

COSENTINO	COMPLIANCE FUNCTION	Version 3
	GENERAL CRIMINAL COMPLIANCE POLICY	Edition: 25th November 2024

GENERAL CRIMINAL COMPLIANCE POLICY

COSENTINO, S.A.

SUPERVISED BY
Compliance Body
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Date: November 2024

APPROVED BY
Board of Directors
Date: June 2013
Date: March 2022
Date: December 2024

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. **PURPOSE**

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 international leadership of Cosentino, S.A., combined with its commitment to sustainability, integrity, and good corporate governance, led the company to establish a crime prevention program in 2013, operated by a criminal risk management system that has been reviewed to ensure alignment with the best practices that have emerged in recent years in regulatory compliance.

With this Policy, whose previous version was approved in March 2022, Cosentino, S.A. explicitly demonstrates its commitment to business ethics, crime prevention, and proactive criminal compliance management, implemented through specific organization and management models for crime prevention or criminal compliance models (“**CCM**”).

2. **SCOPE**

This Policy applies directly to Cosentino, S.A., including all activities carried out by this company and its subsidiaries, both directly and indirectly (collectively referred to as “**Cosentino**” or the “**Organization**”).

Regarding the compliance requirements covered by this Policy, at least all crimes for which legal entities can be held criminally liable according to the current Spanish Penal Code and other criminal laws in Spain are considered. Likewise, it includes within its scope those crimes under the Spanish Penal Code for which legal entities could face ancillary consequences in the context of a criminal proceeding against a natural person.

This scope expressly includes the prevention of corruption, bribery, and money laundering.

3. **VALUES AND COMMITMENTS**

The values underlying this Policy are as follows:

1. **Legality**, understood as respect for and compliance with applicable legislation. In this sense, all irregular conduct is prohibited and cannot be imposed on oneself or others, nor can it be claimed to have been imposed by another in a situation of influence or power.
2. **Due diligence**, understood as the need to obtain and analyse information for adequate risk management and decision-making in areas where there are criminal risks.

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3. **Risk management**, reinforcing prevention and control in areas where greater exposure to criminal risk is detected, which must be minimized through appropriate policies and procedures.
4. **Decentralization**, so that risk management and supervision are carried out by entities through bodies close to and knowledgeable about the activities where the risk originates.
5. **Preventive culture**, creating a work environment that values and promotes legal compliance and business ethics in the development of activities.
6. **Independence and transparency**, always acting impartially and maintaining a criterion free from any external pressure or particular interest.
7. **Image and reputation**, being some of Cosentino's most valuable assets, contributing to generating a perception of an integral and respectful company towards the market and its stakeholders.
8. **Information and collaboration**, in order to prevent and detect irregular conduct at Cosentino, as well as to adequately collaborate with the relevant authorities in the context of any investigation for alleged non-compliance.

Following these values, Cosentino commits to:

- ✓ Comply with and enforce this Policy and respect applicable criminal regulations, prevent and maintain zero tolerance towards the commission of crimes in the name or on behalf of the group companies, demanding the same commitment from all its members and third parties who may act in the name or on behalf of Cosentino.
- ✓ Create a system for consultation and communication of possible legal infringements, with guarantees of confidentiality and protection against retaliation. The communication of any conduct contrary to a CCM and the measures that are part of it will, in any case, be mandatory for anyone who has knowledge or reasonable suspicion of it.
- ✓ Operate the corresponding CCMs effectively through management systems that operate under a continuous improvement scheme and contain the following essential processes:
 1. Identification, at least in Spanish companies, of the criminal risks to which they are exposed due to their activities.
 2. Establishment of the necessary measures and actions to prevent criminal risks in the group companies.
 3. Integration of prevention into the companies' operations through policies, protocols, procedures, or instructions created or reviewed for the control and reduction of criminal risk.

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4. Integration of prevention into the corporate culture, through people management, internal communication, awareness, and training.
 5. Monitoring, evaluation, and improvement of the CCM.
- ✓ Establish and maintain a single-member body with autonomous powers of initiative and control responsible for supervising the operation and compliance of the CCMs, under the designation of Compliance Director - Chief Compliance Officer (“**CCO**”), which is constituted as the supervisory body of these CCMs.
 - ✓ Provide the necessary human and financial resources for the implementation of all the above.

All members of Cosentino, including employees of any kind, executives, and administrators, must carry out our professional activities with the firm intention of complying with the applicable legislation in each case and with the values and ethical principles outlined in our codes, policies, and internal regulations that specify the Organization’s will regarding its actions in various areas.

We must also ensure that our collaborators, in a broad sense, adopt or behave following similar principles, especially those who act in the name or on behalf of Cosentino or who may expose Cosentino to a compliance risk.

4. ORGANIZATIONAL STRUCTURE

Without prejudice to the greater detail of the functions and responsibilities of the Organization’s members outlined in each CCM or other internal Cosentino regulations that develop this Policy, the following are considered basic in relation to the CCMs.

4.1 Board of Directors of Cosentino, S.A.

The Board of Directors of Cosentino, S.A. (the “**BoD**”) assumes the following key functions:

- Adopt a CCM by approving high-level documentation that develops or implements this Policy at the corporate level, also providing the necessary resources for its effective implementation.
- Act in accordance with this Policy and the CCM.
- Align the group’s budget and strategy with the principles and commitments outlined in this Policy.
- Appoint, supervise, renew, or dismiss the Compliance Director - CCO.
- Be informed and exercise reasonable high-level supervision over the implementation, progress, and effectiveness of this Policy and the CCM.

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- Promote an ethical and compliance culture, explicitly supporting and collaborating with the Compliance Director - CCO.

4.2 Board of Directors of Other Group Companies

The BoD of the other group companies will adopt their own CCM or, in certain cases, will adhere to the CCM of another group company, without prejudice to their independence and individual responsibility. Their basic functions are as follows:

- Designate the Compliance Director - CCO as the supervisory body of the CCM as a general rule. However, the designation of another person or group of persons for this task is possible with prior authorization from the Board of Directors of Cosentino, S.A.
- Ensure the provision of the necessary resources for the effective implementation of the CCM in the corresponding company.
- Act in accordance with this Policy and their CCM.
- Align the budget and strategy of the corresponding company with the principles and commitments outlined in this Policy and their CCM.
- Be informed and exercise reasonable high-level supervision over the implementation and effectiveness of the CCM in the corresponding company.
- Promote an ethical and compliance culture, explicitly supporting and collaborating with the Compliance Director - CCO.

4.3 Executive Committee

The Executive Committee is the main guarantor of the operational implementation of the provisions of this Policy in the different companies, assuming the following basic functions:

- Ensure adequate and appropriate management and distribution of resources for the effective operational implementation of the CCMs.
- Act in accordance with this Policy and the CCMs that affect it and promote a culture of compliance.
- Explicitly support and collaborate in the supervisory work of the Compliance Director - CCO.
- Know and understand the criminal risks that affect Cosentino's activities.
- Be informed about the implementation, progress, and effectiveness of the CCMs.

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- Adopt the necessary operational and organizational decisions and tools to ensure and guarantee that the CCMs are effectively implemented.

4.4 Compliance Director - Chief Compliance Officer (CCO)

The Compliance Director - Chief Compliance Officer is a single-member body responsible for supervising the operation and compliance with this Policy and the CCMs, endowed with independence, authority, and autonomy of initiative and control to exercise the supervisory function in accordance with the provisions of this Policy and the internal regulations that develop or implement it.

The Compliance Director - CCO performs the assigned functions independently of other activities, relationships, and hierarchical levels within Cosentino, with the following basic functions:

- Propose to the BoD, after consulting the Executive Committee, the corresponding CCMs, as well as the high-level changes and improvements deemed pertinent at any given time.
- Promote compliance with this Policy and the CCMs in their respective areas.
- Advise and objectively guide other bodies and members of Cosentino on their functions in the CCMs and on any issues related to compliance and crime prevention, with the possibility of seeking external advice when necessary.
- When appropriate, coordinate or directly carry out the identification and assessment of criminal risks to which the group companies are exposed, with the support of the heads of the different areas of activity.
- Monitor the action and improvement plans derived from the CCMs.
- Directly manage or be informed of communications received regarding risks or possible non-compliance related to the CCMs.
- Periodically supervise and verify the suitability and validity of the CCMs. Prepare CCM supervision reports for the Executive Committee and the Administrative Bodies.

4.5 Heads of activity areas

The Heads of the activity areas assume the following basic functions in relation to the CCMs with leadership and commitment:

- Know the corresponding CCM, both generally and specifically in those particular terms that apply to them due to their functions and responsibilities.

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- Exercise the utmost diligence in implementing the corresponding CCM, carrying out and ensuring the implementation of applicable procedures, protocols, instructions, plans, etc., ensuring the availability and correct use of resources in their respective areas of action.
- Set an example regarding the requirements and obligations derived from the CCMs, explicitly supporting and collaborating with the Compliance Director - CCO.
- Raise awareness, guide, and supervise the people under their charge, including in cases of outsourcing, concerning the CCM.
- Inform the Compliance Director - CCO of any developments in their areas of responsibility that could affect the CCM.
- Collaborate, when appropriate, in the identification and analysis of criminal risks, as well as in the development and implementation of procedures, protocols, actions, etc., in criminal compliance within their areas of responsibility.
- Know the specific job positions under their areas of responsibility that generate exposure to identified criminal risks and ensure that the corresponding individuals are aware of the risks and applicable preventive measures and know their obligation to report indications of non-compliance or situations of potential real risk.

5. COMMUNICATION AND TRAINING

This Policy and its updates are delivered to all members of Cosentino. It will also be communicated to third parties when necessary to comply with the values and commitments undertaken, and to extend the Organization's compliance culture in its relationships with them.

The implementation of the CCMs will be reinforced through training and communication to all affected individuals in each case, including third parties who may generate criminal risks for the corresponding company.

6. SURVEILLANCE, CONTROL AND DISCIPLINE

Non-compliance with this Policy and the CCMs can lead to civil and criminal consequences, both at the individual (natural person) and collective (legal entity) levels, as well as commercial and reputational consequences for Cosentino.

Therefore, it is of utmost importance for the Compliance Director - CCO to adequately supervise the operation and observance of this Policy and the CCMs, informing the Executive Committee and reporting to the BoD periodically and whenever circumstances require, as previously indicated in this Policy.

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Non-compliance with this Policy or the CCMs, as well as the derived internal regulations, will be sanctioned according to the disciplinary system applicable to the specific case when the relationship with the corresponding company is of a labour nature, or according to the sanctioning regime specifically established in the case of relationships other than labour.

7. UPDATES

The Compliance Director - CCO supervises the implementation of this Policy and the CCMs to ensure their validity and updating, as well as their effectiveness in relation to the commitments assumed in this Policy and in each CCM.

The corresponding Administrative Bodies, informed by the Compliance Director - CCO, will always make the necessary decisions to ensure the fulfilment of the commitments undertaken.

Likewise, the Board of Directors of Cosentino, S.A. commits to monitoring the effectiveness of this Policy, updating it as deemed appropriate.

8. ENTRY INTO FORCE

This Policy shall enter into force on 1st January 2025.