

Code of Ethics, Conduct and Regulatory Compliance

COSENTINO

OUR CONDUCT,
OUR SUCCESS



SILESTONE

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DEKTON

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SENSA

CORPORATE
CONTENT

Code of Ethics, Conduct and Regulatory Compliance

SILESTONE

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SENSA

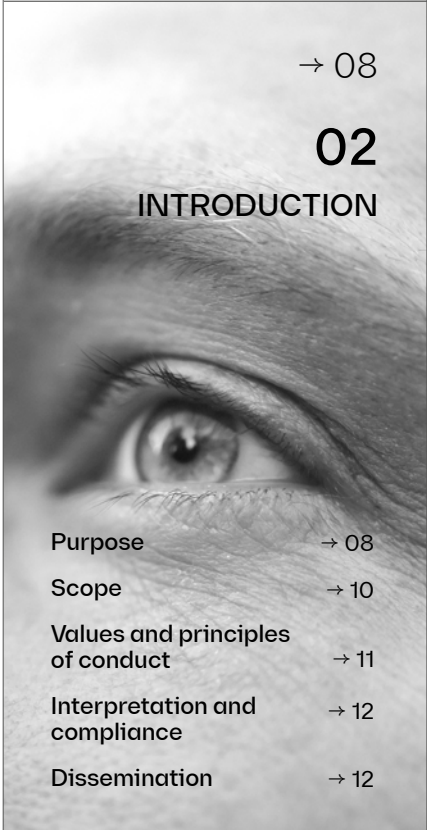
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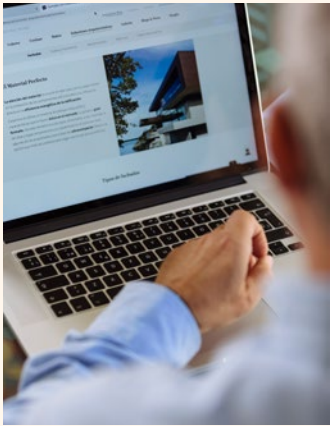
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Letter from the Chairman

We had a dream that started with one family, and then spread to a region, to a country and to the world.

Each person who is part of the Cosentino team is a main character in the history of Cosentino, a journey that we rewrite every year with new goals, challenges and objectives. A journey that is backed by many years of experience in which we have overcome many obstacles and embraced new dreams that have made us the company we are today.

The new edition of our Code of Ethics, Conduct and Regulatory Compliance aims to reaffirm our core values, reinforcing the principles that guide our daily activities.

Cosentino's success is built on a foundation of personal and professional integrity. We hold ourselves to high standards of ethical conduct that go well beyond the minimum required by law.

We will never compromise on these standards, and we will never ask any Cosentino team member to do so. We owe it to our customers, suppliers, stakeholders and partners, and we owe it to ourselves.

The Code of Ethics, Conduct and Regulatory Compliance will provide us with general guidelines to ensure that we always meet our high standards and conduct all our business in the "Cosentino Way", which means doing things right and winning with integrity.

In other words, we want all of our team members, stakeholders, customers, suppliers and partners to understand that they can believe what we say and trust what we do.

Yours sincerely,



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

Introduction

Purpose

Establish the basic principles of conduct.

The purpose of our Code of Ethics, Conduct and Regulatory Compliance is to set out the basic principles of conduct to which Cosentino and all its subsidiaries, employees, directors, partners and other related companies or individuals must adhere to in order to conduct our business with integrity and maintain our reputation within the industry. This Code reflects Cosentino's adherence to the basic principles of conduct in multinational companies, such as the OECD Guidelines, the ILO Tripartite Declaration and the Universal Declaration of Human Rights.



Scope

This is a global Code and compliance with the following guidelines is mandatory for the following persons and entities:

- Members of the Board of Directors of Cosentino S.A.
- Members of the Management Committee and all other members of Cosentino S.A.'s Management.
- Employees of any of the constituent companies of Cosentino S.A.
- Cosentino S.A. and all its constituent companies, regardless of their field of activity or their geographical location and the place where they operate. For the purposes of this Code, the name 'Cosentino' refers both to Cosentino S.A. as an entity and to the group of companies it leads.
- All other entities and organisations linked to Cosentino or any other company in the group by virtue of ownership or whose management is otherwise the responsibility of Cosentino.

Likewise, the signatories of this Code of Ethics, Conduct and Regulatory Compliance undertake to comply with it and to faithfully follow any activity that the Company may develop in terms of information, training and control within the Cosentino Compliance Model and, in particular, in terms of Crime Prevention, in accordance with the Crime Prevention Protocols that may be implemented by virtue of the laws applicable to the criminal liability of commercial companies and/or their employees and agents.

Values and principles of conduct

The business and professional conduct of the entities and individuals to whom this Code applies shall conform to the following basic principles:

The business and professional conduct of the entities and individuals to whom this Code applies shall conform to the following basic principles:

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| <div>Respect for the law</div> <div>The professional and business activity carried out by Cosentino shall be developed in strict compliance with the law in force in each of the places where they are carried out.</div> | <div>Ethical integrity</div> <div>The professional and business activity carried out by Cosentino and its employees shall be based on integrity and in accordance with the principles of honesty, avoidance of any form of corruption, and respect for all the circumstances and particular needs of all those involved.</div> <div>Cosentino will encourage its employees to recognise and value behaviour in accordance with the principles set out in this Code.</div> | <div>Respect for Human Rights</div> <div>All activity carried out by Cosentino and its employees shall fully respect the Human Rights and Civil Liberties included in the Universal Declaration of Human Rights.</div> <div>These basic principles result in the fulfillment of the following commitments.</div> |
|---|---|--|

Interpretation and compliance

Our aim is not to identify every possible situation or action that may be contrary to ethical behaviour, but simply to provide a point of reference and, where appropriate, to resolve any doubts that may arise.

Therefore, in the event of non-compliance with internal rules (whether this Code or of any other rule), external rules or conduct that is generally understood to be unethical, the professional who detects such conduct should contact the Compliance Body through the means and addresses listed in ANNEX I of this Code.

Cosentino will take reasonable steps to avoid adverse consequences arising from communications made in good faith by employees in accordance with the provisions of this document.

Any violation or non-compliance with this Code that constitutes professional misconduct shall be sanctioned in accordance with the regulations in force, without prejudice to any other liability that the offender may have incurred.

Dissemination

Cosentino's Management is responsible for knowing, complying with and enforcing this Code.

To this end, the People Department will make a copy of this Code available to all professionals and will confirm their formal acceptance by the duly signed delivery of the document attached in ANNEX II, promoting the dissemination and knowledge of this document and its spirit.

This Code is available on Cosentino's intranet and corporate website, and its guidelines, values and principles are covered in *Compliance training sessions*.



We demand the very best
from ourselves

Personal Conduct and our Working Environment

Cosentino's conduct towards
its employees and the
employees' conduct towards
each other must be based on
the following commitments:





Diversity, equal opportunities and respect

We are committed to a strong and sustainable people management model over time.

We welcome our employees by encouraging diversity and inclusion of all kinds of people.

Our ecosystem, our customers, our suppliers, our partners; they are all diverse. In fact, diversity is one of the cornerstones of our business model: we all contribute and give meaning to the company, welcoming those who want to walk this path with us.

Cosentino values its workforce and is committed to respecting equality and diversity among its employees, ensuring equal opportunities for all employees and providing them with a working environment free of discrimination or harassment.

All employees will have equal opportunities for career development.

At Cosentino, all employment decisions are based on the business needs, job characteristics and personal qualities, without regard to race, skin colour, national origin, sex, age, any physical disability, sexual orientation, marital status, current or past involvement in military activities or any other circumstance protected by law in the countries in which we operate.

Cosentino will not tolerate discrimination or harassment of any of its employees based on any of the above mentioned characteristics.

Cosentino is committed to establishing an effective equal opportunities policy so that its employees can develop their professional activities on the basis of merit.

No Cosentino employee shall use, either directly or indirectly, a personal status in the aforementioned areas as an element of domination or as a tool to obtain an unjustified advantage over another person, as such behaviour is considered illegitimate, contrary to the principle of equality and incompatible with the dignity of the individual.

All employees will be treated fairly and with respect by their managers, partners and colleagues.

Cosentino is also committed to the learning and personal and professional development of its employees through an investment policy.

Cosentino employees must report any form of discrimination, harassment, threats or other inappropriate behaviour directed at them or others. They will also support the personal and professional development of their colleagues.

Violence, threats and weapons

The safety of our employees is of the utmost importance to Cosentino.

All Cosentino employees are prohibited from engaging in acts of violence or any other deliberate conduct that may harm third parties or their property.

Cosentino prohibits the possession, use or transfer of firearms or any other weapons, including knives, folding knives or other potentially dangerous objects on its premises (which includes buildings, car parks, factories and any other place where Cosentino operates).

These prohibitions also apply to Cosentino employees when on company business. Cosentino security personnel and law enforcement officers are exempt from the above provisions and are subject to the provisions applicable to them.

Alcohol and illegal drugs

The use, possession and distribution of illegal drugs, as well as the consumption of alcohol, are strictly prohibited while working, being on company premises for any reason, operating Cosentino equipment (including Cosentino vehicles) or participating in Cosentino business in any way.

Confidentiality

In the course of its business, Cosentino collects a significant amount of personal data and confidential information, which will be treated in accordance with all applicable privacy laws in the jurisdictions in which Cosentino operates and with best practices for the protection of confidentiality. Cosentino undertakes to request and use only the personal data of employees that is necessary for the effective management of the company or that is required by applicable law. To this end, Cosentino will ensure a high level of security in the selection and use of IT systems used to manage personal data and confidential information.

Cosentino employees who, in the course of their professional activities, have access to personal

data, shall respect and promote the confidentiality of such information and shall use it in a responsible and professional manner, complying at all times with their duty of professional secrecy and their obligation to protect the personal data and confidential information to which they have access in the course of their work, which shall continue to apply even after their relationship with Cosentino has ended.

For further information see the Cybersecurity document on the Cosentino intranet.

Occupational Health and Safety

Take better care of ourselves today to take better care of the future.

Cosentino is committed to maintaining a safe and healthy working environment for its employees, contractors and any other worker and to continuously update occupational risk prevention measures, as well as to strictly respect the law in force in each of the places where the company operates.

All employees are responsible for strict compliance with occupational health and safety standards. Likewise, they shall make responsible use of the relevant equipment when carrying out risk activities and promote awareness and compliance with risk protection measures among colleagues and subordinates.

Cosentino shall provide information on health and safety risks and occupational risk prevention regulations applicable to the fabricators' workshops with which it collaborates. All Cosentino partners are obliged to respect these rules and to allow any inspection carried out by Cosentino or authorised third parties to verify compliance with them.

The Occupational Health and Safety Policy will be available on the Cosentino intranet.








Sustainability

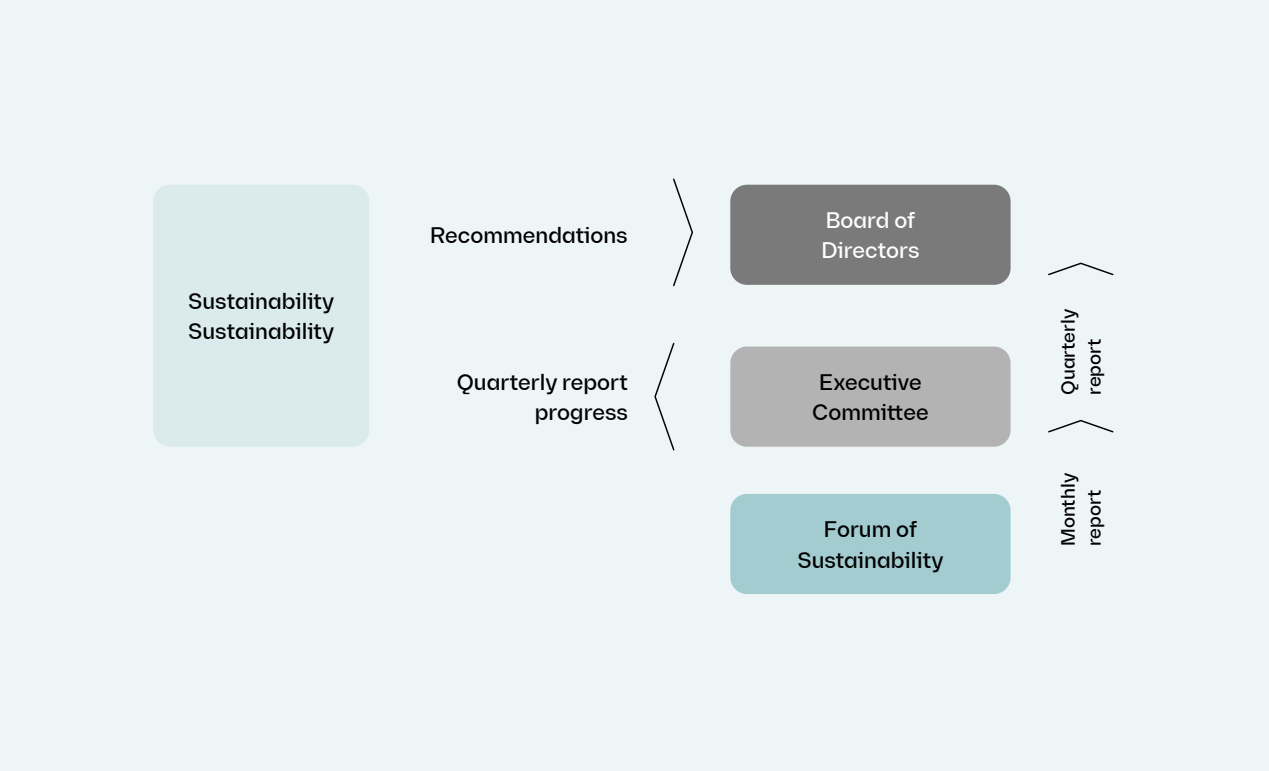
To ensure that our operations are competitive in the future, maximising our contribution to development and society through ethical, transparent and responsible management.

Cosentino's Sustainability Strategy is guided by the three main ESG cornerstones to achieve its goals and public commitments, giving the company a competitive edge and a global vision:

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| <div></div> <div><h2>Environmental</h2></div> <div><p>Ensuring that our operations are competitive in the future...</p><p>We assume that nature and the environment are not an endless source of resources, and that their protection and rational use are imperative.</p><p>We see decarbonisation as the backbone for achieving the following:</p><div><div><h3>Efficiency</h3><p>Consolidating an energy-efficient product, with an optimal use of raw materials and other resources.</p></div><div><h3>Circular Economy</h3><p>Increasing our consumption of recycled materials and encouraging the reduction of waste and its recovery.</p></div></div></div> | <div></div> <div><h2>Social</h2></div> <div><p>...maximising our contribution to development and society...</p><p>We promote social development by seeking cohesion between communities and cultures to achieve satisfactory standards of quality of life, health and education.</p><div><div><h3>Employees</h3><p>Creating ever safer workplaces and thinking about the needs of our employees.</p></div><div><h3>Community</h3><p>Promoting initiatives that contribute to the development of all communities where we have a presence.</p></div></div></div> | <div></div> <div><h2>Governance</h2></div> <div><p>...through ethical, transparent and responsible management.</p><p>We ensure economic growth through ethical and responsible management practices aimed at generating equitable wealth.</p><div><div><h3>ESG integration</h3><p>Ensuring that ESG aspects are understood and shared by our employees and our partners.</p></div><div><h3>Transparency</h3><p>Sharing our progress through participation in rankings and benchmark indices and monitors.</p></div></div></div> |
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Since its implementation in 2021, we have consolidated a model led by the Board of Directors. As the highest governing body involved in the company's strategy, Cosentino S.A. is in charge of analysing the progress

of the strategic lines of sustainability and reviewing both the achievement of the objectives and the commitments made. It also validates the information included in the Non-Financial Information Statement and the Sustainability Report.



The Quality, Health and Safety, Environment and Energy Integrated Policy is available on the Cosentino intranet.



Abolishing child labour and prohibiting forced labour

Cosentino does not tolerate child labour.

Cosentino will not use child labour or products or services derived from child labour in its business activities, and will ensure compliance with the International Labour Organisation (ILO) conventions on child labour.

Cosentino requires all its employees, partners and suppliers to strictly adhere to this principle.

Cosentino also prohibits any form of forced and/or involuntary labour in accordance with Human Rights and ILO principles.

Preventing money laundering

Cosentino and its directors, executives and other employees shall not engage in or participate in activities involving the laundering (i.e. accepting or processing) of the proceeds of crime, in any form or manner. Thus, Cosentino Group undertakes to comply with money laundering laws of any competent jurisdiction.

All employees involved in business transactions should be informed and trained on the obligations of the Company and its employees in cases required by law, including limits on the acceptance of cash or bearer instruments.

A true and fair view of our financial and non-financial information statements

The integrity of Cosentino's accounting and financial records is critical to its operations and is a key factor in maintaining the peace of mind and confidence of our employees, shareholders, financial partners, creditors, suppliers, customers and partners. We must ensure that all transactions are duly registered, classified and recorded in accordance with Cosentino's accounting policies. These policies ensure proper internal control and compliance with Generally Accepted Accounting Principles (GAAP), laws and other applicable regulations.

It is a violation of Cosentino policy to misrepresent the company's business. It is also a violation to compromise, in any way or intentionally, the integrity or accuracy of the company's accounting or financial statements.

No employee may include in the company's books or records any information that deliberately hides, disguises or contributes to the misinterpretation of any type of transaction, financial or otherwise. In addition, employees should maintain, protect and destroy company records in accordance with Cosentino's records retention policy in effect at the time.

No Cosentino employee or manager may report operational, commercial or financial information in such a way that, by omitting or highlighting certain elements, they deliberately seek to cause an error in the overall assessment of a function or project by the body receiving the report. It is an inescapable obligation to report unfavourable information realistically, promptly and comprehensively, as the correct formation of the will of the company's decision-making bodies depends on it.

Cosentino policies prohibit any attempt to influence, manipulate, coerce or deceive internal or independent auditors in relation to the company's financial statements, processes or internal control systems.

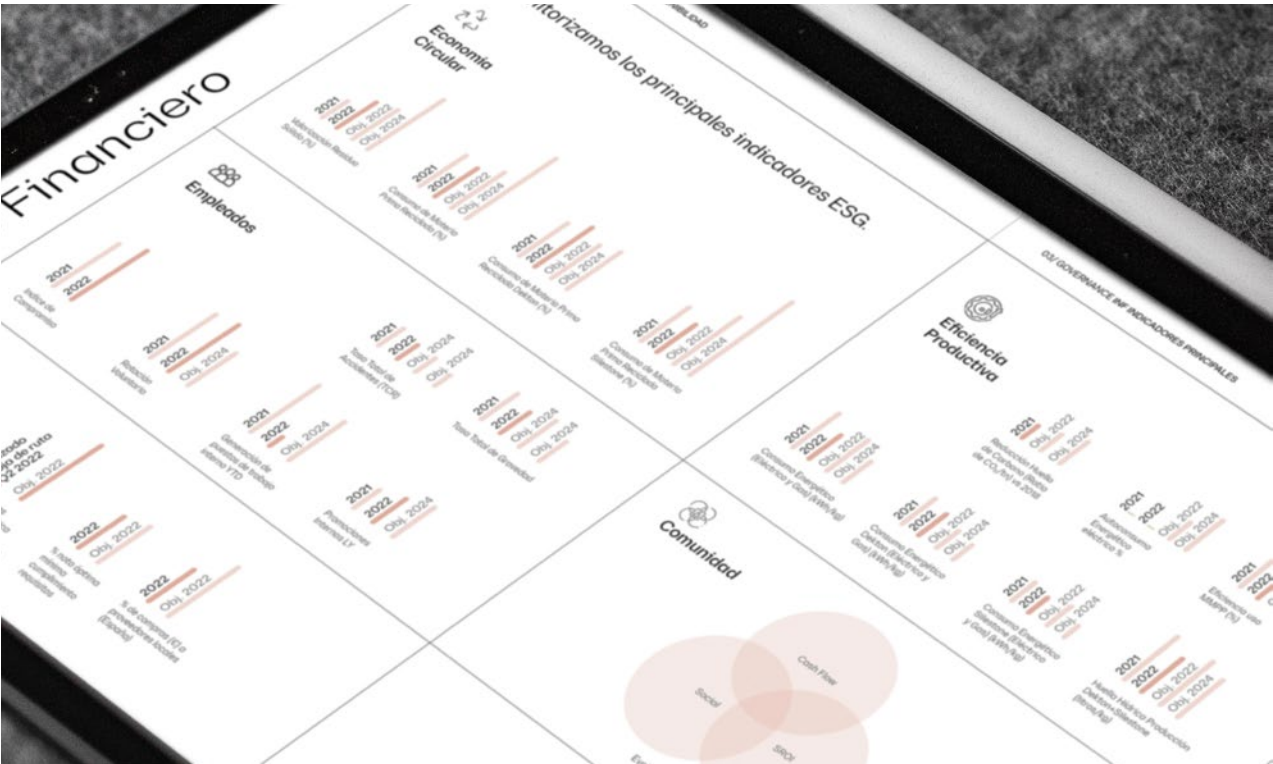
Cosentino's finance department employees and members of senior management have an even greater obligation to ensure that financial and accounting practices at all times reflect Cosentino's financial results and conditions in a clear, complete, accurate, fair, timely and transparent manner.

Cosentino has implemented an Internal Controls over Financial Reporting (ICFR) system, which is configured as a set of processes that the Board of Directors, the Audit and Control Committee (ACC), senior management and employees involved in the company will carry out to provide reasonable assurance regarding the reliability of the financial information.

The control environment ensures the reliability of financial information, defines the behavioural guidelines to be followed and contributes to raising Cosentino's awareness of the importance of internal control. The responsibility is not limited to the economic-financial function, but concerns the entire organisation, as the financial information is fed by the activities and information generated by the business areas.

Cosentino has adopted a corporate tax policy that involves defining the company's tax strategy and incorporating into the corporate governance system the principles, processes and controls that should guide its tax policy.

Cosentino has also adopted a Tax Compliance Policy, the aim of which is to implement a tax organisation and management model based on the proper control and strengthening of an ethical corporate culture with regard to the fulfillment of tax obligations.





Demanding the very best from ourselves

Conflicts of interest and personal integrity

Any work we do for Cosentino should be done in the best interests of our shareholders and Cosentino, free from any conflict of interest or any situation that could appear to be a conflict of interest.

To avoid conflicts of interest, we should not engage in any activity, investment or partnership that may involve, or give the appearance of involving, a conflict between our personal interests and the business interests of Cosentino. Similarly, our involvement in outside activities may mean that we devote less or insufficient time and intensity to Cosentino.

If you have any questions about your personal situation or potential conflicts of interest, please contact the Compliance Body. They will confirm whether or not a conflict exists and advise you as an employee on how best to avoid conflicts of interest.

To avoid conflicts of interest, Cosentino employees and their close family members should not engage in activities that:

- May compete with Cosentino's activities or business;
- Consist of providing goods or services to, or doing business with, Cosentino.
- Use internal information for personal gain or to assist an independent business.

Serving on boards of directors or advisory committees

You must obtain prior approval from the Compliance Body before accepting an invitation to serve on the board of directors of another company or on an advisory committee or board of a third party.

Cosentino's approval is not required to serve on the board of a community or charitable organisation, provided that the organisation's activities do not conflict or interfere with your activities as a Cosentino employee and do not reflect negatively on Cosentino.

If you, or anyone else with whom you have a significant personal or business relationship, have a financial or commercial interest in a particular company, you should not in any way attempt to influence Cosentino to do business with that company.

Theft and fraud

Cosentino does not tolerate fraud of any kind and will investigate and report anyone who commits fraud to the appropriate authorities. Fraud is any intentional deception or illegal, unethical, dishonest or unfair conduct that could result in personal gain, profit or advantage over another employee or cause damage or loss to any person or entity.

All employees should report any suspicion of theft or fraud that they see within Cosentino.

Gifts and other business courtesies

As a Cosentino employee, you must not accept or give any type of gift or gesture that compromises your judgement, or that may inappropriately influence third parties, or that compromises Cosentino's decisions.

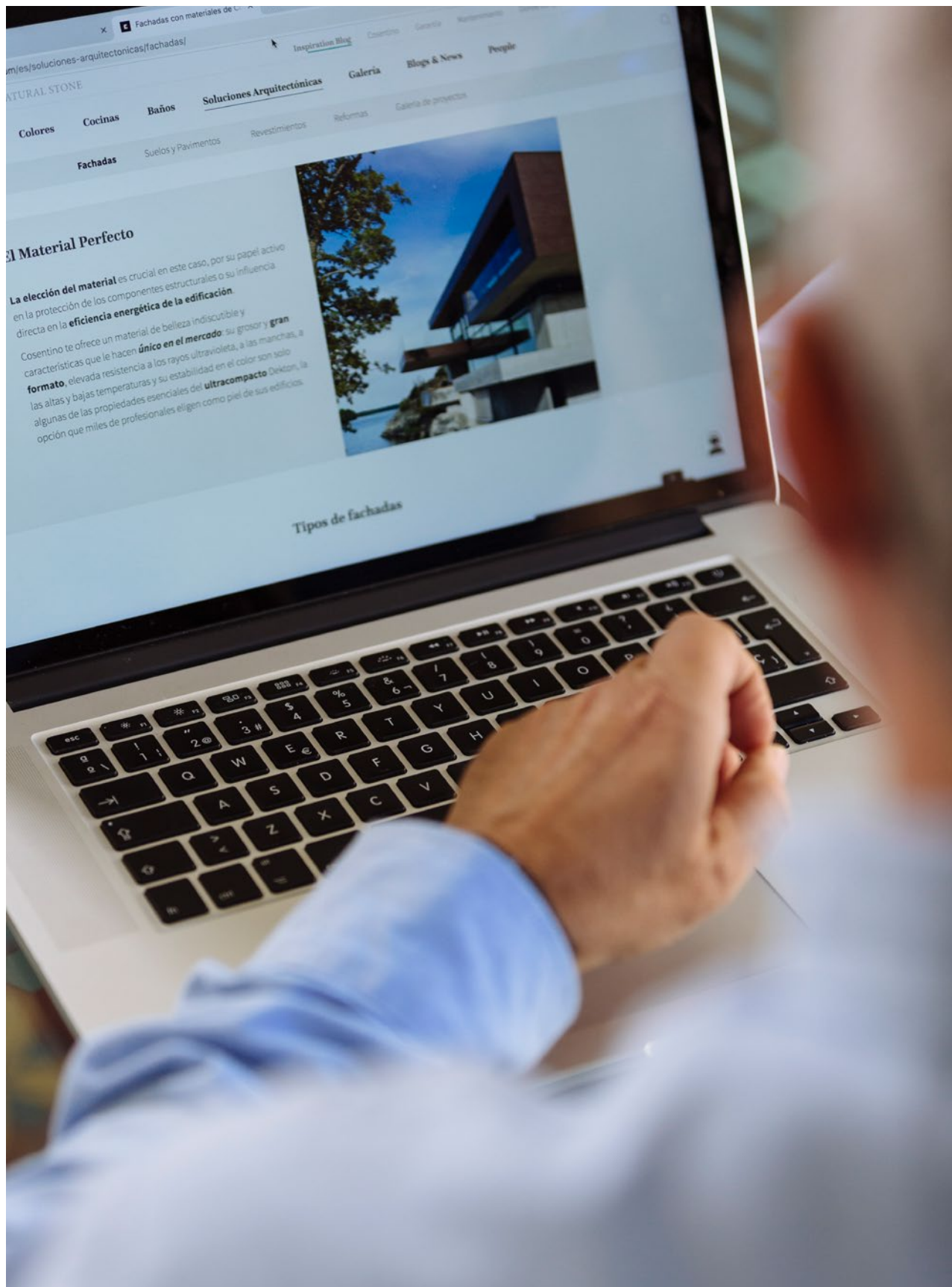
Similarly, you may accept meals and entertainment as long as they are reasonable, in good taste and not of such importance or character as to compromise Cosentino's free choice to operate in the market.

All employees must abide by the Cosentino Gifts and Hospitality Acceptance Protocol, which is published on the Intranet. If in doubt, they should contact the Compliance Body via the Ethics Channel.

Use of company resources and assets

Resources and assets should be used to achieve Cosentino's business objectives.

All employees are required to safeguard these assets and resources and not to misuse them. It is prohibited to use Cosentino's assets and resources for any type of illegal, unethical or personal activity. Employees are responsible for safeguarding the assets entrusted to them by Cosentino and ensuring their protection against loss, damage, theft or any illegal and dishonest use.



IT and technology

IT and technology resources (e.g. computers, e-mail, networks, internet, intranet, fax, mobile phones and other wireless communication systems, telephones, etc.) are the property of the company and are made available to Cosentino employees and certain third parties to facilitate the achievement of Cosentino's objectives.

Occasional personal use of Cosentino resources is permitted, but must be kept to a minimum in accordance with legal requirements and Cosentino policies.

Users of Cosentino's IT and technology resources should refrain from sharing their passwords to resources and assets and should remain vigilant at all times to identify and address potential security risks, such as phishing and smishing attempts, that could compromise Cosentino's security.

Employees shall check the security portal to learn more about this subject.

Donations and political activities

The laws applicable in the markets in which Cosentino operates restrict the companies from making contributions or participating in political activities, and Cosentino must comply with such laws. Cosentino employees may not engage in political activities for and on behalf of Cosentino, nor make contributions of any kind to political organisations, except in compliance with local laws or applicable regional policy and always in accordance with

Cosentino's values, mission, vision, policies and procedures.

Donations to third parties (non-customers) and for charitable purposes on behalf of Cosentino may only be made with the prior consent of the Chairman's Office.

Confidential information

Employees must protect Cosentino's confidential information.

In addition to the confidential nature of the company's relationships with its customers, suppliers and shareholders.

Even after the employee leaves the company, they are required by law and by their employment contract to keep this information confidential. It is a violation of Cosentino policies to use confidential information obtained during employment for personal gain. If an employee or manager is required by an authority to disclose information and is legally compelled to do so, they must immediately report the circumstance to their line manager, unless such disclosure is expressly

prohibited by a competent authority.

Confidential information may only be disclosed to and discussed with Cosentino employees when there are legitimate business reasons to do so.

Cosentino employees are expected to take the necessary steps to ensure the physical security of confidential information and facilities.

Travel and entertainment

All Cosentino employees must ensure that business travel is undertaken to achieve Cosentino's business interests.

Travel expenses must be reasonable, prudent and in accordance with applicable company policies.

Quality

Cosentino is committed
to the quality of its
products and services.

Cosentino will make the pursuit of quality in its products and services the guiding principle of its business and will provide its employees with the necessary resources to develop the most appropriate quality management systems at all times.

Cosentino will strive to meet its customers' expectations as closely as possible and will make a proactive effort to anticipate their needs.

Transparency

Cosentino's guiding principle in its dealings with shareholders, analysts and the market in general is to provide accurate and complete information that reflects a true and fair view of the company, its business activities and its business strategies.

Communication is always carried out in accordance with the rules and deadlines established by the legislation in force.







Relationship with third parties

As Cosentino employees, we are committed to acting responsibly, honestly and with integrity in our dealings with our suppliers, customers, partners, shareholders, government officials and competitors.

Human Rights

Guaranteeing Human Rights is everyone's duty.

Cosentino is committed to working only with socially responsible companies that comply with all applicable laws and regulations wherever they do business, apply high ethical standards of behaviour and treat their employees fairly, with dignity and respect.

Similarly, all Cosentino employees are committed to respecting the privacy and personal image of individuals.

Third party contracts

Contractual relationships with our suppliers and customers are the key to our success. Both supplier selection and procurement decisions must be made objectively and in the interest of Cosentino, always based on an assessment of price, fulfillment of needs, delivery, quality and other relevant factors.

Furthermore, customer relations must be conducted in a professional manner, using the necessary Cosentino resources to build a good business relationship with each customer.

Employees shall not enter into agreements, oral or otherwise, which may include, or appear to include, business or accounting practices that may be questionable. All Cosentino suppliers shall be required to comply with all applicable laws as part of their contractual obligations to the Company.



Preventing fraud and misleading advertising. Sales and marketing

Cosentino gains customers and builds long-term relationships with its customers by providing quality products and services and by demonstrating honesty and integrity in all its relationships.

Our sales and marketing materials, as well as any other statements we make to our current or potential customers, must be accurate, truthful and in strict compliance with all applicable legal requirements.

Speaking on behalf of Cosentino

Cosentino designates spokespersons for various matters and always scrupulously respects this designation. As a result, all employees are strictly prohibited from making statements on behalf of Cosentino at public events or in a public forum without express permission.

Dealing with competitors

Cosentino prohibits all acts of unfair competition and is committed to the strict application of the relevant antitrust laws in the countries in which it operates.

No employee should agree or discuss with a competitor to fix prices or limit the availability of goods and services in the market. To avoid even the appearance of such conduct, employees should not discuss with competitors the following topics: prices and discounts; sales figures, including credit, revenue, margin or costs; allocation or sharing of customers or markets; boycotts; customers; suppliers; market share; distribution practices; bids or positions, or decisions to participate in bids; sales territories or areas; selection, classification, rejection or termination of customer relationships; or any other information about competitors.

Managing information about competitors: No employee should obtain information about competitors through unethical or illegal means, such as through industrial espionage or improper or unauthorised access to confidential information.

The intellectual and industrial property rights of all third parties will be properly respected in all operational and commercial activities.

If you have any questions about the above, please contact the Legal Department.

Community involvement

Cosentino is committed to acting in a socially responsible manner in all the countries in which it operates. In particular, it is committed to respecting the diversity of cultures, customs and principles of the people and communities with whom we interact in the course of our activities.

Compliance Body

The Compliance Body is a committee made up of members from different organisational areas of Cosentino.

There is a Compliance Body whose main task will be to ensure regulatory compliance in this area. This body will be responsible for the control, supervision and management of the Ethics Channel, guaranteeing the strict confidentiality of all related queries and communications made through it.

The Compliance Body will receive, manage and facilitate responses and actions to any question, complaint, claim or communication that could result in legal liability for the company.

All queries or communications submitted to the Compliance Body will be responded to within 7 days.

Once the Compliance Body has been made aware of information

that may indicate non-compliance with this Code in relation to regulatory compliance, it will take any investigative action it deems appropriate. Once the information has been investigated, the Compliance Body will issue a final report suggesting any action it deems appropriate.

Cosentino ensures that, under no circumstances, punishment actions will be taken or tolerated towards people who have informed or participated in an investigation.

Failure to comply with the Code and applicable policies may result in disciplinary action up to and including termination of employment with Cosentino.



Annex I

Ethics Channel

What it is...

It is a communication channel available to all employees and third parties, through which they can make completely confidential, and anonymous upon request, queries and communications relating to:

- Facts or circumstances that may indicate a violation of our Code of Ethics, Conduct and Regulatory Compliance, as well as our internal compliance policies.
- Any fact or activity that the employee believes to be inappropriate.
- Any fact or activity that may indicate illegal activity or that may expose the company to criminal (or other) liability.

How to report...

Intranet
Compliance Channel

External website
<https://www.cosentino.com/ethics-compliance/>

All queries will be responded to within 7 days.

Annex II

Responsibility form

First name and last name: _____

National identity number: _____

Position: _____

Location: _____

Country/State: _____

I DO HEREBY CERTIFY

That I am responsible for understanding and complying with Cosentino’s Code of Ethics, Conduct and Regulatory Compliance – provided as an addendum to the Onboarding Plan – and all applicable policies. Failure to comply with the Code and applicable policies may result in disciplinary action up to and including termination of employment with Cosentino.

Clauses

- I. In the event of a conflict between this Code or Cosentino policies and local laws or regulations, the one that contains the higher ethical standards should be followed, except in cases where doing so would constitute a violation of local law.
- II. The Audit and Control Committee of the Board of Directors must approve any amendment to Cosentino’s Code of Conduct prior to its adoption.
- In witness whereof, I have hereunto set my hand.

In _____, this ____ day of _____, 20 ____

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