

COSENTINO	COMPLIANCE FUNCTION	Version 1
	ANTI-BRIBERY AND CORRUPTION PREVENTION POLICY	Edition: 20th May 2025

ANTI-BRIBERY AND CORRUPTION PREVENTION POLICY

COSENTINO, S.A.

SUPERVISED BY
Compliance Body
Date: May 2025

APPROVED BY
Board of Directors
Date: June 2025

The original document, approved by the Company's Board of Directors on the date indicated above, is safeguarded by the *Compliance Body*.

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1. INTRODUCTION

Cosentino, S.A. is the parent company of the multinational group of the same name, specializing in the design, production, and distribution of avant-garde architectural and decorative solutions in various segments. As a result of significant research and development activity, the product is highly innovative and enjoys wide international recognition.

The Board of Directors of Cosentino, S.A. (jointly referred to as "**Cosentino**" or the "**Organisation**") has been legally granted the non-delegable power to determine the Organisation's general policies and strategies and, specifically, to approve and update corporate policies, which contain the guidelines governing the actions of the Company and the companies within the business group.

Corruption and fraud hinder economic development, weaken democracy and undermine social justice and the rule of law, causing serious damage to the economy and society, and in many cases facilitating the operations of organised crime.

The Organisation, which has established itself as a benchmark for its firm commitment to ethical principles and honesty, assumes the responsibility of actively participating in the challenge of combating corruption and fraud in all areas of its activity.

In accordance with these commitments and in the exercise of the aforementioned responsibilities, the Company's Board of Directors approves this Policy on the Prevention of Bribery and Corruption (the "**Policy**") within the framework of the law, the Articles of Association, and the guidelines that specify the corporate values of Cosentino.

In this regard, this Anti-Bribery and Corruption Policy (hereinafter the "**Policy**") establishes the principles of conduct applicable to situations of conflict of interest that may arise for members of the governing bodies, executives, employees, temporary workers or workers under a collaboration agreement, and interns or volunteers of the Organisation (hereinafter the "**Subject Persons**" or the "**Members of the Organisation**").

The principles established in this Policy must be interpreted and supplemented by various internal policies and rules of the Organisation, including, among others, the Code of Ethics, Conduct and Regulatory Compliance, the General Compliance Policy, the General Criminal Compliance Policy, etc.

The principles established in this Policy shall also apply, where appropriate, to the companies belonging to the group of companies of which Cosentino is the parent company (hereinafter the "**Group**").

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2. PURPOSE AND SCOPE

The purpose of this *Policy* is to send a clear message to the members of the Board of Directors and professionals of the *Organisation* and other companies in the *Group*, as well as to third parties related to them, of opposition to fraud and corruption in all its forms and to demonstrate the willingness of the companies in the *Group* to detect and prevent them in their activities, thereby contributing to the achievement of Goal 16 of the Sustainable Development Goals (SDGs) approved by the United Nations (UN). thereby contributing to the achievement of Goal 16 of the *Sustainable Development Goals (SDGs)* approved by the *United Nations (UN)*.

This *Policy*, together with the *General Compliance Policy*, the *General Criminal Compliance Policy* and the *Internal Information System and whistleblower Protection Policy*, sets out the firm commitment of the Company and the other companies in the *Group* to its purpose and values, to ethical principles and to the ongoing monitoring and punishment of acts and conduct that are fraudulent or promote corruption in any of its forms, which involves maintaining effective mechanisms for communication, awareness and sensitisation of all professionals and the development of a corporate culture of ethics and honesty.

This *Policy* is mandatory and applies globally to the *Organisation*. Members of the *Organisation* must comply with its content, regardless of their position or location, unless the applicable legislation in the jurisdiction in which they operate establishes stricter provisions, which shall prevail over this *Policy*.

The activities affected by this *Policy* are all those carried out by *Cosentino* or that it may undertake in the future in the course of its business activities. In this regard, this *Policy* applies to all areas and functions that carry out such activities.

3. BASIC PRINCIPLES OF ACTION

The basic principles of action on which this *Policy* is based are detailed below:

- I. Not to tolerate, permit or engage in any behaviour constituting corruption, in any of its forms, including extortion and bribery, in the course of business or professional activities, or in relations with the public sector or in the private sphere.
- II. Promote a preventive culture based on the principle of “zero tolerance” towards corruption in business and bribery, as well as towards the commission of other acts constituting any form of fraud.

This principle of “zero tolerance” towards corruption in business, bribery and any form of fraud is absolute and takes precedence over the possible obtaining of any type of benefit (whether financial or otherwise) for the Company and for the other companies of the *Group*, as well as for its directors, professionals and suppliers, when this is based on an irregular, illegal or unlawful business or transaction and,

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in particular, the ethical principles of the Code of Ethics, Conduct and Regulatory Compliance.

- III. Adopt appropriate measures to ensure that relations between the *Group's* professionals and any public administration, authorities, civil servants and other persons involved in the exercise of public functions, as well as political parties and similar entities, are governed in all cases by the principles of cooperation, transparency and honesty.
- IV. Establish specific procedures to prevent any action that could be considered an act of corruption, the application of which must be supervised by the *Group's* Compliance Body.
- V. Implement training programmes and communication plans that are appropriate for the *Group's* professionals, with sufficient frequency to ensure that their knowledge of the subject matter covered by this *Policy* is kept up to date. In particular, the *Group's* professionals shall receive training on the content of the Code of Ethics, Conduct and Regulatory Compliance to prevent any instance of fraud and corruption in all its forms.
- VI. Identify and assess the risks associated with fraud and corruption in all its forms in the activities of the Company and other companies in the *Group*.
- VII. Establish appropriate controls and preventive measures (including, but not limited to, internal regulations and procedures approved for this purpose) for the identification, control, mitigation and prevention of fraud and corruption in all its forms, and in particular in all transactions involving relations with third parties.
- VIII. Ensure that the relationship between *Group* companies and their suppliers is based on legality, business ethics, efficiency, transparency and honesty, and that no supplier of *Group* companies offers or grants to civil servants and other persons involved in the exercise of public functions, authorities, third parties or any professional of the *Group* companies, in the context of the business activity carried out for or on behalf of the latter, –directly or indirectly–, gifts, gratuities or other undue benefits or unauthorised advantages, whether in cash or in the form of other benefits, with the aim of obtaining favourable treatment in the award or retention of contracts or in commercial relations, or personal benefits or benefits for the supplier company.
- IX. Promote appropriate measures to ensure that suppliers comply with the policies, rules and procedures established within the *Group* regarding the prevention of corruption in any of its forms.

The *Group* companies have set up an appropriate channel for members of their Board of Directors, professionals, suppliers and other third parties specified in the regulations to report possible irregular conduct or potential illegal or unlawful acts that relate to or affect the scope of their respective activities, including, in particular, potential fraudulent acts and conduct or acts that encourage corruption in any of its forms.

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This channel is integrated into the *Group's* internal information system in accordance with the provisions of the *Internal Information System and Whistleblower Protection Policy*, and is the preferred channel for reporting such conduct and acts and for processing any complaints or information submitted.

4. COMUNNICATION CHANNELS

Although compliance with all provisions of this *Policy* is the responsibility of each Member of the *Organisation*, any query or incident related to the content of this *Policy* must be reported immediately to the Compliance Body, in accordance with the *Organisation's Internal Information System Policy and Procedure*, through the Ethics Channel at the following link <https://www.cosentino.com/ethical-channel/>; or via the email address ethics-channel@cosentino.com.

From that moment, the Compliance Body will contact the informant and take the necessary or appropriate actions or precautions (preventive and/or reactive) to manage the situation reported.

5. DISCIPLINARY SYSTEM

This *Anti-Bribery and Corruption Prevention Policy* must be applied comprehensively and preventively, as it aims to prevent the occurrence of any situation or circumstance that could constitute a potential legal offence.

In this regard, failure to comply with the provisions of this *Policy*, as well as with the rest of the internal and external regulations applicable to *Cosentino*, may result in the application of the appropriate disciplinary measures, in accordance with the labour legislation applicable in each of the countries where the *Organisation* operates, without prejudice to any other liabilities that the offender may have incurred.

Finally, it shall be the responsibility of the Audit and Control Committee to ensure compliance with this *Policy*.

6. COMUNNICATION AND UPDATE

This *Policy* and any updates thereto will be provided to all *Cosentino* employees. It will also be communicated to third parties when necessary to comply with the principles and commitments undertaken, and to extend the *Organisation's* culture of compliance in its relations with them.

The Chief Compliance Officer - CCO will be responsible for supervising the implementation of this *Policy* to ensure its validity and updating, as well as its effectiveness in relation to the commitments undertaken in this *Policy*.

The relevant Board of Directors, informed by the Chief Compliance Officer - CCO, will take the necessary decisions at all times to ensure that the commitments made are fulfilled.

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Likewise, the Board of Directors of Cosentino, S.A. undertakes to monitor the effectiveness of this *Policy* and to update it as it deems appropriate.

7. ENTRY INTO FORCE

This *Policy* shall enter into force on 1st July 2025.