

Criminal Prevention Policy

Effective date	8 May 2026
Approved use	Approved for external dissemination

Content

Section 1	Purpose	Page 2
Section 2	Scope	Page 2
Section 3	Policy Elements	Page 3
Section 4	Governance	Page 4

1. Purpose

The purpose of this Criminal Prevention Policy (hereinafter, the “**Policy**”) is to:

- i) Define Almirall’s approach to preventing criminal risk in its day-to-day activities, fostering a corporate culture rooted in integrity, ethical principles and zero tolerance towards unlawful or fraudulent conduct, thereby safeguarding the Company from legal liability and reputational harm.
- ii) Provide clear guidelines and procedures to proactively prevent any potential criminal activities within the organization.
- iii) Establish the governance framework for the Criminal Prevention Program (the “Program”) implemented in accordance with the requirements of Organic Act 10/1995, of 23 November, on the criminal code (the “**Criminal Code**”)¹.

2. Scope

This Policy applies to Almirall, S.A., all legal entities of the Almirall group (collectively, “**Almirall**” or the “**Company**”) and their respective employees. In the event an external third party is engaged by Almirall in relation to the activities or purposes described in the Policy, they should abide by this Policy to the extent applicable.

3. Policy Elements

3.1. General principles applied for the prevention of criminal risk

- **Compliance and corporate ethics:** one of our fundamental principles in compliance is zero tolerance towards any illegal activities. Almirall promotes a culture of integrity, transparency and ethical behaviour and employees must comply with legislation, industry regulations and all Company internal rules, including those related to the prevention and management of criminal risks.
- **Respect for Almirall’s image and reputation:** to preserve the trust of Almirall’s stakeholders, all employees must take the utmost care to protect the Company’s reputation, always striving to do the right thing and act with integrity in their professional activities.

¹ In accordance with Article 31 bis of the Spanish Criminal Code, legal entities may be held criminally liable where their directors, members of management or employees commit certain criminal offences in the course of any work they undertake in the name of or on behalf of the legal entity to which they belong and for the latter’s direct or indirect benefit. In order to demonstrate the necessary due diligence has been carried out and thus be exempted from criminal liability, an organizational and management model that includes monitoring and control mechanisms designed to prevent and reduce the risk of criminal offences being committed is necessary.

- **Collaboration in the supervision of Compliance:** all employees must collaborate in the processes defined internally for the supervision and verification of the policies, procedures and other controls that are part of the Program.
- **Speak Up culture and sanction of irregular conduct:** Almirall employees and third parties are encouraged to report any suspected breach of legislation and regulations in order to prevent or, where appropriate, detect any irregular conduct. Channels for this reporting are the **Speak Up!** tool, the employee's manager, Compliance, Legal and People & Culture.

3.2. The bases of the Criminal Prevention Program

Almirall's Criminal Prevention Program includes control measures aimed at preventing criminal risks that may affect Almirall, taking into account the activities the Company carries out. The main bases of the Program are set out below:

- **Governance framework:** Almirall has defined a governance framework that is based on the three-line of defence model and that allows the assignment of roles and responsibilities of prevention and control to the different bodies and responsible parties involved in the supervision of the Program:
 - **Board of Directors:** the Board of Directors is the highest responsible for the Program, assuming the function of approving its elements and ensuring its implementation in Almirall, allocating the necessary resources for this purpose and keeping informed of any incident detected in this area.
 - The **Audit and Sustainability Commission**, by delegation of the Board of Directors, is responsible for supervising the operation of the Program, with the necessary autonomy and independence, as well as autonomous powers of initiative and control.

For the proper performance of its functions related to the Program, the Audit and Sustainability Commission delegates the day-to-day execution of the Program to the **Governance, Risk & Compliance Committee**, who reports quarterly to the Management Board and the Audit and Sustainability Commission on the activities carried out with respect to the Program, for subsequent reporting to the Board of Directors.
 - The members of the **Management Board, senior management and directors** are responsible for the day-to-day management of criminal risk and the execution of the controls for the prevention of such risks and must provide support within the framework of its functions related to the Criminal Prevention Program.
- **Criminal Risks and Controls Matrix:** Almirall shall conduct an identification and assessment of criminal risks that may impact the Company, based on the nature of the activities and the controls in place to prevent and mitigate such risks. The criminal risk assessment methodology relies on a defined set of parameters, criteria, and formulas to evaluate the risks associated with Almirall's operations and to determine the effectiveness of the corresponding mitigation controls.

The outcomes of this assessment shall be documented in a Criminal Risks and Controls Matrix, which is subject to regular review to ensure it remains aligned with regulatory developments, organisational changes, and updates to the control environment.

Two key roles within the organization have relevant responsibilities in the management of the criminal risks: **Risk Sponsors**, who are members of the Management Board and are ultimately accountable for the risks within their respective areas, ensuring that such risks are adequately identified, assessed, and mitigated; and **Control Owners**, who are responsible for the effective implementation, operation and documentation of the assigned controls across the organization and actively monitor regulatory changes that may impact the assigned controls.

- **Training and communication:** Almirall has defined an annual Compliance Training and Communication Plan that includes awareness-raising actions regarding criminal risk prevention for the employees and, where appropriate, third parties, which aims to disseminate the different elements of the Criminal Prevention Program.
- **Supervision, monitoring and verification:** Almirall's Compliance function is responsible for the supervision and monitoring of the Criminal Prevention Program, maintaining a cross-functional view of the criminal risks across the entire organization. It ensures the updating of internal regulations, the Criminal Risk and Controls Matrix and the other elements that make up the Program. The Internal Audit carries out periodic verification of the Program and audits of the control environment recommending the corrective actions that are necessary to guarantee the effectiveness and continuous improvement of the Program.

The Board of Directors is also committed to the continuous improvement of Almirall's Criminal Prevention Program and will monitor the effectiveness of this Policy and update it as necessary.

- **Disciplinary regime:** Almirall will investigate any breach of the legislation and/or the Program, including this Policy, and shall apply the commensurate disciplinary measures.

4. Governance

Corporate Policy Sponsor: Chief Legal Officer & General Counsel
Corporate Policy Owner: Executive Director Global Compliance

All employees are required to report any suspected violation of the Corporate Policies in accordance with Almirall Code of Ethics and other internal guidelines. Suspected violations can be reported to the direct manager, People & Culture, the local Compliance Officer, the Legal representative or through the [SpeakUp! channel](#).