

## **Regulation of the Operation of the Compliance Body in Relation to the Ethics Channel of Cosentino, S.A.**

<b>SUPERVISED BY</b>
Compliance Body
<b>Date:</b> January 2022
<b>Date:</b> June 2023

<b>APPROVED BY</b>
Board of Directors
<b>Date:</b> October 2022
<b>Date:</b> October 2023

The original document, approved by the Board of Directors of the Company on the above-mentioned date, is in the custody of the Compliance Body.

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## **1. Purpose and scope.**

The internal communication, information and consultation channel (the "Ethics Channel") of **COSENTINO SA** ("**Cosentino**" or the "**Company**") is intended to establish a communication procedure between the reporting person and the Company's Compliance Body.

In accordance with applicable Spanish legislation, the Company's Ethics Channel is established as the Company's internal information system. To this end, the designated persons responsible for the internal system are:

-COSENTINO INDUSTRIAL SAU: Francisco Robles.

-COSENTINO GLOBAL SLU: Guillermo J. Vicente.

For the purposes of this document, any directors, managers, departmental units of the Company, employees, collaborators or third parties dependent on or professionally related to the Company (the "Interested Parties") shall be considered as reporting persons. The procedure allows Interested Parties to bring to the attention of the Organisation an event or conduct related to: (i) an action or omission alleged to be criminal or to generate a risk of criminal investigation for or in the Company, or (ii) an action or omission alleged to generate a non-criminal offence within the Company, and (iii) any incident or breach of the Company's Code of Ethics, Conduct and Regulatory Compliance or other internal rules of an ethical nature of the Company.

This document shall be duly updated when the applicable regulations so require or when, at the request of the Compliance Body, it is necessary to do so in response to a specific need. Subsequently, it shall in all cases be ratified by the Board of Directors.

## **2. Communication in the internal channel - Ethics Channel**

For a better understanding of this document, it should be noted that it specifically regulates the procedure for communication, processing, investigation, resolution and response of information or communications within the scope of the Company (the "Procedure"), submitted to the Compliance Body by Interested Parties.

In accordance with the provisions of the previous section, any Interested Party may initiate the Procedure in accordance with the provisions of these Regulations, using any of the following means: (i) the Ethics Channel which can be accessed from the corporate intranet; (ii) the Ethics Channel which can be accessed from the Company's corporate website; (iii) at the request of the informant, verbally or in person before a member of the Compliance Body, within a maximum period of 7 days; (iv) at the request of the informant, verbally or in person before a member of the Compliance Body, within a maximum period of 7 days.

Together with the communication, the Interested Party must attach all the documentation and information available to it, which serves to justify its content.

The Interested Party, in addition to complying with the provisions of this document, must observe the rules and principles established in this document. Thus, both documents regulate the operation of the Procedure to be followed for the preparation and processing of the communications submitted through the Ethical Channel and received by the Compliance Body for processing

In order to prevent fraudulent use of the Ethical Channel, the sending of false communications is expressly prohibited. Thus, it will be understood that a communication is false when it indicates false data, lacks justification or clearly responds to the bad faith of the reporting Interested Party, is untruthful and with a clear intent to harm the reported party or the company. In the event that a false communication is found to have been sent, and apart from the notification of its inadmissibility, the measures considered appropriate may be taken.

The members of the Compliance Body are Guillermo J. Vicente ([gjvicente@cosentino.com](mailto:gjvicente@cosentino.com)), Francisco Robles ([frobles@cosentino.com](mailto:frobles@cosentino.com)), Juan Rey ([jrey@cosentino.com](mailto:jrey@cosentino.com)) and Noemí Vique ([nvique@cosentino.com](mailto:nvique@cosentino.com)).

In the event that the information affects one or more of the members of the Compliance Body in any way, the information shall be sent in writing to the email address of the other unaffected members.

Likewise, if during the course of an investigation a conflict of interest situation becomes apparent between any of the members of the Compliance Body and the circumstances surrounding the investigation of the reported facts, the

member of the Body shall abstain and be removed from the investigation. If the abstention does not come about of his or her own accord, he or she will be removed by consensus decision of the other members.

### **3. Submit a Communication**

The Communication will be presented on Cosentino's Ethical Channel accessible through:

- (a) The Corporate Website [<https://www.cosentino.com/>].
- (b) Through the Corporate Intranet [<https://intranet.cosentino.com/>].
- (c) By e-mail. In the case explained above of an alleged conflict of interest of one of the members, by sending an e-mail to the rest of the members not affected by the communication.
- (d) At the request of the informant, verbally or in person, before a member of the Compliance Body, which shall take place within a period of no more than 7 days.

Prior to submitting the communication, the reporting Interested Party must have confirmed that he/she has read, knows and accepts the contents of this document, the present document and the Company's Code of Ethics, Conduct and Compliance by indicating this in the box provided for this purpose when submitting the information in the Ethical Channel, and that, likewise, he/she has been informed that his/her personal data will be processed and protected in accordance with the regulations on personal data protection in force, in particular the General Data Protection Regulation ("GDPR"), and that the personal data provided by the person(s) affected by the communication, information or complaint will also be protected.

In the same sense, and in the case of submission of the information physically; or, by e-mail, the reporting Interested Party must give his/her consent in the same terms as if it were done electronically through the Company's website.

Once the information has been sent in the terms described above, the reporting Interested Party must receive confirmation of receipt of the information within 7 days or less. The Ethical Channel shall allow the possibility of submitting anonymous information, providing the reporting Interested

Party with the option of not providing their personal data when sending the communication, as described in Section 4 below.

**4. Guarantees for the protection of informants. Protection of personal data**

The Ethics Channel guarantees that communications, information and complaints will be handled effectively.

It is designed, established and managed securely, so that the confidentiality of the identity of the informant and any other third party mentioned in the communication and of the actions carried out in the course of the management and processing of the same is guaranteed, preventing access by unauthorised personnel.

Likewise, communications may be made anonymously, as permitted by the Ethical Channel, by selecting this option when submitting the communication.

Verbal communications shall be documented by means of a complete and accurate transcription of the conversation in a record that the informant shall have the opportunity to verify, rectify and accept by signing, without prejudice to the rights to which he/she is entitled in accordance with data protection regulations. Communications submitted in this way shall enjoy the same guarantees of confidentiality and security.

Cosentino guarantees that under no circumstances will it take or tolerate acts of retaliation, including threats of retaliation and attempted retaliation, against any person who submits a report or information about a breach or has participated in any procedure to investigate information reported to the Compliance Body. In the event that a report or information involves one of the members of the Compliance Body, it must be forwarded by email to the other members of the Compliance Body to ensure that it is dealt with in the absence of a conflict of interest.

Provision is made for the possibility of maintaining communication with the informant and, if deemed necessary, requesting additional information.

The Company shall guarantee respect for the presumption of innocence and honour of the persons affected by any communication or information.

Communications or information on facts that may be indicative of a criminal offence will be immediately forwarded to the Public Prosecutor's Office or competent body.

The personal data of the reporting Data Subject will be processed by the Company, i.e. Cosentino SA, with registered address at Carretera Baza-Huércal Overa, KM 59, Cantoria, 04850, Almeria. Likewise, the Data Protection Delegate may be contacted by e-mail at [gdpr@cosentino.com](mailto:gdpr@cosentino.com) (the "Delegate") as the person responsible for the processing of personal data.

The Company will process the personal data of the reporting Data Subject for the following purposes:

- Receiving and deciding on the admission for processing of the communications received through the Ethics Channel.
- Once the communications have been accepted for processing, to carry out the investigation of the reported facts and to adopt, if appropriate, the pertinent corrective measures.
- Keep the complainant informed of whether or not his or her communication has been admitted for processing and of the progress and results of the investigation process in the event that there are sufficient grounds to admit his or her communication for processing.

The reporting Stakeholder may choose to submit the communication, information or complaint by providing his or her contact information or anonymously. The choice of one or the other option will have no major consequences on the reporting Stakeholder.

However, if the reporting data subject wishes to submit the complaint in a nominative way, we may collect, within the framework of a communication, the following typologies of data from the reporting data subject and, if applicable, from the persons involved in the communication:

- Identification data: Name and surname.
- Contact details: Telephone number and e-mail address.

Additionally, we may process other types of data by virtue of the allegedly criminal or irregular facts reported and the supporting documentation that may be appropriate for investigating the reported conduct.

No personal data shall be collected if it is manifestly irrelevant to the processing of specific information. If irrelevant data are collected accidentally, they will be deleted from the Ethics Channel without undue delay.

If it is established that the information provided or part of it is not true, it shall be deleted immediately as soon as this is known. In the event that this lack of truthfulness may constitute a criminal offence, the information will be stored for the time necessary during the legal proceedings.

We have the following legitimate grounds for processing the data, according to the conduct reported:

- Compliance with legal obligations applicable to Cosentino if the communication refers to breaches under the Whistleblower Protection Act (Spanish regulation where applicable):
  - o Breaches of European Union law,
  - o Commission of offences or serious or very serious administrative infringements of Spanish law.
- Legitimate interest of Cosentino in ensuring that corporate behaviour is respected, without the processing of data within this framework entailing an imbalance for the rights of data subjects and without the processing being likely to cause them harm, if the communication refers to conduct contrary to Cosentino's Code of Ethics.
- Cosentino's public interest if the communications made are carried out within the scope of public disclosure.

The data to which Cosentino may have access as a result of communications received through the Ethics Channel may be communicated to:

- The corresponding company of the Cosentino group when, where applicable, it is involved in the communication received in order to process it correctly.
- Public bodies or institutions, judges and courts when necessary for the adoption of disciplinary measures, for the processing of legal proceedings, where appropriate, or in those cases in which it is legally required.
- The Public Prosecutor's Office, when the proceedings fall within its competence.



With regard to the communication of the informant's personal data, Cosentino guarantees that the informant's identity and any personal data that Cosentino may have about him/her will be kept confidential and will not be communicated to the persons to whom the facts reported refer or to third parties, respecting in all cases the fundamental rights of the person, without prejudice to any actions that may be taken by the competent judicial authorities.

The personal data to which Cosentino may have access as a result of the communications received through the Ethics Channel shall be processed for the time necessary to decide whether to initiate an investigation into the facts reported and to manage the communication, provided that it is accepted for processing.

Specifically, Cosentino will process the personal data within a maximum period of three months from receipt of the communication, except in cases of particular complexity, in which case it may be extended for a further three months.

Once the aforementioned period has elapsed without investigation actions having been initiated, the data shall be deleted from the communication system, except for the purpose of maintaining evidence of the operation of the system and in an anonymised form.

In the case of communications that have not been made, they shall be kept in an anonymised form, completely eliminating the personal data in order to be able to accredit the operation of the system, as well as for statistical purposes.

The Interested Party informant may exercise, under the terms provided in the applicable regulations, the rights of access, rectification or deletion, as well as request that the processing of his/her data be limited, oppose the processing thereof, or request the portability of his/her data by writing to [gdpr@cosentino.com](mailto:gdpr@cosentino.com), accrediting his/her identity and clearly indicating the right he/she wishes to exercise. If you consider it appropriate, you may also file a complaint with the competent data protection authority, in Spain with the Spanish Data Protection Agency ([www.aepd.es](http://www.aepd.es)) or with the Data Protection Delegate ([gdpr@cosentino.com](mailto:gdpr@cosentino.com)).

## **5. External information channels. Spanish regulation. Independent Authority for the Protection of Informers.**

The preferred channel of communication to be used by the Regulated Entities is the Company's corporate Ethics Channel.

With respect to Spanish companies, any natural person may report to the Independent Informers Protection Authority or to the corresponding regional authorities or bodies the commission of any actions or omissions included in the material scope of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

The Compliance Body shall remain at the disposal of the Regulated Entities to answer any doubts or queries related to this section.

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