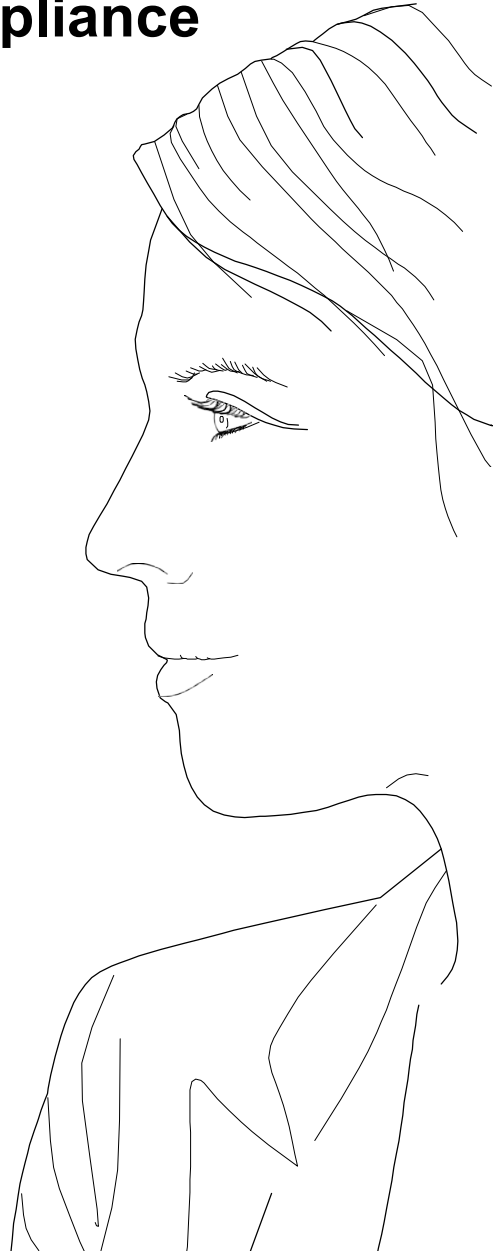


Code of Ethics, Conduct and Regulatory Compliance

Our Conduct, Our Success





COSENTINO



Each person who forms part of our Group team is a main character in the story of Cosentino, a journey that we rewrite every year with new objectives, challenges and goals. Along the way, we're supported by many years of experience, during which we've overcome many obstacles and taken on new dreams that have made us the company that we are today.

The new edition of our Code of Ethics, Conduct and Regulatory Compliance comes from the desire to reaffirm our fundamental values, strengthening the principles that guide our everyday activities.

The success of the Cosentino Group is built the foundation of personal and professional integrity. We demand high standards of ethical conduct that go considerably beyond the minimum required by law.

We will never compromise on these standards, and we will never ask a member of the Cosentino Group to do so. This is something that we owe to our customers, suppliers, shareholders and partners, and that we also owe to ourselves.

The Code of Ethics, Conduct and Regulatory Compliance gives us general guidelines to ensure that we always meet our superior standards and carry out all business in the "Cosentino Way", which means means doing things right and earning with integrity.

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

Kind regards,



Francisco Martinez-Cosentino
Cosentino Group Chairman



COSENTINO®





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Introduction

Objective

The goal of our Code of Ethics, Conduct and Regulatory Compliance is to establish the basic standards of conduct that should be maintained by all Cosentino Group companies, their managers and their employees. It sets guidelines for developing our businesses with integrity and maintaining our reputation within the industry. This Code reflects the Group's adherence to the guiding principles that regulate the activities of 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 obligatory for the following persons and entities:

- Members of the Cosentino Group Board of Directors
- Members of the Management Committee and all other parts of the Cosentino Group's management.
- Employees that work at any of the companies that form part of the Cosentino Group.
- Cosentino Group and all of its component companies, whatever their business area or the geographical location of their business activities. For the purposes of this Code, the name "Cosentino" refers both to the Cosentino Group as an entity and to the business group which that company leads.
- All other entities and

organisations linked to Cosentino or any other company in the group by ownership or whose management, by any name, is the responsibility of Cosentino.

The signatories of the present Code of Ethics, Conduct and Regulatory Compliance hereby promise to faithfully comply with any measures that the company may undertake pertaining to Crime Prevention information, training and management, in accordance with any Crime Prevention Protocols that may be set up in accordance with laws regulating the criminal liability of corporate entities and/or their employees and agents.

Values and principles of conduct

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

1. Respect for the law:

All business and professional activities at Cosentino shall be carried out in strict compliance with the present laws of the localities in which they take place.

2. Ethical integrity

The business and professional activities of Cosentino and its employees shall be based on integrity as a value, and will be carried out in accordance with the principles of honesty. They will avoid all types of corruption and carefully consider the circumstances and needs of all parties involved.

Cosentino will promote among its employees the recognition and valuation of those behaviours that accord with the principles established in the present Code.

3. Respect for Human Rights

Every action taken by Cosentino and its employees will demonstrate scrupulous respect for the Human Rights and Public Freedoms included in the Universal Declaration of Human Rights.

These basic principles will manifest in compliance with the commitments listed below:

Interpretation and compliance

This is not an exhaustive list of all of the possible situations or actions that could fall outside the norms of ethical conduct, but rather a simple reference for resolving some queries that might arise.

For this reason, any professional that notices conduct that does not comply with either internal guidelines (such as those of this Code or those of another set of rules), external regulations, or generally recognised ethical norms should contact the Ethics Committee using the contact addresses listed in APPENDIX I of this Code.

Cosentino will take the necessary steps to avoid adverse consequences from the communications that employees make in good faith in accordance with the methods outlined here.

Any violation of or non-compliance with this Code that could be construed as a failing of professional character will be sanctioned according to applicable regulation, the violator's other responsibilities notwithstanding.

Distribution

The Group's Management is obliged to be familiar and comply with the present Code, and to ensure that others also comply with the Code. To this effect, the People department will provide a copy of the said Code to all professionals and will verify its formal reception through the return of a duly signed copy of the letter attached as APPENDIX II, promoting the distribution and awareness of the present document and its spirit.

The present Code is available on the Group intranet.

Personal Conduct and Our Work Environment

Cosentino's relationships with its employees, as well as employees' relationships with one another, are based on compliance with the following commitments:

Diversity, Equality of Opportunity and Respect

The Cosentino Group values the diversity of its workforce and is committed to the policy called the "Equality and Diversity Plan", which gives the same opportunities to all employees and provides a workplace environment free of all discrimination or harassment. All employees will enjoy equal opportunities for professional development. All of the Cosentino Group's labour-related decisions are made on the basis of company needs, job requirements and personal qualities; we do not take into account elements such as race, colour, religion, national origin, gender, age, physical disability, sexual orientation, marital status, current or past military service or any other status protected by law in the countries where we do business. Cosentino Group will not tolerate discrimination on the basis of any of these characteristics, and nor will it tolerate any type of harassment towards any of its employees. Cosentino commits to establishing

an effective equal-opportunity policy so that its employees may carry out their professional duties on the basis of merit.

No Cosentino Group employee shall use, either directly or indirectly, any personal characteristic in the categories listed above to intimidate or gain an unfair advantage over another person. Such behaviour is considered illegitimate and contrary to the principle of equality, as well as incompatible with personal dignity. Every worker has the right to fair and respectful treatment from their superiors, subordinates and colleagues.

Cosentino also commits to maintaining a policy of investment in the personal and professional learning and training of its employees. Cosentino Group employees should report any discrimination, harassment, threats or other inappropriate conduct to which they or any other person are subjected. Equally, they shall support their colleagues' personal and professional learning.

Violence, Threats and Weapons

The security of our employees is very important to the Cosentino Group. All Cosentino Group employees are prohibited from engaging in acts of violence or any other type of deliberate activity that could harm another person or their property.

Cosentino Group prohibits the possession, use or conveyance of

firearms or any other weapon, including knives, pocketknives or any other potentially dangerous instrument, on its premises (which include buildings, warehouses, factories and any place where Cosentino Group carries out an activity).

These prohibitions also apply to Cosentino Group employees while they are Cosentino Group business.

Cosentino Group security personnel are exempt from these regulations, as are officials in charge of law enforcement, insofar as this is necessary for the execution of their duties.

necessary for the effective management of its business or that which is required by applicable regulations. To this end, Cosentino Group will guarantee a high level of security in the selection and application of computer systems used to manage personal data and confidential information.

Alcohol and Illegal Drugs

The use, possession and distribution of illegal drugs, as well as the consumption of alcohol, is strictly prohibited while working, being on company premises for any reason, operating Cosentino Group property (including Cosentino Group cars) or in any way participating in Cosentino Group affairs.

Confidentiality

In the operation of its business activities, Cosentino Group collects a significant quantity of personal data and confidential information. These will be treated in accordance with all applicable confidentiality laws in the jurisdictions in which the Group operates, and with best practices for the protection of confidential information. Cosentino commits to requesting and using only that employee information which is

The Cosentino employees who, in order to carry out their job duties, have access to data about other employees will respect and promote the confidentiality of this information and will use it in a responsible and professional way.

For more information, see the cybersecurity document on the Group intranet.

Workplace Health and Safety

Cosentino commits to the maintenance of a safe and healthy workplace for its employees, contractors and other workers, as well as to constantly update the measures taken to prevent workplace dangers. It also promises to scrupulously respect the applicable regulations on this topic in every location where it undertakes business activity.

All employees are responsible for strict compliance with workplace health and safety norms. They will also use the equipment assigned to them responsibly when undertaking activities with an element of risk, and will share their knowledge with their colleagues and subordinates as well as promoting compliance with risk reduction practices.

Cosentino will properly inform the marble workshops with which it collaborates about health and safety risks, as well as applicable risk

prevention guidelines. Cosentino's collaborators should respect these norms and permit all inspections by either Cosentino or authorised third parties to verify compliance.

The Health and Safety policy is available on the Group intranet.

Environment

Cosentino takes on a commitment to ensure the greatest respect for the environment during the undertaking of its activities as well as minimising any negative effects that these might eventually cause. Our operations prioritise waste reduction, recycling, the establishment of reuse programmes and pollution prevention. We will place the best available tools at the disposal of our employees for this purpose.

We will continually improve the environmental protection standards of our products and programmes so that they may meet and also exceed industry standards and the applicable legal requirements.

The environmental policy is available on the Group intranet.

Eliminating child labour

Cosentino does not allow child labour.

Cosentino will not use child labour, nor will it include in its business activity any product or service resulting from child labour. It will ensure complete compliance with the International Labour

Organisation (ILO) guidelines on work by minors.

Cosentino demands that all of its employees, contributors and suppliers observe this principle with maximum strictness.

Preventing money laundering

The Cosentino Group and its directors, managers and other employees will not undertake nor be involved in activities that involve the laundering (i.e. acceptance or treatment) of money that derives from criminal activity in any way or form. The Group will always comply with the laws against money laundering in any relevant jurisdiction.

All employees involved in commercial transactions must ensure that they are informed and trained in the legal obligations of the company and its employees in situations identified by law. These include applicable limits for the acceptance of cash and bearer instruments.

Integrity of our Financial Statements and Company Records

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

It is a violation of Cosentino Group policy to report company operations incorrectly. It is also a violation to, in any deliberate way, put the integrity or veracity of its accounting or financial statements at risk.

No employee may include in the company's books or registers information that deliberately hides, disguises or contributes to the incorrect interpretation of any type of operation, financial or otherwise.

In addition, employees should maintain, protect and destroy company records in accordance with the Cosentino Group record maintenance policies applicable at the relevant time.

No Cosentino Group employee or manager may report operational, commercial or financial information in such a way that, when certain elements are suppressed or highlighted, consciously seeks to generate error in the overall evaluation of a function or project by the body receiving the report. It is an inescapable commitment to report unfavourable information realistically, promptly and exhaustively, as the proper information of the company's decision-making bodies depends upon it.

Cosentino Group policies prohibit any attempts to influence, manipulate, coerce or trick internal or independent auditors with respect to the financial state of the company, its processes or internal control systems.

Cosentino Group's financial employees, as well as members of upper management, have an even greater obligation to ensure that financial and accounting practices reflect the financial results and conditions of Cosentino Group at any given moment in a clear, complete, exact, fair, prompt and transparent way.

Conflicts of Interest and Personal Integrity

Any work that we do for Cosentino Group should be carried out with the good of our investors and Cosentino Group in mind, 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 involve ourselves in any activity, investment or association that could imply or create the appearance of conflict between our personal interests and the business interests of the Cosentino Group. Likewise, our participation in activities outside the company may imply reduced or insufficient dedication of time and intensity to the Cosentino Group.

If you have any questions about your personal situation or possible conflicts of interest, contact the Ethics Committee. They will affirm the existence or non-existence of any conflict and inform you of the best way to avoid conflicts of interest.

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

- Could compete with the Group's activities or businesses,
- Supply goods or services to the Cosentino Group, or do business with the Cosentino Group in any other way.
- As an employee of the Cosentino Group, you are barred from using internal information for personal benefit or to aid a third-party business.

Participation in Board Meetings or Advisory Committees

You should obtain prior permission from the Ethics Board before accepting any invitation to join the board of another company, or before joining any third-party committee or advisory board.

Cosentino Group authorisation is not required to work on the board of directors of a community or charitable group, provided that the activities of the said group do not come into conflict or interfere with the your activity as a Cosentino Group employee and do not reflect negatively on the Cosentino Group.

If you or any other person with whom you have an important personal or business relationship has a financial or commercial interest in a particular company, you should in no way attempt to influence the Cosentino Group to do business with that company.

Theft and Fraud

The Cosentino Group will not tolerate fraud of any kind, and will investigate and report to the appropriate authorities anyone who commits it. Fraud is any intentional trickery, or any illegal, unethical, dishonest or unfair act that could result in profit, utility or advantage over an employee or in damage or loss to any person or entity.

All employees should report any suspected theft or fraudulent acts that they see within the Cosentino Group.

If in doubt, you should always inform your direct superior.

Gifts and other Business Courtesies

As a Cosentino employee, you should neither accept nor receive any type of gift or courtesy that could compromise your judgement, influence third parties in an inappropriate way or compromise Cosentino Group decisions. You may accept objects with symbolic value: (worth €30 or less) You may also accept meals and invitations to leisure activities providing that these are reasonable, in good taste and not provided by an entity or character that could compromise the Cosentino Group's ability to act freely in the market.

Use of Company Resources and Assets

Cosentino Group assets and resources should be directed towards the achievement of Cosentino Group business goals. All employees should protect these assets and resources and not mistreat them. The use of Cosentino Group assets and resources for any illegal, unethical, or personal activity is prohibited. Employees are responsible for the protection of the Cosentino assets that they have been assigned, and to protect them from any loss, damage, thievery or illegal and dishonest use.

Computer Systems and Technology

Computer systems and technology (for example, computers, email, networks, Internet, Intranet, fax, mobile phones and other wireless communication systems, and telephones, among others) are company property, and are given to Cosentino Group employees and certain third parties in order to achieve Cosentino Group goals. The use of Cosentino Group resources for

personal ends is occasionally permitted in exceptional circumstances, but should be kept to a minimum in accordance with legal regulations and Group policy.

Users of Cosentino Group informational and technological resources should not share their resource and asset access passwords.

Travel and Entertainment

All Cosentino Group employees should ensure that all of their business trips are undertaken to further the Cosentino Group's commercial interests. Travel expenses should be reasonable, prudent and in accordance with applicable corporate policies.

Donations and Political Activities

In many Cosentino Group locations, the ability of companies to make political contributions or become involved in political activity is regulated by law, and the Cosentino Group is obliged to follow these laws. Cosentino Group employees shall not become involved in political activities in the name or as representatives of the Cosentino Group, or make contributions to any political organisations except in accordance with local law or applicable regional policy. In any case, such activity should be done in accordance with the Cosentino Group's values, mission, vision, policies and procedures.

Donations in the name of the Cosentino Group to third parties (not customers) and to charitable groups may only be given with prior authorisation from the Chairman.

Confidential Information

Cosentino Group employees are obliged to protect Cosentino Group's confidential information, as well as the confidential nature of the relationship between the company and its customers, suppliers and shareholders.

Even after leaving the company, employees must, by legal requirement and the conditions of their employment contract, maintain the confidentiality of this information. The use of any confidential information obtained while employed at the Cosentino Group for personal gain is a violation of Cosentino Group policy. If a legal authority requires an employee or manager to reveal said information, and they are inescapably legally bound to do so, the employee or manager shall immediately alert their supervisor to this situation, except where such communication is expressly prohibited by the relevant authority.

Confidential information should only be given to and discussed with Cosentino Group employees, and only when business reasons justify the sharing of the same.

It is also expected that Cosentino Group employees will take the necessary measures to ensure the physical security of confidential information and the installations that contain it.

Quality

Cosentino commits to the quality of its products and services.

Cosentino establishes the quest for quality in its products and services as the guiding principle of its professional conduct, and will make available to its employees the necessary means to implement the most suitable quality management systems at every point.

Cosentino will ensure that its customers' expectations are completely met, and will work to anticipate their needs.

Transparency

Cosentino takes as a guiding principle of its professional conduct the communication of true and complete information that gives an accurate picture of the society and the Group, including its business activities and strategies. This holds for its shareholders, analysts and the market as a whole.

This communication will always be done in accordance with regulation and at the intervals established by applicable legislation in each case.

Likewise, all of the companies that make up the Cosentino Group are obliged to follow rules pertaining to privacy and the right to one's own image.

Third-Party Dealings

As Cosentino Group employees, we are obliged to act with responsibility, honesty and integrity in all dealings with our suppliers, customers, partners, shareholders, governmental representatives and competitors.

Human Rights

Cosentino Group commits to working only with socially responsible entities that comply with all the applicable laws and regulations in the places where they conduct their business, apply high ethical standards to their conduct and treat their employees with fairness, dignity and respect.

Third-Party Contracts

Our contractual relations with our suppliers and customers are a key element of our success. Both the selection of suppliers and decisions about purchases should be made objectively and with the best interest of the Cosentino Group in mind, and should always be based on an evaluation of price, the needs met, shipment and delivery, quality and other pertinent factors.

Likewise, relationships with customers should be conducted in a professional way, and the necessary Cosentino Group resources should be used to establish a good sales relationship with each customer. Employees should not enter into agreements, either oral or in any other form, that could include or appear to include potentially questionable commercial or accounting practices. Cosentino Group will require that all of its providers comply with all applicable laws within their contractual obligations with Cosentino Group.

Sales and Marketing

Cosentino Group gains customers and builds long-term relationships with its customers because it offers quality products and services, and because it

demonstrates honesty and integrity in all its relationships. Our sales material and commercialisation, as well as any other declaration that we make to our current or potential customers, must be accurate, true, and comply meticulously with any applicable legal regulations.

Representing the Cosentino Group

Cosentino Group designates spokespeople for various matters, and always scrupulously respects this designation. As a result, all employees without express permission are strictly prohibited from making declarations in the name of the Group at public events or in a public forum.

rejection or termination of relationships with customers; or any other competition-related information.

Dealing with Competitors

Cosentino prohibits any action involving unfair competition practices, and commits to ensuring the meticulous application of relevant anti-trust laws in the countries where it operates.

No employee should agree or discuss any price fixing with any competitor or agree to limit the market availability of goods and services. To avoid even the appearance of such conduct, employees should not discuss the following topics with competitors: prices and discounts; sales figures including credit, earnings, profit margin or costs; distribution or allocation of clients or markets; boycotts; customers; suppliers; market share; distribution practices; offers or positions, or decisions taken about participation in tenders; sales areas or territories; selection, classification,

Management of information with implications for Competition: No employee should obtain information that impacts competition in an unethical or illegal way, for example via 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 actions.

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

Social Commitment

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

The Ethics Committee

There is an Ethics Committee, whose essential function is to ensure compliance with this Code of Conduct.

If a director is involved in an issue of compliance with this code or any other question or action pertaining to the same, the Company Chairman will be the only proper authority to hear and resolve the question.

The Ethics Committee comprises People Management, the Corporate Office and Internal Audit Management.

Internal Audit Management will act as the Committee's coordinator for the purpose of recording information.

The Committee will receive, manage and promote responses and actions regarding any question, complaint, claim or report made based on this Code excepting those related to regulatory compliance. All communications or queries sent to the Committee should receive a reply within ten days.

Once the Committee has been made aware of information that could demonstrate non-compliance with the present code, it shall take any investigative actions it deems appropriate. Once the information has been investigated, it will release to the Chairman a conclusions report proposing actions deemed appropriate, and the Chairman will rule on the issue.

The Ethics Committee has full autonomy for the exercise of its duties, and reports directly to the Chairman.

Regulatory Compliance Body

There is a Compliance Officer position whose essential duty will be to ensure regulatory compliance related to Compliance. They will, as the responsible figure, control, supervise and run the employee Whistle-Blowing Channel, maintaining strict confidentiality for all queries and reports made in this way.

The Compliance Officer position will be operated by Corporate Office Management.

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

All communications or queries sent to the Compliance Officer should receive a reply within ten days.

Once the Committee has been made aware of information that could demonstrate non-compliance with the present code as it relates to regulatory compliance, it shall take any investigative actions it deems appropriate. Once the information has been investigated, they will release a conclusions report suggesting any actions deemed appropriate.

Appendix 1

WHISTLE-BLOWING CHANNEL

What it is...

It is a communications channel available to all employees. Through it, completely confidential queries and communications may be sent regarding:

- Facts or circumstances that imply legal non-compliance or an infraction of the Code of Ethics, Conduct and Regulatory Compliance*.
- Any fact or activity that the employee considers inappropriate.
- Any fact or activity that could suggest illegal activity or result in legal liability for the company.

How to report...

E-mail
comite.etica@cosentino.com

Intranet
Whistle-blowing channel

External website
www.cosentino.com

All questions will receive a response within 10 days.

*Code of Ethics, Conduct and Regulatory Compliance available on the corporate intranet.



Appendix 2

Given name and surname _____

National Identity Number _____

Position _____

Location _____

Country/State _____

HEREBY CERTIFIES

That he/she is responsible for understanding and complying with the Cosentino Group Code of Ethics, Conduct and Regulatory Compliance - submitted as auxiliary documentation with the Initial Plan - as well as with all applicable policies. Non-compliance with the Code and applicable policies may result in disciplinary measures up to and including termination of the worker's employment with the Cosentino Group.

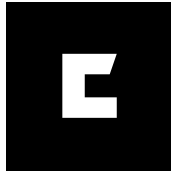
CLAUSES

I. If there is any conflict between this Code and Cosentino Group policies or local law and regulation, whichever contains the highest ethical standards should be followed, except in cases where this would constitute a violation of local law.

II. The Audit Commission and Management of the Board of Directors should approve any modification to the Cosentino Group Code of Conduct guidelines prior to their acceptance.

To certify this for the record, I so sign

At _____, the..... of _____ of _____



WHISTLE-BLOWING CHANNEL

E-Mail: comite.etica@cosentino.com

Intranet: Code of Ethics, Conduct and Regulatory

Compliance Website: www.cosentino.com



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