions generated by the company's purchase of capital goods/fixed assets.

Category 3: Fuel- and energy-related activities not included in Scopes 1 or 2. The emphasis here is on emissions from the distribution of energy consumed, but not considered in Scope 1 or Scope 2.

Category 8: leased assets. The leasing of machinery, infrastructure and any other type of goods.

Category 10: processing of sold products. GHG emissions generated by the handling of the product prior to its installation.

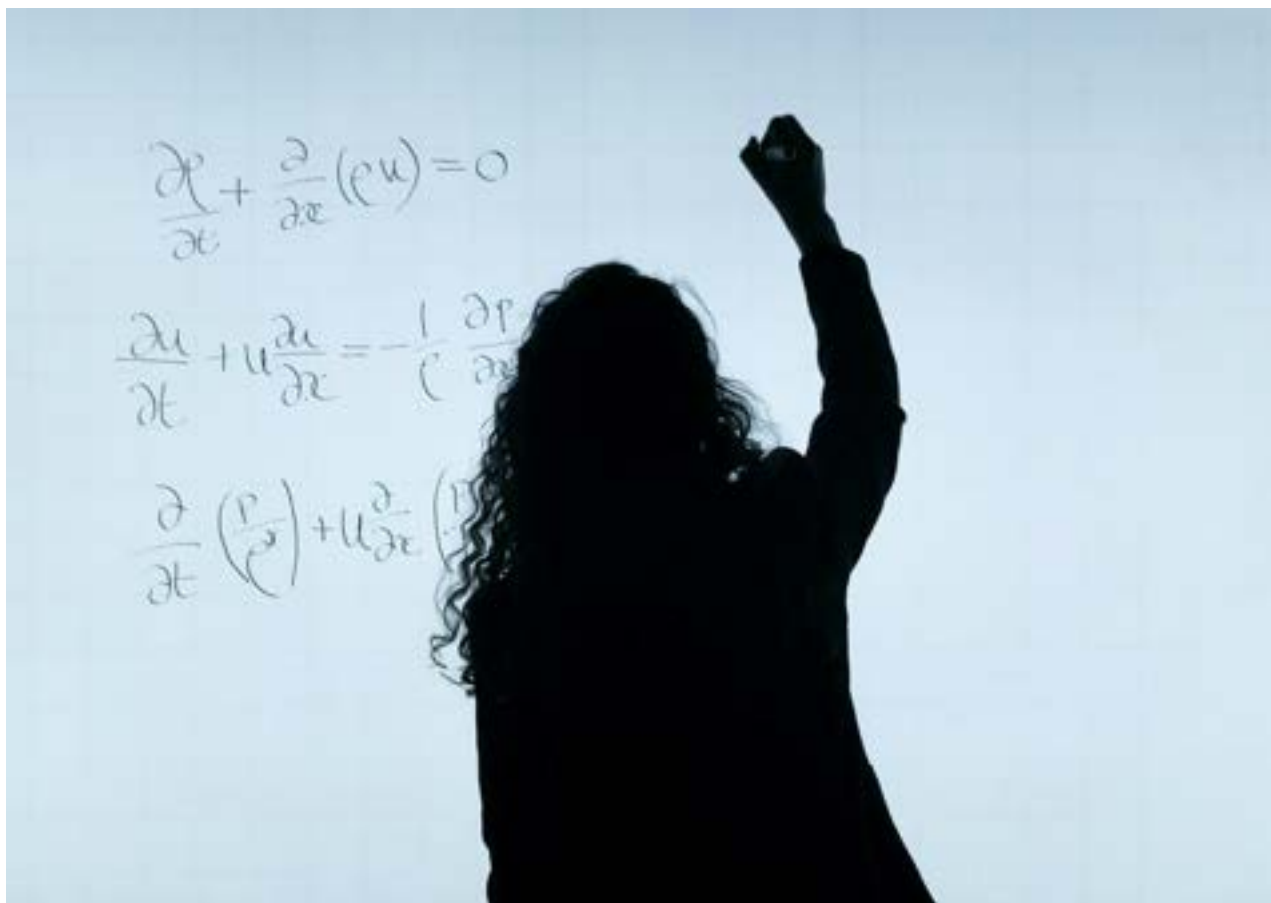
The above-mentioned calculations were performed retroactively back to the baseline year of 2018.

We reduce

After ascertaining the annual carbon footprint, we review the steps proposed in our reduction plan to ensure they meet the target of paring back emissions.

We contribute

Once we have determined our emissions and established reduction steps, we offset emissions that we are unable to reduce for the time being. We carry out this annually for emissions generated by the Dekton® production process, through investment in socio-environmental projects in developing countries. We currently have carbon credits in a project linked to biogas production in Chile.



504,417.67 tCO2e

TOTAL OCF 2023

** Carbon footprint measurement pending verification

<p style="text-align: center;">Scope 1</p> <p style="text-align: center;">18.63%</p> <p style="text-align: center;">Direct emissions from sources controlled by the organisation</p>	<p style="text-align: center;">Scope 2</p> <p style="text-align: center;">1.35%</p> <p style="text-align: center;">Indirect emissions from purchased electricity consumed</p>	<p style="text-align: center;">Scope 3</p> <p style="text-align: center;">80.02%</p> <p style="text-align: center;">Indirect emissions from the entire value chain, from extraction of raw materials to the end of the product's useful life</p>
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We measure

We measure and take consequent action

Carbon Footprint Reduction as the backbone.

Limiting the global temperature rise to 1.5°C is essential if we want to slow the devastating effects of climate change. It is therefore vital to reduce GHG emissions, which are a precursor to climate change. In this regard, we seek to anticipate events, which is why we remeasure the carbon footprint every six months. This enables us to bring forward decision-making, carrying out actions that decrease the end ratio. The definitive measurement is carried out annually.

We are also continuing to ensure that the OCF remains the backbone of decision-making in areas that impact the company's environmental component, as all areas, to a greater or lesser extent, have a direct impact thereon.

Beyond GHGs

At Cosentino, we respect and care for the environment, which is why we are controlling emissions in addition to GHGs, thus meeting the requirements of our Integrated Environmental Authorisation (AAI) as part of the company's continuous improvement process.

-9%

**Carbon Footprint
Reduction vs 2018**

We reduce

We are working to reduce
our emissions by
35% by 2030.

Voluntary emissions
reduction target

-35%

in 2030

Commitment to improvement.

With a view to improving our environmental performance, we have joined voluntary reporting platforms, such as the Carbon Disclosure Project (CDP), a non-profit organisation that rates companies according to their decarbonisation strategy and ESG policy via the transparent disclosure of the company's strategy. In 2022 we obtained a rating of B, a rating that was renewed in 2023.

We implement the limits required to slow global warming

We involve our entire value chain, from extraction of raw materials to the end of the product's useful life.

How do we do it?

Raw materials: the inclusion of recycled raw materials or those with a low impact on the carbon footprint is a major step forward in this regard. In 2023, transitioning from Q40 to Q10 has contributed to the reduction of emissions in the Silestone production process. The commitment to recycled raw materials, the use of renewable energy or the more efficient utilisation of raw materials are just some of the initiatives that have brought about a reduction in our emissions. This not only has a positive effect on the Silestone[®] production process, but also on the carbon footprint of the entire organisation.

Clean energies: this year we have increased the number of Cosentino City and Center establishments using electricity with a renewable guarantee of origin from five to twelve. We have also increased the surface area of our solar PV panels. Moreover, the Clean Energy and Energy Procurement Working Group develops and executes actions designed to meet the goals set out in our strategy. We pay particular attention to optimising energy use and to advancing towards a better share of clean energies in our energy mix. In this regard, we have plans to build new photovoltaic facilities and have carried out numerous feasibility studies on innovative technologies that could be applied to our processes, such as green hydrogen, biomethane, energy storage or smartgrid.



80%

80% of our carbon footprint is due to indirect emissions

Efficiency

Our sources of electricity fill us with pride

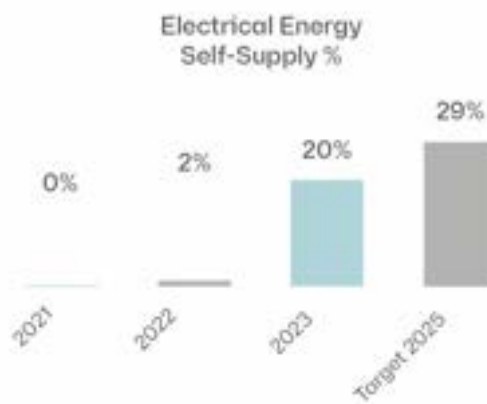
100% of the electrical energy at our production centres at Cantoria (Spain) and Brazil is from renewable sources certified with a Guarantee of Origin (GoO).

The consumption of energy for total production at Cosentino in 2023 was 34% electricity and 66% thermal (natural gas), in keeping with the overall trend in recent years.

But we want to take this a step further

This explains why in 2023 we expanded the solar plant located on the rooftop of the Dekton® factory and the logistics warehouse. The plant has 28,000 panels providing a peak capacity of 15 MW, increasing electrical self-supply at our industrial complex to around 29% in 2024.

Emissions from electrical energy consumption reached zero in 2014 at Cantoria (Almería) and in mid-2017 in Brazil, thanks to entering into renewable Guarantee of Origin (GoO) agreement. Nevertheless, the commissioning of the solar PV plant is testament to our commitment to emissions neutrality and the use of renewable energy. This aligns our strategy with the energy efficiency commitments enshrined in the European Green Deal for 2030.



Other actions carried out to improve efficiency:

- Recertification of ISO 50.001 Energy Management standard.
- Solar photovoltaic facilities at locations other than Cantoria: Center stores in A Coruña, Madrid, San Sebastián, Seville, Toledo, Valladolid, Vigo, Castellón, Murcia and Zaragoza.
- In 2023 the Energy Efficiency Committee adopted 38 measures that represent savings of 16.5 GWh/year.

Most significant energy efficiency projects:

- Heat recovery at Dekton®, transferring it from the four new furnaces to the two new driers.
- Fuel optimisation of Silestone® RTOs (Regenerative Thermal Oxidizers) no. 5, 6 and 7.
- Installation of high-efficiency electric motors.
- Heat and water recovery in the new Dekton® atomiser by harnessing the energy of exhaust fumes and recovering the moisture it contains.
- Installation of electrical filters on the main production lines (Silestone 2, Silestone 4 and Logistics Warehouse) to improve the quality of the electrical wave and reduce electricity consumption.

- Image of the Cosentino Solar Farm (Cantoria, Almería)



Efficiency

The water cycle at Cosentino: an endless life

Our technological capacity allows us to recycle and recirculate water, time and again.

We work hard to care for the water we consume, well aware of its limitations and every living being's need for water. This is brought sharply into focus by the location of our production facilities in the southeast of Spain, one of the areas with the least rainfall on mainland Spain.

To this end, we have implemented the best available technologies at the nine water treatment plants at our industrial complex, enabling us to recirculate over 80,000 m³ per day so not even one litre is wasted. This is equal to the daily irrigation of 1,500 football pitches.

Moreover, in May 2023 we started up our very own waste water treatment station, enabling us to give the waste water produced by the nearby villages of Olula del Rio, Macael and Fines a second life. We therefore managed to close a circle in which 99% of our water is from recycled sources, therefore benefitting water availability in the surrounding area.

99%
Recycled water

Change in water capture at Cantoria (m³)

Use of water captured (m ³)	2021	2022	2023
Irrigation (m ³)	45,763	65,185	80,057
Industrial (m ³)	344,796	314,021	351,703
Total (m ³)	390,559	379,206	431,760

Change in water capture at Latina, Brazil (m³)

Use of water captured (m ³)	2021	2022	2023
Industrial (m ³)	7,064	9,039	10,161

Efficiency

Every kilo of raw material is important; resources are finite.

The production teams constantly strive to get the most out of every kilogram of raw material used in our production process. Efficiency is paramount among our goals, as the waste that leaves the smallest carbon footprint is that which is not generated in the first place. Our most-used raw materials include quartz, feldspar, cristobalite, glass, clays and kaolin, among others.

We realise there is still a long way to go, but results so far have been good. Digitalisation, along with all the tools and knowledge amassed, is enabling us to improve in the efficient use of raw materials. During 2023, the efficiency indicator has improved by around 3% and we aim to continue improving year after year.

700,233 tn
of raw
materials



Circular economy and waste valorisation

A new innovative model with
unlimited possibilities for a
planet with limited resources.

Cosentino remains firmly committed to the circular economy. We continue to allocate resources and effort so that, year after year, Cosentino's range of colours and products reflect the circular economy and waste valorisation, by offering materials that are produced with a high recycled and/or recovered raw material content.

Circular Economy

Circularity Strategy

We innovate to create new opportunities for every kind of waste and for everybody's future.

We believe that today's waste will be tomorrow's resources, which is why we have been collecting, classifying and valorising our waste since 2018. We work to ensure that this waste can be reused, refashioned and recycled into new products, which can then be put to different internal and external uses. Our aim is to convert waste into high-quality raw materials that can be reintroduced into the production process with the highest technical, economic, health and safety standards. We have brought this to fruition in various applications:

→ Civil engineering and building materials, turning waste into alternative materials for roads, drainage infrastructure, backfilling, concrete, gravel...

→ Technosols: We have developed a new technosol obtained from mixing our non-hazardous waste and other waste generated in the province of Almería. This solution enables the regeneration of degraded soil and facilitates vegetation growth.

In 2023 we managed to valorise, or recover, 16.5% of all waste generated at the Cantoria industrial complex (Almería, Spain) and Latina Vitória (Brazil). Thanks to our Circular Economy strategy and the various projects under way, we aim to improve our waste valorisation capabilities over the coming years.



We have our own waste treatment and valorisation plant (CoMA): the Cosentino circular development centre.

The start up of our own Waste Management and Valorisation Plant for the treatment and recovery of waste generated by our production processes -which also leads to a reduction in the environmental impact caused by transportation-, marked a milestone in our Circular Economy Strategy in 2018.

Having consolidated our commitment to managing our own waste, in 2023 we began expanding these facilities to put in place sufficient infrastructure to ensure the long-term storage and processing of waste generated.

The second phase of our plant will enter service in 2024. It will be used for the temporary storage of a considerable part of our waste, classifying waste based on their qualities and properties to facilitate their future introduction into the various valorisation lines.

→ Cosentino's waste treatment and recovery plant (CoMA)

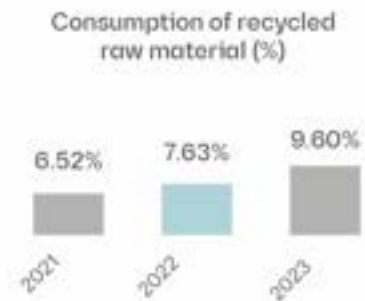


Circular Economy

Our new recycled material products are not only more responsible: they are simply better.

All our efforts to improve production processes, as well as R&D investment in the use of new materials, have resulted in Dekton® production containing at least 9.2% of pre-consumption recycled raw materials; while over 9.8% of raw materials used for Silestone® production are from recycled sources.

In 2023, the consumption of recycled raw materials in the manufacture of Silestone® and Dekton® accounted for 9.6% of total consumption of all raw materials.



Silestone®

Thanks to the HybriQ+ technology, which identifies all colours and series with a recycled pre-consumption raw material content above 20%, this year we have achieved significant growth with Silestone® in terms of the amount of end products containing recycled raw materials, reaching 39.5% compared to 17.37% in 2022.

Dekton®

At Dekton®, we continue placing major emphasis on ensuring that all residues and waste generated in the production process can be used again as recycled raw material.

Since its inception, Dekton® has recovered excess material generated during the pre-furnace production phases, known as “raw waste”. This material is reintegrated as raw material in certain product formulations, as it retains all of the properties and features inherent to authorised raw materials. We can therefore say that, in itself and by design, the Dekton® production process has been aligned, since inception, with the principles of circular economy.

We offset with a twofold impact.

Forging ahead with actions undertaken in previous years, we voluntarily offset emissions associated with the Dekton® and Silestone® Sunlit Days production processes. This is achieved through carbon credits from renewable energy production. Specifically, these credits stem from the “Loma Los Colorados Landfill Gas Project” in Chile, which has a direct sustainable development impact, not just from renewable energy production, but also from support for the local economy through upskilling and job creation.



Certificado de compensación emisiones

globalfactor
Compensación

Concedida a:
COSENTINO INDUSTRIAL, S.A.U.

Global Factor garantiza que queda retirada de manera permanente en el CDM Registry la cantidad de:

48,373 CER

(Reducciones Certificadas de Emisiones) de largo plazo derivadas del Mecanismo de Desarrollo Limpio (MDL) del Protocolo de Kioto)

Correspondiente al proyecto:

CDM Project 0622: Loma Los Colorados Landfill Gas Project
Proyecto 0622

En concepto de:

Huella de Carbono de todo el ciclo de vida ("cradle-to-grave") del producto Dekton® by Cosentino en 2022 que asciende a 60.939 tCO2e.
Carbon Footprint of the entire life cycle ("cradle-to-grave") of the Dekton® by Cosentino product in 2022 amounting to 60.939 tCO2e.

17 de Octubre de 2023

Rafael Sánchez
Director General

Número de certificado: C24-2023

Certificado de compensación emisiones

globalfactor
Compensación

Concedida a:
COSENTINO INDUSTRIAL, S.A.U.

Global Factor garantiza que queda retirada de manera permanente en el CDM Registry la cantidad de:

3,141 CER

(Reducciones Certificadas de Emisiones) de largo plazo derivadas del Mecanismo de Desarrollo Limpio (MDL) del Protocolo de Kioto)

Correspondiente al proyecto:

CDM Project 0622: Loma Los Colorados Landfill Gas Project
Proyecto 0622

En concepto de:

Huella de Carbono ("cradle-to-grave") del producto Silestone® Sunlit Days® by Cosentino® en 2022 que asciende a 3.141 tCO2e.
Carbon Footprint ("cradle-to-grave") of the Silestone® Sunlit Days® by Cosentino® product in 2022 amounting to 3.141 tCO2e.

17 de Octubre de 2023

Rafael Sánchez
Director General

Número de certificado: C25-2023

We are investing in the world that we want to bring about, allocating our resources, energy, innovation, initiative and talent.

+29.4 M€

in environmental and health and safety assets

+ 13.5 M€

in environmental control and improvement

Environmental investment and spending at the Cantoria Industrial Estate (Spain)

	2021	2022	2023
Investment in environmental assets (€)	12,098,360	35,383,052	16,133,226
Spending on environmental control and improvement (€)	10,292,899	13,171,400	13,567,303

Environmental investment and spending in the US and Canada*

	2021	2022	2023
Investment in environmental assets (USD)	302,510	392,698	169,361
Spending on environmental control and improvement (USD)	1,607,873	1,850,538.91	2,071,235

*Closing exchange rate at 31 December 2023: USD 1.1050 = EUR 1.

Environmental investment and spending in Brazil*

	2021	2022	2023
Spending on environmental control and improvement (BRL)	894,837	907,984	705,142

*Closing exchange rate at 31 December 2023: BRL 5.6318 BRL = EUR 1.

ESG

(S) Cosentino x Social

We are a family that respects differences and draws inspiration from everyone's work.

Sustainability is everything: as is the management of human rights, inclusion and the personal relationships that are forged in the working environment.

We consider it vital to underline our corporate culture, as we will only be able to navigate the uncertainties we face and fulfil our personal and professional goals if we work together and express solidarity.

There is no greater satisfaction for employees than a sense of belonging. It is incumbent upon everybody to contribute to this sense of belonging through empathy and companionship, as well as through dedication and attachment. We need one another to improve.

What sets us apart is our shared vision of the future and a sense of purpose. We are able to take a long view without losing sight of what we have at hand, who we are and what defines us. We are keenly aware that authenticity is a key factor in all sustainability-related activity.

Happiness in the workplace leads to a virtuous cycle, benefitting the employee, the company and broader society, while also attracting new talent.

We look after one another

Team

One person adds,
a team multiplies.

Teams are built on a bedrock of
commitment, humility and respect.

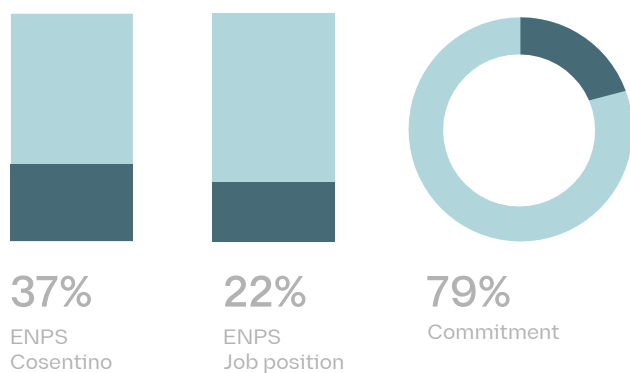
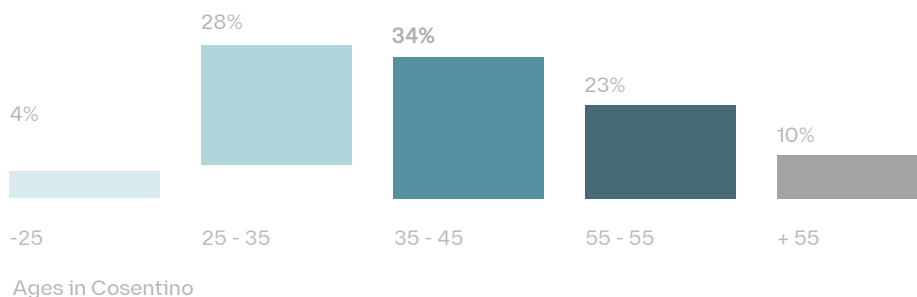
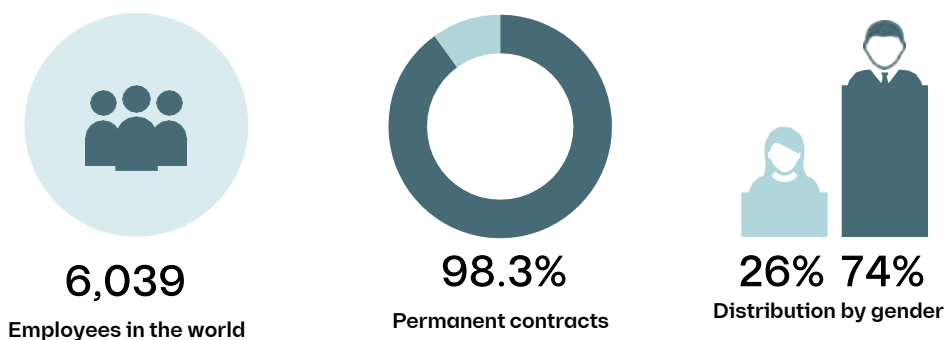
Trust has a multiplier effect on people's abilities, which is why we concentrate on inspirational groups that leave nobody behind.

In workplace terms, the team is our closest family and must act as a source of motivation and security. We are certain that personal and professional fulfilment go hand in hand.

Our focus on young and local talent aims to strengthen bonds with the community of which we form part and feel immensely proud. Cosentino's history proves that one can soar while still having one's feet firmly on the ground.

Our governance structure enables us to ensure that our goals are fulfilled.

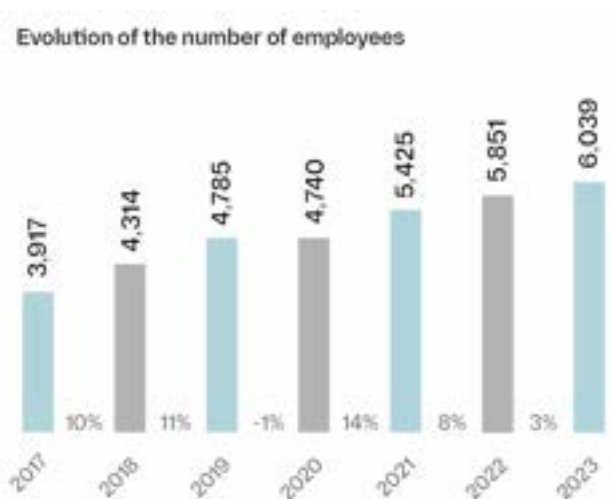
We are 6,039 people. We are a team. We are Cosentino.



Team

We are growing sustainably and bringing on talent from around the globe, which makes us the turn-to employer in the communities where we operate.

We closed 2023 with a workforce of 6,039 people worldwide, made up of professionals hailing from 78 different nationalities and with 23.5% of our managers being women. This diversity enriches our vision in decision-making and underpins our leadership.



C·People

Welcome, Grow, Care

We look out for the professional and personal experience of our employees.

The sustainability strategy places the employee and their personal and professional development at the core of all decision-making. To that end, for the third year running, we have worked on this aspect, paying special attention to three key moments in the lives of our employees:

Welcome

From the moment a person shows interest in becoming part of our team, we endeavour to bring this person into the fold. We know that first impressions count, which is why we make sure that their experience as an applicant and new employee is as pleasant as possible.

Grow

At Cosentino we have created an environment that encourages everyone to grow and develop professionally, on the basis of their own initiative.

Care

An employee cannot feel motivated and engaged if the company fails to understand and support their personal motivations. Therefore, and in order to secure our employees' commitment, we not only strive to ensure their professional development and pay adequate salaries; we also care for our employees from a human perspective.

C·People Welcome

Diversity

Diversity is an enriching factor that opens our minds and allows us to see things from a different perspective.

We are social creatures and we learn and grow through contact with others.

The ability to embrace difference and the unknown forms part of the company's DNA. In a rapidly changing world like the present, it is crucial that we adapt, explore, observe and learn.

Like the father of management, Austrian Peter Drucker, said, "the best way to predict the future is to create it".



A diverse company makes us more sustainable, stronger: it opens doors and helps us to become more competitive in the market, achieving better results.

The Diversity project at Cosentino is built on six pillars: gender diversity; generational diversity; differing abilities; ethnicity, race and nationality; sexual identity; and family background.

We have shone a light on these issues through the launch of numerous projects and initiatives that have an impact across the board, alongside alliances with bodies, associations and groups that are experts in these fields.

Our inclusion policy is contained in our Equality Plan, which establishes and governs our internal policies in terms of recruitment and selection, remuneration and benefits, development and promotion, as well as other aspects of the company's professional relationship with its employees. The Equality Plan also establishes the Control Bodies that ensure zero tolerance towards any kind of negative discrimination.

Description of the data obtained:

- We benefit from the plural outlook of different cultures: we have employees from 78 different nationalities.
- We continue to work to enhance our capacity to promote female leadership at all levels.

People with disabilities 2023

	Men	Women	Overall total
Spain	14	5	19
Brazil	9	2	11
France	1		1
Italy		3	3
Overall total	24	10	34

Cosentino also applies supplementary measures to comply with the obligation to support and integrate people with disabilities (formerly Spain's LISMI legislation), today the General Law on the Rights of People with Disabilities and their Social Inclusion (LGD per its Spanish acronym).

C·People Welcome

Our equality plans: 11 key commitments

A live tool that improves our market positioning.

The Gender Equality Plan at Cosentino aims to go beyond compliance with prevailing legislation, such that it becomes a key tool when promoting our sensitivity to equal treatment and opportunities for both men and women, an absolute priority for the company. In fact, we consider equality to be a fundamental principle in our relationship with every employee and a cornerstone of Cosentino's people management.

These measures have enabled us to recruit and develop increasingly diverse talent, thus improving our position in the market. These live tools are now in place across all management processes (recruitment, selection, development, communication, training, etc.). Under constant renovation, they are designed in conjunction with all company departments, alongside representatives of those in charge of each plan.

The company also has a protocol for the prevention of workplace, sexual and gender-based harassment, which contributes to creating a working environment in which people's dignity is upheld. The protocol helps us to identify situations of this nature in order to eliminate discrimination and consistently ensure the rights of the victim. Despite efforts to prevent harassment situations arising, we also have a procedure that is followed whenever a harassment claim or complaint is filed by an employee.

<p>1. Ensure equal opportunity by reviewing selection processes</p>	<p>2. Promote the access of women to positions traditionally held by men</p>	<p>3. Ensure equal treatment and opportunities in recruitment processes, fostering a balance between women and men in the various recruitment channels</p>
<p>4. Raise awareness around and provide training on equal treatment and opportunities, with the workforce generally and specifically to those charged with running the company, thereby ensuring objectivity and equality in the various processes</p>	<p>5. Ensure equality in terms of pay between women and men for work of equal value</p>	<p>6. Facilitate the right to a work-life balance</p>
<p>7. Ensure employees can work in a harassment-free environment</p>	<p>8. Apply and implement protection measures in the event of gender-based violence</p>	<p>9. Ensure that internal communication promotes an image of gender-based equality</p>
<p>10. Guarantee a balanced presence of women and men at all levels of the company</p>	<p>11. Improve the well-being of employees</p>	

→ 39

Initiatives

<p>→ 9 Selection and access process</p> <p>→ 1 Recruitment and professional classification</p> <p>→ 6 Professional promotion</p> <p>→ 2 Under-representation of women</p>	<p>→ 4 Working conditions</p> <p>→ 5 Equal responsibility in exercising rights pertaining to a balance between personal, family and working life</p> <p>→ 3 Prevention of sexual and gender-based harassment</p>	<p>→ 1 Health and Safety</p> <p>→ 2 Gender-based violence</p> <p>→ 6 Communication and awareness-raising</p>
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C·People Grow

We create the ideal ecosystem to help our employees grow both professionally and personally.

We support continuous training and internal mobility.

We listen to our employees when they wish to take on new challenges and responsibilities, when they wish to evolve towards new roles. Our goal is to help them grow alongside us, consolidating their growth and ensuring they take the right steps for a long and lasting journey with us, and that the development cycle benefits both sides.

Through continuous training we ensure that they are prepared and have the necessary skills to take on newly assigned functions and responsibilities. We also encourage internal mobility and the participation in improvement projects to strengthen the quality of our workforce, in an effort to strike an optimal balance between specialisation and the multidisciplinary skills of our employees. In addition, we promote young talent development programmes to ensure our future, encouraging accelerated growth.

Through the above measures we try to make Cosentino the best possible environment for development. This helps us to take on new projects with a greater probability of success, significantly contributing to a more sustainable business model in the short, medium and long term.

C·People Grow

An organisation that grows because people learn.

Each and every one of our employees are key to Cosentino's continuous transformation and evolution. This process is, in turn, dictated by the markets in which we operate and our customers. The company grows because the people who manage it also grow, learning every day how to make it more digital, more secure, more cybersecure, more service oriented; in short, how to make it better day by day.

This places us at the cutting edge, forever alert to rapidly adapt to the upcoming needs of the

business. This is achieved thanks to our Talent Cycle, the cornerstone of which is the employee's own initiative and enterprise in terms of professional development.

At Cosentino we also strive to identify people with greater potential, crafting individual development plans for them. The aim of all the foregoing is to create a solid pool of future leaders, as the expected growth going forward means we will require talent to deal with fresh needs as they arise.



Employees take the initiative as to their professional training and development.

We also have succession plans in place at Cosentino for all executive positions. This is thanks to an increasingly global project that fosters geographical mobility in a bid to exchange knowledge and best practices.

Our performance management process also fosters direct feedback to our employees about their performance, identifying specific improvement opportunities for everybody.

These specific development actions include tools such as individual coaching, continuous training via digital platforms and languages and specialised training plans.

At the Learning & Talent Development area we coordinate all initiatives related to talent management. Together we will ensure that Cosentino is an organisation that is constantly learning.

Hours of training 2023

Professional group	Hours of training
Senior management	1,385
Management	5,158
Supervisors	8,147
Skilled professionals	51,292
Manual workers/Admin.	11,094
Overall total	77,076

Our objectives

- Consolidate continuous learning habits and knowhow sharing to make Cosentino an organisation that is constantly learning.
- Provide employees with the necessary tools - all of them of a markedly digital nature - to encourage them to take the initiative themselves as regards their professional development and growth, enabling them to better carry out their duties.
- Always place the person at the core of our training and development initiatives so that the employee experience is continuously enriched and results in excellent performance.

C·People Grow

Dual Training cycles at Cosentino.

A firm commitment to revitalising the economic fabric of Almería.

We have been collaborating with the Juan Rubio Ortiz Secondary School in the town of Macael since 2008 to make our Dual Training cycles a reality. These pioneering education programmes, specialising in industry, attract young talent and ensure their professional training, therefore increasing their employability.

Dual modality is an innovative system that alternates between classes at the centre of learning and at the company. The latter classes take on greater importance and duration, providing the student with real-life experience in the working environment.

The cycle benefits from the assistance and guidance of the tutors at the centre of learning and those at the company. This accelerates students' training to take on specialist jobs in the shortest time possible after completing their course.

Working alongside the Juan Rubio Ortiz Secondary School in Macael and the Cardinal Cisneros Secondary School in Albox, and thanks to a new collaboration agreement with the Department of Education of the Government of Andalusia, we continue to drive dual professional training.

Goals of our training programmes

- To cover key positions at the Cantoria work centre
- To generate a positive impact on the surrounding area
- To promote professional training, and dual modality specifically
- To foster the inclusion of women in maintenance and manufacturing-related vocational training cycles.

C·People Grow

Fair pay

Our remuneration takes into account internal equity, is competitive in the market and recognises extraordinary performance.

At Cosentino we ensure external competitiveness and internal equity. This is achieved by assessing every position and grading them by level of responsibility, impact, decision-making and team coordination. This enables us to build our Job Framework, an essential mapping tool that helps us manage all our human resources. On this basis, we have designed our pay bands according to level and grade, enabling us to benchmark our salaries against the local market and ensure internal equity.

All our employees have a variable remuneration plan, i.e. an incentive plan that helps them channel efforts into achieving the business goals of the company, the team and the individual. These plans also help us to recognise and promote excellent performance. In fact, the annual salary review takes individual merit into account in order to reward the efforts and contribution made by each employee towards the company's growth.

We foster recurring country-level audits to ensure this internal equity is strengthened year on year, thereby reducing any gender or other pay gaps that may exist.

The process to manage our annual salary increase ensures the above, while also recognising the individual merits of each employee.

Executive salary data

	% gender		Average in Euros	
	Men	Women	Men	Women
2023	95%	5%	330,753	472,470
2022	95%	5%	319,895	435,456
2021	82%	18%	296,001	190,310
2020	80%	20%	296,640	159,740

*Reclassification. This group included non-executive Board Members –holding management positions– up until 2021

For 2023 and in line with the corporate restructuring at the start of the year, we have only included Board Members/Directors in this group who carry out an executive function within the Group and their corresponding remuneration.

**This analysis uses theoretical annual remuneration, not affected by the degree of compliance with company targets, unlike the data provided in the annual accounts, which reflects the actual remuneration paid.

Salary data, excluding executives

Average remuneration	2021 (€)	2022 (€)	2023 (€)	Change in the period 22-23 (%)
Men	39,937	42,752	44,680	4.51%
Women	46,747	51,263	53,855	5.06%

Average remuneration	2021 (€)	2022 (€)	2023 (€)	Change in the period 22-23 (%)
Under 25	26,774	29,731	29,796	0.22%
25 to 35	35,719	39,720	40,700	2.47%
35 to 45	43,320	47,579	49,222	3.45%
45 to 55	47,517	50,476	52,036	3.09%
Over 55	48,252	50,916	53,950	5.96%

Average remuneration	2021 (€)	2022 (€)	2023 (€)	Change in the period 22-23 (%)
Management	160,662	161,141	166,568	3.37%
Supervisors	68,074	73,133	76,916	5.17%
Skilled professionals	49,024	53,052	54,974	3.62%
Admin.	34,903	38,588	39,781	3.09%
Factory worker	26,937	27,983	28,697	2.55%

Below is a table showing the gender pay gap by category in 2023:

Pay gap*

Senior management	-74.75%
Management	36.87%
Supervisors	-9.26%
Skilled professionals	-26.34%
Admin.	-1.94%
Factory worker	0.00%
Overall total	-35.27%

* Pay gap by professional category (average):
(Mean for Men - Mean for Women) / (Mean for Men)

Where, a positive gap (+) indicates the % by which the mean salary of women is lower than the mean salary of men and a negative gap (-) indicates the % by which the mean salary of women is higher than the mean salary of men.

C·People Care

We know how to listen

Knowing how to create the best working environment means you have to listen to employees.

Listening processes are exceedingly difficult to implement, which is why we believe it is vital to remain consistent and perform annual listening drives, as well as satisfaction surveys concerning major initiatives. The Radar launched in the fourth quarter of 2023 was a major milestone, the results of which are laid out below. On using Qualtrics technology for the third time, we were able to analyse the overall trajectory and observe a trend in the results.

We have placed particular emphasis on the onboarding of new employees at the company, launching various questionnaires on the first day, after their first week, and after their first 45 and 90 days, which is when we believe this phase comes to an end.

Each team, led by the person responsible for that particular area and somebody from People, has put improvement projects in motion based on these listening processes.

Salient results of the Radar Climate Survey 2023

On the basis of the listening drives carried out, the work teams have launched various action plans focused on the survey findings in each area. We are immensely pleased with the results of this initiative, as employees' recommendation levels for the company and for the different job positions are both very high.

Motivation &
Commitment

79%

ENPS
Cosentino

45%

ENPS
Position

32%

C·People Care

Culture and DNA

Achieving stable teams is not possible unless the company's purpose and values are shared among all team members.

Compassionate, committed, courageous and dreamers; these are our hallmarks. Thanks to a project created jointly with employees, we have managed to articulate a common language that describes us, not only as an organisation, but every one of us as members of a living being.

This commitment to employees has inspired us to implement measures aimed at a work-life balance and diversity in terms of family background. All these measures have been very well received. For example, over 140 families have benefitted from the children's camps, the #chicasimparables program, visits to the factory, etc.

Well-being and safety

The sporting initiatives at Cosentino continue to attract followers, thanks to the involvement of employees, who have acted as their champions and ambassadors. For example, in addition to the Miami Marathon, teams this year have also participated in the Vitória Marathon in Brazil and the Valencia Marathon in Spain, as well as numerous local races and competitions. We also launched the First Chess Open, hiking trips and water sports close to Cosentino work centres.

Moreover, the Health & Safety month has become a major milestone in Cosentino's Social Action Calendar. We were aided in 2023 by expert bodies in this field, spurring a global initiative that has a focus on the local impact.

We also forged ahead on our twofold commitment: internally, for employees, and externally, through actions such as the sponsorship of events, competitions and sports teams in the vicinity of where the company, our suppliers and contributors operate.

Healthy eating

We launched various awareness and training campaigns in 2023 focused on healthy eating as part of a major project being run in conjunction with public and private bodies.

In line with the foregoing, the range of balanced meal options subsidised by the company was expanded at our facilities through the reopening of the canteen at our largest site (in Almería) through agreements with new suppliers.

Prevention and health

Wherever possible, we have a health and medical support service that is highly rated by our employees, as it also acts as an in-person medical service.

We also offer medical check-ups, healthcare information and COVID and flu vaccination programmes. This year we have also launched an occupational risk prevention study focusing on problem areas and sick leave due to muscular illnesses. We also participate in a broad network of agreements with entities and organisations that contribute to improving the health of our workers.

Work-life balance

Given the presence of different professional families, working hours and shifts are organised in such a way that they cover the business needs and strike a work-life balance. All working hours, rest periods and national and local public holidays are published and cascaded to teams in order to achieve a proper work-life balance.

We have also launched a new employee bus route this year, which attracted significant demand. Remote working has continued to expand in the areas and departments where this is possible. These measures help reduce the stress that can often come with a daily commute.

Digital downtime

Digital downtime is a labour right that all Cosentino Group employees can exercise. Digitalisation has enabled other hybrid ways of working to be developed, where some or all work is done remotely. In this scenario and in order to ensure communication between superiors, colleagues and other departments, online tools such as Outlook and Teams are used.

That is why, through the implementation of its remote working policy, Cosentino Group ensures protection of the right to digital downtime, both for work that is carried out on site or from home; we are currently working on our global digital downtime policy.

Health and safety

Taking better care of ourselves today in order to take care of the future.

At Cosentino we put people first, which means we look after their health and safety above all else, through better infrastructure, processes, greater training, continuous monitoring and constant dialogue among all players.

We have defined four basic principles that guide our health and safety efforts:

1. We are concerned for other people's safety.
2. We follow the procedures.
3. We report aspects that are of concern.
4. We proactively control risks.

In order to cascade these basic principles through all our processes and work centres, we have created a Safety 2.0 (Preventive Culture) programme and made investments in health and safety.

We identify the risks and assess them to define areas for improvement.

The risk assessment process is dynamic and feeds off reported incidents, accidents, changes made to jobs and equipment.

In this regard, we implement supervision and employee participation processes and coordinate communication tools, such as videos, posters and good practice handbooks, which are then distributed among the team and customers.

We control critical risks by promoting the use and visibility of the work access permit by all stakeholders. Information on the tasks carried out by contractors under a work permit at any given factory is published on a "permits" notice board, which is located at the production plant entrance.

We also measure the maturity of our contractors' "preventive culture" through a monthly assessment of supplier health and safety indicators. Regular meetings also enable us to draw up specific action plans and remain in constant communication with them to improve the health and safety of operations. Below are some of the initiatives carried out with our contractors in 2023:

- Technical support and assistance with hygiene measurements carried out by the main cleaning contractors.
- Training on preventive resources for maintenance contractors.
- Compliance audits on the use of PPE (personal protective equipment).
- Training pills and monthly safety inspections with cleaning companies.
- Assessment and analysis of monthly contractor accident rates

Committed to the health and safety of all workers who are involved in our production processes.

The Safety 2.0 programme remained in place throughout 2023 and helped to consolidate routine safety tasks. It has also helped to increase visibility around incidents, incident reporting and positive recognition. Contractors at our industrial facilities have been directly involved in meeting these goals to ensure optimal coordination and work control in terms of inspection and training.

As a result, there has been an almost 30% increase globally in incident reporting, with 883 incidents in 2023 compared to 680 in 2022 and 610 in 2021; all 883 incidents were reported at the Cantoria industrial complex. The increase in incident reporting has contributed to the number of improvement initiatives in place; a total of 6,830, of which 6,283 are closed (almost 90%).

We also implemented a Safety, Health and Environmental Investment plan amounting to Euros 29.4 million during 2023, allocated largely to the Aeris project, the aim of which is to reduce exposure to respirable crystalline silica (quartz).

In addition, the Health and Safety team has been strengthened at a global level with new positions, both in the Health and Safety area and in the Health Monitoring area.

Thanks to this firm commitment, we have managed to reduce certain accident rates compared to 2022. The following pages contain accident rate indicators, as well as proactive measures to reduce risks, such as an improvement in incident reporting, the plan to minimise critical risks (by adding safety routines, machinery safety, etc.), and the project for the prevention of becoming caught in machinery and falls from height.



COSENTINO

Ruta

Cuando Cero significa mucho

0 Accidentes 0 Reclamaciones 0 Incidencias

Our strategic Health & Safety projects reflect our commitment to protect our people.

Project AERIS.

As part of our commitment to health and safety, 2023 saw the continuation of project AERIS, the goal of which is to reduce the risk of exposure to inhalation of respirable crystalline silica. AERIS is the company's most important investment in health and safety.

In 2023 we concentrated efforts on collective, process, and task definition improvements. As a result of this joint effort of all the departments of the organization involved, an achievement level of 80% has been reached, assuming a total investment of more than €9 Million.

Noise.

Noise maps have been drawn up for 50% of the factories making up the company's industrial facilities and plans are underway to reduce noise exposure within these installations.

The following initiatives, considered the most critical, have also been carried out: enclosing the repair robot; trialling silent cutting discs; replacing pumps and adjusting working pressures.

Plan to prevent falls.

Identifying and resolving critical safety points for Production and Maintenance tasks (entrapment in machinery and falls from height) in the silos at the Silestone factories. This is an ongoing plan that is not confined to taking a snapshot of a situation on any particular day. This plan was 96% complete at the 2023 year end.

Global action plan for the prevention of fires and explosions.

In order to improve safety and the management of production processes, the Cosentino Group has devised an Action

Plan that includes a series of activities and investments aimed at preventing fires and explosions, improving process safety and reducing potential risks. The most ambitious programme is the installation, mounting and operation of the new RTOs (Regenerative Thermal Oxidizers). Some 85% of this plan had been implemented at the 2023 year end.

Equipment Safety Improvement Plan.

We have drawn up a machinery improvement programme that goes above and beyond regulatory compliance. It is aimed at avoiding risks stemming from machinery manipulation and operation.

Of particular note in 2023, audits and equipment check-lists were carried out internally after shortcomings had been detected. They are corrected as swiftly as possible with a fulfilment rate of 100%.

Continued enhancement of our safety culture.

We are continuing to work together to reduce our overall accident rates by taking tangible measures and driving forward specific plans to achieve this strategic objective.

If we look at the accident rates by gender in 2023, we can see that in production jobs, where men outnumber women, the risk level is higher, resulting in a larger number of accidents and lost days involving men. By contrast, more women are employed in non-production related jobs, entailing lower risk and resulting in a lower accident rate.

Accident rate by gender

	Men	Women
Number of occupational accidents	173	27
Total accident rate	4.14	1.94
Number of serious accidents	93.17	33.42
Frequency rate	20.7	9.7
Severity rate	0.45	0.21
No. of occupational illnesses identified	3	0

According to National Social Security Institute statistics, the accident rates in Cantoria are as follows:

FR = 12.6 (number of accidents/number of hours worked*1,000,000)

SR = 0.5 (number of days lost due to accidents resulting in sick leave/number of hours worked*1,000)

As regards absenteeism, the rate reported reflects the total hours of absenteeism or lack of effective work compared to total theoretical scheduled working hours.

Information on accident rates has been reported by region, except in the countries with the largest number of Cosentino employees, where a more detailed breakdown is provided.

Absenteeism rates in 2023

	Spain	USA	Brazil
Absenteeism rate	6.68%	1.17%*	0.61%
Hours of absenteeism	390,288	31,110*	3,688

* Estimated data based on the historical series.

Taking care of our environment

(S) Cosentino x Social

Community

We take care of the life around us. At home, in cities and on the planet.

We drive initiatives that contribute to the development of the communities in which we operate. That is the power of our surfaces in every space and in every home.

Social Action Policy

Committed to maximising our contribution to society

Being a global leader is not just about being present in many places; it means caring deeply about each of them. For this reason, we are actively involved in the economic, social, educational and cultural development of the communities in which we operate.

We believe in the need to contribute to improving quality of life by supporting the communities with which we interact.

Our relationship with them goes far beyond a mere business interaction; Cosentino feels responsible for generating well-being among the region's inhabitants, an objective that it pursues on the basis of the four policy areas detailed below.

COSENTINO care



For society

Architecture, Design & Society: thanks to our product and experience, we help to build spaces that are designed to improve social well-being.



For culture

Education & Culture: we provide opportunities for professional and personal training and development.



For the planet

Biodiversity & Natural Spaces: we contribute to the reduction, mitigation and even reversal of the damage caused to natural areas to restore them, as far as possible, to their original state.



For health

Health & Well-being: we promote healthy lifestyle habits among our teams and all other stakeholders.

€1,580,332

Total donations

First Social Action Competition.

In holding its first ever Social Action Competition, Cosentino sought to recognise the charitable initiatives altruistically undertaken by its employees for the benefit of society by granting economic or in-kind rewards. These initiatives are underpinned by the social action policy areas in the countries in which we operate. All employees had the opportunity to propose and vote for their favourite initiatives. Finally, thanks to the support of more than 1,600 employees, the winning organisations of this first ever competition were as follows:



The main objective of the “Empresa Solidaria” solidarity seal is to recognise companies that wish to create a positive impact on society by marking the solidarity box in their corporate income tax return. Cosentino was awarded this certification by Plataforma Tercer Sector (Third Sector Platform) in recognition of its contribution to the financing of social projects aimed at guaranteeing citizens’ rights and combatting poverty, social exclusion and inequality.



Education and Culture

**We invest in education
and culture, forces that
transform communities.**

Driving knowledge.

At Cosentino, we firmly believe that investing in quality education for our young people means investing in a future filled with opportunities. Consequently, we are continuing to invest in education and training via the Eduarda Justo Foundation and the Dual Vocational Training Programme offered at our Cantoria headquarters.

We are also convinced that culture transforms the communities in which we operate, which is why we support art in the province of Almería through the Ibañez Cosentino Foundation.



Eduarda Justo Foundation.



Training tomorrow's leaders today.

Since its creation in 2006, the Eduarda Justo Foundation has been working to elevate Cosentino's immediate social environment. With this in mind, it cooperates in the economic, social, educational and cultural development of the province of Almería, giving young talent - particularly those with more limited resources- the chance to access a whole ecosystem of opportunities. The aim is to convey to them the value of hard work, passion, humility, purpose, non-conformism, a global perspective, idealism and perseverance, thus creating a generation that is ready to lead the world of the future.

Leading Schools Project: improving education by empowering the education community.

We want to drive change throughout the entire education community with a view to bringing about a far-reaching, positive transformation of what has been dubbed "Marble County" through education. In order to achieve this, we encourage the support and commitment of teachers, families and the rest of civil society through action such as the training of 55 local teachers in the most cutting-edge and innovative techniques of the 21st century thanks to the two-year Master's Degree in Educational Innovation.

→ Video of the Educational Forum



The foundation has also launched Leading Schools competitions to inspire, promote and reward the most innovative solutions to the challenges posed by the new circumstances faced by the education sector.

The winning proposals in the Educational Spaces and Learning Situations categories were "My school playground is special", by the primary school CEIP Trina Rull de Olula del Río, and "Give the gift of memory", by the secondary school IES Pedro Jiménez Montoya de Baza.

We also held an Educational Forum with a keynote speech by Valentín Tijeras (head of Innovation and Research at Cosentino) and a round table with Mar Romera (director of the Leading Schools Programme) and Juan Martínez Barea (director of the Eduarda Justo Foundation). The participants of the round table reflected on how best to transmit Cosentino's innovation-based success to schools in the Almanzora Valley region.

→ Debate The power of words



Debate Almería. The power of words.

This year, in a pioneering move, we launched a programme to provide young people from Almería - irrespective of their economic means - with training in public speaking, communication and critical thinking skills, while at the same time endeavouring to foster teamwork, tolerance and diversity of ideas.

Through this programme, in respect of which we worked closely with the training company Train & Talk, we trained 160 young people from 22 public, state-subsidised private and private schools from across the province of Almería.

Following an initial training phase consisting of ten personalised thematic sessions held on Friday, 24 November, the programme concluded with the first Almería Debate tournament, held at Cosentino's headquarters in Cantoria.

The winner and runner-up of this first tournament were the schools Compañía de María and IES Nicolás Salmerón y Alonso, respectively, both of which are from the city of Almería.

However, the real winners were each and every one of the schools that participated in this programme, in view of the amount of learning that took place. For Cosentino, it was an absolute pleasure to see the enthusiasm, maturity and commitment shown by the young people during the tournament.

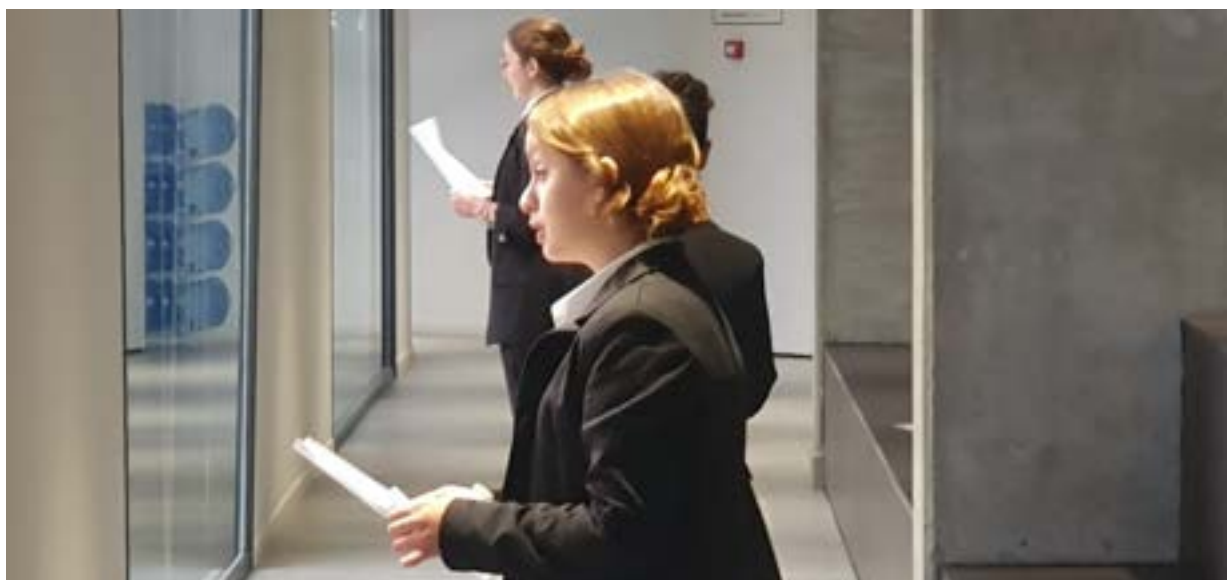
The sincere gratitude expressed by the teams at the end of the tournament was a testament to the success of this initiative and the need for it to be repeated in the future.

→ Video of the tournament



160
Young people
trained by us

22
Schools of
all kinds



Eduarda Justo scholarships: the best education for the most promising talent.

United World Colleges scholarships

This programme aims to “train the leaders that will transform the world”. With this in mind, we offered scholarships to three high-potential young pre-university students from Almería to undertake a two-year International Baccalaureate programme within the United World Colleges (UWC) network. We sought out committed and inquisitive individuals with initiative, determination and ambition to reach their full potential and become local and global leaders.

The mission of United World Colleges is to promote a peaceful society through education in diversity and multiculturalism. UWC has 18 schools across four continents, where young people of over 100 nationalities study, all selected and awarded scholarships in their home countries on the basis of personal merit alone - setting aside their socio-economic status, political beliefs, religion, etc.

These schools offer a comprehensive education that combines academic excellence, creative and artistic activities and sports with service to the community in which each school is located.

We also maintained the scholarships awarded to three students last year for a second year.

To supplement these grants, we awarded six scholarships for the 15-day summer camp ActionxChange, focused on the development of social projects, to Pedro Martínez Mota, Lola Domínguez Cazorla (UWC), Marco Martínez (UWC), Antonio Francisco González Jiménez (UWC), Pilar Martínez Serrano (Canadá TECH) and Irene Figueredo Manzano (Canadá TECH). We also offered two scholarships for the 5-day winter camp ActionxPeace, centred on conflict management.

→ Eduarda Justo Scholarships, Eduarda Justo Foundation



Canadá TECH scholarships

Each year, we look for four inquisitive young people, who stand out from the rest on account of their curiosity and passion for science and technology, their undertaking of scientific, technological or business projects and their eagerness to realise their full potential in a globalised world, and we offer them two-year scholarships in a dual programme.

→ **The first year** covers one academic year, equivalent to the first year of the baccalaureate, in a Canadian school.

→ **In the second year**, they are offered a training programme in leadership, technology and business creation to supplement their second-year baccalaureate studies at their school of origin.

The academic year in Canada essentially seeks to achieve the following objectives:

1. To offer innovative training characterised by scientific-technical excellence, adapted to the candidate's areas of interest and tailored to their needs.
2. The enjoyment of an international educational, family and social experience, which will enhance their ability to adapt to a different environment, broaden their perspective in a globalised world and provide them with a command of the English language.

→ Canadá TECH scholarships, Eduarda Justo Foundation



Leaders of the Future Seminar: inspiring young professionals to lead change.

The intensive specialist leadership training seminar aims to identify, train and advise more than 100 professional young people with great potential, primarily from Almería, helping them to become our society's future social, economic and business role models. The 16th such seminar took place on 14, 15 and 16 September 2023.

“Education is the cornerstone of society”, said the Foundation's Chairman Eduardo Martínez-Cosentino Justo during the opening ceremony of the 16th Leaders of the Future Seminar. The co-founder of the Cosentino Group then recounted how his mother, after whom the Foundation is named, “passed on to us the values of ambition and hard work, the same values we want to pass on to you”. Martínez-Cosentino has faith in the new generations, whom he warned of the speed at which the world is moving: “This calls for new leaders. You are going to be leading the change. Don't complain, act”.

“We want these three days to be a bubble of optimism”, said the Foundation's director, Juan Martínez Barea, who added that “the obstacle is the path and adversity is a gift”. He is therefore convinced that “the great explorers of the 21st century are the entrepreneurs”.

The participants received a great deal of advice during these three days of intense activity. Jesús Alcoba, the creative director of the La Salle Campus in Madrid, asked them to be “original, different”.

Valentín Tijeras, VP of R&D and product at Cosentino, urged young people to “look for a company with ambition, where results matter and people more”. Azahara García Espejo spoke about the role of women in society and in business, “where much remains to be done”. The executive from Almería, and Country Manager of HearstLab Europe, noted that “backing women is tantamount to investing in the future”.

Alumni of the seminar, namely, Juan Miguel Moreno, founder and CEO of Moreturismo, Germán Fernández, founder and CEO of ISAM Education, and Alberto Gutiérrez, founder and CEO of Babilonia, then recounted in a round table what it meant for them to attend those first editions 15 or 16 years ago. All three agreed that it had changed their lives: “We realised that the world was full of opportunities”. Almería natives Isabel Pérez, founder and CEO of Real Track Systems, and Pablo Mazuecos, director of ClasiJazz, then revealed the keys to the success of their projects.

Of note among the activities organised on this occasion by the Eduarda Justo Foundation was the innovation workshop led by Xavier Verdaguer, founder and CEO of Imagine Silicon Valley, in which young people participated in a competition from which two teams emerged as winners and will, in turn, take part in a national competition.

→ Family photograph, Leaders of the Future Seminar



On the final day of the seminar, Enrique Gato, the creator of the Tadeo Jones film saga, recounted his beginnings and explained how he came to found a company that has transformed the world of animation in Spain. Meanwhile, Ousman Umar, founder and chairman of Nasco Feeding Minds and winner of the 2021 Princess of Girona Award, told his story of survival from the time when he left his village in Ghana until his arrival in Europe in a small boat five years later. After living on the streets of Barcelona, overcoming illiteracy and studying for two university degrees, he became an entrepreneur in the belief that “you have to stop feeding stomachs to feed minds”. He currently provides hundreds of people in his country with jobs to prevent them from experiencing the extreme hardship that he endured in the desert and at sea.

To conclude the seminar, Pilar Martínez-Cosentino, global deputy chair of the Cosentino Group, issued a number of messages, which are also company mantras: The levers for growth at this company include: being global, innovating, being humble, not being afraid, being helpful, because that is true leadership, and being the change that you want to see”. The chairman of the Eduarda Justo Foundation, Eduardo Martínez-Cosentino Justo, closed the session, insisting that the attendees keep a positive attitude: “Think about solutions, not problems”.

The hundred or so attendees lived together full time for the three days, participating in the sessions, conferences and activities, and sharing a hotel, with the aim of encouraging bonding between them. All of this was free of charge, as the Foundation provided a grant for the programme, material, accommodation and meals.

More than a third of the participants in previous years say that their time at the seminar marked a turning point in their lives, giving them the opportunity to draw up a new personal life plan. Furthermore, 100% of the participants considered that the seminar had a positive influence on their lives, while half of them believed that the speakers managed to awaken their entrepreneurial spirit, desire for self-improvement and self-confidence.

This year’s LFS was held on 14, 15 and 16 September.

→ [Video LFS 2023](#)



→ Hackathon DreamBig with Imagine at the Leaders of the Future Seminar



Other contributions made by Cosentino to the world of art and culture

→ **ARCO Madrid**

Dekton® dominated the Guest Lounge of ARCO Madrid, the largest art fair in Spain. An infinite bar created using this product held pride of place in the space designed by Hanghar and Estudio Diir.

→ **Hands of architecture**

The photograph exhibition promoted by Cosentino, curated by the magazine Fearless and created by the Asturian artist Juan Carlos Vega continued its tour and was shown in two new exhibitions in the Cosentino City spaces in Mallorca and Malaga.

→ **Granada Music and Dance Festival**

We continued our partnership with the Granada Festival in 2023. In the 72nd edition of the festival, Cosentino sponsored the concert offered by the Orchestre des Champs-Élysées, conducted by Philippe Herreweghe.

→ **Almería Film Festival (FICAL)**

Our longstanding relationship with the Festival was further strengthened last year as, in addition to sponsoring the event and awarding one of the main prizes, the Company hosted the official presentation of FICAL 2023 in Cosentino City, Madrid.

→ **Invisible Emigrants exhibition**

Cosentino, as sponsor, brought the *Invisible Emigrants. Spaniards in the United States (1868 - 1945)* exhibition, promoted by the US-Spain Council, to the Almería Museum of Art.

→ Hands of Architecture exhibition, Cosentino City Mallorca and Malaga



Biodiversity and Nature

We take steps to return
natural spaces to their
original state as far as
possible

Less carbon, more biodiversity.

We transform our emissions by collaborating with key players in environmental preservation and developing our own programmes to enrich and protect biodiversity wherever we are present.



On World Environment Day, Cosentino employees and their families took part in several activities to preserve the planet.

Preserve Cabo de Gata

More than 70 Cosentino employees and their families took part in plogging activities at Toyo beach, collecting a total of 110 kg of waste (86.5 kg of packaging, metals and other plastics, and 23.5 kg of other waste, i.e. all waste that is not recycled), an initiative organised by Cosentino, together with Pita Aventura, a company whose values and work are based on bringing together nature, outdoor activities and sport.

In addition, they enjoyed collaborative survival activities using recycled materials, for example, creating a raft out of recycled inner tubes, an activity that stimulated the creativity of the participants.

These activities are part of our global corporate campaign, "Care for the Planet", which acts as a permanent framework for all of Cosentino's environmental and social actions, initiatives and solidarity projects. Clearly, the first exponents and ambassadors of change are the employees themselves as they help to bring about the changes we all want to see in society and among citizens.

→ [Preserve Cabo de Gata](#)



Honouring World Environment Month in Miami

Cosentino Miami employees and their families collaborated with Miami-Dade County Parks, Recreation and Open Spaces department, volunteering at Jefferson Reaves, Sr. Park as part of a global initiative to observe World Earth Month.

This particular park was chosen because it was one of the hardest hit by a recent hurricane that reached Florida. Parks provide great open spaces in which to gather and if we can beautify them, people will feel more inspired to visit.

Cosentino Forest. A day restoring and replanting Ireland's forests

Together with our planting partners [@grown_forest](#), we held the 2023 Cosentino Forest Planting Day, during which colleagues came together to help further this worthy initiative aimed at offsetting emissions through the reforestation of Ireland and Scotland.

Cantoria industrial park green belt.

As part of our commitment to protect biodiversity and flora and generate value for our workers and for all the communities where we are present, we have created an ambitious project, the Green Belt, which covers more than 140,360m² of restored areas surrounding our facilities, in addition to 25,000m² more of common land, to protect our environmental heritage.

In our restoration activities, we subscribe to the following basic principles:

- Use of native species.
- Use of species that have minimal water requirements to reduce water consumption as much as possible.
- Low maintenance requirements, to reduce the replacement of species and the associated energy consumption.
- Creation of a plant barrier to help mitigate the effects of wind, minimising the amount of dust in suspension that could spread into the park from nearby areas, and improving the response to possible fires.



6,900 m²

**of restored areas
in 2023 in our
facilities in Cantoria**

None of Cosentino's sites are located in areas with nearby protected habitats or known sites of special environmental interest.

→ Helping to recover the biodiversity of the areas surrounding the Cosentino industrial park



Architecture, design and society

We improve people's
lives through our
materials

Surfaces that promote well-being.

Cosentino is present on the façade of the
Almería Federation of Associations
of People with Disabilities.

Our collaboration involved providing materials for the façade of the Almería Federation of Associations of People with Disabilities, which will host a Day Care Centre for Early Intervention in Alzheimer's Disease.

The purpose of this centre is to provide care during the early stages of the disease to maintain the cognitive and functional abilities of affected persons and delay their deterioration for as long as possible. This is achieved by helping patients to develop strategies and tools that afford them greater autonomy and an improvement in their quality of life, maintaining their personal dignity, improving their self-esteem and promoting their emotional well-being. This Day Care Centre will deliver a model of comprehensive care through a multidisciplinary team of professionals who will work in a coordinated manner on the physical, social and psychological health of individuals affected by this disease.

→ PCCB



Homes For Our Troops honours Cosentino's service

For five years, Silestone® has been the exclusive supplier of wall and floor coverings to Homes For Our Troops (HFOT), a U.S. non-profit organisation that builds and donates specially adapted custom homes for wounded veterans.

Kips Bay Boys & Girls Club and the local Boys & Girls Clubs of Palm Beach County

For nearly five decades, Kips Bay Boys & Girls Club, an at-risk children's charity, has celebrated the best in interior design. It has done so by transforming luxury homes into elegant exhibition spaces for furniture, art and technology by the best designers and products. Cosentino again sponsored this year's event, dubbed the Kips Bay Decorator Show House Palm Beach and New York. All ticket proceeds go to Kips Bay Boys & Girls Club and the local Boys & Girls Clubs of Palm Beach County, which Cosentino is honoured to support. In 2023, each show house raised over \$1 million for this organisation.

We reaffirm our commitment to St. Jude Children's Research Hospital®

St. Jude Dream Home® is a charitable initiative that seeks to raise funds for low-income families in need of healthcare services at St. Jude Children's Research Hospital® (Charlotte, North Carolina). It does so by raffling designer homes built with materials donated by different companies, including Cosentino. In 2023, Cosentino participated in homes in Colorado Springs, St. Jude and Charlotte.

→ Homes For Our Troops at work



We sponsor important design and architecture competitions and engage in collaborations.

- Once more, the 2023 Madrid Design Festival featured the city of Madrid, where numerous activities and conferences were held.
 - Our brands took pride of place at the 2023 Casa Decor exhibition in Madrid.
 - Cosentino City Barcelona was present at the Barcelona Design Week.
 - Cosentino City Madrid participated in Madrid Architecture Week.
 - At Habitat we were present in 20 spaces through our main furniture clients.
 - Cosentino was an exhibitor at the Marbella Design Art fair.
 - We took part in the Home Design Hub project presented at the SICI Habitat fair in Valencia.
- Construmat trade fair
 - At the ARCO art fair we used Dekton to create art for the VIP room.
 - Present at Mallorca Design with Cosentino City Madrid, sponsoring the InterCIDEDEC Awards held in City Mallorca (the international awards for Contract Environment Design for architects and design professionals).
 - Sponsors of the Architect Paolo Mauri Hotel Conferences (a program of informative conferences for professionals and companies seeking to successfully undertake a hotel project).
 - ASEFAVE Congress (International Congress of Window, Façade and Solar Protection).
 - Sponsors of ZAK World of façades, Spain edition
- Construmat Barcelona trade fair



- Casa Decor 2023 Madrid. Alejandra Pombo Space



Health and Wellness

Healthy Living

We believe in the power of sport to promote positive values and a healthier lifestyle.

→ Marathons



We compete in major sporting events.

At Cosentino, we not only sponsor major sporting events, we also facilitate access to sports for our employees in the communities we serve.

In 2023, for example, we continued to take part in races around the world, raising awareness and motivation and undertaking lengthy training to complete these challenges as a team.

More than 400 Cosentino employees organised, competed and were present in the following events:

- The Valencia Half Marathon
- The Singapore Marathon and Half Marathon
- The Sydney Marathon
- The Miami Marathon
- The Brazil Marathon
- MTB Playa Macenas, etc.

Photos are generally taken at the finishing line, but what is truly extraordinary is the effort, will to succeed, teamwork and motivation that go into reaching the final goal.

→ Valencia Half Marathon



→ Miami Half Marathon



Other events in Spain

- Collaboration with the Mutua Madrid Open tennis tournament.
- Participation in the XL Copa del Rey MAPFRE sailing competition, sponsorship of the Peneque Pro team.
- Local and provincial (Almeria) sports sponsorships or collaborations:
 - Jaime Jiménez Solidarity Race
 - Olula del Río basketball sports club
 - C.D. Cantoria and Comarca del Mármol
 - Chess Championship "Vicente Bonil".
 - Comarca del Mármol football club
 - XLV Marble ascent
 - Almanzora Greenway race
 - MTB Playa Macenas race

→ Chess championship "Vicente Bonil".



Turkey

→ Cosentino Turkey sponsored the Trek Trakya Cycling Team, a very popular team in the country, where cycling is a sport that has a wide following among the more affluent segments of Turkish society.

→ MBT Playa Macenas



ESG

(G) Cosentino x Governance

...through ethical,
transparent and responsible
management

At Cosentino Good
Governance is our
shared culture.

At Cosentino, we do not just use an efficient management model that reflects our commitment to maximum transparency. We go much further. We are committed to good governance: to acting ethically and with determination, to establishing honest relationships, to treating others as equals, to giving the best of ourselves, both individually and collectively. This affects all levels and areas of our Group, from our chairman to those who have only recently signed their first contracts following internships. Because we all make decisions every day, both big and small, that affect the world around us.

We each have
a great deal to
contribute to the
Good Governance
culture at Cosentino.

Every link in the chain is important in terms of the positive impact we aim to generate in every area of the company.

Our Good Governance principles also extend to our suppliers and collaborators. We surround ourselves with people and companies that share our goal to make a positive impact, requiring of them exemplary ethics and best practices in sustainability.

Good Governance

Responsible taxation

Cosentino's corporate tax policy is based on compliance with the applicable fiscal regulations, relationships of cooperation with the various tax authorities, collaboration in the prevention of tax fraud and the reduction of tax risks.

Our approach to tax-related matters is inspired by the following principles:

1. Compliance with the tax regulations in the various countries in which the Group operates, paying the taxes due in line with the legislation applicable in each country.

As regards the Transfer Pricing Policy, we value related-party transactions in accordance with the OECD guidelines on this matter, submitting a country-by-country report in Spain, where the Group's parent company is resident for tax purposes.

2. Fostering reciprocally cooperative relationships with the different tax authorities.

Our relationships with the different tax authorities are based on trust, good faith and collaboration, and we prioritise out-of-court resolution

of tax disputes, through advance pricing arrangements between the Spanish and US tax authorities, and agreements regarding the assignment of intangible assets with the Spanish State Tax Agency.

3. Collaboration to prevent and combat tax fraud, avoiding the use of contrived structures not connected with the group's business activity for the sole purpose of reducing the tax burden.

In this connection, the group has no presence in territories classed by the European Union as non-cooperative jurisdictions for tax purposes.

4. Tax governance.
In 2022 the Group approved a tax compliance policy that constitutes the internal organisation model for taxation matters, based on monitoring compliance with tax obligations.

5. Contribution and social impact of taxes paid. We are aware of our responsibility with respect to the social and economic development of the countries in which we operate and that the taxes paid by the group help to support both of these processes.

Since 2015 we have been voluntarily disclosing the taxes paid in the countries in which we operate.

In 2023 we paid a total of 33 million in taxes at group level, while collecting 338 million in third-party taxes generated in the pursuit of our economic activity. This is one of our main contributions to shoring up public spending and, by extension, to society.

Main financial results

Profits obtained by country

Country	Profit**	Country	Profit**	Country	Profit**
Spain	78,410,062	Austria	152,273	Finland	167,911
Netherlands	831,574	Ireland	594,134	New Zealand	-168,738
Germany	532,743	Norway	157,632	South Africa	-393,953
United Kingdom	2,795,321	Singapore	108,060	Poland	-78,367
Italy	830,714	Turkey	-244,243	Malaysia	-168,274
Portugal	1,121,408	Israel	-97,709	USA	24,230,093
Sweden	368,352	Mexico	446,413	Canada	2,590,481
Belgium	471,799	Australia	-416,471	Puerto Rico	43,569
France	909,968	Japan	85,495	UAE	-84,546
Switzerland	582,433	Domnican Rep.	0	Russia	29,028
Brazil	8,623,779	Denmark	537,525		
Lithuania	18,189	Slovenia	-43,498		
R. Czech	-10,984	Peru	-26,384		
					122,905,789

** Breakdown of profit before tax by country at 31 December 2023.

Cybersecurity

In 2023, Cosentino renewed its ISO 27.001 certification, assuring its customers of best practices in terms of security against potential cyberattacks. Such practices guarantee the confidentiality, integrity and availability of information.

The ISO 27.001 certification affords the following advantages:

- A guarantee of business reliability and quality: it shows the market that our data processing procedures are secure.
- An enhanced internal security system: thanks to the methods and procedures set out in the standard for optimal compliance, a system will be put in place to provide the utmost security for internal information.
- A reduction in risk cases: the implementation of this security management system allows us to greatly reduce incidents involving data leaks or deterioration.

Compliance

Our ethical compliance culture is based on the following principles:



Respect for the law

We pursue our activities in strict compliance with the laws in force in each of the markets in which we operate.



Ethical integrity

Our day-to-day work is grounded in integrity and pursued in accordance with the principles of honesty, avoidance of all forms of corruption and respect for the specific circumstances and needs of all those involved.



Respect for human rights

All of our activities scrupulously observe the human rights and civil liberties included in the Universal Declaration of Human Rights. The values set out in our Code of Ethics form part of the culture shared by all Cosentino Group employees, who must all be familiar and comply with the code.

Our Compliance Body and Ethics Channel are the main cornerstones of our organisational compliance system and ensure observance of these basic principles while fostering a genuine culture of regulatory compliance, ethical commitments and best practices within the organisation.

Zero tolerance of bribery and corruption

We are pushing ahead with the support of society and ever more reasons to feel proud.

Our Anti-corruption Policy - included within the Code of Ethics, Conduct and Regulatory Compliance updated in 2023 - expresses our firm commitment to transparency, ethical values and legality.

This Policy expressly prohibits offering or giving:

- Any kind of gift or gesture directly in return for a past or future act. Any gifts or gestures must be given, offered or accepted on a non-reciprocal basis.
- Cash.
- Any kind of gift or gesture where, due to its frequency or individual or total value, there is a risk that such gift or gesture may be deemed not given or offered on an occasional or reasonable basis. Cosentino has in place a Protocol for accepting gifts and other business courtesies that is mandatory for all of its personnel.

As part of the Annual Audit Plan, the Internal Audit department conducts tests to assess the level of compliance with the company's internal procedures. No situations running contrary to these procedures (such as conflicts of interest or fraud) have been identified.

With regard to monetary transactions, measures are in place to ensure compliance with the company's procurement process (Purchase to Payment), with a range of controls across the various stages, limitation of the number of users able to generate payment orders and restriction to a minimum of the number of people with banking powers of attorney, which are subject to a joint signature requirement in most cases.

The principles governing anti-money laundering are set out in the Code of Ethics, Conduct and Regulatory Compliance. We are committed to full compliance with the anti-money laundering laws in force in competent jurisdictions.

We have one goal: transparency and integrity in all our dealings.

The Compliance Body carries out periodic reviews of Cosentino's compliance system in order to ensure that it is aligned with legal requirements, recommendations and best practices in the area. We are determined to achieve the highest standards in terms of both expectations and quality.

The results of the periodic review and the actions to be implemented are presented to the Board of Directors quarterly at the Audit and Control Committee meeting. The last meeting was held in December 2023.

The Compliance Body, which is fully autonomous and independent, must report to the Board of Directors at least once a year at an Audit and Control Committee meeting.

Its main functions include:

- Promoting and instilling strict compliance with the law and a genuine culture of regulatory compliance by incorporating ethics into every activity undertaken at Cosentino.
- Raising awareness of and ensuring compliance with the Code of Ethics, Conduct and Regulatory Compliance - a set of standards constituting the backbone of the organisation - and the other policies that together form the compliance system.
- Ensuring compliance with the ten principles of the Global Compact.
- Ensuring observance of the Compliance Policy
- Regularly reviewing and updating the documents constituting the Compliance system (including the criminal and regulatory risk matrix and compliance controls).

- Developing and implementing an annual training plan and submitting it to the organisation.
- Handling complaints and queries received through the Ethics Channel.
- Resolving any conflicts of interest that might arise in the course of the Group's business activities.
- Advising any employees or members of the organisation.

Ethics Channel

We have an Ethics and Compliance section on the corporate website, where the Ethics Channel and the most relevant policies in this regard can be found.

Composition of the Compliance Body

**Global Deputy
Chair of People**
Francisco Robles

Legal Manager
Juan Rey Meléndez

Internal Audit Director
Guillermo José Vicente Sauco

Legal Counsel, Spain
Noemi Vique Fernández

A trained workforce with a shared goal.

To achieve our goal of maximum transparency and complete integrity, it is essential that we are all working towards the same end. With this in mind, each year we run training sessions to raise awareness of compliance risks, the activities in which they could arise and how to prevent, detect and manage them.

We also present and encourage the use of the Ethics Channel to report any conduct that might hinder our efforts to remain a responsible and fair company.

Always vigilant.

We must all remain vigilant with respect to both the company's acts and our own in order to prevent compliance breaches and reduce existing risks. To this end, we have in place an Ethics Channel, which is essential to a culture of regulatory compliance.

This channel is available to all employees and stakeholders on the corporate website. The Compliance Body can also be contacted by email, letter, in person, or by phone.

The Ethical Channel allows you to communicate with complete confidentiality and anonymously, if desired, irregular or unethical conduct related to any case of non-compliance or violation of the Code of Ethics, Conduct and Regulatory Compliance, regulations, policy or protocol related to compliance, as well as conduct that could constitute a crime.

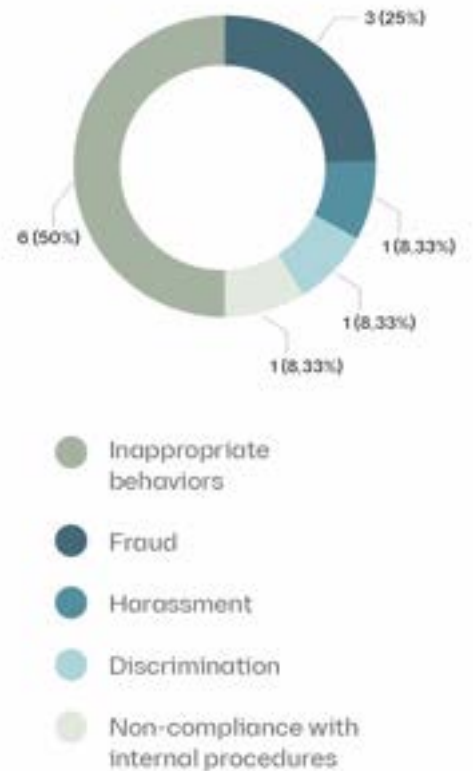
Communications received are analysed, categorised and processed by the Compliance Body having regard to their nature.

Cosentino's zero retaliation policy ensures the confidentiality of all communications and protection of whistleblowers acting in good faith.

12 communications were received in 2023. All of them have been dealt with and none were related to cases of bribery or corruption.

It is worth noting that no cases of corruption or bribery were reported or communicated in 2023. Similarly, no complaints were received in respect of human rights violations.

Number of communications received in 2023



Certifications

Excellence in all our processes. Improving year by year, one step at a time.

We are an example of effective management, certified by leading authorities in key areas of sustainability.

One of Cosentino's fundamental pillars is our customers' trust. Keeping stakeholder needs uppermost in our minds, we perform our work with careful regard to safety, respect for the environment, quality and the use of efficient and innovative techniques and methods, all in accordance with the company's values and principles. Consequently, within a framework of operational excellence, we are committed to integrating our management systems, and continuously maintaining and improving the Integrated Management System (IMS), which has been accredited according to the highest international standards.

In 2023, the following certifications were renewed:

- ISO 9001:2015: Quality Management System.
- ISO 14001:2015: Environmental Management System.
- ISO 20400:2017: Sustainable Procurement Management System.
- UNE 15896 2015: Value-added Purchasing Management.
- The latter two are a testament to our commitment to best market practices with regard to purchasing management and continuous improvement, as well as to sustainability. In 2023 we achieved a very important milestone: certifying 100% of Cosentino's Purchasing Function under both standards.
- In 2023, we secured a B CDP rating.

We also renewed the following certifications, with a higher score than in 2022:

- ISO 50001:2018: Energy Management System.
This provides specific guidelines for implementation by the organisation of short- and long-term measures that will have a positive impact on all stakeholders.
- ISO 45001: 2018: Occupational Health and Safety Management System. This standard implies the creation of a safe, healthy workplace for the people forming part of the Group and anyone entering our facilities.

New certifications obtained in 2023:

- Dekton® is the first surface in its category to receive the Indoor Air Comfort Gold certification ensuring indoor air quality in terms of the emission of volatile organic substances.

Other certifications endorsing our products:

- Dekton by Cosentino®
UL Greenguard and UL Greenguard Gold, NSF, BBA (British Board of Agreement), ETA (European Technical Assessment), ICC-ES, NOA, QB UPEC (France), IMO and USCG; Environmental Product Declaration (EPD), DECLARE, SASO.
- Silestone by Cosentino®
UL Greenguard and UL Greenguard Gold, NSF, Environmental Product Declaration (EPD), DECLARE, DNV verification declaration for HybriQ and HybriQ+®.
- Sensa by Cosentino®
Greenguard and Greenguard Gold.

Human rights

Guaranteeing human rights is everyone's duty

We demand the utmost commitment to the Universal Declaration of Human Rights, to the legislation in force in each country and to honesty as the governing principle of our conduct.

We believe that respecting human rights lies with each and every one of the individuals and bodies subject to the Code of Ethics, Conduct and Regulatory Compliance. We have accepted the Declaration of Fundamental Principles and Rights at Work, Conventions of the ILO, the OECD Guidelines for Multinational Enterprises and the United Nations Global Compact, among others, as our basic guidelines in terms of conduct.

In addition, and as part of the General Procurement Conditions, suppliers undertake to meet a number of criteria, with audits being carried out on the main suppliers to ensure compliance. Moreover, any instance of alleged breach of the conducts set out in our Code must be reported.

Through our Code we also undertake to respect the UN Universal Declaration of Human Rights, as well as to eliminate child labour, requiring all our employees, collaborators and suppliers to strictly observe this principle as well as all the other principles that guide us. Meeting this requirement is a prerequisite to become a certified supplier.

Suppliers

Together we generate a positive impact throughout our value chain

We build constructive relationships with our suppliers: relationships that are responsible, sustainable and strong.

We work with people and companies that share our values and commitments, with integrity and transparency at all times. We carry out different initiatives designed to establish long-lasting relationships built on trust:

→ We continue to develop our Agenda'24 (2020–2024) to implement 45 measures designed to align the procurement function with the requirements of the ISO20400 sustainable procurement standard. After tackling the 2023 actions we achieved a 93% Company-wide adoption rate of the criteria of this standard, successfully passing the 2023 audit.

→ We achieved re-certification in the UNE15896:2015 standard for the next three years, reaffirming our commitment to continuous improvement while reaching a very important milestone, we certified 100% of the scope of Cosentino's purchasing function, including purchases from the US, Brazil and the Natural Stone Central Purchasing Centre in Spain.

→ Compliance with our Supplier and Risk Management Policy is key, both to mitigate potential negative impacts on the activity of the Cosentino Group and to encourage the development of ESG criteria in our supply chain.

Our responsibility in terms of products begins with how we select and obtain raw materials.

We assess the level of performance and compliance of our suppliers as part of the procurement process. Through the audit plan, we make on-site verifications of the conditions of all raw material suppliers via the GoSupply platform in respect of environmental, social and governance criteria before entering into relevant relationships.

These assessments take into account aspects such as the existence of a corporate social responsibility standard in the supplier's policy or an environmental management system certification. Accordingly, they not only guarantee the quality of the products, but also analyse factors such as respect for human rights, ensuring that child labour is not used and that labour standards align with our internal policies.

In 2023, we conducted 44 audits, mainly in China, India, Turkey and Dubai, of which 15 were closed without any breaches and 27 closed with breaches. Actions are being taken in this connection.

Through the Service Monitoring Office, we evaluate the main services provided by the Cosentino Group, the SLAs defined and the strategic initiatives that help to enhance efficiency and value at the Company, not only from an economic point of view, but also with a view to improving relationships with our suppliers.

Raw material supply.

We continue to audit our raw material suppliers on an annual basis, either in person or online. Based on ESG criteria, this audit is conducted through the GoSupply platform, adding value to the monitoring of our suppliers' indicators and mitigating risks of breaches relating to human rights, the environment or governance.

We ensure our suppliers are aligned with our ESG vision.

Our ISO20400 Sustainable Procurement certification obtained in 2019 (we were the first company to be certified at global level) and the development of the Agenda '24 for the period 2020–2024 (during which we will be implementing 45 actions to align the purchasing function with ISO guidelines) are the main drivers that help us to promote the development of environmental, social and governance criteria in our supply chain.

With these actions, we help our suppliers in their own development, in turn promoting our commitment to industrial activity via nine SDGs—five primary and four secondary.

From the Supplier Management area we promote and disseminate this need with the support of the ESG Champions—procurement managers designated to take part in the transformation of their portfolios working closely with suppliers.

The alignment of our approval process to the seven fundamental areas of ISO26000 is key to meeting all relevant issues. This exercise has resulted in our Cosentino ESG Criteria Questionnaire, which is mandatory for all our suppliers and has been revised to ensure alignment with future legislation, such as the directive on due diligence in Europe and to cover cybersecurity risk.

The final average ESG performance score of all our suppliers at year-end reached 60%, thereby exceeding the target set for 2023.



Compliance with Supplier and Risk Management Policy

100%

Our critical suppliers meet the requirements of our Supplier and Risk Management Policy

50%

ESG 2022 target

168

Final suppliers considered critical

44

In-person audits of our main raw material suppliers

13%

Trading volume assigned, taking into account ESG development criteria*

(*Purchases exceeding Euros 1 million from raw material suppliers, investments, industrial supplies and services)

Providing leading knowledge with full transparency.

We walk hand-in-hand with our customers and so provide them with tools to give them confidence and reassurance that we listen and pay attention to their needs.

We have a Data Protection Office that is responsible for managing the exercise of any rights requested, carrying out the data protection impact assessments if needed in new projects and controlling the register of processing activities.

It also ensures we comply with both the General Data Protection Regulations and the Spanish Data Protection Act by means of suitable legal and technical advisory systems. In this same vein, we have set up a Data Protection Committee (DPC) to verify that the actions carried out by the data protection officer are correct.

We also offer all of our direct and indirect customers pre-sales and post-sales services which deal with technical issues and claims from end consumers.

A team of 25 technicians provides services to all of Cosentino's and its distributors' points of sale.

In parallel, the Customer Care department handles customer claims. The result of this analysis is shared with the different members of the team, as well as the departments involved in order to implement improvements in any of the supply chain processes. In 2023, 25,094 incidents were handled, broken down as follows:

25,094

Total incidents reported

68.5%

Incidents approved

15.1%

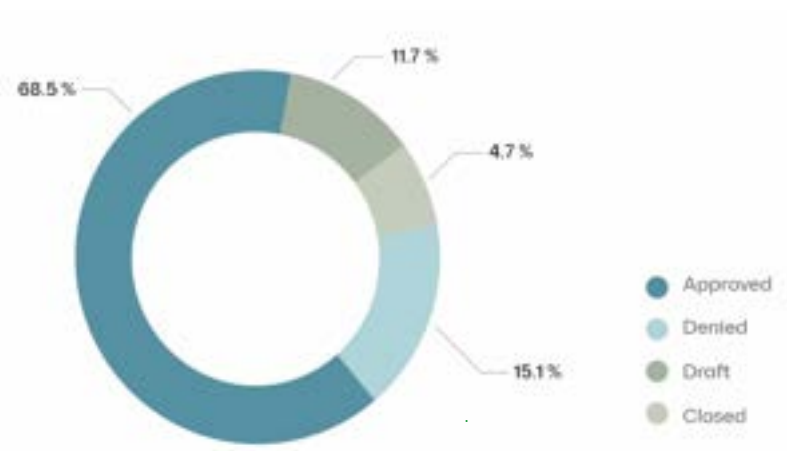
Incidents rejected

4.7%

Incidents closed

11.7%

New incidents



We demonstrate our commitment through actions.

We continue to carry out communication initiatives to inform our customers and society, providing them with all possible information.

In order to report the possible risks related to our products and the relevant preventive measures, in 2019 we created the Cosentino Health & Safety Space website, accessible from any device. It has since been updated, and today it is the point of reference for health and safety information on our products that is legible, structured and multilingual, in accordance with international regulations such as the Globally Harmonised System (GHS) for the classification and labelling of chemical products and mixtures, as well as CLP, REACH and others.

This year, we have updated the safety data sheets of the Proline professional products on this platform, while also updating the safety data sheets for all our products: Silestone®, Dekton®, Sensa®, Scaled®, SILQ® and Natural Stone.

Continuing with the practice introduced in 2017, Cosentino also regularly distributes newsletters to marble workers globally and in multiple languages with relevant information on the prevention of occupational risks in professional activity linked to our products.

As part of this initiative, in 2023, on the occasion of World Day for Safety and Health at Work, a newsletter with certified delivery was sent to 37 countries, in 10 languages, to more than 23,000 customer e-mail addresses. It provided information about the Cosentino Health & Safety Space website, the latest changes in safety documentation and Silestone® Hybriq Technology®.

→ [International Health & Safety information](#)



We open channels of dialogue to improve communication with our stakeholders.

Service Desk

Cosentino has worked to improve its customer service by internalising the Service Desk and Workplace teams, thereby demonstrating our commitment to Almería by hiring personnel in the region and surrounding areas. This has enabled us to offer a more dynamic in-person service that is adapted to the speed required by our business and provide better quality in the call service, thus enhancing customer satisfaction.

Social media

Our global and local (GloCal) social media strategy has continued to gain traction in its goal of expanding awareness of our brands in our online community through active and relatable communication with our customers and other key audiences for the Company, particularly within the world of design and architecture. On these channels, which use global content adapted to more than 15 different languages, we publicise product launches and other key milestones for the Company, such as participation in major events in the design and architecture sector and in sporting and cultural events, both locally and internationally.

We have an active community of more than two million users on the main social networks where we are present (Instagram, Facebook, LinkedIn, Twitter, Pinterest and YouTube). In 2023, our constant activity on these channels led to our posts reaching more than 400,000,000 users as a result of the creation of more than 20,000 posts worldwide.

Our presence on the various social media platforms, by relevant market, is as follows:

Cosentino City

With the aim of providing greater visibility to our Cosentino

City stores and becoming closer to their target buyers (mainly interior designers and architects), the presence and activity of the showrooms were consolidated on the Instagram, LinkedIn and Google My Business channels.

In addition, to facilitate the customer experience, a button has been activated on the website of each Cosentino City showroom to request an online appointment.

Each Cosentino City also provides the opportunity to access a virtual catalogue—the digital slab—that shows our complete range of Dekton®, Silestone® and Sensa® colours on a giant 4K screen.

Partners

We join together with partners and entities that share the same vision.

We always maintain an active policy of collaboration and exchange. To this end, we partner up with organisations and entities that share our values and are committed to sustainable development, advancement of the industry and social responsibility. They include the following:

- Fundación SERES (SERES Foundation).
- Asociación Empresarial Innovadora de la Piedra Natural (Natural Stone Innovative Business Association).
- Asociación de Empresarios del Mármol de Andalucía (Association of Marble Companies of Andalusia, AEMA).
- Asociación Mobiliario de Cocina (Association of Kitchen Furniture, AMC).
- Asociación Directivos de Comunicación (Association of Communication Executives and Managers, DIRCOM).
- Foro de Marcas Renombradas Españolas (Leading Brands of Spain Forum).
- Asociación Promotores Inmobiliario Fadeco (Fadeco Association of Real Estate Developers).
- ASCER
- Asociación para el Progreso de la Dirección (Association for the Progress of Management, APD).
- Asociación de Empresas de Diseño Español (Spanish Association of Design Companies, RED).
- Asociación Española de Anunciantes (Spanish Association of Advertisers).
- CENFIM (Professional Training Institute).
- A.St.A. (Engineered Stone Manufacturers Association) WorldWide (Worldwide Agglomerated Stone Manufacturers Association).
- Asociación SUSTENTA (Environmental Civic Association).
- Confederación Española de Organizaciones Empresariales (CEOE). (Spanish Confederation of Industry)
- ICEX (Spanish Institute for Foreign Trade)
- EUROSIL: (The European Association of Industrial Silica Producers).
- NEPSI (The European Network on Silica).
- Circular Economy in Action platform.
- StepbyWater Alliance.
- Alianza para la FP Dual. (Professional Training Alliance)
- Observatorio Industria 4.0. (Industry 4.0 Observatory).
- Observatorio 2030 del CSCAE (CSCAE 2030 Observatory).
- CESUR. (Professional Training Centre)
- Consejo Superior de Colegios de Arquitectos de España (CSCAE). (Professional Architects Association)
- Fundación Arquitectura y Sociedad (Architecture and Society Foundation).
- Fundación Arquitectura Contemporánea (Contemporary Architecture Foundation).
- Federación Española del Habitat (Spanish Habitat Federation).
- Asociación IndesIA. (Association Promoting AI in Companies)
- CEAJE. (Spanish Association of Young Entrepreneurs)
- Spain-US Chamber of Commerce.
- Fundación Consejo España-Estados Unidos (Spain-US Council Foundation)

Appendices

Appendix 1. Circular economy

Tables showing % of recycled raw materials in products in 2023 (expressed in terms of consumption of raw materials (tonnes) and surfaces products (m2))

Product lines	Total Raw Materials (t) Recycled/Recovered	Total Raw Materials (t) Consumed	% Recovered / Recycled vs. Total
Dekton®	21,489	234,293	9.2%
Silestone®	45,645	465,953	9.8%
TOTAL	67.135	700.246	9,6%

2023 is our fifth year operating our own non-hazardous waste treatment and valorisation plant through our subsidiary Soluciones Ambientales COMA.

As a result, we are consolidating an ever more efficient waste management system geared towards the future valorisation of all non-hazardous waste generated by the production process.

Regarding the management of hazardous waste, we continue to research waste management alternatives that prioritise valorisation over disposal, as well as new commercial products that can gradually replace the hazardous products used in production with non-hazardous ones.

In 2023, we continued to work on new waste recycling areas in the main factories within the industrial complex, improving waste segregation, as well as the image of its management and efficiency of the factory's "door-to-door" collection service.

Performance: Global: Cantoria Industrial Complex (Almería, Spain) + Latina Factory, Vitória (Brazil)

Change in the valorisation of solid waste (t)

	2021	2022	2023
Total waste	387,334	436,878	332,563
Total valorisation	53,589	71,835	54,796
Valorisation rate (%)	13.84%	16.44%	16.48%

Appendix 2.

Energy consumption

Silestone® + Dekton®	2021	2022	2023
Total electricity consumption (kWh)	192.456.240	192.616.614	185.007.973
Total thermal energy consumption (kWh)	265.209.158	312.011.462	372.501.970
Total energy consumption (kWh)	457.665.398	504.628.076	557.509.943
Total produced (kg/year)	503.187.827	568.971.790	443.724.910
Energy indicator (kWh/kg produced)	0,91	0,89	1,26

Diesel consumed	2021	2022	2023
Total consumed (litres)	892.126	1.155.187	1.044.492
Total consumed (kWh)	8.970.890	11.607.666	10.495.369

Energy consumption reflects a rising trend, which goes hand in hand with the increased production level achieved year on year. To place this in its right context, the indicators show that, despite the greater energy consumption, the actual energy intensity has declined thanks to the better use being made of the energy at Cosentino and efforts and investments made in energy optimisation measures.

Energy consumption outside the Cantoria HQ

	Category	Item	Consumption	Comment
Stone Systems	Stationary combustion	Fuel used in facilities	5,451,395 kWh	Natural gas and propane
	Electricity	Grid consumption	6,184,934 kWh	
Cosentino Centers	Stationary combustion	Fuel used in facilities	1,471,433 kWh	Natural gas
	Electricity	Grid consumption	6,433,761 kWh	
City Centers	Stationary combustion	Fuel used in facilities	36,445 m3	Natural gas
	Electricity	Grid consumption	663,037 kWh	
Logistics hubs	Stationary combustion	Fuel used in facilities	13,064 m3	Natural gas
	Electricity	Grid consumption	1,479,299 kWh	
Brazil factory	Stationary combustion	Fuel used in facilities	926,342 kWh	Natural gas
	Electricity	Grid consumption	7,083,856 kWh	

Appendix 3. Emission of other substances

	2021	2022	2023
Carbon monoxide (CO) (kg/year)	74,700	58,400	73,506
Nitrogen oxides (NOx) (kg/year)	93,200	102,000	106,317
Lead and compounds (Pb) (kg/year)	9.2	0.7	0.3
Total suspended particles (TSP) (kg/year)	30,700	20,500	58,846
Total organic carbon (TOC) (kg/year)	9,920	33,800	57,560
Hydrofluoric acid (HF)	73	817	727

Application of the precautionary principle

Aware of the importance of preventing negative impacts as a result of our production processes and facilities, we apply the precautionary principle with a view to protecting the environment.

In 2023 we forged ahead with the project that was begun in 2019 by the previous insurance company FM Global, now in the hands of insurer Swiss Re. It involves monitoring and updating the recommendations agreed with the insurer and considering constant improvements.

The insurer has highlighted the improvements associated with the fuel isolation and risk reduction implemented thus far, as well as the control of chemical and other products.

Appendix 4.

Carbon footprint

Total footprint	Toneladas (ton)
Direct emissions	93,964.68
Indirect energy emissions	6,816.26
Indirect transport emissions	118,096.70
Indirect emissions from goods and services	277,159.83
Indirect emissions from use of products	8,380.21
TOTAL	504,417.67

54.95% of our footprint is due to indirect emissions associated with the Goods and Services category, arising primarily from the production of the various raw materials that we use. In second place, constituting 23.41% of the total, are indirect emissions associated with transport, arising from the bulk of our product distribution and from the transportation of raw materials. In third place are direct emissions, representing 18.63% of the total, most of which arise from our production processes.

If we carry out an objective, quantified comparison based on indicators for the carbon footprints in 2018 and 2023, we can see, for yet another year, a reduction of 9%.

Appendix 5. Employees

*The tables collected below collect the data at the end of the year, with average data not being reported, since there is no seasonality in our activity segment and the total workforce data remains constant during the year.

Employees by contract type and gender in 2023

	Women	Men	Overall total
Open-ended	1534	4405	5939
Full time	1508	4398	5906
Part time	26	7	33
Temporary intermittent contracts	1		1
Full time	1		1
Open-ended intermittent contracts	1		1
Full time	1		1
Temporary	17	81	98
Full time	16	52	68
Part time	1	29	30
Dismissals	72	192	264
Overall total	1553	4486	6039

Employees by contract type and age in 2023

	Under 25	25 to 35	35 to 45	45 to 55	Over 55	Overall total
Open-ended	264	1679	2034	1387	575	5939
Full time	263	1677	2018	1379	569	5906
Part time	1	2	16	8	6	33
Temporary intermittent contracts		1				1
Full time		1				1
Open-ended intermittent contracts			1			1
Full time			1			1
Temporary	6	34	16	10	32	98
Full time	6	34	16	10	2	68
Part time					30	30
Dismissals	16	81	94	45	28	264
Overall total	270	1714	2051	1397	607	6039

Employees by contract type and professional category in 2023

	Senior management	Director	Supervisors	Skilled professionals	Admin.	Factory worker	Overall total
Open-ended	20	100	827	1999	304	2689	5939
Full time	20	100	824	1988	294	2680	5906
Part time			3	11	10	9	33
Temporary intermittent contracts				1			1
Full time				1			1
Open-ended intermittent contracts				1			1
Full time				1			1
Temporary			7	25	3	63	98
Full time			2	25	3	38	68
Part time			5			25	30
Dismissals		1	28	86	22	127	264
Overall total	20	100	834	2026	307	2752	6039

Number of employees by country 2023

Country	No. of employees	Country	No. of employees
Spain	3484	Switzerland	20
United States	1261	New Zealand	19
Brazil	258	Austria	17
Canada	123	Ireland	17
United Kingdom	121	Norway	16
France	99	Japan	13
Italy	96	United Arab Emirates	12
Australia	87	Denmark	12
Germany	59	Malaysia	12
Sweden	38	Lithuania	12
Portugal	35	Finland	10
Poland	34	South Africa	10
Mexico	29	Czech Republic	4
Turkey	28	Indonesia	4
Netherlands	27	Hungary	3
Belgium	26	Iceland	1
Israel	26	Slovenia	1
Singapore	25		

Appendix 6. Tax transparency and grants:

The table below details the amounts of corporate income tax paid per country (€)

Country	Corporate income tax paid
Spain	7,420,314
United States	5,167,433
Canada	1,272,898
Brazil	854,405
Australia	456,611
Germany	243,051
United Kingdom	229,039
Portugal	223,514
Belgium	175,000
Netherlands	151,755
New Zealand	99,994
Ireland	89,625
Mexico	81,126
Poland	73,757
Switzerland	73,132
Other countries*	321,385
Overall total	16,933,039

*Aggregate amount of corporate income tax paid by the subsidiaries in Italy, Austria, France, Sweden, Norway, Denmark, Finland, Lithuania, Slovenia, Czech Republic, Hungary, Japan, Russia, Singapore, Malaysia, Puerto Rico, Dominican Republic, Turkey, Israel, South Africa and United Arab Emirates.

Grants received in 2023:

	2022	2023
Balance at 1 January	22,605,724	19,904,798
Grants received during the year	3,664,001	3,996,986
Decrease in grants received in prior years	(1,819,469)	(3,482,756)
Amounts transferred to the income statement	(4,545,458)	(2,267,846)
Balance at 31 December	19,904,798	18,151,182

Appendix 7. Social dialogue

Social dialogue: trade union partnership.

Organic Law 11/1985 of 2 August on trade union freedom, in its first article, guarantees that all workers are free to join trade unions to promote and defend their economic and social interests.

This same law, in its second article, states that trade union freedom includes:

- The right to establish trade unions without prior authorisation as well as suspend or terminate them, by democratic procedure.
- The right of workers to join the trade union of their choice on the sole condition of observing the union bylaws or withdrawing from union membership. Furthermore, no one may be forced to join a trade union.
- The right of members to freely elect their representatives within each trade union.
- The right to trade union activity.

In addition, both the Workers' Statute and collective bargaining agreements protect the rights of workers.

Composition of the workers' representatives at Cosentino (Cantoria work centre)

The workers at Cosentino's industrial park in Cantoria are represented as follows:

(i) The C1 works council is made up of 23 members who were elected in March 2022, of which 12 members belong to the Unión General de Trabajadores (UGT) trade union while 11 members belong to the Comisiones Obreras (CCOO) trade union.

(ii) The C2 works council is composed of 12 members (1 vacancy) who were elected in December 2022. All council members belong to the CCOO trade union.

(iii) The office workers' council comprises 13 members elected in 2022. All council members belong to the CSIF trade union.

Discrimination and harassment

Non-discrimination is a key factor in our commitment to employee welfare.

We do not tolerate any discrimination related to place of birth, ethnicity, gender, religion, opinion, or any other personal or social condition or circumstance; we are firmly committed to preventing and eradicating this type of conduct. We are all equal, and we all contribute to Cosentino's mission.

Harassment is also a risk within the workplace. At Cosentino, we strive to maintain an organisational structure that prevents it, and we undertake to allocate the human and material means to prevent it and to take action against possible cases of harassment.

Our protocol has been made available to all employees, stating our intention to adopt all necessary measures to promote a work environment that is free of harassment.

At Cosentino we have a Whistleblower Channel available to all employees and to the personnel of our stakeholders, through which they can report or make inquiries related to discrimination or harassment. Anonymity is ensured in all communications with the compliance body in charge of the Channel.

We are currently working on several projects at Cosentino Cantoria (Park 1, Park 2 and Cosentino Global work centre), for which several committees have been created:

- Health and Safety Committee
- Training Committee
- Anti-harassment Committee
- Equality Committees (Negotiating Committee and Monitoring Committee, once the plan is approved).

In addition, three trade union sections are present in industrial Park 1:

- UGT section.
- CCOO section.
- Solidarity section

Appendix 8. Collective bargaining

In 2023, 65.5% of employees worldwide are covered by a collective bargaining agreement, an increase of 0.5 percentage points on last year's coverage. In Spain, where 57.7% of employees are covered by collective bargaining agreements, we increased the number of collective bargaining agreements under which the entire workforce is covered to 28.

The Collective Bargaining Agreements in force at Cosentino's work centres in Spain on matters affecting occupational health and safety refer to the application of the provisions contained in the Law on Occupational Risk Prevention, without providing for improvements to the conditions legally established in the applicable regulations.

Country	Employees	No. employees covered by collective bargaining agreement	% employees covered by collective bargaining agreement
Spain	3,484	3,484	100%
Brazil	258	258	100%
France	99	99	100%
Netherlands	27	27	100%
Italy	96	96	100%
Other countries*	2,075	0	0%
TOTAL	6,039	3,806	65,5%

(*) Other countries: USA, Canada, United Kingdom, Australia, Germany, Sweden, Portugal, Poland, Mexico, Turkey, Belgium, Israel, Singapore, Switzerland, New Zealand, Austria, Ireland, Norway, Japan, UAE, Denmark, Malaysia, Lithuania, Finland, South Africa, Czech Republic, Indonesia, Hungary, Iceland and Slovenia.

Non-financial Information Statement Index

The contents of Law 11/2018 on Non-Financial Information and Diversity included in this document have been verified by KPMG.

General information

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Brief description of the business model, including the business environment, the organisation and structure	Material	3-15	GRI 2 - 6 (2021)
Markets served	Material	5	GRI 2 - 1 (2021) GRI 2 - 6 (2021)
Organisation's objectives and strategies	Material	3-15	GRI 2 - 1 (2021) GRI 2 - 22 (2021)
Key factors and trends that could affect future performance	Material	9-11	GRI 3 - 3 GRI 2 - 22
Reporting framework used	Material	2	GRI 1 (2021)
Materiality principle	Material	12-15	GRI 3 - 1 (2021) GRI 3 - 2 (2021)

Environmental matters

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the Group's activities	Material	16	GRI 3 - 3 (2021)

Detailed general information

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Detailed information on the current and foreseeable impacts of the company's activities on the environment and, where applicable, health and safety	Material	11, 17-18	GRI 3-3 (2021)
Environmental assessment or certification procedures	Material	24,84	GRI 3 - 3 (2021)
Resources allocated to preventing environmental risks	Material	18,32	GRI 3 - 3 (2021)
Application of the precautionary principle	Material	95	GRI 2 - 23 (2021)
Amount of provisions and safeguards for environmental risks	Material	95	GRI 3- 3 (2021)

Pollution

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Measures to prevent, reduce or remedy emissions seriously affecting the environment, factoring in any specific form of atmospheric pollution of an activity, including noise and light pollution	Material	20,95	GRI 3- 3 (2021)

Circular economy and waste prevention and management

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Prevention, recycling and reuse measures, other methods of recovering and eliminating waste	Material	29,29,93	GRI 306-1 GRI 306-2 GRI 306-3 as regards total waste generated GRI 306-4 as regards waste diverted from disposal

Sustainable use of resources

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Water consumption and supply in accordance with local limitations	Material	25	GRI 303-5
Consumption of raw materials and measures to improve efficiency	Material	26,93	GRI 301-2 as regards the percentage of recycled raw materials consumed
Direct and indirect energy consumption	Material	94	GRI 302-1
Measures taken to improve energy efficiency	Material	23-24	GRI 3 -3 (2021)
Use of renewable energies	Material	22-23	GRI 302-1

Climate change

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	Material	17-19,96	GRI 305-1 GRI 305-2 GRI 305 -7
Measures in place to adapt to the consequences of climate change	Material	11	GRI 3- 3 (2021) GRI 201-2 as regards the risks, opportunities and their classification
Voluntary medium- and long-term greenhouse gas reduction targets and the measures in place to achieve them	Material	20-21	GRI 3-3 (2021)

Protecting biodiversity

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Measures taken to preserve or restore biodiversity	Material	70	GRI 3- 3 (2021) GRI 304-3 as regards spaces restored
Impacts caused by activities or operations in protected areas	Material	70	GRI 3- 3 (2021)

Social and employee-related matters

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	33-67	GRI 3- 3 (2021)

Employment

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Total number and distribution of employees by country, gender, age and professional category	Material	97-98	GRI 405-1 as regards employees by category, gender and age
Total number and distribution of types of employment contract, average annual number of permanent, temporary and part-time contracts by gender, age and professional category	Material	97-98	GRI 2- 7 (2021) as regards employees by employment contract, type and gender
Number of dismissals by gender, age and professional category	Material	97-98	GRI 3- 3 (2021)
Average remuneration and trends, disaggregated by gender, age and professional category or similar value	Material	47-48	GRI 3- 3 (2021)

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Wage gap, remuneration of like positions or average remuneration in the company	Material	48	GRI 3- 3 (2021) GRI 405-2 as regards the remuneration ratio of women to men
Average remuneration of board members and senior management, including variable remuneration, allowances, termination payments, payments into long-term savings schemes and any other amounts received, disaggregated by gender	Material	48	GRI 3- 3 (2021)
Implementation of disconnection from work policies	Material	51	GRI 3- 3 (2021)
Number of employees with a disability	Material	39	GRI 3- 3 (2021) GRI 405-1 as regards employees by category and other indicators of diversity

Organisation of work

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Organisation of working time	Material	50-51	GRI 3- 3 (2021)
Number of hours of absenteeism	Material	55	GRI 3- 3 (2021)
Measures aimed at facilitating a work-life balance and encouraging sharing of responsibilities between both parents	Material	50-51	GRI 3- 3 (2021)

Health and safety

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Occupational health and safety conditions	Material	52-55	GRI 3-3 (2021)
Occupational accidents, in particular their frequency and severity, as well as occupational ill health, disaggregated by gender	Material	55	GRI 403-9 as regards the number and rate of accidents GRI 403-10 as regards cases of work-related ill health

Labour relations

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Organisation of social dialogue, including procedures for notifying, consulting and negotiating with staff	Material	100	GRI 3-3 (2021)
Mechanisms and procedures that the company has in place to promote the involvement of workers in its management, in terms of information, consultation and participation	Material	101	GRI 3-3 (2021)
Percentage of employees covered by collective bargaining agreements, by country	Material	101	GRI 2-30 (2021)
Balance of collective bargaining agreements, particularly in the field of occupational health and safety	Material	101	GRI 3-3 (2021)

Training

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Training policies in place	Material	43-46	GRI 404-2
Total hours of training by professional category	Material	45	GRI 3-3 (2021) GRI 404-1 as regards total hours of training by professional category

Universal accessibility

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Universal accessibility for people with disabilities	Material	39	GRI 3-3 (2021)

Equality

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Measures adopted to promote equal treatment and opportunities for men and women	Material	40-42	GRI 3-3 (2021)
Equality plans, job stimulation measures, protocols against sexual harassment and gender bias	Material	40-42	GRI 3-3 (2021)
Policies against all forms of discrimination and, as the case may be, diversity management	Material	100	GRI 3-3 (2021)

Respect for human rights

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	81,85-89	GRI 3-3 (2021)

Implementation of due diligence procedures

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Implementation of due diligence procedures in relation to human rights and prevention of risks of human rights violations and, as the case may be, measures to mitigate, manage and redress any potential abuses committed	Material	85	GRI 2- 23 (2021) GRI 2-26 (2021)
Reported human rights violations	Material	83	GRI 3-3 (2021) GRI 406-1 as regards the number of cases
Description of measures implemented to promote and comply with the core conventions of the International Labour Organization (ILO) regarding respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labour; and the effective abolition of child labour	Material	85	GRI 3-3 (2021)

Action to combat corruption and bribery

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	80-82	GRI 3-3 (2021)
Measures adopted to prevent corruption and bribery	Material	81-82,84	GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021)
Anti-money laundering measures	Material	81-82,84	GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021)
Contributions to foundations and non-profit organisations	Material	58	GRI 2-28 (2021)

Information about the company

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	57-59	GRI 3-3 (2021)

Company commitments to sustainable development

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Impact of the company's activity on local employment and development	Material	57-76	GRI 3-3 (2021)
Impact of the company's activity on local populations and the territory	Material	61-76	GRI 3-3 (2021)
Relationships with stakeholders in the local communities and types of dialogue with them	Material	59-76	GRI 2-29 (2021)
Contributions to foundations and non-profit organisations	Material	58,92	GRI 3-3 (2021)

Subcontractors and suppliers

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Inclusion of social, gender equality and environmental topics in the procurement policy	Material	86-88	GRI 3-3 (2021)
Consideration of social and environmental responsibility concerns in relations with suppliers and subcontractors	Material	86-88	GRI 2-6 (2021)
Oversight and audit systems and results thereof	Material	87-88	GRI 2-6 GRI 308-2 as regards suppliers assessed GRI 414-2 as suppliers assessed

Consumers

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Consumer health and safety measures	Material	79,89	GRI 3-3 (2021)
Grievance mechanisms, complaints received and resolution thereof	Material	89	GRI 3-3 (2021)

Tax information

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Profits obtained by country	Material	79	GRI 3-3 (2021) GRI 207-4 as regards profit before tax by tax jurisdiction
Tax paid on profits	Material	99	GRI 3-3 (2021) GRI 207-4 as regards profit before tax by tax jurisdiction
Public subsidies received	Material	99	GRI 201-4, as regards subsidies

The information in this document can be found in the Non-Financial Information Statement, available on our website www.cosentino.com and verified by KPMG.

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