

# Management Report

COSENTINO  
SUSTAINABILITY REPORT



# Index

Section I. Non-financial Information Statement

Section II. Other Information

## Introduction

# About the Non-financial Information Statement

We are pleased to present the Cosentino Group's Non-financial Information Statement for 2024, a demonstration of our commitment to sustainability in its different dimensions and the cornerstone of our ESG Strategy, guaranteeing transparency and accessible information.

By publishing this statement, we invite our stakeholders to gain insight into matters relating to our business model and strategic objectives, as well as global economic, social and environmental performance in 2024, both in Spain and in the other countries in which we operate.

We are also continuing to reinforce our commitment to the United Nations Sustainable Development Goals (SDGs) and the objectives of the Paris Agreement, and to the sectors in which our activity generates the greatest impact, such as the world of architecture and design, gastronomy, art and culture.

This Non-financial Information Statement (NFIS) fulfils the legal requirements set out in Law 11/2018 of 28 December 2018. For ease of reference, we have also used the Global Reporting Initiative (GRI) standards as a basis.

The scope of the information reported coincides with the scope of the financial information contained in the Group's annual accounts. This work follows on from the reports published in prior years and deepens our resolve to provide our stakeholders with transparent annual reports, in addition to making a positive impact wherever we operate.

A more sustainable future

# Letter from the Chairman

By the end of 2024 the Cosentino Group has managed to achieve a headcount of around 6,000 employees. This makes us by far the most international industrial company in the architecture and design surfaces sector in terms of the origin of our employees. Our company's ability to bring together such a wealth of richly diverse talent, with the capacity for smart collaboration is, in my view, a priceless asset. This is based on respect for the diversity of each and every employee, and aligns with our corporate values of humility, humanity, courage and entrepreneurship.

One of the most important milestones of 2024 was the 8,230 people who visited the company's headquarters in Cantoria (Almeria), a rise of 17% on the previous year. Data on where these people come from show that we have had visits from architects, designers, marble workers and chefs from all five continents. A very high number of students also visited us from secondary schools, vocational training centres and universities. Our industrial complex is of interest to many groups of people, giving us the opportunity to share our organisation's innovative potential. Not surprisingly, we are one of the Spanish companies with the highest level of implementation of Dual Vocational Training, with almost 200 students enrolled in the 2024-2025 academic year.

It is precisely our industrial innovation that has been the focus of one of the most important awards received by Cosentino in recent years. In January, the Spanish Government's Ministry of Industry awarded us the Industria Conectada 4.0 Prize, based not only on the merits of automation and robotisation of our production and logistics processes, but also on our commitment to digital transformation applied to our customer ecosystem and the value chain.

2024 has been another year more closely tied to normal market conditions, after several somewhat distorted years due to the global standstill in 2020 caused by the worldwide COVID-19 pandemic. We all recall the major global supply chain upheaval triggered by the disruption to global transport and at the factories themselves, affecting all sectors and operating in a kind of vicious circle. As a result, 2024 saw an adjustment to activity levels which, together with the events taking place across Europe, such as the war in Ukraine, has led to an economic downturn in a large number of countries on the continent. Other scenarios of instability generated by the Middle East conflict between Israel and Palestine have also caused significant turbulence, with a serious backlash on maritime logistics.

These events, normalisation of the sector and geopolitical and economic instability, have led to turnover of Euros 1,464 million for the Cosentino Group in 2024, a figure more in line with 2021 levels. This is highly positive taking into account a certain slowdown in our sector which, in addition, has an expanding volume of manufacturers and competitors globally. Another favourable outcome from 2024 is our growth in the diversification of product applications. This has already placed us in a recognised and leading position in areas such as bathrooms, façades and, of course, kitchen worktops. This is a strategic goal for us, and also ties in with the focus of many R&D projects aimed at achieving products that offer new applications for different segments.

Cosentino's investment strength in 2024 remained at very relevant levels, in line with the 2024-2026 Investment Plan, amounting to almost Euros 400 million. Investments have been made in innovation, sustainability and commercial assets, such as the new Cosentino City outlets, where

nine spaces have been opened or refurbished, from Melbourne to Mexico City, Munich or Almeria, to name but a few cities. But we must also highlight the major investments in occupational and environmental safety, which are a top priority for our company. I would like to take this opportunity to once again congratulate the teams who have worked so hard to achieve optimum levels of occupational safety, with a zero accident rate over a period of several months. The Ruta 0 project has, without doubt, proved to be a transformational project.

As a result of this investment in innovation, sustainability and safety, we have also achieved another of our major milestones for 2024: completion of 100% of the production of Silestone® slabs at the maximum level of Q40, using Hybriq+® technology. Furthermore, we already have a number of colours and series under the Silestone®XM category. This means that their silica content ranges between 1% and 10%. This is the case for the Earthic and LeChic Boheme collections, which is an unprecedented achievement in the industry. In April the Earthic series won the public jury's prize for the most innovative installation when it was presented at the Milan Design Week in Fuorisalone.

Meanwhile, our ultra-compact porcelain stone Dekton® continues to gain prominence, with outstanding growth in sales of more than 12.5% in 2024, and already accounting for almost 35% of the company's total sales turnover. This product is recognised and endorsed by the most important designers and architects in the world and has significant scope for growth. For this reason, in the second half of the year we started to prepare for the installation of a fourth production line for Dekton®, which will be rolled out in 2025.

Finally, it should not be forgotten that for years we have been stressing the fundamental importance of ensuring that our industrial action meets the highest ESG standards, achieved through our total commitment to sustainability, the SDGs and the United Nations 2030 Agenda.

In terms of energy, we are already noticing our commitment and the shift we are making towards renewable energy sources, such as solar generation and this is providing significant savings on our electricity bills. More than 60,000 photovoltaic solar panels are already covering 25% of the electricity consumption at our industrial complex in Almeria. What is more, it gave us great satisfaction to see how, for many hours, during the hottest and sunniest months of last year, the industrial complex was powered exclusively by electricity generated by the photovoltaic installation.

Nor should we forget the huge strides that have been taken in the area of social action. Our proximity to the neighbouring towns of the locations in which we are based, such as Cantoria (Almeria), Serra (Vitória) in Brazil and Miami (Florida), these being the main sites for our corporate headquarters, has enabled us to carry out a large number of volunteering activities and support cultural, educational, environmental and sporting initiatives, etc,

From our Ibáñez Cosentino Art Foundation in Almeria we have contributed to the opening of the Museum of Contemporary Spanish Realism (MUREC), which houses a large art collection unrivalled by any other museum in Spain, as there is no other similar specialisation in contemporary Spanish realism elsewhere. From 15 March 2024 to the end of the year almost 50,000 visitors were able to enjoy what is already considered the most highly valued museum in the province.

The Eduarda Justo Foundation has continued to focus on fostering the leadership and entrepreneurial spirit of young people in Almeria, providing new scholarships for international baccalaureate studies in United World Colleges, as well as science scholarships at schools in Canada. The "Leaders of the Future" seminar once again brought together around one hundred young people from all over Andalusia, with an important line-up of speakers, establishing itself as a life-changing event for those attending.

To sum up, the past year of financial stability and continued investment has consolidated our corporate purpose of inspiring people through responsible design and innovation. This purpose is inevitably linked to social and environmental responsibility. The clear progress of Dekton® and the disruption of Silestone®XM leading the category of mineral surfaces, are examples of growing ties to the world of interior design and architecture. This is in parallel to our ongoing commitment since our origins to kitchen and bathroom shops and marble workers.

Initiatives such as Rock Masters, for marble workers, the C.Next Designers conferences for designers, or the celebration of the tenth anniversary of the architecture-focused magazine C, reflect this goal towards a higher level of collaboration and loyalty with the world of opinion leaders and professionals. Together we are creating community, fostering synergies and contributing to the growth of our industry.

**Francisco Martínez-Cosentino Justo**

Chairman and CEO of Cosentino, S.A.



# Global presence and assets in our sector

## Countries

- 118 Distribution  
Countries across five continents where we sell our products.
- 36 Implementation  
Countries in which we are present.
- 35 own subsidiaries

## Business Units

- 8 Production plants

### SPAIN

- 3 Silestone® factories.
- 1 plant for preparation of raw materials.
- 1 plant for special finishes and manufactured products.
- 1 plant for samples.
- 1 Dekton® plant.

### BRAZIL

- 1 granite factory.
- 11 Workshops (Workshops for cutting kitchen and bathroom worktops.)
- 10 workshops for cutting kitchen and bathroom worktops in the USA.
- 1 plant for special products in Spain.

- 1 Logistics Platform  
Smart logistics platform (Spain).

- 5 Hubs (4 in the US and 1 in Australia)
- 158 Business and sales units
- 130 Cosentino® Center
- 41 Cosentino® City
- 5 Logistics operators
- 2 Warehouse spaces
- Over 24,000 m2 for storing display slabs at our corporate head office.
- One logistics centre that includes a smart warehouse capable of storing up to 300,000 Silestone® and Dekton® slabs and preparing over 6,600 slabs every nine hours on shipping frames (by sea or land).

## COSENTINO®

This is who we are

# Meaningful Design to Inspire People's Lives

## Meaningful

We seek to live responsibly, at one with nature and the environment we inhabit, practising a rational and reasonable way of life.

## Design

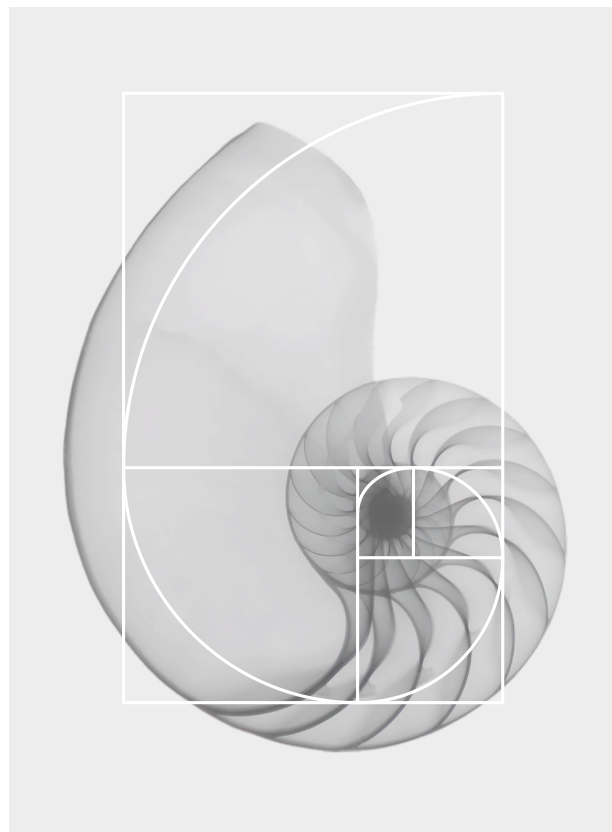
We inspire and are inspired to create beautiful, functional designs that come to life.

## People's

People are at the heart of our business, and we aim to improve their lives and contribute to their well-being.

## Lives

We have just one life, which we can live in many different ways; our products are designed to adapt to and anticipate the real needs of society.



Corporate purpose

# Cosentino Values

## Values: Cosentino DNA

We are dreamers, looking at the world with passion and courage, committed to acting with compassion

### We are Committed

We act responsibly in this shared project, doing our best for our customers, society and the environment.

### We are Compassionate

We are approachable and honest and we show empathy towards others, putting aside our egos and working as a team.

### We are Courageous

We dare to travel new paths, making decisions and accepting risks without fear of failure or criticism.

### We are Dreamers

We imagine innovative concepts that anticipate solutions by analysing the future of the industry and putting passion, drive and inspiration in everything we do.



# Our brands, a guarantee of quality and innovation

Our brands respond to the needs of a constantly evolving market with a clear aim: to create design spaces that are functional and have a purpose.

At Cosentino® we specialise in the design, production and distribution of architectural and decorative solutions. To this end, we create top-quality brands and products that provide sustainable, innovative and functional solutions for homes and public spaces alike, making us the ideal partners for interior designers and architects.

Our pioneering brands are renowned for the excellence of their finishes: Silestone®, Silestone XM®, Dekton® and Sensa by Cosentino®, all leaders in their respective segments. Thanks to the solutions they provide, we build innovative surfaces that enable us to conjure up unique spaces and designs.

# Our strategic vision: a holistic outlook

## An overview of the context

### We understand our environment in order to anticipate and adapt to the new scenarios.

The last few years have been hard for everyone. The pandemic, armed conflicts and the energy crisis, among other factors, have generated major upheaval and a growing need to make a firm commitment to a business and societal model in which resilience is key.

Thanks to the efforts and responsibility of the entire team at Cosentino, we have been able to address these concerns and difficulties and sustain Group results in 2024. This, added to the strength of our business purpose, where innovation and sustainability play key roles, has been reflected in our investments in renewables, circularity, new production facilities and the expansion of our global presence. These actions have all kept our brands at the forefront of the sector.

Although the current uncertainty will be a constant presence in the coming years, the construction sector is expected to grow. Specifically, the residential segment is expected to grow by more than 10% in North America and rather more moderately in Europe, below 2%.

We are facing this trend from our position as leaders, while we innovate and diversify in the potential application of our products, sales channels and geographical presence. Thus, in the years ahead we will be looking at a scenario of opportunities in which we can continue to make progress.

Nevertheless, we are aware that we face a constantly changing environment. In this context, we have identified a number of risks and opportunities for which we have been preparing, for instance:

- Inflationary environment, in which both the rising prices of raw materials and basic supplies necessary for our activity (higher energy, fuel, transport costs, etc.) are prominent.
- Risks and uncertainty due to geopolitical tensions, trade fragmentation, tariff tightening, in direct relation to the global economic outlook.
- Effects of climate change, which are beginning to take on ever more drastic forms and for which we must establish effective strategies.
- New trends that are becoming increasingly deep-rooted in consumers, such as the search for spaces that adapt to their current needs or the growing demand for sustainable products.

At Cosentino we are proactively addressing these realities, promoting projects and initiatives to help us capitalise on opportunities and minimise any adverse effects.

# We anticipate risks in order to manage and control them

## Risk management

We have several identification, control and management systems in place, as well as preventive and corrective actions, which enable us to anticipate, avoid or mitigate the risks we face as a company. We use a number of tools for this, such as:

- **Group global risk management programme**, which seeks to mitigate any potential adverse effects on our economic and financial profitability. Given the uncertainty of the markets, it considers financial market, credit and liquidity risks.
- **Preventive or corrective action**: which we define for each risk identified in our annual review.
- **SWOT Matrix**, which we use to analyse Cosentino Group's weaknesses, risks, strengths and opportunities. This is a comprehensive analysis encompassing the vision of the various areas such as Finance, Innovation, Internal Audit, Procurement, Health & Safety, People, Commercial Processes, Logistics, Quality and Environment.

The matrix is included in our Annual Strategic Plan and is reviewed by management.

## Risk map

In 2023 we updated the corporate risk map for 2024 and 2025, identifying a number of operational and strategic threats. These were classified by criticality level based on their residual risk, and officers were appointed to monitor the most pressing ones. These officers will be responsible for leading the action plans to mitigate, avoid or transfer these contingencies.

The main risks that have currently been identified include:

- The sharp rise in the number of materials manufacturers that compete with Cosentino's categories. This increase has been mainly in Asia, where low-cost production takes place.
- The slowdown in the construction sector as a result of interest rate hikes in the wake of the global macroeconomic situation.
- Cybersecurity, which, with the rise of artificial intelligence, poses ever greater challenges.
- Climate change, which is leading to increasingly extreme situations - prolonged droughts, severe storms, etc. These must be managed to ensure they do not interfere with normal operations.
- Global geopolitical tensions, which can lead to protectionist trade policies and the introduction of tariffs, as well as causing disruption to the supply chain.
- Attracting talent, which is becoming more complex in an increasingly competitive labour market.

During 2024, the Audit and Control Committee monitored the indicators and action plans to address the most critical threats on the risk map.

# Double materiality assessment

A new perspective on our  
ESG reporting model.

With the new European legislation that seeks to homogenise the sustainability information of companies based on the principle of double materiality within the framework of the application of the Sustainability Reporting Directive (CSRD) and the common standards of the European Sustainability Reporting Standards (ESRS), Cosentino provided in 2023 its materiality assessment under the double perspective - financial and sustainability - offering a comprehensive overview of the risks and opportunities, and ensuring that its policies, action plans, metrics and targets are aligned with the material matters applicable to the company.

Double materiality encompasses two dimensions: impact materiality (outward perspective or how companies affect or potentially affect their stakeholders) and financial materiality (inward perspective or how different environmental, social and governance issues affect or potentially affect the value of the company). A sustainability matter meets the double materiality criterion if it is relevant from the perspective of impact, from a financial perspective, or both.

Conducting a materiality assessment based on objective criteria is crucial to generate effective sustainability reports that include relevant and reliable information for stakeholders.

The main objective of this process was to make a first approximation with the disclosure criteria established in the ESRS in relation to sustainability matters, and applicable to Cosentino from January 2025 onwards, anticipating a new perspective in the ESG reporting model in line with the defined strategy.

This implies:

- a. Identifying and assessing material impacts, risks and opportunities (ESRS 2 IRO-1).
- b. Analysing how these impacts, risks and opportunities interact with the strategy and business model (ESRS 2 SMB-3).
- c. Complying with the disclosure requirements established in the ESRS and covered by the sustainability report (ESRS 2 IRO-2)

## To conduct this assessment, we applied the following methodology:

### **STEP 1: Identify the context, including activities, business relationships, sustainability context and stakeholders:**

The diagnostic process was carried out by gaining an understanding of the company's context through a review of publicly available information. The objective of this phase was to identify Cosentino's business model and strategy. This involved compiling and analysing the company's activities and value chain.

The indicators considered for this assessment included: (i) the company's context; and (ii) an assessment of the ESG maturity of the company and its peers in relation to ESRS.

### **STEP 2: Identify impacts, both negative and positive, real and potential**

With the collaboration of Cosentino senior managers and external advisors, and the help of an analysis of industry macro-trends, the relevant effects related to sustainability were identified in terms of significant impacts on people or the environment, in the short, medium and long term.

These impacts can be related directly, to the company's own operations and/or products and services, or indirectly, to the practices of stakeholders in its value chain. The goal is to define the set of ESG topics and sub-topics that are relevant in the context of double materiality.

### **STEP 3: Assess the materiality of negative and positive impacts, both real and potential**

The objective of this step was to bring in the perspectives of different stakeholders on the impacts that were identified as potentially material in the previous step in order to determine which impacts are potentially material and to what extent. To this end, an ad hoc assessment framework was designed, which included the criteria and the process for assessing impact materiality in accordance with EFRAG's guidance on impact assessment by defining (i) scale, (ii) scope, (iii) irremediability, and (iv) likelihood of impacts.

### **STEP 4: Identify risks and opportunities related to sustainability**

At this point, several relevant sources of information were analysed, which enabled us to identify potential risks and opportunities: (i) Information provided by Cosentino's peers (benchmarking), and (ii) IFRS guidance, which provides a blueprint for preparing climate-related disclosures. This guidance gathers relevant sectoral information, facilitating the identification of risks and opportunities associated with Cosentino's business and its value chain.

Following this analysis, the risks and opportunities extracted from each source were cross-checked in order to identify similarities and/or add new risks and opportunities where appropriate.








### **STEP 5: Identify risks and opportunities related to sustainability**

In light of the indications set out in the ESRS in the EFRAG guide used for this exercise, some preliminary considerations should be formulated in order to understand the assessment activities carried out:

- (i) Risks and opportunities generally arise as a result of impacts, dependencies and other risk factors, including the physical risks and transition risks linked to climate change.
- (ii) Quantitative and qualitative thresholds based on financial effects related to performance, financial position, cash flows, access or cost of capital can be used to assess materiality.
- (iii) An assessment of risks and opportunities should consider the likelihood of their occurrence and their potential scale over the short, medium, and long term.

Based on the foregoing, the results were assessed taking into consideration the time horizon (short, medium or long term), the scale of the risk or opportunity in qualitative and quantitative terms, and, lastly, the probability of occurrence of the potential impacts.

# Material matters

 <p>Relations with suppliers.</p>	 <p>Engagement with employees</p>	 <p>Employee health and safety</p>	 <p>Energy transition</p>	 <p>Biodiversity and ecosystems</p>
 <p>Value chain</p>	 <p>Energy efficiency</p>	 <p>Climate change</p>	 <p>Equality and diversity</p>	 <p>Circular economy</p>

## E-nvironmental

- Energy efficiency.
- Energy transition.
- Circular economy.
- Climate change.
- Biodiversity and ecosystems.

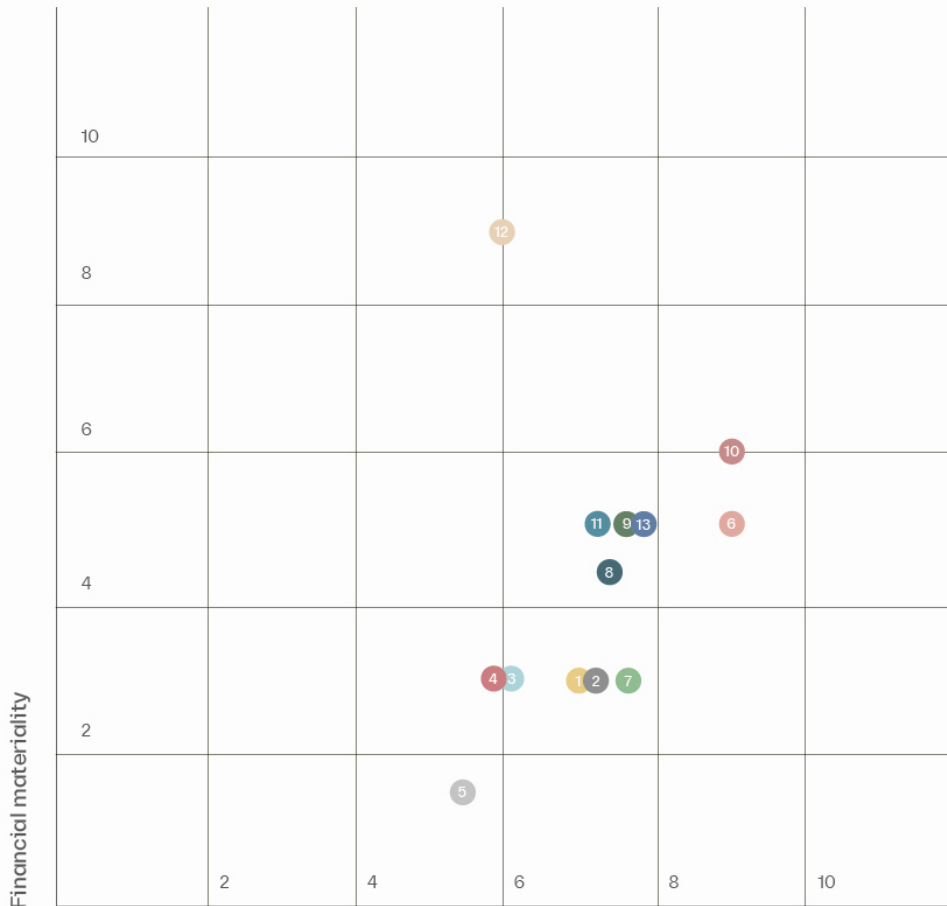
## S-ocial

- **Occupational health and safety.**
- Diversity, equity and inclusion.
- Engagement with employees.

## G-overnance

- Business conduct.
- Relations with suppliers.
- Value chain.

## Double materiality matrix



Impact materiality

- 1 Impact of the value chain on climate change
- 2 Biodiversity and ecosystems
- 3 Energy efficiency
- 4 Diversity
- 5 Safety of workers in the value chain
- 6 Relationships with suppliers
- 7 Business conduct
- 8 Circular economy
- 9 Well-being of workers in the value chain
- 10 Energy transition
- 11 Own personnel
- 12 Health and safety
- 13 Value chain

ESG

# (E) Cosentino x Environmental

Committed to the environment through productive efficiency and promoting the circular economy.

We care for our common home: our planet.

Our brands enrich people's lives by transforming the spaces where they live. That is why it is natural for Cosentino to ensure the balance and promote the biodiversity of the world we share by creating products that have a positive impact: being more sustainable, pursuing carbon neutrality, having higher percentages of recycled material and a long useful life.

In addition, we use electricity from renewable sources in our manufacturing process, our transportation systems are increasingly clean and smart and we use 99% of our water is from renewable sources, reusing it over and over again.

We harness every resource and we are committed to waste valorisation, creating sustainable links and building innovative infrastructures. A clear example of this is our PV plant for own consumption, a benchmark in Spain, and its expansion, our waste treatment plant and a regeneration station that finds a second use for waste water from the municipalities surrounding Cantoria (Almeria), where Cosentino has its main factory.

We also foster partnerships with suppliers, scientific institutions and NGOs to preserve biodiversity by making our forests more resilient to climate change and protecting marine ecosystems.

We go the extra mile to build a better future for everyone.

We care for our planet

# Cosentino CO<sub>2</sub>nscious: we have been measuring our footprint since 2018.

We are conscious of the need for change in order to care for the planet, which is why we calculate, reduce and offset our carbon footprint.

In 2018 we measured our organisational carbon footprint for the first time, establishing that year as the baseline year, i.e. as a benchmark for the future.

This calculation resulted in an indicator: tCO<sub>2</sub>e/ t of product manufactured, which gives us a snapshot of our impact and serves as a starting point to act accordingly.

The aforementioned action plan is a series of scheduled measures that, once achieved, will enable us to achieve a 35% reduction in emissions by 2030, in relative terms: tCO<sub>2</sub>e/tonne of product manufactured.

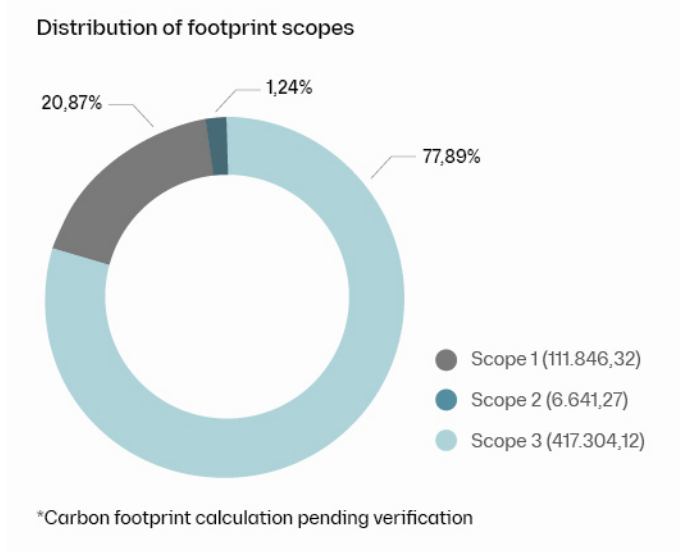
2024 has been a year of expansion with the start-up of a new Dekton production line and a slowdown of Silestone production, as well as a commitment to raw materials with a lower environmental impact, as has been the case for many years. As a result, our footprint intensity has reduced by 1.8% with respect to the previous year, giving us a cumulative reduction of 9.7%.

The breakdown of our carbon footprint in 2024 is shown below.

Finally, for yet another year, we have offset the carbon footprint generated by Dekton® and by the Silestone Sunlit Days® series, our CO<sub>2</sub> emissions-neutral products. Therefore, in 2024 we have voluntarily offset 30% of our carbon footprint in socio-environmental projects in developing countries, this time focusing on protecting hectares of rainforest, thus protecting biodiversity, ecosystems, local communities and mitigating the release of millions of tonnes of CO<sub>2</sub> into the atmosphere.

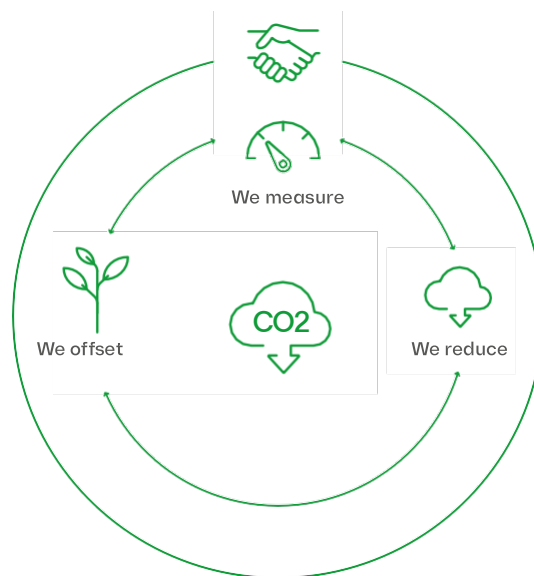
## Carbon footprint calculation

	Tonnes
Direct (Scope 1) Emissions	111,846.32
Indirect (Scope 2) Emissions	6,641.27
Indirect (Scope 3) Transport Emissions	122,628.10
Indirect Emissions from Goods and Services (Scope 3)	269,362.06
Indirect Emissions from Product Usage (Scope 3)	25,313.96
<b>TOTAL FOOTPRINT</b>	<b>535,791.71</b>



### How do we do it?

Climate change is a fact, so it is therefore crucial that we take steps to reduce its effects or adapt to the inevitable impacts. The carbon footprint allows us to quantify our greenhouse gas emissions, reduce them and make decisions. These initiatives contribute to limiting global temperature rises to less than 1.5°C, as established in the Paris Agreement.



**+€27.5M**

*in environmental and health and safety assets*

**€14.8 M**

*in environmental control and improvement*

### We prevent

Our commitment is steadfast: since 2014, four years before we first calculated our carbon footprint, we have been using electricity with a renewable Guarantee of Origin (GoO) at our Cantoria HQ. This has also been achieved in Brazil since 2017. This means that in 2024 we avoided the release of 36,578 tonnes of CO<sub>2</sub> emissions (Scope 2) into the atmosphere.

### We measure

For yet another year, we calculated and externally verified our organisational carbon footprint, as we have done since 2018, the baseline year of the calculation.

In addition, a six-monthly calculation allows us to pinpoint the progress of our footprint impact and to anticipate decision making that will reduce the total result at the end of the year and align with the reduction target for that year. Furthermore, during 2024 we have worked on a digital tool that will allow us to measure impact on a monthly basis from 2025 onwards, monitoring the three main categories of impact.

### We reduce

Once the annual carbon footprint calculation has been carried out, we review the reduction steps and those steps still to be taken, in order to monitor compliance, the remaining measures required to meet the target and the steps to be taken to achieve them.

### We contribute

Once we have determined our emissions and established reduction steps, we offset emissions that we are unable to eliminate for the time being. This is what we do year after year with those associated with the life cycle of Dekton® and the Silestone Sunlit Days® series, by investing in socio-environmental projects in developing countries, as described above.

**535,791.71 tCO<sub>2</sub>e**

**TOTAL OCF 2024**

\*\* Calculation of carbon footprint pending verification

Scope 1	Scope 2	Scope 3
<b>20.87%</b>	<b>1.24%</b>	<b>77.89%</b>
Direct emissions from sources controlled by the organisation	Indirect emissions from purchased electricity consumed	Indirect emissions from the entire value chain, from extraction of raw materials to the end of the product's useful life

### Beyond GHGs

At Cosentino, we are committed to caring for the environment, managing our emissions not only of greenhouse gases, but also of other pollutants. We comply with our Integrated Environmental Authorisation (AAI) and follow a process of ongoing improvement defined by the company.

## We reduce

**-9.7%**

*Carbon footprint  
reduction vs. 2018*

### We are working to reduce our emissions intensity by 35% for 2030.

We are continuing to ensure that the OCF remains the backbone of decision-making in areas that impact the company's environmental component, as all areas, to a greater or lesser extent, have a direct impact thereon.

We have reduced our carbon footprint by 1.8% in relative terms: tCO<sub>2</sub>e/t product manufactured. This decrease is mainly due to enhanced efficiency in the use of raw materials, as well as the continued focus on raw materials with a lower environmental impact.

This represents a reduction of -9.7% on 2018.

### Commitment to improvement

With a view to improving our environmental performance, in 2021 we joined a voluntary reporting platform, the Carbon Disclosure Project (CDP), a non-profit organisation that rates companies according to their decarbonisation strategy and ESG policy via the transparent disclosure of the company's strategy. For 2023 (last available year on the platform), a B rating has been obtained for climate change, maintaining this rating with respect to the previous year. This brings to three the number of reporting years.



**-1.8%**

*Carbon footprint  
reduction vs. 2023*

**-35%**

*Voluntary target  
emission reduction  
ratio in 2030*

## We act in key areas of the company to curb global warming.

We involve our entire value chain, from extraction of raw materials to the end of the product's useful life

### How do we do it?

**Raw materials:** we continue to focus on recycled raw materials or those with a low carbon footprint, which are becoming increasingly important in the overall mix of raw materials used to manufacture our products. We focus not only on the recycled raw materials of today, but also on those of the future. Proof of this is the CT Quarry project that we will roll out between now and 2030. This project has obtained European funding through the Innovation Fund programme and consists of using Silestone® waste as the basis for producing a new raw material that will replace a large part of the virgin raw materials that we currently consume.

**Clean energy and energy efficiency:** this year we have increased the number of Cosentino City and Centers with self-consumption photovoltaic installations, adding our Barcelona Center to the list. In addition, the performance of the 15 MW photovoltaic installation on the Dekton and Logistics Warehouse roofs has been optimised by means of an automatic robotised cleaning system to boost the production of the panels. With regard to our Energy Efficiency working group, we continue to work as we do every year, having completed a total of 26 new efficiency measures in 2024 that have helped us to reduce electricity and natural gas consumption.

**78%**

*78% of our carbon footprint is due to indirect emissions*

## Efficiency

# Our sources of electricity fill us with pride

100% of the electrical energy at our production centres at Cantoria (Spain) and Brazil is from renewable sources certified with a Guarantee of Origin (GoO).

The consumption of energy for total production at Cosentino in 2024 was 30% electricity and 70% thermal (natural gas), continuing with the usual trend in recent years.

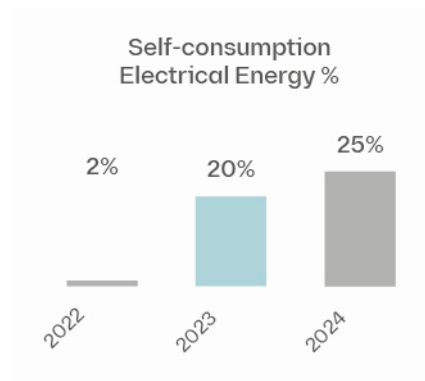
### But we want to take this a step further

Our solar farm and its extension on the warehouse roofs total between them 35 MWp of installed power and more than 60,000 panels, supplying 25% of our electricity consumption in the Cantoria industrial complex in 2024, which continues to be a milestone in photovoltaic self-consumption.

There is also a plan to provide the rest of the Group's infrastructures with certified renewable energy contracts and self-consumption photovoltaic installations wherever feasible.

### Other actions carried out in the area of energy:

- Recertification of ISO 50.001 Energy Management standard.
- In 2024 the Energy Efficiency Committee adopted 26 measures that represent savings of 2.4 GWh/year.



### Most noteworthy energy efficiency projects:

- Fuel optimisation of Silestone® RTOs (Regenerative Thermal Oxidizers) no. 8 and 9.
- Installation of static var generators on the main production lines (Silestone 3, Samples and Manufactured Products) to improve the quality of the electrical wave and reduce electricity consumption.
- Optimisation of suction systems for cleaning in Silestone 1 and 2, automating an automatic shutdown after a period of inactivity and installing a frequency variator to adjust the power to real needs.
- Installation of high-efficiency electric motors.
- Regulation and control of lighting in Silestone 3 depending on the time, day and natural lighting level.
- Installation of LED lighting in Dekton 1.
- Optimisation of compressed air pressure in pneumatic pumping equipment.
- Centralisation of Chiller-type cooling equipment between CNCs in Manufactured Products.



→ Photovoltaic installation at the Cosentino factory (Cantoria, Almería)

Efficiency

# Water cycle at Cosentino: an infinite life

Our technological capacity allows us to recycle and recirculate water, time and time and again.

We work hard to protect the water we consume, well aware of its scarcity and every living being's need for water. This is brought sharply into focus by the location of our production facilities in the southeast of Spain, one of the areas with the least rainfall on mainland Spain.

To achieve this, the best technologies are available at our nine water treatment plants at the industrial complex in Cantoria. Thanks to these technologies, we are able to recirculate more than 87,000 m<sup>3</sup> per day, equivalent to the daily irrigation of 1,600 football pitches.

Since 2023 we have had our very own waste water treatment station, enabling us to give the waste water produced by the nearby villages of Olula del Rio, Macael and Fines a second life. In this way, we can close the circle and eliminate/reduce the consumption of water from natural sources, increasing water availability in the region and boosting circularity.

**99%**  
*Recycled water*

Use of water captured (m <sup>3</sup> )	2022	2023	2024
Irrigation (m <sup>3</sup> )	65,185	80,057	76,227
Industrial (m <sup>3</sup> )	314,021	351,703	395,682
Total (m <sup>3</sup> )	379,206	431,760	471,909

**Change in water capture at Latina, Brazil (m<sup>3</sup>)**

Use of water captured (m <sup>3</sup> )	2022	2023	2024
Industrial (m <sup>3</sup> )	9,039	10,161	8,771

## Efficiency

# Every kilo of raw material is important; resources are finite.

Our production teams constantly strive to get the most out of every kilogram of raw material used in our production process. Efficiency is one of our main goals, as we see waste as an opportunity.

Our most-used raw materials at the Cantoria factories include feldspar, cristobalite, glass, clays and kaolin, among others.

Natural stone is mainly consumed at the factory in Brazil, 25% of which is quartzite and 75% granite.

Although there is still some way to go, the know-how obtained and the continuous learning path is enabling us to improve the efficient use of raw materials.

**708,591 t**  
*of raw materials used in  
Cantoria*

**41,093 t**  
*of raw materials used in Brazil*

# Circular economy and waste valorisation

We promote the use of recycled materials and the reduction of waste in our processes, fostering their valorisation and responsible consumption in our value chain.

Cosentino remains firmly committed to the circular economy. We continue to allocate resources and effort so that, year after year, Cosentino's range of colours and products reflect the circular economy and waste valorisation, by offering materials that are produced with a high recycled and/or recovered raw material content.

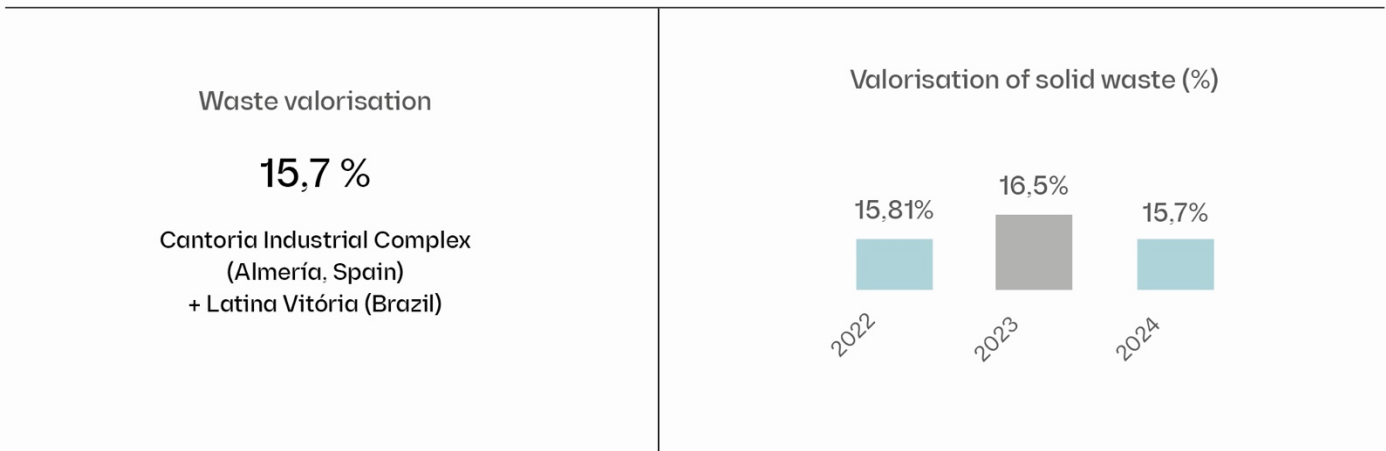
## Circular Economy

# Circularity Strategy

We innovate to create new opportunities for every kind of waste and for everybody's future.

We believe that today's waste will be tomorrow's resources, so we are working to ensure that waste can be valorised as new raw materials in different applications, both internally and externally. Our aim is to convert this waste into new materials that meet the technical, economic and health and safety requirements of the different manufacturing processes or applications. In recent years, these new materials originating from our waste have performed satisfactorily in different practical cases as a filler and stabilisation component for roads and pathways, in concrete and mortar products, in ceramic bricks or as a substrate for plants and drainage material, among others. Cosentino also leads or participates in different research projects for the development of innovative solutions that allow our industrial waste to be made use of, as well as our products at the end of their useful lives.

In 2024 we were able to valorise 15.7% of all waste generated from the production process at Cantoria (Almería, Spain) and Latina Vitória (Brazil). Thanks to our Circular Economy strategy and the various projects under way, we aim to improve our waste valorisation capabilities over the coming years.



We have our own waste treatment and valorisation plant (CoMA): the Cosentino circular development centre.

The commissioning of our own Waste Management and Valorisation Plant for the treatment and valorisation of waste generated by our production processes -which also leads to a reduction in the environmental impact caused by transportation-, marked a milestone in our Circular Economy Strategy in 2018.

Having consolidated our commitment to managing our own waste, in 2024 we began expanding these facilities to put in place sufficient infrastructure to ensure the temporary storage and processing of waste generated, classifying it based on its specifications and characteristics to make it easier to introduce into the different valorisation lines.



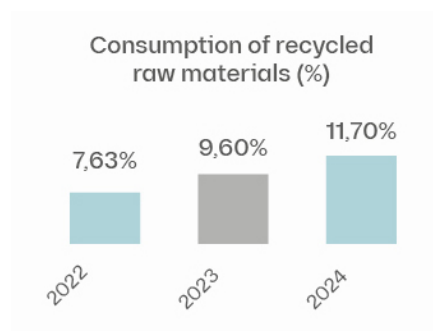
→ Cosentino's waste management plant (CoMA)

## Circular Economy

Our new recycled material products are not only more responsible: they are simply better

All our efforts to improve production processes, as well as R&D investment in the use of new materials, have resulted in Dekton® production containing 11.9% of pre-consumption recycled raw materials; while over 11.6% of raw materials used for Silestone® production are from recycled sources.

In 2024, the consumption of recycled raw materials in the manufacture of Silestone® and Dekton® accounted for 11.7% of total consumption of all raw materials.



### Silestone®

Thanks to the HybriQ+ technology, which identifies all colours and series with a recycled pre-consumption raw material content above 20%, this year we have achieved significant growth with Silestone® in terms of the amount of end products containing recycled raw materials.

### Dekton®

At Dekton®, we continue placing major emphasis on ensuring that all residues and waste generated in the production process can be used again as recycled raw material.

Since its inception, Dekton® has recovered excess material generated during the pre-furnace production phases, known as "raw waste". This material is reintegrated as raw material in certain product formulations, as it retains all of the properties and features inherent to authorised raw materials. It can therefore be affirmed that, in itself and by design, the Dekton® production process has been aligned, since inception, with the principles of circular economy.

We are investing in the world that we want to bring about, allocating our resources, energy, innovation, initiative and talent.

**+ €27.5 M**

*in environmental and health and safety assets*

**+ €14.8 M**

*in environmental control and improvement*

**Environmental investment and spending at the Cantoria Industrial Complex (Spain)**

	2022	2023	2024
Investment in environmental assets (€)	35,383,052	16,133,226	5,736,415
Spending on environmental control and improvement (€)	13,171,400	13,567,303	14,850,981

**Environmental investment and spending in the US and Canada\***

	2022	2023	2024
Investment in environmental assets (USD)	392,698	169,361	-
Spending on environmental control and improvement (USD)	1,850,538.91	2,071,235	1,904,196

\*Closing exchange rate at 31 December 2024: USD 1.9038 = EUR 1.

**Environmental investment and spending in Brazil\***

	2022	2023	2024
Spending on environmental control and improvement (BRL)	907,984	705,142	775,084.73

\*Closing exchange rate at 31 December 2024: BRL 6.4023 BRL = EUR 1.

ESG

## (S) Cosentino x Social

We celebrate diversity, ensuring everyone is offered equal opportunities.

Our sustainability goals encompass themes ranging from the management of human rights and inclusion to the personal relationships that are forged in the working environment.

We highly value our corporate culture, as only through unity and solidarity can we face current uncertainties and fulfil our personal and professional goals.

We are keenly aware that there is no greater satisfaction for employees than a sense of belonging. We all have to contribute to this sense of belonging through empathy, companionship, dedication and attachment. We need each other to improve.

What sets us apart as an organisation is our shared vision of the future and a common sense of purpose. We are consistently looking ahead without losing sight of what we have at hand, the environments in which our work is performed, our DNA and what defines us. We realise that authenticity is crucial to all our sustainability-related activity.

Happiness in the workplace generates a virtuous cycle that benefits the employee, the company and broader society; we are fully convinced that this is the best way to attract and retain the talent we need.

**COSENTINO®**

We look after one another

# Team

An individual can make a contribution,  
but a team provides strength.

People at the core.

Our priority is to promote and enhance safe and healthy working environments that foster personal and professional growth.

## **People as a priority**

It is people who create real value for our customers. Our business is underpinned and grown by the contributions of our employees in terms of innovation, safety, sustainability and growth. It also impacts our customers' satisfaction. Thanks to their vocation and conviction, our team is the cornerstone of our value proposition as a business undertaking.

## **Focused on the well-being of our employees**

In this regard, we are committed to providing a safe, healthy, motivating and positive working environment. Promoting the professional and personal development of everyone on our team.

## **We are committed to their satisfaction**

To this end we provide communication channels and continuous feedback. This makes sure it is our employees who guide us and lead the way in promoting the best possible working environment. We consistently promote initiatives that benefit the group rather than the individual. Satisfied people contribute more and perform better.

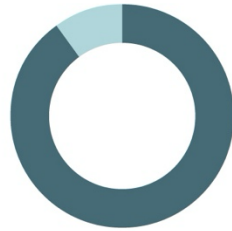
## **Optimum working conditions**

We put our employees first, creating working conditions that are not only safe and healthy, but that also foster their personal development. We firmly believe that investing in the well-being of our team is akin to investing in the future of our company.



**5.959**

Employees in the world



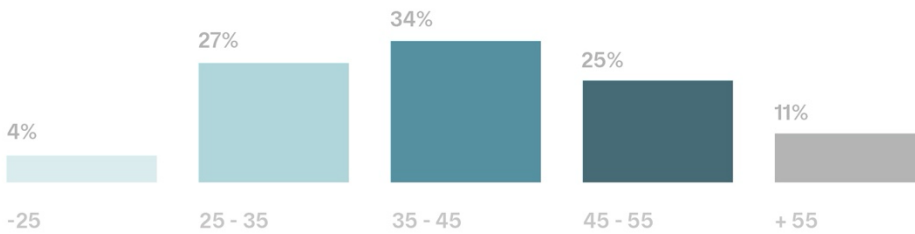
**98,2%**

Permanent contracts



**26% 74%**

Distribution by gender



Ages at Cosentino



Regions / Nationalities



**32%**

ENPS  
Cosentino



**20%**

ENPS  
jobs



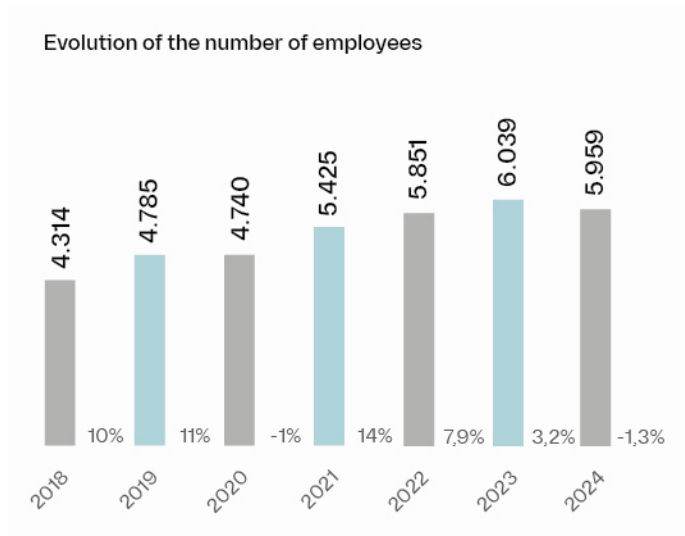
**79%**

Commitment

## Team

We focus on identifying and attracting the right profiles to ensure we have the necessary skills to address the new uncertain landscape. This enables us to grow sustainably and to become a benchmark employer in the communities where we operate.

We closed 2024 with a workforce of 5,959 people worldwide, made up of professionals hailing from 77 different nationalities and with 23.9% of our managers being women. This diversity enriches our vision in decision-making and underpins our leadership.



# C·People Welcome, Grow, Care

Our people strategy plays an active role across all phases of the employee lifecycle.

The sustainability strategy places the employee and their personal and professional development at the core of all decision-making. To that end, for the fourth year running, we have worked on this aspect, paying special attention to three key moments in the lives of our employees:

## Welcome

Our onboarding approach focuses on the entire applicant selection process; when a potential employee first approaches Cosentino, that person is already important to us. Fully aware that first impressions last, we ensure that their experience as an applicant and as a new employee is as positive and pleasant as possible.

## Grow

Growth plans and a focus on people's development are the overriding criteria during the employee lifecycle, which is why we believe that managers play a pivotal role.

## Care

To ensure an employee is truly motivated and engaged, it is essential for the company to understand and support their employees' personal motivations. That is why we strive not only to foster employees' professional development and ensure fair pay, but also to support and care for employees on a human level. In addition, we promote an inclusive and flexible working environment that allows each employee to balance their work responsibilities with their personal needs, thus ensuring their overall well-being.

## C:People Welcome

# Diversity

### Diversity, inclusion and equity are key to our people strategy.

We are social creatures and we grow and learn through our interaction with others. At our company, the ability to accept diversity and innovation is profoundly woven into our DNA. In a constantly-changing world, it is essential to adapt, explore new opportunities, observe and learn on a continual basis.

Flexibility and openness to change are more important today than ever. The integration of emerging technologies and the fostering of an inclusive and collaborative environment enables us to address today's challenges confidently and creatively. By adopting these practices, we are not only preparing for the future, but also actively building it.

### Diversity in our company not only enriches us culturally, but also drives our innovation and creativity.

Our focus on diversity is structured around five pillars: gender, age, sexual identity, socio-ethnicity and diverse abilities.

By valuing and harnessing different points of view and experiences, we build an inclusive environment where every voice counts. Together, we turn challenges into opportunities to reach new heights, strengthening our market position and achieving sustainable, shared success.

The gender strategy is enshrined in our Equality Plans. Based on diagnoses that have been carried out with and for the companies making up the Group, we have put in place measures that can guarantee our priorities regarding gender and equity.

Engagement with the various workers' representatives means that this priority will be a joint effort.

With a special focus on leadership positions and talent attraction, the strength of female talent across our organisation will set us apart in new professional environments.

#### People with disabilities 2024

	Men	Women	Overall total
Spain	19	4	23
Brazil	7	2	9
France	1	-	1
Italy	-	3	3
Overall total	27	9	36

Cosentino also applies exceptional supplementary measures to comply with the obligation to support and integrate people with disabilities (formerly Spain's LISMI legislation), today the General Law on the Rights of People with Disabilities and their Social Inclusion (LGD per its Spanish acronym).

One such example is the arrangement of an industrial laundry service that uses special employment centres.

## C: People Welcome

# Our equality plans: 8 key commitments

### A live tool that improves our market positioning.

The Gender Equality Plan at Cosentino aims to go beyond compliance with prevailing legislation, such that it becomes a key tool when promoting our sensitivity to equal treatment and opportunities for both men and women, an absolute priority for the company. In fact, we consider equality to be a fundamental principle in our relationship with every employee and a cornerstone of Cosentino's people management.

These measures have enabled us to recruit and develop increasingly diverse talent, thus improving our position in the market. These live tools are now in place across all management processes (recruitment, selection, development, communication, training, etc.). Under constant renovation, they are designed in conjunction with all company departments, alongside representatives of those in charge of each plan.

The company also has a protocol for the prevention of workplace, sexual and gender-based harassment, as well as harassment due to sexual orientation and identity, which contributes to creating a working environment in which people's dignity is upheld. The protocol helps us to identify situations of this nature in order to eliminate discrimination and consistently ensure the rights of the victim. Despite efforts to prevent harassment situations arising, we also have a procedure that is followed whenever a harassment claim or complaint is filed by an employee.

<p><b>1.</b> Guarantee equal treatment and opportunities for women and men in terms of access, selection, recruitment, promotion, training, work-life balance, occupational health and safety, measures to combat sexual and/or gender-based harassment and gender-based violence</p>	<p><b>2.</b> Continue ensuring equal pay for work of equal value</p>	<p><b>3.</b> Apply a gender perspective across all company areas, policies and decisions.</p>
<p><b>4.</b> Guarantee the absence of gender-based discrimination in terms of remuneration. Ensure that there is no gender pay gap for equal performance in the same professional category.</p>	<p><b>5.</b> Foster the work-life balance of those making up the company's workforce.</p>	<p><b>6.</b> Make headway in reaching a balanced presence of men and women, and address professional groups in which imbalances have been detected.</p>
<p><b>7.</b> Guarantee the fundamental rights of Cosentino's staff by eradicating and sanctioning conduct that can be classified as sexual harassment and sex-based harassment in the workplace</p>	<p><b>8.</b> Safeguard the use of non-sexist and non-discriminatory language in corporate communications, both internal and external.</p>	

# C·People Grow

We promote the ideal ecosystem to help our employees grow both professionally and personally.

## We support continuous training and internal mobility.

We listen to our employees when they wish to take on new challenges and responsibilities, when they wish to evolve towards new roles. Our goal is to help them grow alongside us, consolidating their growth and ensuring they take the right steps for a long and lasting journey with us, and that the development cycle benefits both sides.

Through continuous training we ensure that they are prepared and have the necessary skills to take on newly assigned functions and responsibilities. We also encourage internal mobility and the participation in improvement projects to strengthen the quality of our workforce, in an effort to strike an optimal balance between specialisation and the multidisciplinary skills of our employees. In addition, we promote young talent development programmes to ensure our future, encouraging accelerated growth.

Through the above measures we try to make Cosentino the best possible environment for development. This helps us to take on new projects with a greater probability of success, significantly contributing to a more sustainable business model in the short, medium and long term.

## C·People Grow

# An organisation that grows because people learn

Each and every one of our employees are key to Cosentino's continuous transformation and evolution. This process is, in turn, dictated by the markets in which we operate and our customers. The company grows because the people who manage it also grow, learning every day how to make it more digital, more secure, more cybersecure, more service oriented; in short, how to make it better day by day.

This places us at the cutting edge, forever alert to rapidly adapt to the upcoming needs of the business. This is achieved thanks to our Talent Cycle, the cornerstone of which is the employee's own initiative and enterprise in terms of professional development.

At Cosentino we also strive to identify people with greater potential, crafting individual development plans for them. The aim of all the foregoing is to create a solid pool of future leaders, as the expected growth going forward means we will require talent to deal with future needs.

### Employees take the initiative as to their professional training and development.

We also have succession plans in place at Cosentino for all executive positions. This is thanks to an increasingly global project that fosters geographical mobility in a bid to exchange knowledge and best practices.

Our performance management process also fosters direct feedback to our employees about their performance, identifying specific improvement opportunities for everybody.

These specific training actions include tools such as individual coaching, the Learning Corner platform, continuous training via digital platforms and languages and specialised training programmes.

At the Learning & Talent Development area we coordinate all initiatives related to talent management. Together we will ensure that Cosentino is an organisation that is constantly learning.

## Our objectives

→ Consolidate continuous learning habits and knowhow sharing to make Cosentino an organisation that is constantly learning.

→ Provide employees with the necessary tools - all of them of a markedly digital nature - to encourage them to take the initiative themselves as regards their professional development and growth, enabling them to better carry out their duties.

→ Promote and boost internal training as a way of sharing business knowledge among our professionals, aiding in bolstering relations among our employees, creating an environment where people can work together and a corporate culture oriented towards learning and collaboration is consolidated.

→ Always place the person at the core of our training and development initiatives so that the employee experience is continuously enriched and results in excellent performance.

### Hours of training 2024

Professional group	Hours of training
Senior management	562
Management	3,078
Supervisors	5,217
Skilled professionals	33,277
Manual workers/Admin.	9,530
<b>Overall total</b>	<b>51,644</b>

C:People Grow

## Dual Training cycles at Cosentino

### A firm commitment to revitalising the economic fabric of Almería.

We have been collaborating with the Juan Rubio Ortiz Secondary School in the town of Macael since 2008 to make our Dual Training cycles a reality. These pioneering education programmes, specialising in industry, attract young talent and ensure their professional training, therefore increasing their employability.

Dual modality is an innovative system that alternates between classes at the centre of learning and at the company. The latter classes take on greater importance and duration, providing the student with real-life experience in the working environment.

The cycle benefits from the assistance and guidance of the tutors at the centre of learning and those at the company. This accelerates students' training to take on specialist jobs in the shortest time possible after completing their course.

Working alongside the Juan Rubio Ortiz Secondary School in Macael and the Cardenal Cisneros Secondary School in Albox, and thanks to a new collaboration agreement with the Department of Education of the Government of Andalusia, we continue to drive dual professional training.

C:People Grow

# Fair pay

Our remuneration takes into account internal equity, is competitive in the market and recognises extraordinary performance.

At Cosentino we ensure external competitiveness and internal equity. This is achieved by assessing every position and grading them by level of responsibility, impact, responsibility in decision-making and team coordination. This enables us to build our job framework, an essential mapping tool that helps us manage all our human resources. On this basis, we design our pay bands according to level and grade, giving us the opportunity to benchmark our salaries against the local market and ensure internal equity.

Our employees have a variable remuneration plan, i.e. an incentive plan that helps them channel efforts into achieving the business goals of the company, the team and the individual. Our goal is to encourage sustainable growth, professional development and shared benefits for the company and collaborators, whilst at the same time recognising and fostering the good performance of our collaborators. In fact, each year, the annual salary review takes individual merit into account in order to reward the efforts and contribution made by each employee towards the company's growth.

C·People Grow

# Better remuneration policies

We design a global remuneration strategy based on local initiatives to ensure equity and competitiveness, reinforcing the high performance of our teams.

The changing environments in different geographical areas require us to constantly analyse the behaviour of a labour market that is becoming more and more challenging. To that end, we have reviewed our remuneration offer for certain groups, in order to maintain and boost our competitiveness through the following initiatives:

We improved our variable remuneration scheme, introducing individual performance as a factor to promote a culture of meritocracy and high performance. Encouraging sustainable growth and professional development of our employees.

We carried out an exhaustive review and an update of our global practices to continue developing a more competitive remuneration package, as well as benefits.

In 2024, we expanded our benefits offer for our employees in Spain, implementing an occupational pension plan for all our employees subject to the collective bargaining agreement for the construction sector. Furthermore, we reached numerous strategic agreements to offer exclusive discounts to our employees, for fuel, fitness and banking, among other areas, which contribute to improving their quality of life both inside and outside of work.

We also increased the visibility of the retirement products that we had already implemented, such as the company savings insurance, increasing its rate of employee adherence.

Outside of Spain, we boosted the dissemination of our pension plans in Ireland and Germany, while in Denmark, we introduced a health insurance policy for employees.

Lastly, in America, we changed our insurance broker in Mexico and implemented medical insurance for our employees in Puerto Rico.

Development of a global career plan for all sales professionals and update of our proposed remuneration scheme. With that, we ensure increased retention and commitment of these critical professional groups.

Review and continuous monitoring of macroeconomic indicators in all the countries in which we are present and with more emphasis on highly volatile currencies to ensure that we take the adequate measures with regard to remuneration and in line with the latest market practices.

C·People Grow

# Fair and competitive remuneration

Cosentino's remuneration policy fosters diversity and inclusion and benefits performance and added value.

Our remuneration policy is fair, defined based on level of responsibility, and competitive in the markets in which we operate, and aims to always recognise individual contribution to our results.

We foster recurring country-level audits to ensure this internal equity is strengthened year on year, thereby reducing any gender or other pay gaps that may exist.

The process to manage our annual salary increase ensures the above, while also recognising the individual merits of each employee, irrespective of gender.

## Executive salary data

	% gender		Average in Euros	
	Men	Women	Men	Women
2024	95%	5%	345,882	492,786
2023	95%	5%	330,753	472,470
2022	95%	5%	319,895	435,456
2021	82%	18%	296,001	190,310

\*Reclassification. This group included non-executive Board Members –holding management positions– up until 2021

For 2023 and in line with the corporate restructuring at the start of the year, we have only included Board Members/Directors in this group who carry out an executive function within the Group and their corresponding remuneration.

\*\*This analysis uses theoretical annual remuneration, not affected by the degree of compliance with company targets, unlike the data provided in the annual accounts, which reflects the actual remuneration paid.

## Salary data, excluding executives

Average remuneration	2021 (€)	2022 (€)	2023 (€)	2024 (€)	Change in the period (%) 2023-2024
Male	39,937	42,752	44,680	45,513	1.86%
Female	46,747	51,263	53,855	54,338	0.90%

Average remuneration	2021 (€)	2022 (€)	2023 (€)	2024 (€)	Change in the period (%) 2023-2024
Under 25	26,774	29,731	29,796	27,956	-6.17%
25 to 35	35,719	39,720	40,700	40,664	-0.09%
35 to 45	43,320	47,579	49,222	50,361	2.31%
45 to 55	47,517	50,476	52,036	52,814	1.49%
Over 55	48,252	50,916	53,950	53,802	-0.27%

Average remuneration	2021 (€)	2022 (€)	2023 (€)	2024 (€)	Change in the period (%) 2023-2024
Management	160,662	161,141	166,506	171,617	3.07%
Supervisors	68,074	73,133	76,916	74,896	-2.63%
Skilled professionals	49,024	53,052	54,974	55,919	1.72%
Admin.	34,903	38,588	39,781	40,226	1.12%
Factory workers	26,937	27,983	28,697	28,750	0.18%

Below is a table showing the gender pay gap by category in 2024:

Pay gap	
Senior management	-79.57%
Management	22.33%
Supervisors	-7.18%
Skilled professionals	-18.48%
Admin.	-5.06%
Factory workers	0.00%
<b>Overall total</b>	<b>-31.76%</b>

\* Pay gap by professional category (average):  
(Mean for Men - Mean for Women) / (Mean for Men)

Where, a positive gap (+) indicates the % by which the mean salary of women is lower than the mean salary of men and a negative gap (-) indicates the % by which the mean salary of women is higher than the mean salary of men.

c·People Care

# We listen

In order to create the best workspace, it is essential to listen to employees, understanding their needs and points of view.

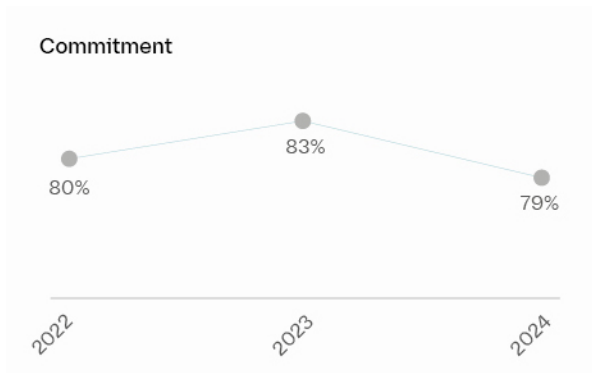
In 2024, we have gone a step further with the launch of the CERCA listening process, using Qualtrics technology for the fourth time. This allows us not only to analyse the performance of results, but also to identify trends and patterns that help us to continuously improve.

We continue our focus on the On-Boarding phase, with a verbal questionnaire being launched on the day the person joins Cosentino, after their first week, and on days 45 and 90 of their employment. This focus on on-boarding is the beginning of an analysis process that will be completed in 2025 with the Off-Boarding questionnaires.

The process not only involves analysing the responses; the teams' work has focused on the design, with a co-creation approach using multidisciplinary teams, of global and regional action plans and, where necessary, ad-hoc action plans for special needs.

## Key Results of the CERCA/CLOSER Listening Process.

The commitment ratio is measured based on the overall employee engagement score with the company made up of the variables: personal achievement + pride of belonging + stability + future perspectives + not actively seeking employment.



Motivation & Commitment  
**79%**

eNPS Casentino  
**32%**

eNPS Job Position  
**20%**

# Culture and DNA

Dreamers, Humans, Committed and Courageous, these are our hallmarks.

It is these values that Cosentino employees demonstrate on a day-to-day basis, not only in the workplace, but also in all the initiatives that have been launched in 2024, especially the support for communities that have suffered from natural disasters.

## Safety and well-being

Health & Safety month continues to be a critical date in our calendar. As in previous years, April has become the key month when we carry out specific campaigns, awareness-raising activities and training programmes, together with our main suppliers, in order to keep all our teams focused.

The roll-out of Ruta 0, as a cross-cutting programme that establishes quality, effectiveness and safety as priorities, has helped us to set up a recognition programme for those employees who have excelled in terms of safety. This programme, launched at the Cantoria industrial plants, will soon be implemented at the rest of the factories.

Once again, the Cosentino Wellness Crew sports proposals have been running, cycling, chess, with the involvement of athletes in the main competitions in which Cosentino competes.

## Healthy eating

Healthy eating is essential for people's overall well-being. Through agreements with local entities, Cosentino seeks to adopt balanced and conscious eating habits that not only improve physical health, but also have a positive impact on mental and emotional health.

We promote healthy eating through various initiatives, such as subsidising healthy menus, using local suppliers to provide balanced and accessible nutritional options. Encouraging healthy eating helps to increase energy, improve concentration and reduce the risk of illness, creating a more productive and satisfying work environment for all.

## Work-life balance

Work-life balance is a fundamental pillar of our business philosophy. We understand that work-life balance is essential to the well-being of our employees and, therefore, to the success of the company. We have therefore implemented various measures to make this balance easier. From the launch and consolidation of employee bus routes, which not only reduces the stress of daily commuting but also promotes sustainability, to workplace visits, which enable families to get to know their loved ones' place of work.

In addition, we organise events such as Family Days, where employees can enjoy a relaxed and fun day of activities with their families. During holiday periods, we offer work-life balance camps that provide a safe and entertaining space for our employees' children, allowing parents to work with the peace of mind that

their children are being well looked after. These initiatives reflect our commitment to the holistic well-being of our employees, creating a work environment that values and supports family life.

## Digital downtime

Digital downtime is a fundamental labour right for all Cosentino employees. This right ensures that workers can enjoy their downtime, leave and holidays without having to be on digital devices outside working hours. Digitalisation and new technologies are allowing people linked to Cosentino to achieve these moments of downtime.

That is why, through the implementation of its remote working policy, Cosentino ensures protection of the right to digital downtime, both for work that is carried out on site or from home; **this policy has been approved and in force for employees in Spain since September 2024.**

Team

# Health and safety

Taking better care of ourselves today  
in order to take care of the future

At Cosentino we put people first, which means we look after their health and safety above all else, through better infrastructure, processes, greater training, continuous monitoring and constant dialogue among all players.

For years we have relied on the five basic principles as the cornerstones on which our preventive culture is based. Namely:

1. embedding of energies in work teams (LOTO)
2. compulsory use of personal protective equipment
3. safe handling and storage of slabs
4. safe handling of forklifts
5. all incidents and accidents are reported

## We identify the risks and assess them to define areas for improvement.

The risk assessment process is dynamic and feeds off reported incidents, accidents, changes made to jobs and equipment.

In this regard, we implement supervision and employee participation processes and coordinate communication tools, such as videos, posters and good practice handbooks, which are then distributed among the team and customers.

We control critical risks by promoting the use and visibility of the work access permit by all stakeholders. Information on the tasks carried out by contractors under a work permit at any given factory is published on a “permits” notice board, which is located at the production plant entrance.

We also measure the maturity of our contractors’ “preventive culture” through a monthly assessment of supplier health and safety indicators. Regular meetings also enable us to draw up specific action plans and remain in constant communication with them to improve the health and safety of operations. Below are some of the initiatives carried out with our contractors in 2024:

- Implementation of the Ruta Zero project.
- Training in Gensuite, the prevention management platform.
- Compliance audits on the use of PPE (personal protective equipment).
- Training pills and monthly safety inspections with cleaning companies.
- Assessment and analysis of monthly contractor accident rates

## We are committed to the health and safety of all workers who are involved in our production processes.

The Ruta Zero project has been implemented in 2024, thanks to which safety has been consolidated in all areas of the chain of command, oriented towards setting procedures, studying RPNs, training, and the focus has been placed on giving visibility to all incidents, on reporting of actions and on positive recognition. The contractors from our industrial complex have been directly involved in this project.

We also implemented a Safety, Health and Environmental Investment plan totalling more than Euros 27.5 million during 2024, allocated largely to the Aeris project, the aim of which is to reduce exposure to respirable crystalline silica (RCS).

Thanks to this firm commitment, we have managed to significantly reduce certain accident rates compared to 2023. The following pages contain accident rate indicators, as well as proactive measures to reduce risks, such as an improvement in incident reporting, the plan to minimise critical risks (by adding machinery safety, etc.), and the project for the prevention of becoming caught in machinery and falls from heights.

# Our strategic Health & Safety projects reflect our commitment to protect our people.

## Ruta Zero Project

The aim of the Ruta 0 project is to develop a Cosentino model of industrial excellence that will make us a benchmark in safety, efficiency and quality, with standards that facilitate the Group's industrial internationalisation. It is based on three benchmark models: safety, maintenance and quality and the waste model, the first of which is the subject of this section.

The development of a safety model aims to create safe working environments for our employees and contractors with the goal of a zero accident rate.

The "Zero Accident" methodology in industry focuses on preventing and fully eliminating occupational incidents and injuries. This approach involves implementing proactive measures, such as team training, regular audits, monitoring the proper use of protective equipment and promoting a culture of safety. The active participation of all workers, together with the identification and mitigation of risks, are key components in achieving the goal of zero accidents, thus creating a safer and healthier working environment.

### **Training and Procedures**

Training plays a crucial role in this methodology. Workers are taught about safe practices, using the operating procedures developed (safety standards) and the proper use of personal protective equipment. Safety awareness and competence are promoted, ensuring that each member of staff is fully equipped to deal with the risks associated with their work tasks.

### **Identification and Assessment of Risks**

Identifying and assessing risks is a key process to achieving the goal of "Zero Accidents". This involves conducting regular risk assessments, both at macro and micro level, to identify potential hazards in day-to-day work processes. The focus will be on the most significant risks and action will be taken to reduce the level of risk by implementing the proposed preventive and corrective measures, ensuring effective mitigation of the identified risks.

### **Ongoing Monitoring**

Monitoring of the various defined activity indicators is ongoing via the preparation and weekly updating of control panels. These differentiate the progress for the lines of action deployed: involvement of operators, training, creation of standards, risk reduction, implementation of the project in contractor companies and AERIS security to measure the control of the risk associated with RCS exposure.

## AERIS project

As part of our commitment to health and safety, 2024 saw the continuation of the AERIS project, the goal of which is to reduce the risk of exposure to inhalation of respirable crystalline silica. AERIS is the company's most important package of investments in health and safety.

This year we have concentrated efforts on collective, process and task definition improvements. As a result of this joint effort by all the organisation's departments involved, a total investment of more than Euros 21.75 million has been made.

## Plan to prevent falls

Identifying and resolving critical safety points for Production and Maintenance tasks (entrapment in machinery and falls from height) in the silos at the Silestone factories. This is an ongoing plan that is not confined to taking a snapshot of a situation on any particular day.

## Global action plan for the prevention of fires and explosions

In order to improve safety and the management of production processes, the Cosentino Group has devised an Action Plan that includes a series of activities and investments aimed at preventing fires and explosions, improving process safety and reducing potential risks. The most ambitious programme is the installation, mounting and operation of the new RTOs (Regenerative Thermal Oxidizers).

The PAU (Self-Protection Plan) has been updated and a new DOPEX document has been drawn up which analyses the areas of particular danger in the event of fire.

## Equipment Safety Improvement Plan

We have drawn up a machinery improvement programme that goes above and beyond regulatory compliance. It is aimed at avoiding risks stemming from machinery manipulation and operation.

Of particular note in 2024, audits and equipment check-lists were carried out internally after shortcomings had been detected. They are corrected as swiftly as possible with a fulfilment rate of 100%.

# Continued enhancement of our safety culture.

We are continuing to work together to reduce our overall accident rates by taking tangible measures and driving forward specific plans to achieve this strategic objective.

## Accident rate by gender in Cosentino Spain

	Men	Women
Number of occupational accidents	39	8
Frequency rate	8.57	5.00
Severity rate	0.26	0.26
No. of occupational illnesses identified	11	0

The **frequency index** (number of accidents/number of hours worked\*1,000,000) achieved is 7.64 and the severity index (number of days lost due to lost time accidents/number of hours worked\*1000) is 0.26.

## Cosentino Global

The values of the total recordable accident rate TCIR (number of recordable accidents per 200,000 hours worked) and the severity rate SR (number of days lost per 200,000 hours worked) at the regional level are as follows:

Region	TCIR	SR
Cantoria	3.40	55.6
Centers Spain	2.82	20.14
Media Spain	3.35	52.74
Europe	2.02	51.59
USA	3.61	33.91
APAC	2.83	43.86
ROW	0	0
<b>Global Cosentino</b>	<b>3.06</b>	<b>44.32</b>

During the year 2024, it should be noted that the number of days lost has been reduced by almost 50% compared to 2023 and the number of accidents with total sick leave has been reduced by 42%.

The absenteeism rate reflects the total number of hours of non-attendance or absence from work compared to the total number of hours of scheduled theoretical work.

## Absenteeism rates during fiscal year 2024\*.

Country	Absenteeism	Absenteeism hours
Spain	7.2%	428,248.14
Brazil	1.6%	8,752
United Kingdom	1.8%	4,056
France	5.9%	10,483.19
Italy	3.0%	4,881.75
Australia	2.1%	3,118
Germany	6.1%	6,208

\* Results are provided for countries with data integrated into the corporate information system. We are still in the process of centralizing information on absenteeism with the aim of expanding the group of countries for which details of absenteeism will be provided in future reports.

(S) Cosentino x Social

# Community

We promote initiatives that encourage collaboration and dialogue with our community and partners.

We drive initiatives that contribute to the development of the communities in which we operate; that is the power of our surfaces in every space and in every home.

Taking care of our environment

# Social Action Policy

Committed to  
maximising our  
contribution to society.

Our vision of global leadership goes beyond being merely present in many regions; instead it is based on a profound commitment to each one of them. For this reason, we are actively involved in the economic, social, educational and cultural development of the communities in which we operate.

We strive to create opportunities for growth, promote education and support cultural initiatives that enrich people's lives. Furthermore, we work in close collaboration with local leaders and organisations to ensure that our actions have a positive and lasting impact.

We believe in the importance of contributing to improving quality of life, supporting the communities with which we interact. Our relationship with them goes beyond a purely business interaction; at Cosentino, we assume the responsibility of generating well-being among the region's inhabitants, an objective that we pursue on the basis of the four policy areas described below.

COSENTINO  
care

## For society

**Architecture, Design & Society:** thanks to our product and experience, we help to build spaces that are designed to improve social well-being.

## For culture

**Education & Culture:** we provide opportunities for professional and personal training and development.

## For the planet

**Biodiversity & Natural Spaces:** we contribute to the reduction, mitigation and even reversal of the damage caused to natural areas to restore them, as far as possible, to their original state

## For health

**Health & Well-being:** we promote healthy lifestyle habits among our teams and all other stakeholders.

**€1.26 M**  
*Amount of Spanish  
donations*

## Second Social Action Competition.

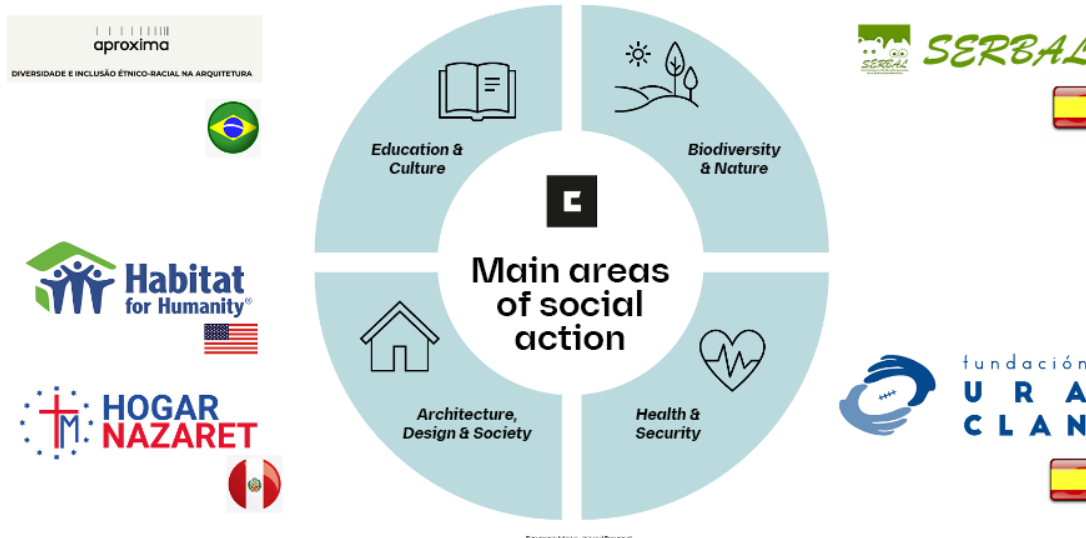
We launched the second Social Action Competition in which Cosentino offers economic or in-kind support to reward charitable initiatives altruistically undertaken by its employees for the benefit of society. These initiatives are aligned with the pillars of the social action policy in the regions in which we operate. All employees have the opportunity to propose and vote for their favourite projects. Thanks to the support of more than 1,200 employees, the winning organisations of this competition were as follows:



### Social Initiatives Competition: Selected Projects

COSENTINO

The five projects, winners of the 2,500 euro prize are as follows:



### HABITAT FOR HUMANITY

<http://www.habitat.org/>

Country: USA

Founding purpose: Habitat for Humanity is an international non-governmental, not-for-profit organisation specialising in the construction and improvement of low-cost housing for low-income families. We are driven by the belief that everyone deserves a decent place to live.

**HOGAR NAZARET**

Country: Peru

Founding purpose: Project to construct bathrooms at Casa Hogar Nazaret. The “Hogar Nazaret” foundation is a large shelter for children and teenagers living in extreme moral, emotional and economic poverty, located in Huallaga Central (the San Martín Region), Peru, one of the most difficult regions to access in the Amazon jungle. To date three houses have been built for girls, two for boys and one sports centre that is being used as a shelter and rescue centre for minors at risk.

**APROXIMA** <http://www.fgmf.com.br/>

Country: Brazil

Founding purpose: Helping to improve the employability of young people with limited resources in the field of architecture in Brazil. The project is currently working with 26 young architecture students, giving them the opportunity to work in various shops, offices and factories within the architecture sector.

**SERBAL FOUNDATION** <http://www.serbal-almeria.org/>

Country: Spain/Almería

Founding purpose: SERBAL (Society for the Study and Recovery of Almería's Biodiversity) is a non-profit organisation that was created in 2012. The purpose of the foundation is to promote the protection and recovery of Almería's biodiversity, and encourage the study of environmental issues. Its scope is limited to the province, although it often participates in projects at a regional and national level. SERBAL has no employees and all its members are volunteers. In 2023, more than 500 independent volunteers participated in its activities.

**URACLAN FOUNDATION** <http://www.fundacionuraclan.com/>

Country: Spain/Almería

Founding purpose: The foundation's purpose is to give support to female sport and social inclusion on equal terms, with a focus on individuals with disabilities (in the inclusive team) and on minors living at risk of social exclusion. This is all achieved through sport, specifically rugby.



The main objective of the “Empresa Solidaria” seal is to recognise companies that seek to create a positive impact on society by marking the solidarity box in their corporate income tax return. Cosentino was awarded the certification by Plataforma Tercer Sector (Third Sector Platform) in recognition of its profound social commitment. This commitment is demonstrated by its contribution to the financing of projects that not only guarantee citizens' rights, but also fight tirelessly against poverty, social exclusion and inequality. With this seal, we reaffirm our dedication to building a fairer and more equitable future for all.

# Education & Culture

We invest in education and culture, forces that transform communities.

## Driving knowledge.

At Cosentino, we firmly believe that investing in quality education for our young people means investing in a future filled with opportunities. Consequently, we are continuing to invest in education and training via the Eduarda Justo Foundation and the Dual Vocational Training Programme offered at our Cantoria headquarters.

We are also convinced that culture transforms the communities in which we operate, which is why we support art in the province of Almería through the Ibañez Cosentino Foundation.



## Eduarda Justo Foundation



### Training tomorrow's leaders today.

Since its creation in 2006, the Eduarda Justo Foundation has been working to boost Cosentino's immediate social environment. To this end, its mission is to foster

leadership and educational, social and business development in Almería, Andalusia and Spain. The foundation also focuses on promoting the development of talent, values (effort, passion, humility, purpose, non-conformism, global vision, idealism, perseverance, etc.) and on the desire for the continuous development of young people who have the potential to become a generation that is ready to lead the world of the future (paying special attention to people with limited economic resources).

### Leaders of the Future Seminar: inspiring young professionals to lead change.

This intensive specialist leadership training seminar aims to identify, train and advise more than 120 professional young people with great potential, primarily from Almería, helping them to become our society's future social, economic and business role models.

"I would like to dedicate this edition to my brother Pepe, who passed away two months ago". The 17<sup>th</sup> edition of the Leaders of the Future Seminar began with this heartfelt tribute from Eduardo Martínez-Cosentino, chairman of the Eduarda Justo Foundation, to one of the founders of the Cosentino Group, José Martínez-Cosentino.



Young people from all over Spain, mostly from Almería, spent three days together in Cantoria enjoying workshops and talks full of optimism, inspiration, motivation and resilience. It was undoubtedly an inspiring experience that provided them with a wealth of knowledge, which will be essential for their journey towards becoming social and business leaders.

The Seminar began on Thursday with two conferences related to courage. “Optimists are those who take on the world,” affirmed Juan Martínez Barea as he addressed the participants, who were forewarned by the director of the Eduarda Justo Foundation of the “wave of changes” expected in the coming years: “A large number of technologies will emerge and new opportunities will be created”. In a talk that surprised all those present, Julio de la Iglesia, a member of TEDAX (Technician Specialist in Deactivation of Explosive Artifacts), emphasised how passion can be a tool for overcoming fear.

Adventurers and entrepreneurs were the protagonists of Friday's talks, in which Jesús Alcoba, creative director of La Salle Madrid Campus, invited young people to “try things, experiment and be different”. Javier Campos, a mountaineer from Almería, focused his talk on the importance of being mentally flexible in order to achieve goals: “I learnt not to become obsessed, to know how to adapt”. This resilience is also important in the entrepreneurial and start-up world. This was emphasised by Valentín Tijeras, VP for Product and R&D at the Cosentino Group, who stressed that “failure is a mirror from which you cannot escape”.

For Tijeras, curiosity has been key in his professional career and he invited the future leaders to discover what they are good at, to adopt a sense of urgency and to build meaningful relationships. In this regard, Isabel Pérez Segura, CEO of Realtrack Systems, assured that “it is very important to invest in R&D”, but also to focus efforts on one sector and know how to manage the best talent. And, as Juan Martínez Barea commented, “competing with the best comes at a price, and that is why you have to professionalise the creation of a start-up”.

Friday's agenda ended with the programme's second workshop: the innovation workshop led by Xavier Verdaguer, founder and CEO of Imagine Silicon Valley. In this workshop, the young participants took part in a creativity and entrepreneurship competition, in which the winning team was awarded a scholarship for the national final, the winner of which will participate in the world final in Silicon Valley.

On Saturday, Sarah Almagro and Eduardo Strauch, two true survivors, arrived in Cantoria. Sarah confessed that “keeping her mind busy” has been fundamental in her recovery from the septicaemia she suffered in 2018. “I lost my hands and feet, but I know that with a strong mind, courage and a heart there are no limits”, the athlete declared. All those present were amazed at the strength of Almagro, and also of Strauch, who confessed that during his ordeal in the Andes “great strength came from our minds”. “In overcoming hate, a love that is stronger than the highest peak is born,” he assured.

This event for the young people who will lead the future of Spain ended with advice from Pilar Martínez-Cosentino, executive VP of the Cosentino Group: “Be global, humble, helpful, digital... Don't be afraid. Your attitude makes a difference”. After recalling that “the soul of Cosentino goes by the name of Eduarda Justo”, Pilar invited everyone present in the events room to focus on their authenticity when creating their own brand.

The Leaders of the Future Seminar, which also included two workshops on leadership and innovation (the latter led by Xavier Verdaguer, founder and CEO of Imagine Silicon Valley), ended its 17<sup>th</sup> edition with the satisfaction of having contributed to the personal and professional development of all those young people who are committed to changing the world.



→ Hackathon DreamBig with Imagine at the Leaders of the Future Seminar

The 125 young participants lived together full time for the three days, participating in the sessions, conferences and workshops, and sharing a hotel, with the aim of encouraging bonding between them. All of this was free of charge, as the Foundation provided a grant for the programme, material, accommodation and meals.

This year's LFS was held on 12, 13 and 14 September.



→ LFS 2024 summary video



Family photograph, Leaders of the Future Seminar

## Eduarda Justo Scholarships: International scholarships for young people with talent and the will to lead the future

### United World Colleges scholarships

This programme aims to “train the leaders that will transform the world”. With this in mind, we offered scholarships to three high-potential young pre-university students from Almería to undertake a two-year International Baccalaureate programme within the United World Colleges (UWC) network. We sought out committed and inquisitive individuals with initiative, determination and ambition to reach their full potential and become local and global leaders.

The mission of United World Colleges is to promote a peaceful society through education in diversity and multiculturalism. UWC has 18 schools across four continents, where young people of over 100 nationalities study, all selected and awarded scholarships in their home countries on the basis of personal merit alone - setting aside their socio-economic status, political beliefs, religion, etc.

These schools offer a comprehensive education that combines academic excellence, creative and artistic activities and sports with service to the community in which each school is located.

This year we awarded a scholarship to **Cecilia Bonilla Rodríguez**, who will study at UWC Thailand; to **Pedro Martínez Mota**, who will study at UWC East Africa (Tanzania) and to **Pepe Jesús Martínez Rodulfo** who will study at UWC Mostar (Bosnia-Herzegovina).

To supplement these grants, we awarded five scholarships for the 15-day summer camp ActionxChange, focused on the development of social projects, to Carolina Lirola Escobosa, Leire Hernández Flores, Raquel Liberton Lorente, María García Victoria and Eloy Teruel Casanova.



Eduarda Justo Scholarships, Eduarda Justo Foundation

## Canada TECH scholarships

Each year, we look for four inquisitive young people, who stand out from the rest on account of their curiosity and passion for science and technology, their undertaking of scientific, technological or business projects and their eagerness to realise their full potential in a globalised world, and we offer them two-year scholarships in a dual programme.

→ The first year covers one academic year, equivalent to the first year of the baccalaureate, in a Canadian school.

→ In the second year, they are offered a training programme in leadership, technology and business creation to supplement their second-year baccalaureate studies at their school of origin.

The academic year in Canada essentially seeks to achieve the following objectives:

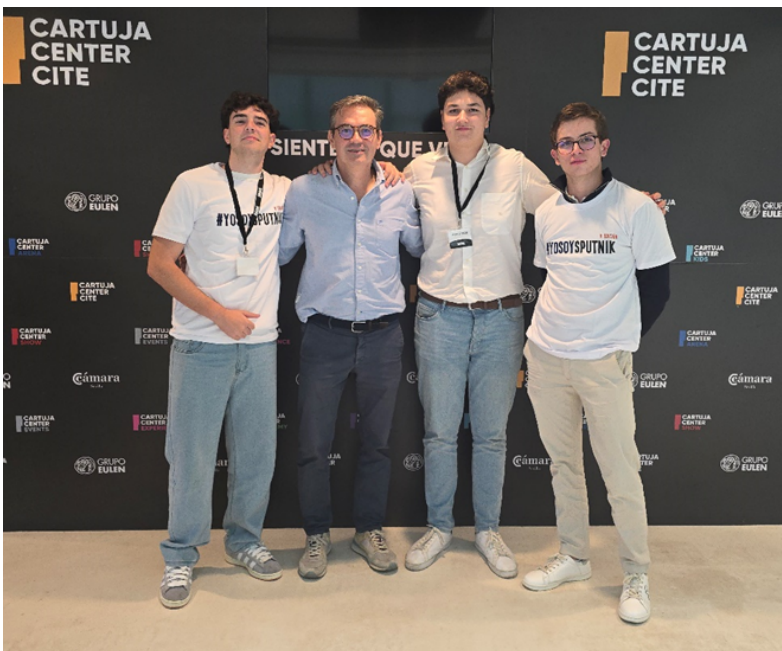
1. To offer innovative training characterised by scientific-technical excellence, adapted to the candidate's areas of interest and tailored to their needs.
2. The enjoyment of an international educational, family and social experience, which will enhance their ability to adapt to a different environment, broaden their perspective in a globalised world and provide them with a command of the English language.

The second-year training curriculum in leadership, technology and entrepreneurship is in turn composed of the following two programmes:

→ **The Leaders of the Future Seminar (LFS)**, an intensive three-day leadership event that will inspire them to become the next generation of social and business leaders in Spain.

→ **The Sputnik programme**, a plan structured into two two-day seminars at which they will be presented with the technologies that are set to change the world, which will inspire and motivate them to create the start-ups of the future.

This year the new trainees were **Carla García Pérez, Álvaro Martín, Martín, Nereida Cañizares Sánchez** and **Belén Crespo Romero**. They are all studying in the 2024-2025 academic year in the Canadian school district of Nova Scotia.



→ Canada TECH trainees, Eduarda Justo Foundation

## Other contributions to the world of art and culture

### → ARCO Madrid

Silestone® dominated the Guest Lounge of ARCO Madrid, the largest art fair in Spain. We collaborated with the Burr Studio project by creating an iconic piece made of the hybrid mineral surface. We created an abstract object that acted as a focal totem in the main hall and that served to present the Silestone® XM category.

### → Friends of the Alhambra Board of Trustees

Through its executive vice-chair, Pilar Martínez-Cosentino Alfonso, the Group has joined the Board of Trustees of the Friends of the Alhambra Foundation, which aims to protect and promote the monument, as well as organising a wide-ranging programme of cultural and social activities.

### → Granada Festival

We continued our partnership with the Granada Festival in 2024. In the 73<sup>rd</sup> edition of the festival, Cosentino sponsored the concert offered by the Spanish National Orchestra and Choir, conducted by David Afkham, in which they played Beethoven's Missa Solemnis.

### → Almería Film Festival (FICAL)

The Group's relationship with the Festival continued last year, acting as a sponsor and lending its name to the Best Director and Best Screenplay Award, which were won by Javier Macipe's film "La estrella azul".

### → Collaboration with the Tíjola Book Bank

In 2024, the "Cosentino Company" library was inaugurated in El Paraíso, Honduras, thanks to the shipments organised by the Tíjola Book Bank, which collaborates with the NGO ACOES, and has the help of Cosentino. The space has more than 5,000 books, and is located in the Isidro Pineda Secondary School in the Santa Cruz community.

# Biodiversity and Nature

We take steps to restore natural areas to their original state, to the extent possible.

## Less carbon, more biodiversity

We transform our emissions by collaborating with key players in environmental preservation and developing our own programmes to enrich and protect biodiversity wherever we are present.



On World Environment Day, Cosentino employees and their families took part in different activities to preserve the planet.

**#GenerationRestoration: we act because we care**

On World Environment Day, we participated in activities to promote a circular economy on the understanding that everyone - governments, companies and people alike - plays a role in the change. This year we joined the UN's international #GenerationRestoration campaign, promoting waste collection from all manner of natural areas, for example, beaches, riverbeds and forests, in an effort to prevent it from reaching the sea.

Over 300 Cosentino employees collected 98 kg of waste as part of various initiatives in Almería, Miami and Milan.

(include video of Macenas and Miami)

<https://www.youtube.com/watch?v=HP50vGPaGw4>

Cosentino Usa Beach.mp4

## Cosentino Forest

Once again, we joined forces with our planting partners @grown\_forest at our 2024 Cosentino Forest Planting Day, during which colleagues came together in Ireland and Almería to help further this worthy initiative aimed at offsetting emissions through the reforestation of Ireland and the planting of native species in Almería.

## Cantoria industrial complex green belt.

As part of our commitment to protect biodiversity and flora generate value for our workers and for all the communities where we are present, we have created an ambitious project, the

Green Belt, which covers more than 140,360 m<sup>2</sup> of restored areas surrounding our facilities, in addition to 30,000 m<sup>2</sup> more of common land, to protect our environmental heritage.

In our restoration activities, we subscribe to the following basic principles:

- Use of native species.
- Use of species that have minimal water requirements to reduce water consumption as much as possible.
- Low maintenance requirements, to reduce the replacement of species and the associated energy consumption.
- Creation of a plant barrier to help mitigate the effects of wind, minimising the amount of dust in suspension that could spread into the park from nearby areas, and improving the response to possible fires.



**1,500 m<sup>2</sup>**

*of restored areas at  
our Cantoria  
facilities in 2024.*

None of Cosentino's sites are located in areas with nearby protected habits or sites of special environmental interest.



→ Restoration of biodiversity in the vicinity of the Cosentino Industrial Complex.

ESG

# (G) Cosentino x Governance

We work to ensure that sustainability and transparency are built into our business management.

At Cosentino Good Governance is our shared culture.

At Cosentino, we do not just use an efficient management model that reflects our commitment to maximum transparency. We go much further. We are committed to good governance: to acting ethically and with determination, to establishing honest relationships, to treating others as equals, to giving the best of ourselves, both individually and collectively. This applies to all levels and areas of Cosentino, from our chairman to those who have only recently signed their first contracts following internships. Because we all make decisions every day, both big and small, that affect the world around us.

We each have a great deal to contribute to the Good Governance culture at Cosentino.

Every link in the chain is important in terms of the positive impact we aim to generate in every area of the company.

Our Good Governance principles also extend to our suppliers and collaborators. We surround ourselves with people and companies that share our goal to make a positive impact, requiring of them exemplary ethics and best practices in sustainability.

# Good Governance

# Responsible taxation

Cosentino's corporate tax policy is based on compliance with fiscal regulations, cooperation with the various tax authorities, collaboration in the prevention of tax fraud, commitment to society and tax transparency.

Our approach to tax-related matters is inspired by the following principles:

**1. Compliance with the tax regulations** in the various countries in which the Group operates, paying the taxes due in line with the legislation applicable in each country.

As regards the **Transfer Pricing Policy**, we value related-party transactions in accordance with the OECD guidelines on this matter, submitting a country-by-country report in Spain, where the Group's parent company is resident for tax purposes.

In this regard, the Group will never artificially shift profits from one jurisdiction to another for the purpose of eroding tax bases and minimising the tax burden.

**2. Fostering reciprocally cooperative relationships** with the different **tax authorities**.

Our relationships with the different tax authorities are based on trust, good faith and collaboration, and we prioritise out-of-court resolution of tax disputes.

The advance pricing arrangements entered into by the Spanish and US tax authorities, and agreements regarding the assignment of intangible assets with the Spanish State Tax Agency, are testament to our cooperative relationships with the tax authorities.

**3. Collaboration to prevent and combat tax fraud**, avoiding the use of contrived structures not connected with the Group's business activity for the sole purpose of reducing the tax burden.

In this connection, the Group has no presence in territories classed by the European Union as non-cooperative jurisdictions for tax purposes.

**4. Tax governance.**

In 2022 the Group approved a tax compliance policy that constitutes the internal organisation model for taxation matters, based on monitoring compliance with tax obligations.

**5. Contribution and social impact of taxes paid.** We are aware of our responsibility with respect to the social and economic development of the countries in which we operate and that the taxes paid by the Group help to support both of these processes.

**6. Tax transparency.** Since 2015 we have been voluntarily disclosing the taxes paid in the countries in which we operate.

In 2024 we paid a total of 38.8 million in taxes at Group level, while collecting 317.8 million in third-party taxes generated in the pursuit of our economic activity, this being one of our main contributions to shoring up public spending and, by extension, to society.

# Key financial results

## Profits obtained by country (Euros)

Country	Profit**	Country	Profit**	Country	Profit**
Spain	72,729,210	Norway	156,448	Malaysia	-69,736
Netherlands	999,780	Singapore	86,276	USA	22,261,835
Germany	495,657	Turkey	-317,062	Canada	2,223,311
United Kingdom	2,103,803	Israel	480,318	Puerto Rico	32,782
Italy	915,058	Mexico	-554,275	United Arab	129,660
Portugal	1,342,008	Australia	-976,994	Emirates Russia	385
Sweden	311,925	Japan	44,637	Lithuania	111,452
Belgium	502,193	Dominican Republic	0	Slovenia	47,030
France	1,105,464	Denmark	242,232	Czech Republic	-128,618
Switzerland	637,864	Finland	553,033	Peru	10,535
Brazil	520,518	New Zealand	-305,867	Hungary	-35,350
Austria	163,472	South Africa	-130,838	Saudi Arabia	9,326
Ireland	500,373	Poland	-40,713		
					<b>105,692,741</b>

\*\* Breakdown of Aggregate Profit Before Taxes by Country (EUR) as of December 31, 2024.

## Cybersecurity.

During 2024, Cosentino has continued with the ISO 27.001 certification to guarantee its customers good security practices against possible cyber-attacks. These guarantee the confidentiality, integrity and availability of information and provide the following advantages:




**Guarantee of trust and business quality:** demonstrates to the market that our data processing processes are secure.

**Improvement of the internal security system:** thanks to the methods and procedures detailed in the standard for its optimal compliance, a system will be created that will offer the highest security for internal information.

**Reduction of risk cases:** the implementation of this security management system allows to reduce exponentially the cases of leakage or deterioration of information.

# Compliance

Our ethical compliance culture is based on the following principles:

 <p><b>Respect for the law</b></p> <p>We pursue our activities in strict compliance with the laws in force in each of the markets in which we operate.</p>	 <p><b>Ethical integrity</b></p> <p>Our day-to-day work is grounded in integrity and pursued in accordance with the principles of honesty, avoidance of all forms of corruption and respect for the specific circumstances and needs of all those involved.</p>	 <p><b>Respect for human rights</b></p> <p>All of our activities scrupulously observe the human rights and civil liberties included in the Universal Declaration of Human Rights. The values set out in our Code of Ethics form part of the culture shared by all Cosentino Group employees, who must all be familiar and comply with such document.</p>
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Our Compliance Body and Ethics Channel are the main cornerstones of our organisational compliance system and ensure observance of these basic principles while fostering a genuine culture of regulatory compliance, ethical commitments and best practices within the organisation.

# Zero tolerance of bribery and corruption

We are pushing ahead with the support of society and ever more reasons to feel proud.

Our Anti-corruption Policy - included within the Code of Ethics, Conduct and Regulatory Compliance updated in 2023 - expresses our firm commitment to transparency, ethical values and legality.

This Policy expressly prohibits offering or giving:

- Any kind of gift or gesture directly in return for a past or future act. Gifts or gestures must be given, offered or accepted on a non-reciprocal basis.
- Cash.
- Any kind of gift or gesture where, due to its frequency or individual or total value, there is a risk that such gift or gesture may be deemed not given or offered on an occasional or reasonable basis. Cosentino has in place a Protocol for accepting gifts and other business courtesies that is mandatory for all of its personnel.

As part of the Annual Audit Plan, the Internal Audit department conducts tests to assess the level of compliance with the company's internal procedures. No situations running contrary to these procedures (such as conflicts of interest or fraud) have been identified.

With regard to monetary transactions, measures are in place to ensure compliance with the company's procurement process (Purchase to Payment), with a range of controls across the various stages, limitation of the number of users able to generate payment orders and restriction to a minimum of the number of people with banking powers of attorney, which are subject to a joint signature requirement in most cases.

The principles governing anti-money laundering are set out in the Code of Ethics, Conduct and Regulatory Compliance. We are committed to full compliance with the anti-money laundering laws in force in competent jurisdictions.

# We have one goal: transparency and integrity in all our dealings.

The Compliance Body carries out periodic reviews of Cosentino's compliance system in order to ensure that it is aligned with legal requirements, recommendations and best practices in the area. We are determined to achieve the highest standards in terms of both expectations and quality.

This continuous development has led to the decision to restructure the regulatory compliance function, providing it with full-time resources, and complete autonomy and independence. In this connection, since last October, the regulatory compliance function has been entrusted to a single-person body (the Chief Compliance Officer), who reports directly to the Board of Directors, via its Delegated Audit and Control Committee.

The Chief Compliance Officer's main functions include:

- Promoting and instilling strict compliance with the law and a genuine culture of regulatory compliance by incorporating ethics into every activity undertaken at Cosentino.
- Raising awareness of, and ensuring compliance with, the Code of Ethics, Conduct and Regulatory Compliance, a set of standards constituting the backbone of the organisation, and the other policies that together form the compliance system.
- Ensuring compliance with the ten principles of the Global Compact.
- Ensuring observance of the Compliance Policy
- Regularly reviewing and updating the documents constituting the Compliance system (including the criminal and regulatory risk matrix and compliance controls).
- Developing and implementing an annual training plan and reporting it to the organisation.
- Handling communications and queries received through the Ethics Channel.
- Resolving any conflicts of interest that might arise in the course of the Group's business activities.
- Advising any employees or members of the organisation.

## Ethics Channel

We have an Ethics and Compliance section on the corporate website, where the Ethics Channel and the most relevant policies in this regard can be found.

## Composition of the Compliance Body

### **Chief Compliance Officer**

Álvaro Fernández Vázquez

# A trained workforce with a shared goal

To achieve our goal of maximum transparency and complete integrity, it is essential that we are all working towards the same goal. With this in mind, each year we run training sessions to raise awareness of compliance risks, the activities in which they could arise and how to prevent, detect and manage them.

We also seek to increase the visibility of the Ethics Channel and encourage its use to report any conduct that might hinder our efforts to remain a responsible and fair company.

# Always vigilant

We must all remain vigilant with respect to both the company's conduct and our own in order to prevent compliance breaches and reduce existing risks. To this end, we have in place an Ethics Channel, which is essential to a culture of regulatory compliance.

This channel is available to all employees and stakeholders on the corporate website. The Compliance Body can also be contacted by email, by letter, in person, or by phone.

The Ethics Channel provides a confidential and anonymous (where so required) means of reporting irregular or unethical conduct relating to any case of non-compliance or violation of the Code of Ethics, Conduct and Regulatory Compliance or any compliance-related rule, policy or protocol, as well as any conduct that may constitute a criminal offence.

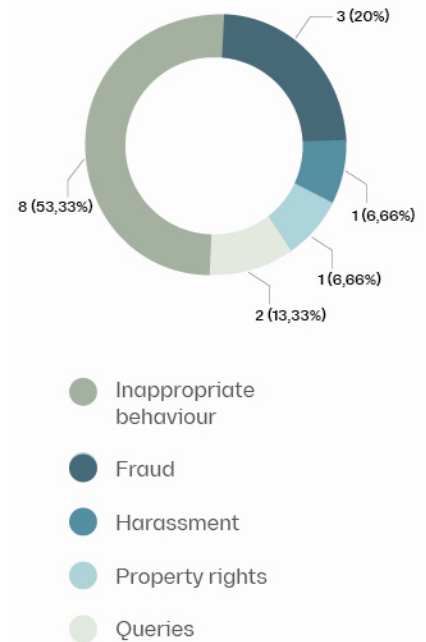
Communications received are analysed, categorised and processed by the Compliance Body having regard to their nature.

Cosentino's zero retaliation policy ensures the confidentiality of all communications and protection of whistleblowers acting in good faith.

15 communications were received in 2024. All of them have been dealt with and none were related to cases of bribery or corruption.

It is worth noting that no cases of corruption or bribery were reported or communicated in 2024. Similarly, no complaints were received in respect of human rights violations.

Number of communications received in 2024



## Data protection office

Cosentino has a Data Protection Office that is responsible for managing any requests for the exercise of rights, carrying out data protection impact assessments in new projects if needed and controlling the register of processing activities.

This Office also has a legal advisor and systems technician to ensure that we comply with both the General Data Protection Regulation and the new Spanish Data Protection Act. In this same vein, we have set up a Data Protection Committee (DPC) to verify that the actions carried out by the data protection officer are correct.

# Certification

Excellence in all our processes. Improving year by year, one step at a time.

We are an example of effective management, certified by leading authorities in key areas of sustainability.

One of Cosentino's fundamental pillars is our customers' trust. Keeping stakeholder needs uppermost in our minds, we perform our work with careful regard to safety, respect for the environment, quality and the use of efficient and innovative techniques and methods, all in accordance with the company's values and principles.

Consequently, within a framework of operational excellence, we are committed to integrating our management systems, and continuously maintaining and improving the Integrated Management System (IMS), which has been certified according to the highest international standards.

**In 2024, the following certifications were renewed:**

- ISO 9001:2015: Quality Management System. A standard aimed at satisfying customers' needs through the appropriate management of internal processes.
- ISO 14001:2015: Environmental Management System. This standard provides a framework for the design, implementation and continuous improvement of our environmental performance.
- ISO 45001: 2018: Occupational Health and Safety Management System. This standard implies the creation of a safe, healthy workplace for the people forming part of the Group and anyone entering our facilities.
- ISO 50001:2018: Energy Management System. This standard provides specific guidelines for implementation by the organisation of short- and long-term measures that will have a positive impact on all stakeholders.
- ISO/IEC 27001:2013: Information Security Management System. The aim of this standard is to minimise risks and guarantee the confidentiality, integrity and accessibility of information.
- In 2024, we secured a B-score in the CDP rating.

**We also renewed the following certifications in the purchasing area:**

- ISO 20400:2017: Sustainable Procurement Management System.
- UNE 15896 2015: Value-added Purchasing Management.
- These certifications are a testament to our commitment to follow best market practices with regard to purchasing management and continuous improvement, as well as to sustainability. We received an Excellent rating in the audit.

**New certifications received in 2024:**

- We have included our subsidiary Soluciones Ambientales COMA, which is engaged in waste management and valorisation, within the scope of our ISO 45001:2018 certificate (Occupational Health and Safety Management System). Soluciones Ambientales COMA already held the ISO9001:2015 and ISO14001:2015 certificates.
- Silestone® received the Indoor Air Comfort Gold certification for indoor air quality in terms of the emission of volatile organic substances.

**Other certifications endorsing our products:**

- **Dekton by Cosentino®**  
UL Greenguard and UL Greenguard Gold, NSF, BBA (British Board of Agreement), ETA (European Technical Assessment), ICC-ES, NOA, QB UPEC (France), IMO and USCG; Environmental Product Declaration (EPD), DECLARE, SASO; recycled material content; REACH compliance.
- **Silestone by Cosentino®**  
UL Greenguard and UL Greenguard Gold; IAC Gold; NSF; Environmental Product Declaration (EPD); DECLARE; DNV Declaration of Verification for Hybriq Technology® and Hybriq+®; Recycled material content; REACH compliance
- **Sensa by Cosentino®**  
Greenguard and Greenguard Gold.

## Human rights

# Guaranteeing human rights is everyone's duty

We demand the utmost commitment to the Universal Declaration of Human Rights, to the legislation in force in each country and to honesty as the governing principle of our conduct.

We believe that responsibility for respecting human rights lies with each and every one of the individuals and bodies subject to the Code of Ethics, Conduct and Regulatory Compliance. We have accepted the Declaration of Fundamental Principles and Rights at Work, the ILO Conventions, the OECD Guidelines for Multinational Enterprises and the United Nations Global Compact, among others, as our basic guidelines in terms of conduct.

Through our Code we also undertake to respect the UN Universal Declaration of Human Rights, as well as to eliminate child labour, requiring all our employees, collaborators and suppliers to strictly observe this principle as well as all the other principles that guide us. Meeting this requirement is a prerequisite to become a certified supplier.

In addition, as part of the General Procurement Conditions and by way of our Supplier and Risk Management Policy, suppliers undertake to meet a number of criteria of this nature, which are verified through our own audits of the main suppliers to ensure compliance. Moreover, any instance of alleged breach of the conducts set out in our Code must be reported.

## Suppliers

# Together we generate a positive impact throughout our value chain

We build constructive relationships  
with our suppliers: relationships that  
are responsible, sustainable and strong

We work with people and companies that share our values and commitments, with integrity and transparency at all times. We carry out different initiatives designed to establish long-lasting relationships built on trust:

→ We have finished rolling out the block of 45 initiatives as part of our Agenda'24 (2020- 2024) aimed at bringing the purchasing function into line with the requirements of the ISO 20400 standard on sustainable procurement. Having undertaken the 2024 initiatives, and on the back of AERCE's updating of the certification scheme, we achieved an 85% adoption rate Company-wide of the criteria of this standard, successfully passing the 2024 audit, together with the UNE 15896 standard on value added purchasing management, with a rating of Excellent.

→ Compliance with our Supplier and Risk Management Policy is key, both to mitigate potential negative impacts on the activity of the Cosentino Group and to encourage the development of ESG criteria in our supply chain. This compliance will be bolstered over the coming years by the agreement signed with Ecovadis, a reputable third-party global leader in sustainable supplier assessments, through which we will assess our critical and strategic suppliers.

# Our responsibility in terms of products begins with how we select and obtain raw materials.

Our assessment of the level of performance and compliance of our suppliers is an ongoing part of the procurement process. We do so by way of an annual audit plan, making on-site verifications of the conditions of our raw material suppliers via the GoSupply platform, as regards environmental, social and governance criteria.

These assessments take into account aspects such as the publication of a corporate social responsibility report, the existence of gender equality and human rights policies or codes of ethics and conduct among the supplier's policies, or whether the supplier's environmental management system is certified.

Accordingly, they not only guarantee the quality of the products, but also analyse factors such as respect for human rights, ensuring that child labour is not used and that labour standards align with our internal policies and current legislation.

In 2024, we conducted 47 audits, mainly in Spain, China, India, Turkey and Dubai, of which 43 were closed without any breaches and four closed with breaches. Action is being taken in connection with these breaches.

The strategic agreement with Ecovadis will help us to further mitigate our supply chain risks, while ensuring that our suppliers are in step with the constant legal changes across the different geographical regions.

Through the Service Monitoring Office, we continue to assess the performance of our main suppliers by defining and monitoring SLAs and strategic initiatives that help to make the services they provide to us more operationally and economically efficient.

## Raw material supply.

We continue to audit our raw material suppliers on an annual basis, either in person or online. Based on ESG criteria, these audits are conducted through the GoSupply platform, adding value to the monitoring of our suppliers' indicators and mitigating risks of breaches relating to human rights, the environment or governance. In 2024, they were also assessed by Ecovadis, further mitigating the risks that our suppliers may face.

### Raw material supply by country 2024

Country	% Supply
Spain	51.6%
Turkey	21.6%
China	7.6%
United Arab Emirates	4.7%
Italy	4.7%
Portugal	3.3%
Hong Kong	2.8%
France	2%
India	1.3%
United Kingdom	0.3%

**18,250**  
total number of active suppliers

**4,272**  
domestic suppliers  
(23% of total)

**1,245**  
local suppliers Almeria, Andalusia, Spain (7% of total)

## We ensure that our suppliers are aligned with our ESG vision.

Our ISO 20400 sustainable procurement certification, the development of Agenda'24 for the 2020-2024 period (during which we implemented 45 initiatives to align the purchasing function with ISO guidelines) and the collaboration with Ecovadis to assess our critical and strategic suppliers, are the main drivers that help us to promote the development of environmental, social and governance criteria in our supply chain.

With these initiatives, we help our suppliers in their own development, in turn promoting our commitment to industrial activity via nine SDGs—five primary and four secondary.

From the Supplier and Process Management area we promote and convey this need via the ESG Academy, with the support of the ESG Champions—procurement managers selected to take part in the transformation of their procurement portfolios working closely with suppliers.

The alignment of our certification process with the seven core areas of ISO 26000 is crucial if all relevant issues are to be covered. Our ESG Criteria Questionnaire, which must be completed by all of our suppliers that are considered critical or strategic, has been revised to ensure it is in line with the various legislation, such as the Due Diligence Directive in Europe, and extended to encompass cybersecurity risk.

The final average ESG performance score of all our critical suppliers at year end reached 69%, thereby exceeding the target set for 2024.

**22%**

*Trading volume assigned, taking into account ESG development criteria\**

*\*Purchases exceeding Euros 1 million of raw materials, investments, industrial supplies and services*

**47**

*In-person audits of our main raw material suppliers*



### Compliance with the Supplier and Risk Management Policy

**100%**  
*of critical suppliers comply with our Supplier and Risk Management Policy*

**65%**  
*Target ESG score*

**192**  
*Final suppliers considered critical*

**180**  
*Suppliers assessed for sustainability by Ecovadis*

# Knowledge sharing for an enhanced experience.

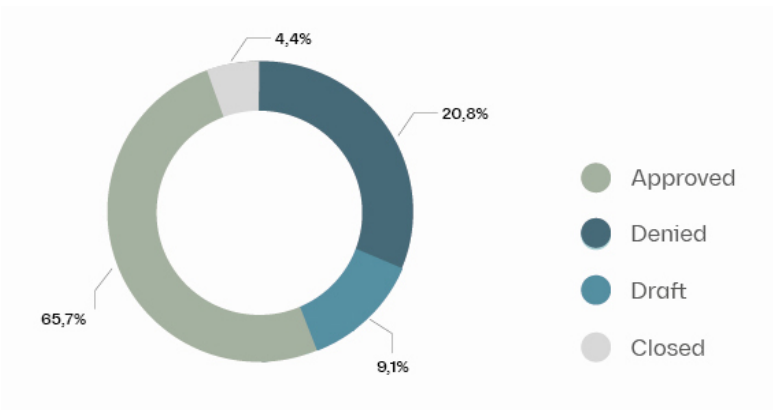
At Cosentino we are aware of the diversity of our customers. We therefore listen to all of their needs with a view to achieving a product that meets market quality standards and expectations.

Understanding the perception our partner customers (marble workers, installation companies, builders, etc.) have of our products and that of the end users who benefit from our materials in their daily lives is of equal importance to us. The Customer Care department has two ways to collect customer feedback on product quality.

Firstly, we have the Customer Support technical team that visits our customers' sites to gather all the information regarding the stages prior to the installation and use of the product. Secondly, we have the Voice of Customer team, which is able to understand and convey to the internal teams, through a centralised complaint management service, how the material performs once it is brought into use.

We also offer a technical assistance service to our partner customers in the event they encounter difficulties in the development, design or installation of our products. This service is likewise for new customers who are facing fresh challenges with Cosentino's latest products. To this end, we have assembled a team of more than 20 international technicians to provide this service in all of our markets, either locally or from our headquarters.

As regards complaints management, 23,852 complaints were handled in 2024, with the following outcome distribution:



**23,852**  
Total incidents reported

**65.7%**  
Complaints accepted

**20.8%**  
Complaints rejected

**4.4%**  
Complaints closed

**9.1%**  
Draft complaints

# We demonstrate our commitment to communication through actions

We continue to roll out communication initiatives to keep our customers and society informed, providing them with all information available.

In order to share information on the possible risks related to our products and the pertinent preventive measures, in 2019 we created the Cosentino Health & Safety Space website, accessible from any device. It has since been updated, and today it is the point of reference for health and safety information on our products that is user-friendly, structured and multilingual, in accordance with international regulations such as the Globally Harmonised System (GHS) for the classification and labelling of chemical products and mixtures, as well as CLP, REACH and others.

The up-to-date safety data sheets (SDS) for our Silestone®, Silestone® XM, Dekton®, Deklite®, Sensa®, Scalea® and Natural Stone products can be found on the [osh.cosentino.com](https://osh.cosentino.com) website.

Continuing with the practice introduced in 2017, Cosentino also regularly distributes multilingual newsletters to marble workers globally, with relevant information on the prevention of occupational risks in their professional activity linked to our products. This practice continued throughout 2024, the newsletter being translated into ten languages and with certified delivery in 37 countries.



→ International Health&Safety info

## Labelling information

1. Crystalline silica content.
2. Stipulation of the obligation to comply with applicable local health and safety regulations and to consult an industrial hygienist to implement all appropriate risk mitigation measures.
3. Warnings regarding the risks and precautions to be taken for safe handling of these products, together with the corresponding pictograms, in compliance with international GHS regulations.
4. Reference to the existence of adequate processes to mitigate emissions and ensure safe product disposal.
5. Indications on possible health issues arising from prolonged exposure to dust from cutting and handling materials without recommended safety measures.
6. QR code that directs users to the Cosentino Health & Safety Space, where they can find additional health and safety information, safety data sheets and good practice guidelines in a downloadable format, and video demonstrations on how to safely handle products.

# We open channels of dialogue to improve communication with our stakeholders.

## Service Desk

Cosentino has worked to improve its customer service by internalising the Service Desk and Workplace teams, thereby demonstrating our commitment to generating quality employment and providing enhanced customer support.

This has enabled us to offer a more dynamic in-person service that is adapted to the pace of our business, providing direct customer care, which in turn enhances customer satisfaction with the service received from our Company.

## Social media

Our global and local (GloCal) social media strategy has continued to gain traction in its goal of expanding awareness of our brands in our online community through active and relatable communication with our customers and other key audiences for the Company, particularly within the world of design and architecture.

On these channels, which use global content localised in more than 18 different languages, we publicise product launches and other key milestones for the Company, such as participation in major events in the design and architecture sector and in sporting and cultural events, both locally and internationally.

We have an active community of more than two million users on the main social media platforms where we are present (Instagram, Facebook, LinkedIn, Twitter, Pinterest and YouTube).

Our presence on the various social media platforms, by relevant market, is detailed below.

## Cosentino City

With the aim of providing greater visibility to our Cosentino City stores and staying closer to their target buyers (mainly interior designers and architects), the presence and activity of the showrooms is unified on the Instagram, LinkedIn and Google My Business channels.

In addition, to facilitate the customer experience, a clickable button has been activated on the website of each Cosentino City showroom enabling customers to request an appointment online.

Each Cosentino City also provides the opportunity to access a virtual catalogue—the digital slab—that shows our complete range of Dekton®, Silestone® and Sensa® colours on a giant 4K screen.

## Partners

# We team up with partners and entities that share the same vision

We always maintain an active policy of collaboration that leads us to form alliances and join forces with entities that share our values. Entities that are committed to innovation, sustainable development, industry advancement and social responsibility. These include the following:

- Fundación SERES (Society and Responsible Company (SERES) Foundation).
- Asociación de Empresarios del Mármol de Andalucía (Association of Marble Companies of Andalusia, AEMA).
- Asociación Mobiliario de Cocina (Association of Kitchen Furniture, AMC).
- Asociación Directivos de Comunicación (Association of Communication Executives and Managers, DIRCOM).
- Asociación para la defensa de la Marca (Andema) (Association for the defense of the Brand).
- Club de Marketing de Almería (Almeria Marketing Club).
- Foro de Marcas Renombradas Españolas (Leading Brands of Spain Forum).
- Federación Andaluza de Promotores Inmobiliarios – Fadeco (Andalusian Federation of Real Estate Developers – Fadeco)
- ASCER (Spanish Ceramic Tile Manufacturers' Association).
- Asociación para el Progreso de la Dirección (Association for the Progress of Management, APD).
- Asociación Española de Anunciantes (Spanish Association of Advertisers).
- AMBIT - Living Spaces Cluster.
- CENFIM (Professional Training Institute).
- A.St.A. World-Wide (Engineered Stone Manufacturers Association).
- Asociación SUSTENTA (Environmental Civic Association).
- Confederación Española de Organizaciones Empresariales (CEOE) (Spanish Confederation of Business Organisations).
- ICEX (Spanish Institute for Foreign Trade)
- Green Building Council España (GBCe).
- European Construction and sustainable built environment Technology Platform (ECTP).
- Asociación Española de Fabricantes de Fachadas Ligeras y Ventanas (ASEFAVE) (Spanish Association of Manufacturers of Lightweight Facades and Windows).
- Asociación para el desarrollo de la sílice y productos derivados (IBERSIL) (Partnership for the development of silica and silica products).
- Confederación Española de las Industrias de las Materias Primas Minerales (PRIMIGEA) (Spanish Confederation of the Mineral Raw Materials Industries).
- EUROSIL (European Association of Industrial Silica Producers).
- Industrial Minerals Europe (IMA Europe).
- NEPSI (European Network for Silica).
- EIT RawMaterials
- Plataforma de Economía Circular en Acción (Circular Economy in Action platform).
- StepbyWater Alliance.
- Alianza para la FP Dual (Professional Training Alliance).
- Observatorio Industrial 4.0. (Industry 4.0 Observatory).
- Observatorio 2030 del CSCAE (CSCAE 2030 Observatory).
- CESUR (Professional Training Centre).
- Design Institute of Spain (D'IOS).
- Consejo Superior de Colegios de Arquitectos de España (Higher Council of Professional Associations of Architects of Spain, CSCAE).
- Fundación Arquitectura y Sociedad (Architecture and Society Foundation).
- Fundación Arquitectura Contemporánea (Contemporary Architecture Foundation).
- Federación Española del Habitat (Spanish Habitat Federation).
- CEAJE (Spanish Federation of Young Entrepreneurs).
- Cámara de Comercio España-EE.UU. (Spain-US Chamber of Commerce).
- Fundación Consejo España-Estados Unidos (United States-Spain Council Foundation).
- Fundación COTEC (COTEC Foundation for innovation and technological development).
- Círculo de Empresarios (Businessmen's Circle).
- Cercle d'Economia (Economia Circle).
- Asociación para el Estudio de Monarquías Contemporáneas (REMCO) (Association for the Study of Contemporary Monarchies).
- Cámara Oficial de Comercio de España en Bélgica y Luxemburgo (Official Spanish Chamber of Commerce in Belgium and Luxembourg).
- Instituto de Empresa Familiar (IEF) (Family Business Institute).
- Pacto Mundial ONU España (UN Global Compact Spain).
- European Alliance for Apprenticeships (EAfA).

# Appendices

## Appendix 1. Circular economy

Tables showing % of recycled raw materials in products in 2024 (expressed in terms of consumption of raw materials (tonnes) and surfaces produced (m<sup>2</sup>))

Product lines	Total Raw Materials (t) Recycled/Recovered	Total Raw Materials (t) Consumed	% Recovered / Recycled vs. Total
Dekton®	33,091	278,078	11.9%
Silestone®	50,370	430,513	11.6%
<b>TOTAL</b>	<b>82,905</b>	<b>708,591</b>	<b>11.7%</b>

2024 marked our sixth year operating our own non-hazardous waste treatment and valorisation plant through our subsidiary Soluciones Ambientales COMA.

As a result, we are consolidating an ever more efficient waste management system geared towards the future valorisation of all non-hazardous waste generated by the production process.

Regarding the management of hazardous waste, we continue to research waste management alternatives that prioritise valorisation of waste over disposal, as well as new commercial products that can gradually replace the hazardous products used in production.

### Performance: Global: Cantoria Industrial Complex (Almería, Spain) + Latina Factory, Vitória (Brazil)

Change in the valorisation of solid waste (t)	2022	2023	2024
Total waste	436,878	332,563	347,849
Total valorisation	71,835	54,796	54,445
Valorisation rate (%)	16.44%	16.48%	15.65%

## Appendix 2.

# Energy consumption

Silestone® + Dekton®	2023	2024
Total electricity consumption (kWh)	185,007,973	186,785,153
Total thermal energy consumption (kWh)	372,501,970	446,801,944
Total energy consumption (kWh)	557,509,943	633,587,097

DIESEL CONSUMPTION	2022	2023	2024
Total consumed (litres)	1,155,187	1,044,492	1,015,091
Total consumed (kWh)	11,607,666	10,495,369	10,201,670

The consumption of electricity for the production of Silestone and Dekton has remained relatively steady, thanks to the stabilisation of production levels for Silestone, the largest user of electricity. The significant increase in Dekton production explains the rise in natural gas consumption, stemming from the newly installed production line.

### Energy consumption outside the Cantoria HQ

	Category	Item	Consumption	Comments
Stone Systems	Stationary combustion	Fuel used in facilities	4,907,803 kWh	Natural gas and propane
	Electricity	Grid consumption	6,102,075 kWh	
Cosentino Centers	Stationary combustion	Fuel used in facilities	10,971,246 kWh	Natural gas
	Electricity	Grid consumption	6,569,237 kWh	
City Centers	Stationary combustion	Fuel used in facilities	354,341 kWh	Natural gas
	Electricity	Grid consumption	1,059,900 kWh	
Logistics hubs	Stationary combustion	Fuel used in facilities	178,544 kWh	Natural gas
	Electricity	Grid consumption	864,850 kWh	
Brazil factory	Stationary combustion	Fuel used in facilities	1,042,416 kWh	Natural gas
	Electricity	Grid consumption	6,851,303 kWh	

## Appendix 3.

### Emissions of other substances

	2022	2023	2024
Carbon monoxide (CO) (kg/year)	58,400	73,500	75,916
Nitrogen oxides (NOx) (kg/year)	102,000	106,000	110,137
Lead and compounds (Pb) (kg/year)	0.7	1.74	4.0
Total suspended particles (TSP) (Kg/year)	20,500	58,900	79,785
Total organic carbon (TOC) (kg/year)	33,800	53,000	63,871
Hydrofluoric acid (HF)	817	6	35

#### Application of the precautionary principle

Aware of the importance of preventing negative impacts as a result of our production processes and facilities, we apply the precautionary principle with a view to protecting the environment.

Over the course of 2024 work continued to implement the improvements and recommendations agreed with insurer Swiss Re, notably the improvements associated with insulation and fuel risk reduction, as well as the control of chemicals and conditioning of other products that do not pose a risk to industrial activities.

## Appendix 4.

# Carbon footprint

Total footprint 2024	Tonnes (t)
Direct emissions	111,846.32
Indirect energy emissions	6,641.27
Indirect transport emissions	122,628.10
Indirect emissions from products and services	269,362.06
Indirect emissions from use of products	25,313.96
<b>TOTAL</b>	<b>535,791.71</b>

50.28% of our footprint in 2024 is due to indirect emissions associated with the Products and Services category, arising primarily from the consumption of the various raw materials that we use.

In second place, constituting 22.89% of the total, are indirect emissions associated with transport, arising from the bulk of our product distribution and from the transportation of raw materials. In third place are direct emissions, representing 20.87% of the total, most of which arise from our production processes.

If an objective and quantified comparison is made between the 2018 and 2024 footprint indicators, the accumulated reduction stands at 9.7%.

## Appendix 5. Employees

\* The tables below present the data as of the end of the fiscal year, with average data not being reported, as there is no seasonality in our business segment and the total workforce remains constant throughout the year.

### Employees by contract type and gender in 2024

Contract type/working hours	Men	Women	Overall total
<b>Open-ended</b>	<b>4327</b>	<b>1525</b>	<b>5852</b>
Full time	4323	1497	5820
Part time	4	28	32
<b>Temporary</b>	<b>90</b>	<b>17</b>	<b>107</b>
Full time	40	13	53
Part time	50	4	54
<b>Overall total</b>	<b>4417</b>	<b>1542</b>	<b>5959</b>
<b>Dismissals</b>	<b>170</b>	<b>99</b>	<b>269</b>

### Employees by contract type and age in 2024

Contract type/working hours	Under 25	25 to 35	35 to 45	45 to 55	Over 55	Overall total
<b>Open-ended</b>	<b>224</b>	<b>1594</b>	<b>1993</b>	<b>1464</b>	<b>577</b>	<b>5852</b>
Full time	223	1592	1974	1456	575	5820
Part time	1	2	19	8	2	32
<b>Temporary</b>	<b>8</b>	<b>27</b>	<b>8</b>	<b>9</b>	<b>55</b>	<b>107</b>
Full time	8	27	8	8	2	53
Part time				1	53	54
<b>Overall total</b>	<b>232</b>	<b>1621</b>	<b>2001</b>	<b>1473</b>	<b>632</b>	<b>5959</b>
<b>Dismissals</b>	<b>8</b>	<b>69</b>	<b>94</b>	<b>63</b>	<b>35</b>	<b>269</b>

## Employees by contract type and professional category in 2024

Contract type/working hours/level	Senior management	Directors	Supervisors	Skilled professionals	Admin.	Factory workers	Overall total
<b>Open-ended</b>	<b>22</b>	<b>96</b>	<b>967</b>	<b>1839</b>	<b>298</b>	<b>2630</b>	<b>5852</b>
<b>Full time</b>	22	96	964	1826	289	2623	5820
<b>Part time</b>			3	13	9	7	32
<b>Temporary</b>			<b>10</b>	<b>28</b>	<b>3</b>	<b>66</b>	<b>107</b>
<b>Full time</b>			1	25	1	26	53
<b>Part time</b>			9	3	2	40	54
<b>Overall total</b>	<b>22</b>	<b>96</b>	<b>977</b>	<b>1867</b>	<b>301</b>	<b>2696</b>	<b>5959</b>
<b>Dismissals</b>		<b>3</b>	<b>39</b>	<b>95</b>	<b>30</b>	<b>102</b>	<b>269</b>

## Number of employees by country 2024

Country	No. of employees	Country	No. of employees
Spain	3,461	New Zealand	19
United States	1,204	Switzerland	19
Brazil	250	Austria	18
United Kingdom	131	Ireland	17
Canada	117	Norway	16
France	99	United Arab Emirates	15
Italy	94	Japan	12
Australia	78	Malaysia	12
Germany	59	Finland	11
Sweden	39	Denmark	10
Portugal	39	Lithuania	8
Poland	38	South Africa	8
Mexico	32	Czech Republic	7
Turkey	29	Peru	4
Netherlands	28	Croatia	3
Israel	26	Indonesia	3
Belgium	22	Estonia	2
Singapore	22	Hungary	2
		Latvia	2
		Puerto Rico	2
		Iceland	1

## Appendix 6. Tax transparency and subsidies

The table below details the amounts of corporate income tax paid per country (€)

Country	Corporate income tax paid
United States	7,060,797
Spain	6,547,514
Brazil	3,437,496
Germany	606,670
Mexico	508,956
Canada	461,107
United Kingdom	370,364
Italy	344,954
Portugal	289,404
Denmark	239,327
Netherlands	219,932
Belgium	171,119
Switzerland	84,850
Ireland	81,342
Other countries*	542,133
<b>TOTAL</b>	<b>20,965,965</b>

\*Aggregate amount of corporate income tax paid by the subsidiaries in Austria, France, Sweden, Norway, Finland, Lithuania, Slovenia, Czech Republic, Hungary, Japan, Russia, Singapore, Malaysia, Puerto Rico, Dominican Republic, Turkey, Israel, South Africa, New Zealand, Poland and United Arab Emirates.

The income tax paid includes the net amount of the tax cash flow, which covers both the Corporate Income Tax payment and the tax refunds received for this tax from previous years. Thus, in Spain, €16.1 million has been disbursed for Corporate Income Tax, which has been offset by a €9.6 million refund from previous years.

### Grants received in 2024:

	2022	2023	2024
Balance at 1 January	22,605,724	19,904,798	18,151,182
Grants received during the year	3,664,001	3,996,986	30,261,945
Decrease in grants received in prior years	(1,819,469)	(3,482,756)	(1,552,048)
Amounts transferred to the income statement	(4,545,458)	(2,267,846)	(8,573,852)
Translation differences	-	-	6,282
<b>Balance at 31 December</b>	<b>19,904,798</b>	<b>18,151,182</b>	<b>38,293,509</b>

## Appendix 7. Social dialogue

### Social dialogue: trade union partnership.

Article 1 of the Spanish Trade Union Freedom Act 11/1985 of 2 August 1985 guarantees that all workers have the right to freely join trade unions for the promotion and defence of their economic and social interests.

Article 2 of the same act stipulates that trade union freedom comprises:

- The right to establish trade unions without prior authorisation, as well as the right to suspend or dissolve them through democratic procedures.
- The right of workers to join the trade union of their choice on the sole condition of observing the union bylaws or withdrawing from union membership. Furthermore, no one may be forced to join a trade union.
- The right of members to freely elect their representatives within each trade union.
- The right to trade union activity.

This right is enshrined in both the Workers' Statute and the Collective Bargaining Agreement.

Composition of the workers' representatives at Cosentino (Cantoria work centre).

The workers at Cosentino's Cantoria Industrial Complex are represented as follows:

- (i) The C1 works council is made up of 23 members who were elected in March 2022, of which 12 members belong to the Unión General de Trabajadores (UGT) trade union while 11 members belong to the Comisiones Obreras (CCOO) trade union.
- (ii) The C2 works council is composed of 12 members (1 vacancy) who were elected in December 2022. All council members belong to the CCOO trade union.
- (iii) The office workers' council comprises 13 members elected in 2022. All council members belong to the CSIF trade union.

### Discrimination and harassment.

Non-discrimination is a key factor in our commitment to employee welfare.

We do not tolerate discrimination of any kind, be it on grounds of birth, race, sex, religion, opinion or any other condition or personal or social circumstance; we are firmly committed to preventing and eradicating this type of behaviour. We are all equal, and we all contribute to Cosentino's mission.

Harassment is also considered a workplace risk. At Cosentino, we strive to maintain an organisational structure that prevents harassment, and we undertake to allocate the human and material means to prevent it and to take action against possible cases of harassment.

Our protocol, which sets out our intention to implement all necessary measures to promote a harassment-free working environment, has been distributed to all members of staff.

We also have a Whistleblower Channel at Cosentino that all employees and stakeholder personnel can access to report or make inquiries about discrimination or harassment issues. This Channel enables users to anonymously report issues to the Compliance Body, which is responsible for its management.

Cosentino Cantoria (park 1, park 2 and Cosentino Global's work centre at Cantoria) has several committees currently in place:

- Health and Safety Committee.
- Training Committee
- Harassment Investigation Committee.
- Equality Committees (Negotiating Committee and Monitoring Committee once the plan is approved).

There are also three trade union sections in industrial park 1:

- UGT trade union section.
- CCOO trade union section.
- Solidaridad trade union section.

## Appendix 8.

# Collective bargaining

In 2024, 66% of employees worldwide are covered by a collective bargaining agreement, an increase of 0.5 percentage points on last year's coverage. Our employees in Spain, where 58.1% of our workforce is based, are all signed up to one of the 26 existing collective agreements.

The Collective Bargaining Agreements in force at Cosentino's work centres in Spain on matters affecting occupational health and safety refer to the application of the provisions contained in the Law on Occupational Risk Prevention, without providing for improvements to the conditions legally established in the applicable regulations.

Country	Employees	No. employees covered by collective bargaining agreement	% employees covered by collective bargaining agreement
Spain	3,461	3,461	100%
Brazil	250	250	100%
France	99	99	100%
Netherlands	28	28	100%
Italy	94	94	100%
Other countries*	2,027	0	0%
<b>TOTAL</b>	<b>5,959</b>	<b>3,932</b>	<b>66%</b>

(\*) Other countries: Germany, Australia, Austria, Belgium, Canada, Croatia, Denmark, Dubai, Estonia, Finland, Hungary, Indonesia, Ireland, Iceland, Israel, Japan, Latvia, Lithuania, Malaysia, Mexico, Norway, New Zealand, Peru, Poland, Portugal, Puerto Rico, United Kingdom, Czech Republic, Singapore, South Africa, Sweden, Switzerland, Turkey, USA.

# Non-financial Information Statement Index

The contents of Law 11/2018 on Non-financial Information and Diversity included in this document have been verified by KPMG

## General information

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Brief description of the business model, including the business environment, the organisation and structure	Material	3-15	GRI 2-6 (2021)
Markets served	Material	6	GRI 2-1 (2021) GRI 2-6 (2021)
Organisation's objectives and strategies	Material	3-15	GRI 2-1 (2021) GRI 2-22 (2021)
Key factors and trends that could affect future performance	Material	10-11	GRI 3-3 GRI 2-22
Reporting framework used	Material	2	GRI 1 (2021)
Materiality principle	Material	12-15	GRI 3-1 (2021) GRI 3-2 (2021)

## Environmental matters

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the Group's activities	Material	16	GRI 3 -3 (2021)

## Detailed general information

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Detailed information on the current and foreseeable impacts of the company's activities on the environment and, where applicable, health and safety	Material	11, 17-18	GRI 3.-3 (2021)
Environmental assessment or certification procedures	Material	22, 79	GRI 3 - 3 (2021)
Resources allocated to preventing environmental risks	Material	18, 30	GRI 3 - 3 (2021)
Application of the precautionary principle	Material	90	GRI 2 - 23 (2021)
Amount of provisions and safeguards for environmental risks	Material	90	GRI 3- 3 (2021)

## Pollution

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Measures to prevent, reduce or remedy emissions seriously affecting the environment, factoring in any specific form of atmospheric pollution of an activity, including noise and light pollution	Material	90	GRI 3- 3 (2021)

## Circular economy and waste prevention and management

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Prevention, recycling and reuse measures, other methods of recovering and eliminating waste	Material	26-28, 88	GRI 306-1 GRI 306-2 GRI 306-3 as regards total waste generated GRI 306-4 as regards waste diverted from disposal

## Sustainable use of resources

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Water consumption and supply in accordance with local limitations	Material	24	GRI 303-5
Consumption of raw materials and measures to improve efficiency	Material	25, 88	GRI 301-2 as regards the percentage of recycled raw materials consumed
Direct and indirect energy consumption	Material	89	GRI 302-1
Measures taken to improve energy efficiency	Material	21-23	GRI 3-3 (2021)
Use of renewable energies	Material	21-22	GRI 302-1

## Climate change

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	Material	17-19, 91	GRI 305-1 GRI 305-2 GRI 305-7
Measures in place to adapt to the consequences of climate change	Material	10, 21-23	GRI 3-3 (2021) GRI 201-2 as regards risks and opportunities and their classification
Voluntary medium- and long-term greenhouse gas reduction targets and the measures in place to achieve them	Material	20-21	GRI 3-3 (2021)

## Protecting biodiversity

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Measures taken to preserve or restore biodiversity	Material	68 - 70	GRI 3- 3 (2021) GRI 304-3 as regards spaces restored
Impacts caused by activities or operations in protected areas	Material	68 - 70	GRI 3-3 (2021)

## Social and employee-related matters

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	31-55	GRI 3- 3 (2021)

## Employment

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Total number and distribution of employees by country, gender, age and professional category	Material	92-93	GRI 405-1 as regards employees by category, gender and age
Total number and distribution of types of employment contract, average annual number of permanent, temporary and part-time contracts by gender, age and professional category	Material	92-93	GRI 2- 7 (2021) as regards employees by employment type contract and gender
Number of dismissals by gender, age and professional category	Material	92-93	GRI 3- 3 (2021)
Average remuneration and trends, disaggregated by gender, age and professional category or similar value	Material	46-47	GRI 3-3 (2021)

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Wage gap, remuneration of like positions or average remuneration in the company	Material	47	GRI 3-3 (2021) GRI 405-2 as regards the ratio of basic salary and remuneration of women to men
Average remuneration of board members and senior management, including variable remuneration, allowances, termination payments, payments into long-term savings schemes and any other amounts received, disaggregated by gender	Material	46-47	GRI 3-3 (2021)
Implementation of disconnection from work policies	Material	49-50	GRI 3-3 (2021)
Number of employees with a disability	Material	37	GRI 3-3 (2021) GRI 405-1 as regards employees by category and other indicators of diversity

## Organisation of work

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Organisation of working time	Material	49-50	GRI 3-3 (2021)
Number of hours of absenteeism	Material	55	GRI 3-3 (2021)
Measures aimed at facilitating a work-life balance and encouraging sharing of responsibilities between both parents	Material	49-50	GRI 3-3 (2021)

## Health and safety

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Occupational health and safety conditions	Material	51-55	GRI 3-3 (2021) GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-7
Occupational accidents, in particular their frequency and severity, as well as occupational ill health, disaggregated by gender	Material	55	GRI 403-9 as regards the number and rate of accidents GRI 403-10 as regards cases of work-related ill health

## Labour relations

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Organisation of social dialogue, including procedures for notifying, consulting and negotiating with staff	Material	95	GRI 3-3 (2021)
Mechanisms and procedures that the company has in place to promote the involvement of workers in its management, in terms of information, consultation and participation	Material	96	GRI 3-3 (2021)
Percentage of employees covered by collective bargaining agreements, by country	Material	96	GRI 2-30 (2021)
Balance of collective bargaining agreements, particularly in the field of occupational health and safety	Material	96	GRI 3-3 (2021)

## Training

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Training policies in place	Material	40-43	GRI 404-2
Total hours of training by professional category	Material	42	GRI 3-3 (2021) GRI 404-1 as regards total hours of training by professional category

## Universal accessibility

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Universal accessibility for people with disabilities	Material	36-37	GRI 3-3 (2021)

## Equality

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Measures adopted to promote equal treatment and opportunities for men and women	Material	38-39	GRI 3-3 (2021)
Equality plans, job stimulation measures, protocols against sexual harassment and gender bias	Material	38-39	GRI 3-3 (2021)
Policies against all forms of discrimination and, as the case may be, diversity management	Material	95	GRI 3-3 (2021)

## Respect for human rights

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Management approach: description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	75-78, 80	GRI 3-3 (2021)

## Implementation of due diligence procedures

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Implementation of due diligence procedures in relation to human rights and prevention of risks of human rights violations and, as the case may be, measures to mitigate, manage and redress any potential abuses committed	Material	80	GRI 2- 23 (2021) GRI 2-26 (2021)
Reported human rights violations	Material	77	GRI 3-3 (2021) GRI 406-1 as regards the number of cases
Description of measures implemented to promote and comply with the core conventions of the International Labour Organization (ILO) regarding respect for freedom of association and the right to collective bargaining; the elimination of discrimination in employment and occupation; the elimination of forced or compulsory labour; and the effective abolition of child labour	Material	80	GRI 3-3 (2021)

## Action to combat corruption and bribery

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
<b>Management approach:</b> description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	74-77	GRI 3-3 (2021)
Measures adopted to prevent corruption and bribery	Material	74-77	GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021)
Anti-money laundering measures	Material	74-77	GRI 3-3 (2021) GRI 2-23 (2021) GRI 2-26 (2021)
Contributions to foundations and not-for-profit organisations	Material	58	GRI 2-28 (2021)

## Information about the company

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
<b>Management approach:</b> description and results of policies on these topics and the key risks in such connection with respect to the group's activities	Material	57-67	GRI 3-3 (2021)

## Company commitments to sustainable development

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Impact of the company's activity on local employment and development	Material	57-67	GRI 3-3 (2021)
Impact of the company's activity on local populations and the territory	Material	57-67	GRI 3-3 (2021)
Relationships with stakeholders in the local communities and types of dialogue with them	Material	59-67	GRI 2-29 (2021)
Contributions to foundations and not-for-profit organisations	Material	58, 87	GRI 3-3 (2021)

## Subcontractors and suppliers

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Inclusion of social, gender equality and environmental topics in the procurement policy	Material	81-83	GRI 3-3 (2021)
Consideration of social and environmental responsibility concerns in relations with suppliers and subcontractors	Material	81-83	GRI 2-6 (2021)
Supervision and audit systems and their results	Material	82-83	GRI 2-6 GRI 308-2 as regards supplier environmental assessment GRI 414-2 as regards supplier social assessment

## Consumers

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Consumer health and safety measures	Material	73, 84	GRI 3-3 (2021)
Claims systems, complaints received, and their resolution	Material	84	GRI 3-3 (2021)

## Tax information

Information requested under Law 11/2018	Materiality	Page of the report	Reporting criteria: Selected GRI standards
Profits obtained by country	Material	73	GRI 3-3 (2021) GRI 207-4 as regards profit before tax by tax jurisdiction
Tax paid on profits	Material	94	GRI 3-3 (2021) GRI 207-4 as regards profit before tax by tax jurisdiction
Public subsidies received	Material	94	GRI 201-4 as regards subsidies

The information in this document can be found in the  
Non-financial Information Statement, available on our website  
[www.cosentino.com](http://www.cosentino.com) and verified by KPMG.

# Other Information

## I. Business evolution and results

2024 has once again been a year more in tune with the usual or normal market conditions, following a few years of certain distortions caused by the global halt experienced in 2020 due to the Covid-19 pandemic. We all remember the great abnormality suffered in global supply chains as a result of the disruption in global transportation and in the factories of all sectors, in a sort of vicious cycle. Thus, last year we witnessed an adjustment in activity levels, which, together with situations generated in Europe such as the war in Ukraine, had a slowing effect on the economy in a good number of countries on the continent. Other situations of instability generated around the conflict in the Middle East between Israel and Palestine also created notable turbulence, with serious negative effects on maritime logistics.

These reasons, of sector normalization and geopolitical and economic instability, led us to a revenue figure for Grupo Cosentino in 2024 of €1.464 billion, more in line with 2021 levels, and which is highly positive in a context of some deceleration in our sector, which also has a growing number of manufacturers and competitors globally.

As a result of our investment in innovation, sustainability, and safety, we also achieved another major milestone in 2024: completing 100% of Silestone® slab production at the maximum Q40 level, based on Hybriq+® technology. Additionally, we already have a good number of recent colors and series under the Silestone®XM category, i.e., between 1% and a maximum of 10% silica in their composition. This is the case with the Earthic and LeChic Boheme collections, which is an unprecedented achievement in the industry.

Meanwhile, our ultra-compact porcelain stone Dekton® continues to gain prominence, with a notable sales growth in 2024 of over 12.5%, and now approaching 35% of the company's total sales revenue. A product recognized and endorsed by the world's most important designers and architects, which has great potential for growth. Therefore, in the second half of the year, we began preparatory work for the installation of a fourth production line for Dekton®, which will come into operation during 2025.

The distribution of Net sales geography for 2024 and 2023 is as follows:

	Net Sales 2024	Net Sales 2023
North America	822.228.247	901.800.104
Western Europe	478.142.887	498.601.380
Rest of the World	163.991.369	170.000.548
<b>Total</b>	<b>1.464.362.502</b>	<b>1.570.402.033</b>

Regarding industrial investments, as a result of the success in the Dekton® market, the most important milestone of 2024 has been the start of the assembly of the fourth Dekton® line, which will allow the success in sales to be matched with production in JUMBO format. From Q2 2024 to Q3 2025, the assembly and commissioning of this line will take place. This plant incorporates all the most innovative technologies that have been developed by the internal R&D and Engineering team, as well as the Best Available Techniques (BAT) in terms of raw material recovery, heat recovery, and energy efficiency.

The investment in Dekton® is accompanied by the expansion of our Automated Logistics Platform, increasing its capacity to 600,000 slabs in total. It incorporates 2 new automatic order preparation modules, 1 new automatic loading system, and 2 new LGVs with a lifting capacity of 27 tons. All slabs manufactured in Dekton® are automatically classified and sent to this Logistics Platform and introduced into the Automatic Warehouse 100% automatically, eliminating all potential risks for operators of the previous system and reducing the carbon footprint in the internal transport of materials.

The total investment planned for this new Dekton® line, along with the expansion of the Logistics Platform, is expected to be around 120 million euros.

Both in 2024 and in the coming years, investment in sustainability continues to predominate at Cosentino, focusing on safety, environmental management, circular economy, and energy efficiency.

It is worth noting in terms of safety and environmental improvement, the extension to all production lines of the solution for unloading and sending 100% of the raw material (not only micronized materials but also grains) to the point of consumption (mixers) 100% by pneumatic transport ensuring the tightness of the system. In 2024, it was completed in the Silestone 3 factory, during Q1 2025 it is expected to be completed in the Silestone 2 factory, and by Q2 it will be completed in the Silestone 1 factory. The total investment solely in pneumatic transport during these years exceeds 35 million euros.

During 2024, Cosentino has continued developing and executing investments in new developments of automatic decoration processes prior to pressing, which is allowing the innovation and development team to launch new series of innovative colors, develop new applications for our materials, as well as optimize safety and productivity.

Regarding international expansion, the Group has continued its path from previous years through three distinct levers: (i) establishment in new markets, (ii) growth in markets where it is already present through new Centers, and (iii) development of the Cosentino City model, thus strengthening our dialogue with the interior design and architecture communities. The launch of the C-Top Design program continues to mature within our business model, and this should place us in a preferred position with the design community, undoubtedly one of our most important sources of recommendations.

In 2024, it is worth noting the openings of 4 new 'Cosentino Centers': one in the Czech Republic (Prague), two in the United Kingdom (Sheffield and the relocation of Gloucester), one in France (Lille), one in Lithuania (Vilnius), one in Poland (in the Gdynia-Gdansk area, being the fourth in the country), the relocation of Porto, as well as adjustments to the units in Australia with movements in Sydney and Melbourne, in addition to increasing our presence in the United States with one in Las Vegas. At the same time, this growth has been complemented by the opening of a new 'Cosentino City' in the cities of Melbourne, Mexico City, Bilbao, Alicante, Almería, Munich, Honolulu, as well as comprehensive renovations in our 'Flagships' in Miami and Los Angeles.

## II. Financial risk management

The monitoring and control of the various financial risks to which the Group is exposed is a major challenge for Cosentino. These include financial market risk, credit risk and liquidity risk. Cosentino has therefore developed a global risk management programme focused on the uncertainty of financial markets, and which aims to mitigate the potential adverse effects on the company's economic and financial profitability.

### **(i) Financial market risk.**

The Group's extensive international presence exposes Cosentino to constant exchange rate risk, which requires thorough control of fluctuations in the different currencies. This control is carried out in accordance with the foreign exchange risk management policy approved by the Board of Directors and implemented by the Finance Department. The hedging mechanisms defined for each situation are activated when necessary.

In addition, the Group continuously monitors interest rate market forecasts in order to analyse the situation, and contracts hedges to mitigate this financial risk if required.

Since 2018, the Group has applied hedge accounting to its foreign exchange derivatives in order to minimise volatility in the income statement, as it had previously done for interest rate derivatives.

### **(ii) Credit risk.**

The Group's policy on customer credit risk is reflected in its Credit Insurance hedging programme. Cosentino also maintains the necessary policies to minimise the risk of bad debts and defaults, through procedures for granting, monitoring and controlling credit, and the use of collection methods that guarantee customers' trading debt.

### **(ii) Liquidity Risk.**

To finance the Group's Investment Plan and working capital requirements, Cosentino remains firmly committed to the policy it has followed in recent years, based on a balanced combination of its own sources of financing (reinvestment of profits generated) and external sources of financing. This policy has provided the Group with a high level of financial solvency and sustained access to credit in the financial markets, which will enable the Group to implement its strategic plan for the coming years and to deal with any new uncertainty that may arise in the future.

### III. R&D+i Activities

Innovation is one of the core components of Cosentino's DNA. The challenge facing our innovation strategy is to develop products that respond to the preferences of uniquely diverse markets and consumers on a global scale while simultaneously anticipating their requirements and expectations. Key priorities in this area are continuous improvement of product performance and applications, and the provision of efficient and sustainable production and distribution systems.

Our customers are increasingly demanding when it comes to aesthetic appearance, use, performance, origin, production methods, transport, recycling and reuse. As a result, our innovation strategy is directed towards an increasingly global, integrated and environmentally friendly vision. The integration of process and product research throughout the product life cycle has become a clear lever for differentiation in the market.

During 2024 Cosentino has continued to focus on incorporating collections with high added value and differentiation in the Silestone product range. In this way, active work has been done on the development of the Silestone<sup>®</sup>XM category, which distinguishes the brand's colors and collections produced with less than 10% silica. Specifically, two new collections have been generated under this new category, Earthic and Le Chic Bohème. Earthic, apart from being a series with low silica content, has been developed with up to 30% recycled components, resulting in a more sustainable surface.

Additionally, Silestone<sup>®</sup> has worked on the development of Ukiyo, a new product that gives the material a grooved effect, enhancing the continuity of color throughout the depth of the product, while ensuring an attractive and personalized appearance.

Finally, it is worth highlighting the development of the Suma series in Silestone<sup>®</sup> for residential and construction projects, a collection of four high-performance colors with low crystalline silica content developed with Hybriq+<sup>®</sup> Technology, inspired by four elegant white-cream base stones with subtle veins.

For Dekton<sup>®</sup>, during 2024, work has been done on the development of the Pietra Edition collection, which, through its exclusive technology and state-of-the-art decorative techniques, reinterprets the most iconic natural stones. On the other hand, a collection inspired by woods has also been developed, focused on specific projects.

Furthermore, during this year, the development of multi-format products continues to be a priority, providing versatility to the product. This is mainly in two applications where active research has been conducted: bathrooms and facades. Specifically, in facades, a proprietary ventilated facade system, Dekclip, was developed in 2024, which will facilitate the supply of all the elements that make up the facade in future projects.

Cosentino makes continuous investment in R&D+i processes, which in 2024 amounted to €15.7 MM. Wherever feasible and advisable, Cosentino's policy is to register industrial property rights to provide the greatest possible protection of the knowledge generated in research and development. In this regard, in 2024, a total of 20 new designs have been registered in the European Union and the USA, and two patent families have been applied for by the R&D team to continue protecting our knowledge in an increasingly demanding and competitive sector. At the end of 2024, the Group's Industrial Property portfolio comprised 32 families of patents<sup>[1]</sup> in force that protect different inventions in the different countries where it operates, as well as 108 different designs<sup>[2]</sup> registered and in force.

[1] Registered or granted titles that grant an exclusive right in a geographic area to use, manufacture, distribute, promote and/or sell an invention, which may be a product, a production device or a procedure.

[2] Registered or granted titles that grant an exclusive right in a geographical area over the shape, visual configuration, design and/or ornamentation of a product.

## IV. Average Payment Period

The Group's average payment period to suppliers, calculated in accordance with the Resolution of 29 January 2016 of the Institute of Accounting and Account Audits, is 40 days. During the year, the Group has continued to develop its centralized payment control program through monitoring by the Group's administration as well as detailed monitoring of commercial financing with the aim of reducing customer payment terms. This is intended to balance the reduction in the average payment period to suppliers that has occurred since the end of 2023, during which the Group undertook a demanding project to change its processes to reduce its payment period to suppliers, in line with the maximum term set out in current regulations.

In order to reduce its liquidity risk, Cosentino also makes a series of financial instruments available to suppliers, including reverse factoring at a very low financial cost to suppliers. The ratio of operations pending payment at the end of the year 2024 is 25 days.

## V. Outlook of the Group

For 2025, Cosentino's commitment to continue increasing its presence worldwide with new business units does not stop, and openings are planned in Europe with new Cosentino City locations in Gothenburg, Copenhagen, Oslo, and Manchester. At the same time, efforts will continue to grow in North America with new Cosentino City locations in Monterrey (MX), Dallas, and Richmond in the United States, as well as the relocation of Toronto to a much higher-level location. Simultaneously, we will continue exploring ways to further increase our presence and proximity to customers in many more markets, aiming to showcase our latest launches through the opening of more proximity exhibition spaces.

As part of Cosentino's growth plan and long-term vision, the company plans to build a manufacturing plant in the United States, which will strengthen production capacity closer to raw material sources and the final market. Consequently, it will ensure timely delivery and expand services and product offerings in the North American market. In 2024, preliminary studies and engineering for the development of this new industrial plant are being carried out, with the purchase of the land expected within January 2025.

Both in 2025 and in the coming years, Cosentino will double down on environmental management, circular economy, energy efficiency, and decarbonization. This commitment is reflected in the Strategic Sustainability Plan and will materialize in various high-impact singular projects:

- The preparation of the land for the "Technological Quarry" project will continue, which will be a new industrial plant near the waste deposit where, starting from Silestone® residual sludge, this material will be valorized to obtain viable raw material to be reincorporated into the Silestone® manufacturing process as well as for the development of other products or applications.
- Measures that contribute to environmental protection and people's safety will continue to be implemented, incorporating the best technologies.
- New investments in energy efficiency and decarbonization will be undertaken, incorporating energy management systems and completing the study of alternative energy sources in 2025, such as the introduction of green H2 or wind energy, among others.

In addition to these specific projects, Cosentino will continue to execute all investments in digitalization, cybersecurity, modernization, and robotization of its production processes.

## VI. Treasury shares

At the date of this report the Group has no treasury shares in its portfolio.

## VII. Events after the reporting period

No events have occurred subsequent to year-end that could have any significant effect on the information reflected in the Consolidated Annual Accounts prepared by the Directors on this same date, or that should be mentioned due to having any significant relevance.

Cantoria, on February 21, 2025

## **COSENTINO®**

Ctra. Baza a Huércal-Overa, km 59 / 04850 Cantoria  
Almería (España) / Tel.: +34 950 444 175  
info@cosentino.com / [www.cosentino.com](http://www.cosentino.com)

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