Almirall S.A.

CDP Corporate Questionnaire 2026

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
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11/19/2026, 12:07 pm

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:
☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:
☑ EUR

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:
☑ Publicly traded organization

(1.3.3) Description of organization

Almirall is a global biopharmaceutical company focused on skin health. Our work covers the whole of the drug value chain. We collaborate with scientists and healthcare professionals to address patients' needs through science to improve their lives. Our Noble Purpose is at the core of our work: "Transform the patients' world by helping them realize their hopes and dreams for a healthy life". This purpose is our footprint, our legacy for future generations and our contribution to society. We invest in differentiated and ground-breaking medical dermatology products to bring our innovative solutions to patients' needs. The Company, founded in 1944 and headquartered in Barcelona, is publicly traded on the Spanish Stock Exchange (ticker: ALM). Throughout its 80-year history, Almirall has retained a strong focus on the needs of patients. Almirall has a direct presence in 20 countries and strategic agreements in over 70, with about 2,000 employees. Almirall reports in this Climate Change disclosure regarding the following centers in Spain and Germany: - Headquarters Barcelona - Pharmaceutical Plant Sant Andreu de la Barca (Spain) - Pharmaceutical Plant Reinbek (Germany) - R&D Center Sant Feliu (Spain) - Chemical Plant Sant Celoni (Spain) - Chemical Plant Sant Andreu de la Barca (Spain) - Office St Just. This center finished its activity in 2018 but has a small annual electricity consumption. In addition to these sites, Almirall discloses emissions related to its commercial activities in its 15 affiliates located in the EU and USA
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2025	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

1108100000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

XS2388162385

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

ES0157097017

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BME:ALM

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

95980020140005007996

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Italy
☑ Spain
☑ France
☑ Poland
☑ Austria
☑ Slovakia
☑ Netherlands
☑ Switzerland
☑ United Kingdom
☑ United States of America
☑ Belgium
☑ Czechia
☑ Denmark
☑ Germany
☑ Portugal

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain
☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

Almirall, within the framework of evaluating IROs (Impact, Risk, and Opportunities) in accordance with the Commission Delegated Regulation (EU) 2023/2772, supplementing Directive 2013/34/EU as regards sustainability reporting standards, has conducted a detailed analysis of its value chain. In this phase, Almirall's entire value chain has been mapped, outlining the boundaries and scope of each stage to ensure a comprehensive understanding of operational impacts and interconnections. This analysis involved mapping the company's main activities, distinguishing between internal and external operations, the locations where it operates, and its key business relationships.
[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Within the Impact, Risk, and Opportunity (IRO) evaluation methodology, the short-term is defined as any IRO likely to occur within the next year. This time horizon aligns with the company's financial planning, which includes an annual budget for both operational expenditures (opex) and capital expenditures (capex), monitored throughout the year. In line with the company's strategy to become the greatest company in medical dermatology, ever, which includes the 1.5°C climate ambition as one of its pillars, the time horizon for the short-term is broader compared to financial planning, ranging from 0 to 3 years.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

5

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Within the Impact, Risk, and Opportunity (IRO) evaluation methodology, the medium-term is defined as any IRO likely to occur within 2 to 5 years. This time horizon aligns with the company's financial planning, which includes a 5-year forecast for both operational expenditures (opex) and capital expenditures (capex), updated on an annual basis. In line with the company's strategy to become the greatest company in medical dermatology, ever, which includes the 1.5°C climate ambition as one of its pillars, the time horizon for the medium-term is broader compared to financial planning, ranging from 4 to 8 years.

Long-term

(2.1.1) From (years)

6

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

Within the Impact, Risk, and Opportunity (IRO) evaluation methodology, the long-term is defined as any IRO likely to occur beyond 5 years. This time horizon aligns with the company's financial planning, which does not project further financial planning beyond this period. In line with the company's strategy become the greatest company in medical dermatology, ever, which includes the 1.5°C climate ambition as one of its pillars, the time horizon for the long-term is broader compared to financial planning, extending beyond 8 years.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from:	*Select from:*

	Process in place	Dependencies and/or impacts evaluated in this process
	☑ Yes	☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

☑ End of life management

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ EcoVadis

☑ WRI Aqueduct

Enterprise Risk Management

☑ Enterprise Risk Management

International methodologies and standards

☑ ISO 14001 Environmental Management Systems

Other

☑ External consultants

☑ Materiality assessment
☑ Scenario analysis

(2.2.2.15) Risk types and criteria considered

Acute physical
☑ Drought
☑ Flood (coastal, fluvial, pluvial, ground water)
☑ Tornado
☑ Toxic spills
☑ Wildfires

Chronic physical
☑ Heat stress
☑ Water stress
☑ Groundwater depletion
☑ Declining water quality
☑ Increased severity of extreme weather events
☑ Changing temperature (air, freshwater, marine water)
☑ Changing precipitation patterns and types (rain, hail, snow/ice)

Market
☑ Lack of availability and/or increased cost of raw materials

Reputation
☑ Increased concern and/or negative feedback from partners and stakeholders
☑ Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g., GHG emissions, deforestation & conversion, water stress, excessive bycatch)

Technology
☑ Transition to lower emissions technology and products

Liability
☑ Exposure to sanctions and litigation

☑ Non-compliance with regulations and legislation

(2.2.2.16) Partners and stakeholders considered

Select all that apply

☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Indigenous peoples

(2.2.2.17) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.18) Further details of process

Almirall has a Risk Management Policy that outlines the guidelines and framework for the entire risk management system at Almirall. The Risk Management System is based on a Risk Map, which is updated annually to reflect the most relevant risks from the company's global risk map. This system, coordinated by Internal Audit, is developed through the consolidation of the analysis and assessment of events, risks, controls, and mitigation action plans conducted by the business and support units across the company's various areas. The development and implementation of the Risk Management System are the responsibility of the company's Senior Management. The Audit & Sustainability Commission and the Corporate Governance Committee, functionally linked to the Presidency, oversee its effectiveness, as it directly pertains to an essential responsibility of the Board of Directors. Since 2025, Almirall has applied a sustainability Impact, Risk and Opportunity (IRO) assessment methodology, including environmental topics, aligned with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and Commission Delegated Regulation (EU) 2023/2772 regarding sustainability reporting standards and double materiality assessment. The methodology evaluates risks and opportunities based on the likelihood of occurrence, including the relevant time horizon, risk category (regulatory, strategic, operational and reporting), value chain implications, and potential financial effects. Positive and negative impacts are assessed considering their likelihood, time horizon, magnitude and value chain relevance. Environmental dependencies are also incorporated into the assessment of IROs. During the reporting year, the IRO assessment was reviewed and updated to reflect changes in the business context, stakeholder expectations, regulatory developments and available data, ensuring the continued relevance and robustness of the double materiality assessment.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

To assess the interconnections between environmental dependencies, impacts, risks, and opportunities, Almirall has implemented a comprehensive Risk Management Policy and system. Environmental dependencies are integrated into the evaluation of IROs, ensuring that these interconnections are considered throughout the risk management process. This approach identifies alignments and synergies between environmental-related disclosures, promoting a holistic approach to sustainability reporting. Potential compromises between different environmental dependencies, impacts, risks, and opportunities are clearly identified and managed. An example of such interconnections is how water management practices impact climate-related goals, such as reducing water usage to enhance climate resilience.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

The process of identifying priority locations across the value chain has been conducted based on: Key suppliers in the supply chain of Almirall products with the greatest financial impact on the company; Almirall production centers and availability of dual sources of supply in the supply chain. For the top 10 priority locations, an analysis of the physical climate risks to which these locations are exposed has been carried out using climate scenarios and different time horizons.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

☑ Other, please specify :magnitude impact, impact on the value chain and financial impact

(2.4.7) Application of definition

Substantive effect (financial materiality) it is determined as the combination of the probability of occurrence and severity. Severity is determined by assessing different complementary scale magnitudes. These magnitudes are based on Almirall's risk management model and are as follows: Strategic, Operational, Compliance, and Reporting. Additionally, for each Risk and Opportunity, a binary (YES or NO) evaluation is conducted on its influence throughout the different phases of the value chain. Furthermore, a second qualitative binary (YES or NO) evaluation is conducted on the effect of Risks and Opportunities on different financial magnitudes for Almirall.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Time horizon over which the effect occurs

☑ Likelihood of effect occurring

☑ Other, please specify :magnitude impact, impact on the value chain and financial impact

(2.4.7) Application of definition

Substative effect (financial materiality) it is determined as the combination of the probability of occurrence and severity. Severity is determined by assessing different complementary scale magnitudes. These magnitudes are based on Almirall's risk management model and are as follows: Strategic, Operational, Compliance, and Reporting. Additionally, for each Risk and Opportunity, a binary (YES or NO) evaluation is conducted on its influence throughout the different phases of the value chain. Furthermore, a second qualitative binary (YES or NO) evaluation is conducted on the effect of Risks and Opportunities on different financial magnitudes for Almirall.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) Details of policies and processes in place to identify and classify potential water pollutants

Pollutants in wastewater are internally identified based on the analysis of the products used and through wastewater sample analytical controls. Sampling is done at different points through the wastewater treatment process, according to the internal procedure "HSE Work instructions". Then are analysed at an analytical lab. Moreover, external entities carry on their own analysis from the wastewater samples they take. The indicators used are the ones set by the current discharge legislation. The parameters and their discharge limits, among others, are the following: Sant Celoni plant: pH (6 to 9); COD (150); TSS (60); NH4 (15); Inhibitory Substances (5); Chlorine (2000); Total N (35); Total P (10); Phenols (0,5), AOX (0,2). Sant Andreu site and R&D Sant Feliu de Llobregat: pH (6 to 10); COD (1500); TSS (750); Conductivity (6000); Inhibitory Substances(25); Chlorine (2500); Total N (90); Total P (6,5); AOX (2). Reinbek site: pH (6 to 10,5); AOX (1); Lipophilic substances (300); Hydrocarbons (20). Additionally, other substances, such as phosphates, sulphates, nitrates, and various other compounds, are also analysed at our sites.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Organic matter, measured as COD: includes non-biodegradable and biodegradable organic matter. It might come either from process water or domestic wastewater. In the pharma industry, organic matter can derive from cleaning processes, laboratory activities, or the degradation of other organic compounds used for production. High levels of biodegradable organic matter discharged to the environment contribute to oxygen depletion and therefore eutrophication. Non-biodegradable organic matter, on the other hand, refers to substances that resist to degradation over a reasonable period of time. These substances can persist in the environment and may have different impacts depending on their chemical composition. Examples are bioaccumulation or biomagnification. Nitrogen and Ammonia: it is a water pollutant commonly found in wastewater, it might come either from process water or domestic wastewater. In the pharmaceutical context, may come from sources such as

cleaning agents, laboratory processes, or the breakdown of nitrogen-containing compounds. Phosphorous: it may come either from cleaning agents, or phosphorous-containing compounds used in production and domestic wastewater. Discharges of high levels of phosphorous, as well as for nitrogen or ammonia, may lead to algae blooms, eutrophication and oxygen depletion, having a detrimental impact on aquatic ecosystems.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

☑ Third-party audits and/or certification

(2.5.1.6) Please explain

Almirall has implemented the environmental management system ISO14001 in all sites and some procedures for wastewater management, for solid waste management systems and industrial and chemical accidents prevention, preparedness and response (Plan de Autoprotección in Spain) in all sites.Wastewater containing nutrients and other oxygen-demanding compounds is treated before being discharged to the river. In some of the Almirall's sites, this is done in situ, at the site's WWTP. In other situations, wastewater is given to a third party (municipal sewage treatment plant), which is responsible to treat it before being discharged. The wastewater treatment process removes nutrients and other compounds that contribute to the oxygen depletion and eutrophication. To ensure the discharge limits are met the effluent is analysed in a laboratory.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

TSS: Total suspended solids refer to the solids, organic and inorganic, present in the wastewater. They can be substances such as sediments, chemicals, particles from the production process or residues. When discharged to the water bodies without treatment, suspended solids may provoke turbidity and cloudiness in the water, what reduces light penetration. This may limit the photosynthesis from aquatic plants and disrupt the balance in the aquatic ecosystems. Salinity/conductivity: Elevated salinity levels can be caused by the discharge of brine from industrial processes and water treatment. High salinity might affect the osmotic regulation and reproductivity of several aquatic organisms.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

☑ Third-party audits and/or certification

(2.5.1.6) Please explain

Almirall has implemented the environmental management system ISO14001 in all sites and procedures for wastewater management, waste management and industrial and chemical accidents prevention, preparedness and response (Plan de Autoprotección in Spain) in all sites.Wastewater is treated before being discharged to the river. In some of the Almirall's sites, this is done in situ, at the site's WWTP. In other situations, wastewater is given to a third party (municipal

sewage treatment plant), which is responsible to treat it before being discharged. To eliminate TSS. To ensure the discharge limits are met the effluent is analysed in a laboratory.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Inorganic pollutants refer to those chemical substances not containing carbon in their structure. They might have several impacts on the aquatic ecosystems pending on their characteristics Chlorine compounds: These compounds are commonly used as disinfectants and cleaning agents. They might have a toxic effect on the aquatic organisms.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes

(2.5.1.5) Indicators for measuring and evaluating the success of the procedure

Select all that apply

☑ Compliance with discharge permits / regulatory limits

☑ Zero incidents (spills, exceedances, waterborne disease cases)

☑ Third-party audits and/or certification

(2.5.1.6) Please explain

Almirall has implemented the environmental management system ISO14001 in all sites and procedures for wastewater management, waste management and industrial and chemical accidents prevention, preparedness and response (Plan de Autoprotección in Spain) in all sites.Wastewater is treated before being discharged to the river. In some of the Almirall's sites, this is done in situ, at the site's WWTP. In other situations, wastewater is given to a third party(municipal sewage treatment plant), which is responsible to treat it before being discharged. To ensure the discharge limits are met the effluent is analysed in a laboratory [Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Environmental issue	Environmental risks identified
Climate change	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain
Water	*Select from:* ☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:
☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Market
☑ Other market risk, please specify :Increase of energy prices.

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Germany

☑ Spain

(3.1.1.9) Organization-specific description of risk

The transition to a net-zero economy requires the phase-out of fossil fuel-based power generation and the expansion of low-emission power capacity to meet growing electricity demand. This transition may lead to higher electricity costs, driven by the investment required in renewable generation, grids, storage and system flexibility, as well as by stakeholder and regulatory pressure to accelerate the adoption of renewable energy. In addition, the current geopolitical context may increase energy market volatility and place further upward pressure on prices. In Spain, high levels of solar generation may reduce wholesale electricity prices during peak production hours; however, these reductions may not fully translate into lower overall energy costs due to grid, balancing, storage and backup capacity requirements. As a result, the company may face increased and more volatile electricity costs.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased indirect [operating] costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The transition to a net-zero economy requires the global power sector to phase out fossil fuel-based generation and expand low-emissions power capacity to meet the growing demand from economic development and the electrification of various sectors. According to 'The net-zero transition' by McKinsey, the global average delivered cost of electricity, encompassing generation, transmission, distribution, and storage, is projected to rise by approximately 25% by 2040 compared to 2020 levels. The growth in costs is attributed to two main factors: the need for investments in renewable energy infrastructure, grid expansion, and energy storage, and the continued capital costs of fossil fuel-based power assets, even if they are underutilized or retired prematurely. Further to this, Russian natural gas exports to the European Union are assumed to fall further in line with the expiry of those contracts that have yet to be cut unilaterally, while additions to global liquefaction capacity are relatively modest over the coming years. By the middle of the decade, however, new supply may come online and market conditions ease. In the NZE Scenario, the decline in natural gas consumption is even more precipitous, although, some additional investment is needed to compensate for Russian supplies that have no obvious route to market after the breakdown of the energy relationship with Europe. The potential increase of costs of electricity production and natural gas supply could have implications for consumers, potentially leading to higher prices and up-front capital costs in the near term. This represents a risk for Almirall's operations since all owned facilities depend on relevant energy consumption from fossil fuels sources and this cost is an indirect operational cost.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)

1593000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

1593000

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

1000593

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

1593000

(3.1.1.25) Explanation of financial effect figure

In order to quantify the potential financial impact of this risk, Almirall evaluated the projected energy consumption costs based on declared energy targets (for 2025, 2030 and 2050) and future energy prices against different climate change scenarios (STEPS and NZS). Almirall calculated the change in operating costs due to energy price consumption as the difference between future operating energy costs and current energy operating costs. With reference to the energy consumption data of the last 5 years, Almirall's energy consumption is mainly related to natural gas (44%) and electricity consumption (56%). Taking into account this, Almirall estimated the financial monetary impacts related to the increase of future energy costs for Almirall sites across different timeframes following the next steps: 1. Selection of the base year for baseline energy prices. 2021 was selected as it is more representative with respect to 2022 due to socio-political situation in Europe/Ukraine that affected energy prices. 2. Future energy consumption was then calculated based on Almirall's current consumption and declared future targets for 2025, 2030 and 2050. Almirall is committed to mid-term targets and to a net zero target. This resulted in 40,967,739 kWh for 2050. 3. The projected potential costs associated to natural gas and electricity consumption across the different time horizons were estimated based on the projections (in EUR/Mtbu) provided by IEA (International Energy Agency) scenarios and by NGFS (Network for Greening the Financial System) for the years 2025, 2030 and 2040. The scenarios considered were STEPS and Net Zero. 4. "Future operating costs due to energy consumption" was estimated for natural gas and electricity consumption by multiplying the projected energy price (natural gas and electricity) by the energy projected consumption projection for both sources. 5. Finally, "Future operating costs due to energy consumption" was subtracted from the energy expenditure in 2021 in order to obtain the "Change in Operating costs due to energy price consumption". Only the timeframe of 2050 under the NZS resulted in a risk for Almirall (1,000,593).

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Maintenance of Energy management system, ISO 50001

(3.1.1.27) Cost of response to risk

8000

(3.1.1.28) Explanation of cost calculation

The annual maintenance cost of the ISO 50001 energy management system is estimated at 8,000, including certification fees and audits.

(3.1.1.29) Description of response

To mitigate this risk, Almirall has been reducing energy consumption and lowering exposure to associated costs. This has been achieved through the implementation and maintenance of the ISO 50001 energy management system across all its Spanish and German sites. This system incorporates continuous improvement processes that prioritize energy efficiency, thereby reducing both energy consumption and related costs. Additionally, since 2023, Almirall has entered into a long-term physical Power Purchase Agreement (PPA) for 10 years. This contract covers 50% of the electricity consumed, significantly reducing risk by securing a fixed price for the specified percentage of electricity.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Spain

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Other, please specify :Llobregat River and La Tordera River

(3.1.1.9) Organization-specific description of risk

The chemical plant of Sant Celoni, is located in an area with risk of flooding according to the Agencia Catalana de l'Aigua (Environmental Water Agency). The flood risk increases with changes in precipitation patterns. Climate change contributes to these variations, resulting in heavier and unpredictable rainfall and reducing the return periods in flood-prone areas, increasing the recurrence of floods.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased capital expenditures

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

An increase in CAPEX can compromise the allocation of resources needed in other areas of the company, such as R&D investments or product launches.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

514500

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

8500000

(3.1.1.25) Explanation of financial effect figure

The figures correspond to the asset replacement value, assuming any possible structural or instrumental damages caused by a flooding event. For the minimum anticipated financial impact, the scenario assessed corresponds to a flood with a recurrence period of T100, it is assumed that only the wastewater treatment plant, minor production areas and some electrical systems would be affected and need replacement. For the maximum impact scenario (according to flood maps with a recurrence period of T500), it is assumed that a severe flood would affect all the equipment inside the production plant (first floor) and other facilities, including the water treatment plant, the solar plant, the laboratory, electrical systems, and the thermal oxidizer, necessitating complete replacement. Even though the most severe event would imply a production disruption, the company's current risk mitigation plans are very robust. Insurance would cover the reconstruction costs of the plant. Almirall has safety stocks located at another site that would meet market product needs for a period of 0.5 to 1 year. Additionally, Almirall has a second production plant capable of manufacturing most of the products from the Sant Celoni plant, and insurance would also cover the loss of profit associated with the event. Assuming short but intense rainfall events, where accumulated precipitation greater than 40 liters per square meter is recorded within one hour, this is the flood event covered by Almirall's insurance. Therefore, only the capital expenditure for the plant's reconstruction has been considered, which could stress the company's cash flow until the insurance payout is received.

(3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

The maintenance costs for the second supply source (Almirall chemical plant in Sant Andreu de la Barca) have not been determined. The associated costs would be for the maintenance of the sanitary authorization for API production in both plants.

(3.1.1.29) Description of response

To mitigate the risk of business disruption due o Almirall has several risk mitigation mechanisms in place for the Sant Celoni plant. It operates a second production facility for active pharmaceutical ingredients, serving as an alternative supply source. In the short term, Almirall maintains safety stocks to ensure supply continuity for a period of 6 months to 1 year. Additionally, Almirall holds an insurance policy that covers loss of profit for a limited duration of time.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Spain

(3.1.1.9) Organization-specific description of risk

Almirall's Spanish sites are located in areas of water stress&drought, according to the WWF Water Risk Filter, the WRI Aqueduct tool and the public database of the Agencia Catalana de l'Aigua (Catalan Water Agency). Spain has experienced severe and prolonged droughts in recent years and it is highly likely that these events will recur in the future due to climate change. For example, Catalonia experienced an exceptionally severe and prolonged drought between 2021 and 2024, driven by persistently low rainfall and above-average temperatures. The situation led the regional government to declare a drought emergency in early 2024, when water

reserves reached critically low levels. As a result, water restrictions were introduced, which could have had a direct impact on Almirall's production if water management measures had not been implemented at our sites.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Disruption in production capacity

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ More likely than not

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Water shortages can have a significant financial impact on our manufacturing operations. These are related to increased operating costs for sourcing alternative water supplies as well as investments in water treatment/water saving technologies and processes. In the worst-case scenario, production disruptions could occur as a result of stricter water use regulations during droughts. Currently Almirall is recalculating the risk of drought in its sites.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Establish organization-wide targets

(3.1.1.27) Cost of response to risk

100000

(3.1.1.28) Explanation of cost calculation

The estimated cost is based on the investments required across our sites to implement the measures needed to address water scarcity and drought-related risks up to 2025. This cost estimate will be reviewed and refined in 2026, as Almirall is currently developing a roadmap of water-related projects aimed at achieving its water consumption reduction target while strengthening water resilience across its operations. The roadmap will provide greater visibility on the type, scale, timing and investment requirements of the planned initiatives.

(3.1.1.29) Description of response

To mitigate this risk, Almirall has implemented a Water Stewardship Strategy across the company as part of its Act4Impact sustainability strategy. In addition, Almirall has established a target to reduce total water consumption by 25% across all sites by 2030, compared with the baseline year (2020-2022). As part of this Water Stewardship Strategy, several initiatives are being implemented, including the installation and digitalization of water meters to enable more accurate and real-time monitoring of water consumption, the execution of projects aimed at improving water-use efficiency within our processes, and the implementation of new water reuse measures. These actions are designed to enhance water-use efficiency and support the achievement of our water reduction goals.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk5

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Other policy risk, please specify :Increased transitional costs due to challenges in aligning with the EU's Net Zero carbon reduction targets and complying with increasingly stringent regulations related to climate change.

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Germany

☑ Spain

(3.1.1.9) Organization-specific description of risk

Increased transitional costs due to challenges in aligning with the EU's Net Zero carbon reduction targets and complying with increasingly stringent regulations related to climate change. This may require restructuring of current products to ensure Almirall's compliance with regulatory standards. The structure of Almirall's business model creates operational constraints for Almirall, which in turn challenges Almirall's suppliers and third parties' capability to adapt to climate change. These constraints may limit transformation capabilities for Almirall and its third parties to implement climate change adaptation strategies, implying a higher transitional cost This risk has been identified as substantial during the IRO's assessment and has not yet been quantified.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Brand damage

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

An increase in CAPEX an OPEX can compromise the allocation of resources needed in other areas of the company, such as R&D investments or product launches.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Other compliance, monitoring or target, please specify :Develop a plan for achieving the science-based target settled by Almirall.

(3.1.1.27) Cost of response to risk

7400000

(3.1.1.28) Explanation of cost calculation

The estimated cost is based on the capital investments (CAPEX) required to implement the decarbonization initiatives identified across Almirall's facilities, aimed at partially replacing natural gas consumption with renewable and electrified energy solutions. The estimated investments amount to €2.0 million at the Sant Celoni chemical plant, €2.1 million at the Sant Andreu pharmaceutical plant, €1.6 million at the Sant Feliu de Llobregat facility, €1.0 million at the Reinbek pharmaceutical plant, and €0.6 million at the corporate headquarters. The proposed measures primarily include the replacement of gas-fired boilers with electric boilers, the deployment of aerothermal systems, and the substitution of the existing thermal oxidizer at the Sant Celoni site with an electrified waste gas treatment system. These projects are expected to contribute significantly to the reduction of Scope 1 greenhouse gas emissions and support Almirall's decarbonization pathway.

(3.1.1.29) Description of response

The response description pertains to specific engineering projects at various Almirall sites aimed at reducing natural gas consumption by replacing current equipment with alternative technologies. Mainly by the installation of electric boilers for sanitary and HVAC water.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk6

(3.1.1.3) Risk types and primary environmental risk driver

Liability

☑ Exposure to sanctions and litigation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Germany

☑ Spain

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Other, please specify :Llobregat River and La Tordera River

(3.1.1.9) Organization-specific description of risk

Possible legal actions and financial penallties for non-compliance with the environmental regulations related to water pollution. Such breaches could lead to additional costs an damage to Almirall's reputation. This risk has been identified as substantial during the IRO's assessment and has not yet been quantified.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Fines, penalties or enforcement orders

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Very unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Penalties can reduce a company's net income and lead to cash outflows, reducing the cash available for operations, investment and other activities. Even more significant, however, is the potential loss of reputation, which can be difficult to quantify.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

80000

(3.1.1.28) Explanation of cost calculation

The cost has been estimated based on the operational expenditure (OPEX) incurred in 2025 for the operation and maintenance of the wastewater treatment plants at the Reinbek site.

(3.1.1.29) Description of response

To mitigate the risk of future requirements related to wastewater pollution, particularly concerning pharmaceutical active ingredients (APIs), Almirall is enhancing its wastewater treatment processes. Specifically, at the Reinbek pharmaceutical plant, a wastewater treatment facility equipped with UV+ Chemical oxidation technology has been installed, which effectively eliminates active ingredients from wastewater. Additionally, an evaporator was installed at the pharmaceutical plant of Sant Andreu to treat production cleaning wastewater. Both projects have been included in the company's 2022-24 capital expenditure plan.
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

1000593

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

*To calculate the percentage of the total financial metric vulnerable to transition risks, the following data has been used: Total financial metric: 1,000,593 (anticipated long-term financial effect). This figure is described in section 3.1.1, Risk 1. Total OPEX: 136,162k. This figure corresponds to the company's total taxonomic OPEX, which includes R&D activities, leases and fees, repairs and maintenance, minus royalties. This figure is calculated and disclosed in the Non-Financial Report and is consistent with the consolidated annual accounts. The total percentage is calculated as follows: Total percentage 1000593*100/136,162,000 0,73%*

Water

(3.1.2.1) Financial metric

Select from:

☑ CAPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

8500000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ 1-10%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

0

(3.1.2.7) Explanation of financial figures

*To calculate the percentage of the total financial metric vulnerable to water physical risks, the following data has been used: - Total financial metric: 8,500,000 (anticipated long-term financial effect-maximum-worst case). This figure is described in section 3.1.1, Risk 3. - Total CAPEX: 144,901k. This figure corresponds to the company's total taxonomic CAPEX, which includes additions to intangible assets, additions to rights of use, additions to property, plant and equipment. This figure is calculated and disclosed in the Non-Financial Report and is consistent with the consolidated annual accounts. The total percentage is calculated as follows: Total percentage 8,500,000*100/144,901,000 = 5,8%*
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :Llobregat river

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

2

(3.2.4) % of your organization’s total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 26-50%

(3.2.10) % organization’s total global revenue that could be affected

Select from:

☑ 11-20%

(3.2.11) Please explain

Sites located within the Llobregat river watershed are the Pharmaceutical and Chemical sites from Sant Andreu de la Barca and the R&D site in Sant Feliu de Llobregat. Both sites in Sant Andreu de la Barca are under risk of water stress and drought, what could negatively impact the production capacity. The percentage of company's total global revenue has been calculated considering the TOP 10 product core net sale, considering that some part of the production process is done in this site.

Row 2

(3.2.1) Country/Area & River basin

Zimbabwe

☑ Other, please specify :La Tordera river

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 1-10%

(3.2.11) Please explain

The only site located within the La Tordera river basin is the Chemical site in Sant Celoni. The plant is located in a flooding area, what could negatively impact the production in case of a rise of the Tordera river. Moreover, this plant has its own well, which could be negatively affected in case of drought or water scarcity in the area. The percentage of company's total global revenue has been calculated considering the TOP 10 product core net sale, considering that some part of the production process is done in this site.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*In 2025, Almirall was not subject to any fines or enforcement orders.*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

☑ Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

(3.6.3) Please explain

Almirall has identified a water-related opportunity: "Enhanced regulatory compliance through the implementation of a water management strategic plan for 2024-2030 to increase resilience against water scarcity and drought." This plan focuses on the integrated management of water, encompassing withdrawal, consumption, wastewater treatment, and safe discharge. This opportunity has been evaluated using our Impact, Risk, and Opportunity (IRO) evaluation methodology, which concluded that it would not have a substantial effect on the organization's business.
[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Cost savings

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Germany

☑ Spain

(3.6.1.8) Organization specific description

As part of the process to build an environmental strategy for the company (e.g. reducing the carbon emissions), Almirall recognizes the opportunity to optimize the energy use in the production process by implementing energy efficiency actions. This results in potential financial impacts derived from the financial savings associated to energy efficiency measures.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Overall, reducing operating expenses (OPEX) enhances profitability, strengthens the financial position, and boosts the operating margin, indicating improved operational efficiency.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1999746

(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

2441990

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

4688000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

6110000

(3.6.1.23) Explanation of financial effect figures

The quantification takes into consideration the following: estimated energy savings for each measure identified, the necessary investment for the implementation, and the projected energy price of natural gas and electricity consumption for 2023-2035 (medium term) and 2023-2050 (ong term) under two different scenarios (STEPS and NZS). Almirall is planning the implementation of energy saving initiatives for 2023-2025. Therefore, the total financial saving is calculated in a cumulative way for the periods 2023-2030 and 2023-2050. The quantification of this financial impacts is as follows: 1. Almirall identified all the energy savings measures that are going to be implemented, such as photovoltaic projects or replacement of chillers. These initiatives consider both natural gas consumption and electricity consumption measures. 2. For all the initiatives, Almirall estimated the energy savings in kWh taking into consideration the life cycle of each of them. This resulted in a total saving of 17,387 MWh for the period 2023-30 and 66,191 MWh for the period 2023-2050. 3. The projected potential costs associated to natural gas and electricity consumption across the different time horizons were estimated based on the projections (in EUR/Mtbu) provided by IEA (International Energy Agency) scenarios and by NGFS (Network for Greening the Financial System) for the years 2023, 2024, and 2025. The scenarios considered were STEPS and Net Zero. 5. The financial savings due to the energy efficiency measures is calculated as the energy saving (kWh) by energy price projections (/kWh) minus the required investment of the

measure). This resulted in an estimated range of 1,999,746 to 2,441,990 and 4,688,000 to 6,110,000 of financial savings from 2023 to 2030 and 2023-2050 respectively. The abovementioned opportunities related to the installation of solar plants are included in this opportunity in an aggregated way.

(3.6.1.24) Cost to realize opportunity

37500000

(3.6.1.25) Explanation of cost calculation

The cost has been calculated with the proposals from the supplier who will carry out the installation.

(3.6.1.26) Strategy to realize opportunity

Almirall has an energy master plan for the period 2023-2030 that is the roadmap in energy efficiency and renewable energy actions. Almirall prepares and maintains an annual budget of capital investments of the investments planned for the year and a 5-year-forecast capital expenses (capex) aligned to the energy master plan. [Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

☑ OPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

265000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

*To calculate the percentage of the total financial metric aligned with opportunities, the following data has been used for the scenario Net Zero: Total financial metric: 6,110k (anticipated long-term financial effect maximum). This figure is described in section 3.6.1, Opp 5 divided into the period 2023-2050 to annualized the saving. This is approx.265.000/yr Total OPEX: 136,162 k. This figure corresponds to the company's total taxonomic OPEX, which includes R&D activities, leases and fees, repairs and maintenance, minus royalties. This figure is calculated and disclosed in the Non-Financial Report and is consistent with the consolidated annual accounts. The total percentage is calculated as follows: Total percentage 265000*100/136,162,000 0,19%*

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Almirall employs a two-tier board system, a corporate governance structure that separates management and supervisory functions into two distinct boards: the Board of Directors and the Management Board. Board of Directors policies are publicly accessible on Almirall's website. The Board of Directors Composition and Member Selection Policy 2025 covers the following key areas: Board Composition: Defines the ideal size (5–15 members) and structure of the Board to ensure effective governance and strategic oversight. Selection Criteria: Establishes standards for selecting directors based on professional reputation, expertise, diversity (gender, age, disability, experience), and alignment with Almirall's values. Appointment Process: Details the role of the Nominations and Remunerations Commission in

evaluating needs, proposing candidates, and ensuring transparency and fairness. Candidate Requirements: Specifies that candidates must be competent, reputable, and free from conflicts of interest or legal incompatibilities. External Validation: Allows for independent advisors to assess candidate suitability. Monitoring & Updates: Ensures periodic review of the policy's effectiveness and alignment with legal and governance standards.

(4.1.6) Attach the policy (optional)

BoD-Composition-and-Member-Selection-Policy-2025-ENG.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Environmental issue	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)
☑ Chief Operating Officer (COO)
☑ Other C-Suite Officer
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:
☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply
☑ Other policy applicable to the board, please specify :Corporate governance policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:
☑ Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply
☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Overseeing and guiding public policy engagement
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing and guiding the development of a business strategy
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Main operational decisions of climate-related issues are taken by the Sustainability Committee. Strategic decisions are submitted to the Management Board approval and when needed to the Audit & Sustainability Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. In 2025 the following climate-related issues were appointed among others in the agenda: Jan.25 -Company Strategy vs Sustainability Strategy. -Sustainability Dashboard - 2024 Annual review of performance. -Sustainability in Corporate Facility Management projects. -2024 Water stewardship – Water efficiency Apr.25 - Sust. Strategy: 2024 review & 2025 outlook -2024-2025 Health, Safety and Environmental annual report -2024 Energy Efficiency annual report -Corporate Governance Roadshow with main shareholders Jun.25 - Workiva. Carbonfootprint calculation tool. - Sustainable internal events. - New Sustainalytics methodology. Oct.25 · Planet pillar program – Update. · Sustainable procurement program – Update. · Awareness and Training for MB and BoD Relevant decisions are approved by the Board of Directors as an example: - In Nov.2023 the Board of Directors approved the 2024-30 Sustainability Strategy that stated to take bold action on climate through our science-led Net Zero Emissions Strategy, delivering our energy decarbonization, sustainable mobility and sustainable procurement plans. Promote actions towards water stewardship, circular economy and nature protection.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)

☑ Chief Operating Officer (COO)

☑ Other C-Suite Officer

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Corporate governance policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets
☑ Overseeing and guiding scenario analysis
☑ Overseeing the setting of corporate targets
☑ Monitoring progress towards corporate targets
☑ Approving corporate policies and/or commitments
☑ Overseeing and guiding acquisitions, mergers, and divestitures
☑ Overseeing and guiding public policy engagement
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing and guiding the development of a business strategy
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Main operational decisions of water-related issues are taken by the Sustainability Committee. Strategic decisions are submitted to the Management Board approval and when needed to the Audit & Sustainability Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. In 2025 the following climate-related issues were appointed among others in the agenda: Jan.25 -Company Strategy vs Sustainability Strategy. -Sustainability Dashboard - 2024 Annual review of performance. -Sustainability in Corporate Facility Management projects. -2024 Water stewardship – Water efficiency Apr.25 - Sust. Strategy: 2024 review & 2025 outlook -2024-2025 Health, Safety and Environmental annual report -2024 Energy Efficiency annual report -Corporate Governance Roadshow with main shareholders Jun.25 - Workiva. Carbonfootprint calculation tool. - Sustainable internal events. - New Sustainalytics methodology. Oct.25 · Planet pillar program – Update. · Sustainable procurement program – Update. · Awareness and Training for MB and BoD Relevant decisions are approved by the Board of Directors as an example: - In Nov.2023 the Board of Directors approved the 2024-30 Sustainability Strategy that stated to take bold action on climate through our science-led Net Zero Emissions Strategy, delivering our energy decarbonization, sustainable mobility and sustainable procurement plans. Promote actions towards water stewardship, circular economy and nature protection.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Chief Executive Officer (CEO)
☑ Chief Operating Officer (COO)
☑ Other C-Suite Officer
☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify :Corporate governance policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – less than annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding acquisitions, mergers, and divestitures

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Main operational decisions related to biodiversity issues are taken by the Sustainability Committee. Strategic decisions are submitted to the Management Board approval and when needed to the Audit & Sustainability Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. In 2025 the following climate-related issues were appointed among others in the agenda: Jan.25 -Company Strategy vs Sustainability Strategy. - Sustainability Dashboard - 2024 Annual review of performance. -Sustainability in Corporate Facility Management projects. -2024 Water stewardship – Water efficiency Apr.25 -Sust. Strategy: 2024 review & 2025 outlook -2024-2025 Health, Safety and Environmental annual report -2024 Energy Efficiency annual report - Corporate Governance Roadshow with main shareholders Jun.25 - Workiva. Carbonfootprint calculation tool. - Sustainable internal events. - New Sustainalytics methodology. Oct.25 · Planet pillar program – Update. · Sustainable procurement program – Update. · Awareness and Training for MB and BoD Relevant decisions are approved by the Board of Directors as an example: - In Nov.2023 the Board of Directors approved the 2024-30 Sustainability Strategy that stated to take bold

action on climate through our science-led Net Zero Emissions Strategy, delivering our energy decarbonization, sustainable mobility and sustainable procurement plans. Promote actions towards water stewardship, circular economy and nature protection.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:
☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply
☑ Consulting regularly with an internal, permanent, subject-expert working group
☑ Engaging regularly with external stakeholders and experts on environmental issues
☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience
☑ Executive-level experience in a role focused on environmental issues

Other
☑ Other, please specify :BSc in Chemistry with extensive knowledge and active involvement in environmental issues.

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

Other

☑ Other, please specify :BSc in Chemistry with extensive knowledge and active involvement in environmental issues.

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Environmental issue	**Management-level responsibility for this environmental issue**
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:*

Environmental issue	Management-level responsibility for this environmental issue
	☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues
☑ Managing acquisitions, mergers, and divestitures related to environmental issues
☑ Managing major capital and/or operational expenditures relating to environmental issues

Other
☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:
☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:
☑ Quarterly

(4.3.1.6) Please explain

The Chief Executive Officer is assigned by the Sustainability policy approved by the Board of Director's the responsibility for supervising the coordination of all activities related to Sustainability/ESG (including climate, water and biodiversity-related issues). Is also responsible for proposing the strategies and corporate plan, establishing management and control measures and reviewing and overseeing the Sustainability/ESG programs and initiatives (including climate, water and nature (biodiversity issues). Main operational decisions of environmental issues are taken by the Sustainability Committee that meets at least 4 times per year and Strategic decisions are submitted to the Management Board approval and when needed to the Audit & Sustainability Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. BoD and the Management Board are reported about the sustainability strategy progress. At Almirall, governance is based on a firm commitment to transparency, integrity, and regulatory compliance. Through specialized committees and commissions, such as the Audit & Sustainability Commission and the Sustainability Committee, which report to the Board of Directors and the Executive Committee respectively, the company follows best governance practices. Regarding the management of impacts, risks, and opportunities, the double materiality analysis identified the mostenvironmental relevant factors, integrating them into a corporate process led by the Senior Director of Internal Audit, with each business area responsible for managing its own risks.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Chief Executive Officer is assigned by the Sustainability policy approved by the Board of Director's the responsibility for supervising the coordination of all activities related to Sustainability/ESG (including climate, water and biodiversity-related issues). Is also responsible for proposing the strategies and corporate plan, establishing management and control measures and reviewing and overseeing the Sustainability/ESG programs and initiatives (including climate, water and nature (biodiversity issues). Main operational decisions of environmental issues are taken by the Sustainability Committee that meets at least 4 times per year and Strategic decisions are submitted to the Management Board approval and when needed to the Audit & Sustainability Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. BoD and the Management Board are reported about the sustainability strategy progress. At Almirall, governance is based on a firm commitment to transparency, integrity, and regulatory compliance. Through specialized committees and commissions, such as the Audit & Sustainability Commission and the Sustainability Committee, which report to the Board of Directors and the Executive Committee respectively, the company follows best governance practices. Regarding the management of impacts, risks, and opportunities, the double materiality analysis identified the mostenvironmental relevant factors, integrating them into a corporate process led by the Senior Director of Internal Audit, with each business area responsible for managing its own risks.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy related to environmental issues

☑ Managing acquisitions, mergers, and divestitures related to environmental issues

☑ Managing major capital and/or operational expenditures relating to environmental issues

Other

☑ Providing employee incentives related to environmental performance

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Chief Executive Officer is assigned by the Sustainability policy approved by the Board of Director's the responsibility for supervising the coordination of all activities related to Sustainability/ESG (including climate, water and biodiversity-related issues). Is also responsible for proposing the strategies and corporate plan, establishing management and control measures and reviewing and overseeing the Sustainability/ESG programs and initiatives (including climate, water and nature (biodiversity issues). Main operational decisions of environmental issues are taken by the Sustainability Committee that meets at least 4 times per year and Strategic decisions are submitted to the Management Board approval and when needed to the Audit & Sustainability Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. BoD and the Management Board are reported about the sustainability strategy progress. At Almirall, governance is based on a firm commitment to transparency, integrity, and regulatory compliance. Through specialized committees and commissions, such as the Audit & Sustainability Commission and the Sustainability Committee, which report to the Board of Directors and the Executive Committee respectively, the company follows best governance practices. Regarding the management of impacts, risks, and opportunities, the double materiality analysis identified the mostenvironmental relevant factors, integrating them into a corporate process led by the Senior Director of Internal Audit, with each business area responsible for managing its own risks.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

In addition to the abovementioned, the COO is a member of the Management Board, the Sustainability Committee, and is the sponsor for the company's planet strategy, leading the Planet Advisory Team.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

In addition to the abovementioned, the COO is a member of the Management Board, the Sustainability Committee, and is the sponsor for the company's planet strategy, leading the Planet Advisory Team.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

In addition to the abovementioned, the COO is a member of the Management Board, the Sustainability Committee, and is the sponsor for the company's planet strategy, leading the Planet Advisory Team.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Sustainability Committee is tasked with managing and leading the periodic action plans, programs, relevant projects, and initiatives related to the Sustainability strategy approved by the Board of Directors, which includes climate-related issues. It ensures the implementation, maintenance, and monitoring of an effective sustainability management system to guarantee alignment with legal regulations and international standards to which the Company voluntarily subscribes. This committee assumes the following responsibilities: - Propose the Company's Sustainability strategy and program to be submitted by the CEO to the Board of Directors, and drive its implementation within the organization. - Maintain and promote an inventory of ongoing and completed CSR and ESG initiatives, ensuring their impact both internally and externally. - Endorse key initiatives across functions and follow up to ensure their delivery. - Support the internal and external communication plans for CSR and ESG. - Ensure compliance with the increasing requirements of Sustainability, CSR, and ESG audits and reporting from various stakeholders (authorities, partners, voluntary schemes, etc.). - Specifically, in terms of Health, Safety, and Environment (HSE), review and approve the HSE Manual, multi-annual HSE strategic plans, annual HSE reports, and other HSE-related issues; as well as monitor the entire HSE management system.

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Sustainability Committee is tasked with managing and leading the periodic action plans, programs, relevant projects, and initiatives related to the ESG strategy approved by the Board of Directors, which includes climate-related issues. It ensures the implementation, maintenance, and monitoring of an effective sustainability management system to guarantee alignment with legal regulations and international standards to which the Company voluntarily subscribes. This committee assumes the following responsibilities: - Propose the Company's Sustainability strategy and program to be submitted by the CEO to the Board of Directors, and drive its implementation within the organization. - Maintain and promote an inventory of ongoing and completed CSR and ESG initiatives, ensuring their impact both internally and externally. - Endorse key initiatives across functions and follow up to ensure their delivery. - Support the internal and external communication plans for CSR and ESG. - Ensure compliance with the increasing requirements of Sustainability, CSR, and ESG audits and reporting from various stakeholders (authorities, partners, voluntary schemes, etc.). - Specifically, in terms of Health, Safety, and Environment (HSE), review and approve the HSE Manual, multi-annual HSE strategic plans, annual HSE reports, and other HSE-related issues; as well as monitor the entire HSE management system.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

☑ Sustainability committee

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

Strategy and financial planning

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Conducting environmental scenario analysis

☑ Implementing the business strategy related to environmental issues

☑ Developing a business strategy which considers environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ Quarterly

(4.3.1.6) Please explain

The Sustainability Committee is tasked with managing and leading the periodic action plans, programs, relevant projects, and initiatives related to the ESG strategy approved by the Board of Directors, which includes climate-related issues. It ensures the implementation, maintenance, and monitoring of an effective sustainability management system to guarantee alignment with legal regulations and international standards to which the Company voluntarily subscribes. This committee assumes the following responsibilities: - Propose the Company's ESG strategy and program to be submitted by the CEO to the Board of Directors, and drive its implementation within the organization. - Maintain and promote an inventory of ongoing and completed CSR and ESG initiatives, ensuring their impact both internally and externally. - Endorse key initiatives across functions and follow up to ensure their delivery. - Support the internal and external communication plans for CSR and ESG. - Ensure compliance with the increasing requirements of Sustainability, CSR, and ESG audits and reporting from various stakeholders (authorities, partners, voluntary schemes, etc.). - Specifically, in terms of Health, Safety, and Environment (HSE), review and approve the HSE Manual, multi-annual HSE strategic plans, annual HSE reports, and other HSE-related issues; as well as monitor the entire HSE management system.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

12.5

(4.5.3) Please explain

Almirall links sustainability-related performance to the variable remuneration of all Management Board members. The short-term incentive (STI) includes environmental and climate-related indicators and represents 5% of annual variable compensation. Performance is assessed through sustainability KPIs and external ESG ratings, including CDP, Sustainalytics and EcoVadis, covering climate change, energy management, greenhouse gas emissions, water stewardship, circular economy and environmental protection. Sustainability criteria are also included in the long-term incentive (LTI) plan, which incorporates a climate-related KPI focused on reducing Scope 1 and Scope 2 greenhouse gas emissions against a 2019 baseline. This target represents 7.5% of long-term variable remuneration and is measured against predefined reduction milestones. Overall, 12.5% of Management Board variable remuneration is linked to environmental and climate-related performance.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

5

(4.5.3) Please explain

Almirall links sustainability-related performance to the variable remuneration of all Management Board members. The short-term incentive (STI) includes environmental and water-related indicators and represents 5% of annual variable compensation. Performance is assessed through sustainability KPIs and external ESG ratings, including CDP, Sustainalytics and EcoVadis, covering climate change, energy management, greenhouse gas emissions, water stewardship, circular economy and environmental protection.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

☑ Reduction in absolute emissions in line with net-zero target

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Almirall has integrated sustainability objectives into its incentive framework for senior leadership, aligning individual performance with the company's 2025-2030 Sustainability Strategy and Board-approved Sustainability Dashboard. Short-Term Incentives (2025) Sustainability represents 5% of the annual performance evaluation for senior leaders. Performance is assessed based on the achievement of the 2025 Sustainability Dashboard targets, which include environmental, social and governance (ESG) indicators such as Scope 1 and Scope 2 carbon footprint reduction (≥12%), Scope 3 carbon footprint reduction (≥8%), employee satisfaction (eSat), turnover, patients impacted through the strategic derma portfolio, independent and female Board representation, women in senior leadership, supplier ESG performance, employee training, accident incidence rate and gender pay gap. The level of achievement is further modulated by Almirall's performance in external ESG ratings, including EcoVadis and CDP. In 2025, Almirall achieved EcoVadis 92/100 (Platinum Medal), CDP Climate A- (Leadership) and CDP Water B (Management). A qualitative assessment of the implementation of sustainability initiatives, including communication and awareness activities, is also considered. Achievement levels range from Low Performance to Role Model, depending on the number of Sustainability Dashboard KPIs that meet or exceed their targets. Long-Term Incentive Plan (2024-2026) Under the Performance Shares Plan, sustainability-related objectives account for 15% of the total long-term incentive opportunity. The plan includes two indicators weighted at 7.5% each: Scope 1 and Scope 2 carbon footprint reduction, measured against the 2019 baseline. Employee

Satisfaction (eSat), measuring employee engagement and workplace satisfaction through internal surveys. This approach reinforces accountability and supports the delivery of Almirall's sustainability commitments by linking executive remuneration to measurable ESG outcomes.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

These incentive structures support Almirall's Climate Transition Plan and Net Zero commitments by directly linking executive remuneration to the achievement of sustainability and climate-related objectives. Short-term incentive plan In 2025, sustainability accounts for 5% of the annual performance evaluation for senior leadership. Incentives are linked to the achievement of the Sustainability Dashboard targets approved by the Board of Directors as part of the 2025-2030 Sustainability Strategy. Climate-related KPIs include reductions in Scope 1 and 2 carbon emissions (≥12%) and Scope 3 emissions (≥8%), alongside other environmental, social and governance indicators. The overall level of achievement is further modulated by Almirall's external ESG performance, including EcoVadis and CDP ratings. This ensures continuous alignment with best practices, transparency and accountability in the implementation of Almirall's sustainability and climate commitments. In addition, a qualitative assessment of the implementation of sustainability initiatives, including communication and awareness actions, is considered. Long-term incentive plan (2024-2026) Almirall's Long-Term Incentive (LTI) plan for the 2024-2026 period includes sustainability-related objectives representing 15% of the total incentive opportunity. One of these objectives is the reduction of Scope 1 and 2 greenhouse gas emissions against the 2019 baseline and weighted at 7.5% of the total incentive. This mechanism directly incentivizes progress towards Almirall's science-based decarbonization targets and long-term climate transition objectives.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Board/Executive board

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Achievement of environmental targets

☑ Organization performance against an environmental sustainability index

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

(4.5.1.5) Further details of incentives

Almirall has integrated sustainability objectives into its incentive framework for senior leadership, aligning individual performance with the company's 2025-2030 Sustainability Strategy and Board-approved Sustainability Dashboard. Short-Term Incentives (2025) Sustainability represents 5% of the annual performance evaluation for senior leaders. Performance is assessed based on the achievement of the 2025 Sustainability Dashboard targets, which include environmental, social and governance (ESG) indicators such as Scope 1 and Scope 2 carbon footprint reduction (≥12%), Scope 3 carbon footprint reduction (≥8%), employee satisfaction (eSat), turnover, patients impacted through the strategic derma portfolio, independent and female Board representation, women in senior leadership, supplier ESG performance, employee training, accident incidence rate and gender pay gap. The level of achievement is further modulated by Almirall's performance in external ESG ratings, including EcoVadis and CDP. In 2025, Almirall achieved EcoVadis 92/100 (Platinum Medal), CDP Climate A- (Leadership) and CDP Water B (Management). A qualitative assessment of the implementation of sustainability initiatives, including communication and awareness activities, is also considered. Achievement levels range from Low Performance to Role Model, depending on the number of Sustainability Dashboard KPIs that meet or exceed their targets.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

These incentive structures support Almirall's Sustainability Strategy by aligning executive remuneration with the achievement of sustainability objectives. Through this approach, sustainability performance, including water stewardship, is embedded into decision-making and accountability processes across the organization. Short-term incentive plan In 2025, sustainability accounts for 5% of the annual performance evaluation for senior leadership. Incentives are linked to the achievement of the Sustainability Dashboard targets approved by the Board of Directors as part of the 2025-2030 Sustainability Strategy. The Dashboard includes environmental, social and governance (ESG) indicators covering climate action, sustainable procurement, employee engagement, diversity and governance, as well as broader environmental priorities such as water stewardship, circular economy and nature protection. The level of achievement is further modulated by Almirall's performance in external ESG assessments, including EcoVadis and CDP. These ratings help ensure continuous alignment with best practices and drive ongoing improvement in environmental performance, including water-related management. In addition, a qualitative assessment of the implementation of sustainability initiatives, communication activities and awareness programs is considered. Although no specific water-related KPI is currently included in the incentive plan, Almirall has planned the incorporation of a dedicated water stewardship KPI from 2026 onwards. This will further strengthen the alignment between executive remuneration and the company's water-related ambitions. Until then, water stewardship is embedded within the broader Sustainability Strategy and forms part of the overall sustainability performance assessment of senior leadership.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

The Sustainability Corporate Policy 2024 from Almirall provides a strategic framework for embedding sustainability across the company's operations and covers: 1. Climate Action Energy decarbonization and energy efficiency initiatives. Promotion of sustainable mobility. Engagement with suppliers to achieve net zero emissions. 2. Pollution Prevention Implementation of actions to prevent pollution across operations and the value chain. 3. Water Stewardship Responsible management and protection of water resources. 4. Circular Economy Promotion of circular practices to reduce waste and optimize resource use. 5. Sustainable Resource Use Efficient management of natural resources to minimize environmental impact. 6. Nature Protection Actions aimed at conserving biodiversity and protecting ecosystems. Targets and Accountability Almirall sets measurable sustainability targets aligned with the UN SDGs and the Paris Agreement. These targets are tracked via KPIs and are linked to variable remuneration for key internal stakeholders, including senior leadership. Governance Oversight by the Corporate Sustainability Committee, chaired by the Chief People & Culture Officer. Execution led by the Global Sustainability Executive Director, with responsibilities distributed across departments and affiliates.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to comply with regulations and mandatory standards

☑ Commitment to take environmental action beyond regulatory compliance

☑ Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

☑ Commitment to net-zero emissions

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Commitment to reduce water withdrawal volumes

Additional references/Descriptions

☑ Reference to timebound environmental milestones and targets

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Sustainability Corporate Policy EN.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Upstream value chain

(4.6.1.4) Explain the coverage

Almirall has a Supplier Code of Conduct since 2019. In 2024, this code was updated to align with the new principles of the Pharmaceutical Supply Chain Initiative, of which Almirall is a member. The updated code is available on the corporate website. The Supplier Code of Conduct comprises five key areas: ethical principles,

human rights, occupational health and safety, environmental respect, and quality. Knowledge and acceptance of this code are crucial during the bidding and approval process, ensuring suppliers align with Almirall's ethical, social, and environmental commitments. Suppliers must accept and commit to compliance with the code, including requiring their subcontractors to do the same. Currently, all standard contract models provided to the purchasing team by the legal department include clauses related to suppliers' compliance with the social, ethical, and environmental commitments outlined in Almirall's Supplier Code of Conduct.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to a circular economy strategy

☑ Commitment to avoidance of negative impacts on threatened and protected species

☑ Commitment to comply with regulations and mandatory standards

Climate-specific commitments

☑ Other climate-related commitment, please specify :Suppliers shall monitor and reduce their greenhouse gasses (GHG) emissions and support their suppliers to do the same.

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

Social commitments

☑ Adoption of the UN International Labour Organization principles

☑ Commitment to promote gender equality and women's empowerment

☑ Commitment to respect internationally recognized human rights

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify :Pharmaceutical Supply Chain Iniative principles.

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

ALMIRALL-SUPPLIERS-CODE-CONDUCT_ENG_2024-01-31-1.pdf

Row 3

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

(4.6.1.4) Explain the coverage

The Occupational Health, Safety and Environmental Policy (2024) from Almirall covers: 1. Pollution Prevention and Environmental Protection Integration of pollution prevention into daily processes. Continuous improvement of environmental performance through dedicated management systems. 2. Climate Action and Energy Efficiency Promotion of renewable energy use and resource efficiency. Implementation of climate change mitigation and adaptation strategies, aligned with the 1.5°C climate ambition. Support for acquiring energy-efficient products and services and designing for improved energy performance. 3. Water and Nature Protection Actions to protect and manage water resources. Promotion of the circular economy and nature conservation. 4. Environmental Risk Management Integration of environmental risk management into all organizational levels and processes. Provision of training and information to employees and third parties to ensure awareness and compliance. 5. Governance and Continuous Improvement Oversight by the Corporate Sustainability Committee, reporting to the MB. Allocation of resources for effective implementation and improvement of the HSE system. Periodic programs aligned with Almirall's Sustainability Strategy and regulatory requirements.

(4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to a circular economy strategy
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Other environmental commitment, please specify :Alignment with 1.5.

Climate-specific commitments
☑ Commitment to net-zero emissions

Water-specific commitments
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to reduce water withdrawal volumes

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply
☑ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:
☑ Publicly available

(4.6.1.8) Attach the policy

Occupational Health Safety and Environmental Policy EN.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Science-Based Targets Initiative (SBTi)

☑ UN Global Compact

☑ Other, please specify :Pharmaceutical Supply Chain Initiative (PSCI)

(4.10.3) Describe your organization's role within each framework or initiative

Almirall has joined the Science-Based Targets initiative, submitting and obtaining approval for its near and long-term targets. ALMIRALL, S.A.'s targets were officially approved on June 13th, 2023. Almirall has formally joined the United Nations Global Compact, taking significant steps in its commitment to the principles and objectives of the 2030 Agenda for Sustainable Development. While we acknowledge that our business impacts all 17 Sustainable Development Goals (SDGs) to varying degrees, we have prioritized those where our contribution is most significant and where Almirall has the greatest capacity for impact and action. Aligned with our Noble Purpose, Good Health and Well-being (SDG 3) is at the heart of our mission. We have also identified SDGs 5, 7 (affordable and clean energy), 8, 9, 13 (climate action), 16, and 17 as priority goals and areas of focus. Almirall is a member of the Pharmaceutical Supply Chain Initiative (PSCI) since 2022. The Pharmaceutical Supply Chain Initiative (PSCI) is a group of pharmaceutical and healthcare companies who share a vision of better social, health, safety and environmental outcomes in the communities where we buy. As a member of the Pharmaceutical Supply Chain Initiative (PSCI) since 2022, Almirall supports its principles with respect to responsible supply chain management in the areas of ethics, labour, health and safety, the environment and related management systems. We also take these principles into account when we select and evaluate our suppliers.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Yes

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement

Select all that apply

☑ Paris Agreement

(4.11.4) Attach commitment or position statement

Net Zero Approval Letter ALMIRALL, S. A..docx.pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes, my organization is registered

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Non-government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

At Almirall, we fully support and adhere to the EFPIA Transparency Code. The publication of this data responds to the transparency obligations derived from the Code of Good Practice for the Pharmaceutical Industry. The information about our commitment to transparency is publicly available on the Almirall's web.

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Our external engagement activities are closely linked to our identified environmental dependencies, impacts, risks, and opportunities. To ensure these activities align with our environmental commitments and transition plan, our organization has several mechanisms in place: 1. Sustainability Policy: We have a sustainability policy that outlines our commitments, goals, and strategies related to environmental sustainability. This policy is communicated across all levels of the organization and serves as the foundation for all external engagement activities. 2. Training and Communication: Training sessions and communication updates on our sustainability strategy are provided to all employees. This ensures that everyone is aware of our environmental commitments and understands how to integrate them into their work. 3.Almirall engages indirectly through trade associations that are known to align with our environmental commitments. If an inconsistency is discovered, it is reviewed and discussed by the Sustainability Committee to determine the appropriate actions.
[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

Global
☑ Other global trade association, please specify :European Federation of Pharmaceutical Industries and Associations (EFPIA)

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply
☑ Climate change
☑ Water

(4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

Almirall actively collaborates in various working groups within the EFPIA. These groups develop common policies, starting as working documents, progressing to drafts, and ultimately forming a unified industry position adopted by all member companies. Regarding climate-related positioning, the EFPIA has published in 2026 a revision of the white paper on climate change aligned with Almirall's climate strategy, which can be accessed here (https://www.efpia.eu/media/jlejk0kc/2026-white-paper-on-climate-change.pdf). In relation to the impact of pharmaceuticals on the environment, including water impact, the EFPIA focuses on three key pillars to effectively reduce potential environmental risks: 1. Encouraging further research to assess the impact of Pharmaceuticals in the Environment (PiE). 2. Managing pharmaceutical sites' effluents effectively. 3. Monitoring environmental impact through extended Environmental Risk Assessment (eERA). This information is publicly available on the EFPIA website under Pharmaceuticals in the Environment (PIE) (https://www.efpia.eu/media/25274/eps-position-paper-october-2015.pdf)

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

403631

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The reported funding consists of membership fees that support the activities of the European Federation of Pharmaceutical Industries and Associations (EFPIA), the representative body of the research-based pharmaceutical industry in Europe. Through this support, Almirall contributes to industry-wide collaboration and policy engagement on environmental sustainability topics relevant to the pharmaceutical sector. EFPIA works with European institutions, regulators, industry stakeholders, and scientific experts to provide technical expertise and evidence-based recommendations on environmental legislation and regulatory frameworks. Key areas of engagement include climate change mitigation, greenhouse gas emissions reduction, renewable energy adoption, energy efficiency, circular economy, sustainable manufacturing, product environmental footprint methodologies, and the management of pharmaceuticals in the environment. EFPIA also supports the development of harmonized approaches to life-cycle assessment (LCA), product carbon footprinting, and science-based decarbonization pathways across the pharmaceutical value chain. Through its participation in public consultations, regulatory discussions, position papers, industry guidance, and collaborative initiatives, EFPIA contributes to the development and implementation of environmental policies and regulations, including those related to the European Green Deal, climate transition, circular

economy, sustainable products, and environmental reporting requirements. Almirall's funding supports these activities and helps ensure that environmental policies affecting the pharmaceutical sector are informed by scientific evidence, practical implementation experience, and a commitment to improving environmental performance across the healthcare value chain.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports

(4.12.1.2) Is your publication in line with a standard or framework?

Select from:

☑ Yes

(4.12.1.3) Standard or framework the publication is in line with

Select all that apply

☑ ESRS

☑ TCFD

(4.12.1.4) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

☑ Biodiversity

(4.12.1.5) Status of the publication

Select from:

☑ Complete

(4.12.1.6) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Risks & Opportunities

☑ Water-related targets

☑ Value chain engagement

☑ Content of environmental policies

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Climate-related targets

☑ Water accounting figures

☑ Greenhouse gas emissions figures

(4.12.1.7) Page/section reference

Governance: pag. 4-10 Strategy: pag.16-21 Content of environmental policies, Risks and Opportunities, Dependencies and Impacts: pag.43-44, 60, and 63. Emission figures: pag. 51-52 Water accounting figures: pag.62 Value chain engagement: pag.143-148

(4.12.1.8) Attach the relevant publication

EN - EINF 2025 Almirall.pdf

(4.12.1.9) Comment

The Non-Financial Report is a mandatory document in which companies disclose information about their environmental, social, and governance practices. Almirall has prepared the report in accordance with the ESRS. In this regard, it should be noted that the CSRD has not been yet transposed at the Spanish State level, and therefore Spanish law 11/2018 remains in force.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Not defined

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Not defined
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 2.6

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP1

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.6°C - 1.9°C

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

Direct interaction with climate

☑ On asset values, on the corporate

☑ Other direct interaction with climate driving forces, please specify

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To assess physical risks, Almirall relies on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC). One of these scenarios is the Representative Concentration Pathway (RCP) 2.6 which represents a low-emissions scenario. The model SSP1-2.6 from the last version of the IPCC was used (AR6). A comprehensive analysis was conducted for two different time frames: 2030 and 2050 to assess various physical hazards, including extreme heat, riverine and coastal flooding, water stress and drought, wildfires, and cyclones. This study focuses on the asset level, and it encompasses the most relevant assets across different stages of the value chain, providing coverage for the entire company. This approach provided an approximation of the company-wide risk profile. To evaluate these climate hazards, a range of climatic variables sourced from the IPCC and other reputable sources were utilized. These variables included the NOAA heat index, changes in maximum temperatures, changes in maximum precipitation, and more. Both the current situation and future timeframes were considered in analyzing these variables. Consequently, a matrix was generated, presenting the probability of occurrence and intensity of risk associated with each climate hazard.

(5.1.1.11) Rationale for choice of scenario

Climate scenario analysis is a recent tool in Almirall's management risk, so it was decided that the scenarios should be representative to obtain valuable information for the company, but without the complexity of too many scenarios, with the idea of progressing in the coming years. This analysis was carried out with the collaboration of an expert consultancy To assess physical risks, Almirall relies on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC). One of these scenarios is the Representative Concentration Pathway (RCP) 2.6 which represents a low-emissions scenario. The model SSP1-2.6 from the last version of the IPCC was used (AR6) aligned with the latests international agreements. A comprehensive analysis was conducted for two different time frames: 2030 and 2050 to assess various physical hazards, including extreme heat, riverine and coastal flooding, water stress and drought, wildfires, and cyclones. This study focuses on the asset level, and it encompasses the most relevant assets across different stages of the value chain, providing coverage for the entire company. This

approach provided an approximation of the company-wide risk profile and provide information about resilience of the organization's business strategy. To evaluate these climate hazards, a range of climatic variables sourced from the IPCC and other reputable sources were utilized. These variables included the NOAA heat index, changes in maximum temperatures, changes in maximum precipitation, and more. Both the current situation and future timeframes were considered in analyzing these variables. Consequently, a matrix was generated, presenting the probability of occurrence and intensity of risk associated with each climate hazard.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ Customized publicly available water scenario, please specify :National system of flood zone mapping (Spanish governement)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To assess physical risks, Almirall relies on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC). One of these scenarios is the Representative Concentration Pathway (RCP) 2.6 which represents a low-emissions scenario. The model SSP1-2.6 from the last version of the IPCC was used (AR6) and the Representative Concentration Pathway (RCP) 8.5 which represents a high-emissions scenario often referred to as "business as usual". The model SSP5-8.5 from the last version of the IPCC was used (AR6). A comprehensive analysis was conducted for two different time frames: 2030 and 2050 to assess various physical hazards, including riverine and coastal flooding, water stress and drought. This study focuses on the asset level, and it encompasses the most relevant assets across different stages of the value chain, providing coverage for the entire company. This approach provided an approximation of the company-wide risk profile. Once evaluated these climate hazards to evaluate the extension of the impact, local models were used, such as national system of flood zone mapping.

(5.1.1.11) Rationale for choice of scenario

The scenario analysis for water is aligned with the climates scenarios and time horizons chosen. This analysis was carried out with the collaboration of an expert consultancy To assess physical risks, Almirall relies on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC). One of these scenarios is the Representative Concentration Pathway (RCP) 2.6 which represents a low-emissions scenario. The model SSP1-2.6 from the last version of the IPCC was used (AR6) aligned with the latests international agreements. A comprehensive analysis was conducted for two different time frames: 2030 and 2050 to assess various physical hazards, including extreme heat, riverine and coastal flooding, water stress and drought, wildfires, and cyclones. This study focuses on the asset level, and it encompasses the most relevant assets across different stages of the value chain, providing coverage for the entire company. This approach provided an approximation of the company-wide risk profile and provide information about resilience of the organization's business strategy. To evaluate these climate hazards, a range of climatic variables sourced from the IPCC and other reputable sources were utilized. These variables included the NOAA heat index, changes in maximum temperatures, changes in maximum precipitation, and more. Both the current situation and future timeframes were considered in analyzing these variables. Consequently, a matrix was generated, presenting the probability of occurrence and intensity of risk associated with each climate hazard.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) SSPs used in conjunction with scenario

Select from:

☑ SSP5

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0ºC and above

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To assess physical risks, Almirall relies on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC). One of these scenarios is the Representative Concentration Pathway (RCP) 8.5 which represents a high-emissions scenario often referred to as "business as usual". The model SSP5-8.5 from the last version of the IPCC was used (AR6). A comprehensive analysis was conducted for two different time frames: 2030 and 2050 to assess various physical hazards, including extreme heat, riverine and coastal flooding, water stress and drought, wildfires, and cyclones. This study focuses on the asset level, and it encompasses the most relevant assets across different stages of the value chain, providing coverage for the entire company. This approach provided an approximation of the company-wide risk profile. To evaluate these climate hazards, a range of climatic variables sourced from the IPCC and other reputable sources were utilized. These variables included the NOAA heat index, changes in maximum temperatures, changes in maximum precipitation, and more. Both the current situation and future timeframes were considered in analyzing these variables. Consequently, a matrix was generated, presenting the probability of occurrence and intensity of risk associated with each climate hazard.

(5.1.1.11) Rationale for choice of scenario

Climate scenario analysis is a recent tool in Almirall's management risk, so it was decided that the scenarios should be representative to obtain valuable information for the company, but without the complexity of too many scenarios, with the idea of progressing in the coming years. This analysis was carried out with the collaboration of an expert consultancy To assess physical risks, Almirall relies on two scenarios provided by the Intergovernmental Panel on Climate Change (IPCC). One of these scenarios is the Representative Concentration Pathway (RCP) 8.5 which represents a high-emissions scenario often referred to as "business as usual". The model SSP5-8.5 from the last version of the IPCC was used (AR6). A comprehensive analysis was conducted for two different time frames: 2030 and 2050 to assess various physical hazards, including extreme heat, riverine and coastal flooding, water stress and drought, wildfires, and cyclones. This study focuses on the asset level, and it encompasses the most relevant assets across different stages of the value chain, providing coverage for the entire company. This approach provided an approximation of the company-wide risk profile and provide information about resilience of the organization's business strategy. To evaluate these climate hazards, a range of climatic variables sourced from the IPCC and other reputable sources were utilized. These variables included the NOAA heat index, changes in maximum temperatures, changes in maximum precipitation, and more. Both the current situation and future timeframes were considered in analyzing these variables. Consequently, a matrix was generated, presenting the probability of occurrence and intensity of risk associated with each climate hazard.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA NZE 2050

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 1.5°C or lower

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To assess transition risks, Almirall relies on two scenarios provided by the International Energy Agency (IEA). The first scenario is the Net Zero Emissions Scenario 2050 (NZE). This scenario is an IEA regulatory scenario showing a path for the most emission-intensive sectors globally to achieve zero net CO2 emissions by 2050, with advanced economies reaching net zero emissions earlier than others. This scenario also meets the energy-related United Nations Sustainable Development Goals (SDGs), in particular by achieving universal energy access by 2030 and major improvements in air quality. It is consistent with limiting the global temperature increase to 1.5C with limited or no temperature overshoot (with a 50% probability), in line with the reductions assessed in the IPCC in its Sixth Assessment Report.

(5.1.1.11) Rationale for choice of scenario

Climate scenario analysis is a recent tool in Almirall's management risk, so it was decided that the scenarios should be representative to obtain valuable information for the company, but without the complexity of too many scenarios, with the idea of progressing in the coming years. To assess transition risks, Almirall relies on two scenarios provided by the International Energy Agency (IEA). The first scenario is the Net Zero Emissions Scenario 2050 (NZE). This scenario is an IEA regulatory scenario showing a path for the most emission-intensive sectors globally to achieve zero net CO2 emissions by 2050, with advanced economies reaching net zero emissions earlier than others. This scenario also meets the energy-related United Nations Sustainable Development Goals (SDGs), in particular by achieving universal energy access by 2030 and major improvements in air quality. It is consistent with limiting the global temperature increase to 1.5C with limited or no temperature overshoot (with a 50% probability), in line with the reductions assessed in the IPCC in its Sixth Assessment Report.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

To assess transition risks, Almirall relies on two scenarios provided by the International Energy Agency (IEA). One of these scenarios is the STEPS (Stated Policy Scenario), which offers a more conservative benchmark for the future. It takes into account the policies and measures already implemented and those under development to achieve energy and emissions reduction objectives. This includes considerations such as the Nationally Determined Contributions (NDCs), which outlines each country's plans to reduce national emissions and address the impacts of climate change.

(5.1.1.11) Rationale for choice of scenario

Climate scenario analysis is a recent tool in Almirall's management risk, so it was decided that the scenarios should be representative to obtain valuable information for the company, but without the complexity of too many scenarios, with the idea of progressing in the coming years. To assess transition risks, Almirall relies on two scenarios provided by the International Energy Agency (IEA). One of these scenarios is the STEPS (Stated Policy Scenario), which offers a more conservative benchmark for the future. It takes into account the policies and measures already implemented and those under development to achieve energy and emissions reduction objectives. This includes considerations such as the Nationally Determined Contributions (NDCs), which outlines each country's plans to reduce national emissions and address the impacts of climate change.
[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

Climate scenario analysis covering 2030, 2040 and 2050 supported the identification, assessment and management of climate-related risks and opportunities across the organization. The analysis informed strategic and financial planning by quantifying the potential impacts of key physical and transition risks and opportunities. The results were used to assess the resilience of Almirall's business model and strategy under different climate pathways, strengthen internal capabilities for climate risk management, and support target setting and transition planning, particularly regarding energy efficiency improvements, renewable energy sourcing and decarbonization initiatives.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Resilience of business model and strategy

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the influence of the scenario analysis on the selected business processes

Almirall selected two-time horizons to perform water-related scenario analysis to capture physical R&O: 2030 and 2050. Almirall used 2 scenarios: RCP 8.5 and RCP 2.6. The main water-related risk identified is the acute physical risk of flooding associated with Almirall's center in Sant Celoni, as well as some critical suppliers' production centers within its value chain. Almirall has a business continuity plan in place where it assesses the supply risk of its products. These water-related risks have been incorporated as an additional supply risk and are included in the risk mitigation management within its business continuity plan.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:

☑ Yes

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:

☑ Yes

(5.2.5) Description of activities included in commitment and implementation of commitment

Almirall has approved and validated science-based targets with the Science-Based Target Initiative aligned with the Paris Agreement and is committed to achieving net zero emissions by 2050. This target implies the commitment to cease all spending on, activities contributing to fossil expansion. Almirall is a skin-health focused global pharmaceutical and has no revenue generated from activities that contribute to fossil fuel expansion. The activities included in the commitment are all activities of Almirall Group. The progress of the transition plan is monitored at a high level with the indicators defined in the Sustainability Dashboard for the environment. This dashboard has been approved and is monitored by the Board of Directors.

(5.2.10) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.11) Description of feedback mechanism

The feedback mechanism is through the reference shareholder that owns approximately 2/3 of the share capital of the company.

(5.2.12) Frequency of feedback collection

Select from:

☑ Annually

(5.2.13) Description of key assumptions and dependencies on which the transition plan relies

To achieve a 50% reduction in Scope 1 emissions by 2030, Almirall relies on its decarbonization roadmap. This includes an energy efficiency plan and a transition from natural gas to renewable energy sources, which implies a CAPEX of up to €7.5 million. Additionally, the feasibility of electrifying at least half of its vehicle fleet. From 2030 onwards to achieve net zero emissions, Almirall's strategy relies on the availability of renewable natural gas and the feasibility of further electrification, both of which will also depend on government policies. To achieve reductions in Scope 3 emissions, Almirall relies on its decarbonization roadmap, with a supplier engagement program as the key cornerstone. Almirall depends on its influence, as well as the influence of other stakeholders on suppliers, supported by government policies, to reach this target.

(5.2.14) Description of progress against transition plan disclosed in current or previous reporting period

During 2025, Almirall continued implementing its climate transition plan embedded within the Act4Impact sustainability strategy and its Net Zero roadmap. Significant progress was achieved through the execution of key decarbonization projects, including the installation of an electric steam boiler and a heat pump at the Sant Andreu de la Barca pharmaceutical plant, replacement of the VOC treatment system at the Sant Celoni chemical plant with an electric solution, and further expansion of onsite photovoltaic capacity. These projects are expected to deliver at least a 40% reduction in operational greenhouse gas emissions by the end of 2026. Almirall also maintained 100% renewable electricity consumption at its operational sites in Spain and Germany and advanced fleet electrification policies across several countries. In the value chain, the Supplier Engagement Programme was expanded, achieving 63% of Scope 3 Category 1 and 2 emissions covered by suppliers with a carbon scorecard, exceeding the 2025 target of 58%. As a result, by 2025 Almirall achieved a 22% reduction in Scope 1 and 2 emissions and a 9.5% reduction in Scope 3 emissions versus the 2019 baseline, surpassing the interim 2025 targets of 12% and 8%, respectively. Progress is monitored through the Sustainability Dashboard, which is periodically reviewed by the Sustainability Committee, the Audit and Sustainability Commission and the Board of Directors.

(5.2.15) Attach any relevant documents which detail your climate transition plan (optional)

EN - EINF 2025 Almirall.pdf

(5.2.16) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Water

(5.2.17) Explain how the other environmental issues are considered in your climate transition plan

Water-related issues are considered in the climate transition plan through the identification and management of of water risks identified in section 4.

(5.2.18) Adaptation-specific objectives included within your climate transition plan

Select from:

☑ Yes

(5.2.19) Describe the adaptation objectives included in your climate transition plan or standalone adaptation plan

Almirall has incorporated water resilience and sustainable water management as key adaptation objectives within its climate transition plan, recognizing water scarcity and changing hydrological conditions as material climate-related risks, particularly in water-stressed areas where several of its operational sites are located. The company identified that increasing drought frequency and water availability constraints could impact manufacturing operations, increase operating costs and affect business continuity. To address these risks, Almirall established a climate adaptation objective to reduce total water consumption by 25% by 2030 compared with the 2020-2022 baseline period. This objective is supported by the 2024-2030 Strategic Water Management Plan and focuses on reducing water abstraction, increasing process efficiency and expanding water reuse practices across operations. In 2025, Almirall continued implementing adaptation measures including the installation of a second osmosis plant at the Sant Andreu pharmaceutical facility to reuse reject water from industrial water treatment processes, reuse of water for irrigation at the Barcelona headquarters, replacement of equipment with lower water consumption requirements, installation and digitalization of water meters to improve monitoring, and maintenance of multidisciplinary water-efficiency working groups. Awareness campaigns were also conducted to promote responsible water use among employees. Progress against the adaptation objective is monitored through quantitative performance indicators. By 2025, Almirall had already achieved a 20% reduction in water consumption compared with the baseline period, approaching the 2030 target of 25%. Total water abstraction decreased to 100,636 m³ in 2025, while abstraction in water-stressed areas decreased to 87,491 m³. These results demonstrate enhanced resilience to water stress and improved preparedness for future climate-related water availability challenges. The adaptation objective is aligned with the company's broader climate risk management approach and supports long-term operational resilience in the face of increasing drought risk and water scarcity associated with climate change.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:
☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply
☑ Upstream/downstream value chain
☑ Operations

(5.3.3) Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning across all business areas

Select from:

☑ Not an immediate strategic priority

(5.3.4) Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning across all business areas

Environmental risks and opportunities have not directly affected strategy and financial planning across all business areas because they are not currently an immediate strategic priority for Investment in R&D or Products and services. R&D investment and product portfolio decisions are primarily driven by unmet medical needs, scientific evidence, patient safety, clinical efficacy, quality and regulatory requirements. Environmental aspects associated with R&D activities and products, including energy and resource use, waste, manufacturing, packaging, sourcing and distribution, are considered and managed through Almirall's Operations and Upstream/downstream value chain. Therefore, during the reporting period, they did not have a substantive direct influence on the allocation of R&D investment or on product and service portfolio decisions.
[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Transition risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Due to supply chain and reputational risks, Almirall has been implementing a Sustainable Procurement Programme since 2016 to identify, assess and manage sustainability-related risks and opportunities across its supplier base, including those related to climate change. In 2019, Almirall's Global Procurement Strategy was approved to strengthen responsible sourcing practices and extend the company's sustainability commitments throughout the value chain. As part of this strategy, the Almirall Suppliers' Code of Conduct was introduced and is required to be acknowledged and accepted by suppliers during the qualification process. The Code of

Conduct includes expectations regarding environmental performance, including the measurement, reporting and progressive reduction of greenhouse gas emissions. Sustainable procurement remains a key pillar of Almirall's 2025-2030 Sustainability Strategy. The Sustainability Dashboard includes specific targets related to supplier ESG assessments, supplier acceptance of the Code of Conduct and the integration of climate-related criteria into procurement decisions. By 2030, Almirall aims to achieve 75% of spending with ESG-audited suppliers, 75% of spending with suppliers that have accepted the Code of Conduct and 69% of emissions associated with suppliers that have a carbon scorecard. In 2025, the deployment of the Sustainable Procurement Programme continued, further expanding supplier engagement and strengthening sustainability performance across the value chain. Suppliers representing 64% of procurement spend were ESG assessed, 66% of spend was associated with suppliers that had accepted the Almirall Suppliers' Code of Conduct, and 63% of emissions were linked to suppliers with a carbon scorecard. These results exceeded the 2025 targets established in the Sustainability Dashboard and support Almirall's climate transition strategy by increasing transparency, promoting supplier engagement in decarbonisation initiatives and integrating sustainability considerations into procurement processes.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Transition risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate change, water-related challenges, energy price volatility and evolving regulatory requirements have been key drivers in Almirall's operational strategy. To address these risks and opportunities, Almirall has implemented ISO 50001 Energy Management Systems across its main manufacturing and R&D sites, with the objective of continuously improving energy performance, reducing energy consumption and increasing operational resilience. These risks have also accelerated the implementation of Almirall's decarbonization strategy, which combines energy efficiency initiatives, process optimization, electrification and renewable energy deployment. Renewable energy generation was already part of Almirall's long-term Energy Master Plan; however, increasing climate-related risks and energy market volatility reinforced the strategic importance of these investments. As a result, energy efficiency and renewable energy projects have become key components of Almirall's 2025-2030 Sustainability Strategy and Climate Transition Plan, supporting the achievement of the company's science-based emissions reduction targets. In parallel, environmental considerations have been further integrated into operational decision-making, promoting resource efficiency, reducing exposure to future energy and carbon costs, and strengthening the resilience of manufacturing operations to climate- and water-related risks.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Indirect costs

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Transition risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Environmental risks and opportunities are integrated into Almirall's financial planning processes through the annual budgeting cycle and the company's five-year financial forecast, which covers both operational expenditures (OPEX) and capital expenditures (CAPEX). In particular, Risk 5, "Increased transitional costs due to challenges in aligning with the EU's Net Zero carbon reduction targets", has directly influenced the allocation of financial resources and long-term investment planning. To support the achievement of Almirall's science-based targets and climate transition objectives, climate-related investments and operating costs are incorporated into annual budgets and multi-year capital planning. Between 2021 and 2025, Almirall invested approximately €312k in climate-related strategic initiatives. These included alignment with TCFD recommendations, climate risk and opportunity assessments supported by external experts, development of a full value chain carbon footprint calculation tool, validation of science-based targets, and the development of the company's decarbonization roadmap. Climate-related transition risks have also informed significant capital investment decisions aimed at reducing Scope 1 and Scope 2 emissions. Investments across the period have included energy efficiency projects, equipment electrification initiatives (such as heat pumps, electric boilers, and an electric volatile organic compound treatment plant), fuel-switching projects (including a biomass boiler at the St Celoni site), and photovoltaic installations. According to Almirall's decarbonization roadmap, total CAPEX allocated to Scope 1 and Scope 2 mitigation measures amounted to approximately €8.5 million during 2023-2025, with a further €4.3 million planned for implementation during 2026-2028. Climate considerations have also influenced operational expenditure. Annual climate-related OPEX is estimated at approximately

€1.76 million and includes the procurement of renewable electricity, implementation of sustainable procurement program, with an annual cost of 100k€ that includes the carbon module that evaluates carbon-performance maturity level of suppliers and the Energize program to promote the use of renewable energy for suppliers, incentives supporting low-carbon mobility, and subsidies for electric and hybrid vehicle adoption.

Row 2

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

This relates to the cost-saving opportunity described in Section 3. Almirall recognizes the potential to optimize energy use in its production processes and other facilities by implementing energy efficiency measures. As mentioned earlier, Almirall has developed an energy master plan with an associated CAPEX to invest in equipment that reduces energy dependence, either through efficiency (reduced consumption) or by avoiding reliance on grid energy (self-produced renewable energy). To increase self-production of renewable energy and improve energy efficiency, the 5-Year Forecast for 2025-2027 includes planned additional extension of photovoltaic plants at the Sant Andreu pharmaceutical site, with an estimated cost of 1,100 k€.

Row 3

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply

☑ Transition risks

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

In relation to Risk 6 disclosed in section 3, "Possible legal actions and financial penalties for non-compliance with environmental regulations related to water pollution", water-related risks continue to be incorporated into Almirall's financial planning through both capital and operational expenditures aimed at ensuring compliance with increasingly stringent wastewater discharge requirements. During the reporting period and as part of the company's medium-term financial planning, Almirall allocated the following capital investments to reduce water pollution risks: At the Reinbek pharmaceutical plant, a CAPEX investment of €1.13 million was allocated to the installation of a wastewater treatment plant based on chemical oxidation technology capable of removing active pharmaceutical ingredients (APIs) from wastewater. At the Sant Andreu pharmaceutical plant, a CAPEX investment of €260,000 was allocated to the installation of an evaporator for production wastewater treatment. In addition, Almirall annually allocates approximately €80,000 of operational expenditure (OPEX) for the operation, maintenance and monitoring of wastewater treatment systems, including analytical monitoring of wastewater quality, maintenance of treatment equipment and environmental compliance activities. These investments demonstrate how water-related environmental risks directly affect the company's financial planning through the allocation of dedicated CAPEX and OPEX resources to prevent water pollution incidents, maintain compliance with environmental regulations and reduce potential legal liabilities and financial penalties.
[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At the organization level only

[Fixed row]

(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ No

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

1419000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0.98

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

1

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

1

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The framework for assessing alignment with climate transition is based on Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, which establishes a framework to facilitate sustainable investment. It also incorporates the Delegated Acts issued under this Regulation.

Row 2

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

(5.4.1.4) Indicate whether you are reporting eligibility information for the selected objective

Select from:

☑ No

(5.4.1.5) Financial metric

Select from:

☑ OPEX

(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

6000

(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

0

(5.4.1.8) Percentage share of selected financial metric planned to align in 2030 (%)

0.1

(5.4.1.9) Percentage share of selected financial metric planned to align in 2035 (%)

0.1

(5.4.1.12) Details of the methodology or framework used to assess alignment with your organization’s climate transition

The framework for assessing alignment with climate transition is based on Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020, which establishes a framework to facilitate sustainable investment. It also incorporates the Delegated Acts issued under this Regulation.
[Add row]

(5.4.3) Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

(5.4.3.2) Additional contextual information relevant to your taxonomy accounting

Almirall has reported and verified the information in accordance with the EU Taxonomy for Sustainable Activities, ensuring compliance with the assurance requirements under the Corporate Sustainability Reporting Directive (CSRD) in the 2025 Non-Financial Report.

(5.4.3.3) Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1

Select from:
☑ Yes

(5.4.3.5) Attach any supporting evidence

EN - EINF 2025 Almirall.pdf,EN - EINF 2025 Almirall.pdf
[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-57

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

5

(5.9.3) Water-related OPEX (+/- % change)

160

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

5

(5.9.5) Please explain

Projects focused on improving water-use efficiency and process optimization remained a priority in 2025. Water-related CAPEX decreased significantly compared to 2024 because the major investments identified in previous years had already been completed. During 2025, no significant new equipment was installed, while assets commissioned from previous investments, including the second reverse osmosis plant at Sant Andreu de la Barca and the wastewater treatment plant (WWTP) at Reinbek, became fully operational. Therefore, the lower CAPEX reflects the transition from the investment phase to the operational phase rather than a reduction in Almirall's commitment to water stewardship. OPEX increased mainly due to the operation of the Reinbek WWTP and is expected to remain stable in 2026, as activities will focus on monitoring consumption, optimizing existing assets and identifying future efficiency opportunities.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

Carbon

(5.10.1) Use of internal pricing for this environmental externality

Select from:
☑ Yes

Water

(5.10.1) Use of internal pricing for this environmental externality

Select from:
☑ No, but we plan to in the next two years

(5.10.2) Primary reason for not pricing this environmental externality

Select from:

☑ Not an immediate strategic priority

(5.10.3) Explain why your organization does not price this environmental externality

Water is not currently priced internally as water-related costs and risks are not considered material enough to require a dedicated pricing mechanism. Almirall's operations are primarily located in Spain and Germany, where existing water management practices are considered adequate to manage current risks. However, the company continues to monitor water scarcity trends, regulatory developments, and potential cost impacts, and plans to evaluate an internal water pricing approach within the next two years.

Other

(5.10.1) Use of internal pricing for this environmental externality

Select from:

☑ No, and we do not plan to in the next two years

[Fixed row]

(5.10.1) Provide details of your organization’s internal price on carbon.

Row 1

(5.10.1.1) Type of pricing scheme

Select from:

☑ Implicit price

(5.10.1.2) Objectives for implementing internal price

Select all that apply

☑ Incentivize consideration of climate-related issues in decision making

☑ Set a carbon offset budget

(5.10.1.3) Factors considered when determining the price

Select all that apply

☑ Price/cost of voluntary carbon offset credits

(5.10.1.4) Calculation methodology and assumptions made in determining the price

Price is calculated based on the cost of high quality natured-based carbon credits purchased

(5.10.1.5) Scopes covered

Select all that apply

☑ Scope 1

(5.10.1.6) Pricing approach used – spatial variance

Select from:

☑ Uniform

(5.10.1.8) Pricing approach used – temporal variance

Select from:

☑ Static

(5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

11.21

(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

11.21

(5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

☑ Impact management

(5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:
☑ No

(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

3

(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:
☑ No
[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Value chain stakeholder	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water
Customers	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change
Investors and shareholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change

Value chain stakeholder	Engaging with this stakeholder on environmental issues	Environmental issues covered
		☑ Water
Other value chain stakeholders	*Select from:* ☑ Yes	*Select all that apply* ☑ Climate change ☑ Water

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Contribution to supplier-related Scope 3 emissions

☑ Other, please specify :Ecovadis assessment

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Our suppliers should have an overall scoring of, at least, 45 points in a scale of 100 in the environmental dimension that includes an specific carbon performace module.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 76-99%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

457

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Other, please specify :Ecovadis assessment

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 51-75%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Our suppliers should have an overall scoring of, at least, 45 points in a scale of 100 in the environmental dimension that includes, water issues such as water-policy, wastewater pollution prevention, targets on withdrawal and/or water discharge, water efficiency, water risk assessment and kpi's (water consumption and pollutants discharged) among others.

(5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

Select from:

☑ 76-99%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

457
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☑ Business risk mitigation

☑ Material sourcing

☑ Procurement spend

☑ Strategic status of suppliers

(5.11.2.4) Please explain

Criteria for including suppliers for the Ecovadis assessment: - Suppliers representing 80% of the carbon emissions of Almirall in scope 3, categories 1 &2. - Annual target % spend included in the program (target 2025 64%) - High-risk suppliers considering type of industry, country of origin (non EU, Japan or USA) exceeding 100k€. - Suppliers of all categories above €300K in the previous/next 12 months (last year above 400k€) - Suppliers of direct materials with spend above €100K in the previous/next 12 months. - Suppliers providing any material used in the manufacturing process of the top 20 brands, with expenditures above €50K.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Business risk mitigation

☑ Material sourcing

☑ Procurement spend

☑ Strategic status of suppliers

(5.11.2.4) Please explain

Criteria for including suppliers for the Ecovadis assessment: - Suppliers representing 80% of the carbon emissions of Almirall in scope 3, categories 1 &2. - Annual target % spend included in the program (target 2025 64%) - High-risk suppliers considering type of industry, country of origin (non EU, Japan or USA) exceeding 100k€. - Suppliers of all categories above €300K in the previous/next 12 months (last year above 400k€) - Suppliers of direct materials with spend above €100K in the previous/next 12 months. - Suppliers providing any material used in the manufacturing process of the top 20 brands, with expenditures above €50K.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

All the standard contract models delegated to the purchasing team from the legal department contain clauses relating to suppliers’ compliance with the social, ethical and environmental commitments set out in Almirall’s Supplier Code of Conduct and acceptance, where applicable, of any ESG audits that Almirall may request. These contracts cover all the activities for which selection and contracting is managed by the purchasing department, both for the purchase of goods classified as ‘direct expenditure’ (related to the production of our products) and ‘indirect expenditure’ (related to services not directly linked to production). For declined suppliers: 1 Supplier participating in a different program Accepted. Risk Manager to request the report / outcome to the supplier. To follow up the corrective actions in case there are critical findings. 2 Supplier not willing to pay the fees escalate to internal partner to find out if there could be the possibility to share the cost of the audit. If there is not, escalate to the Sustainability Committee. 3 Supplier not willing to invest resources escalate to the Sustainability Committee 4 Supplier not willing to participate due to confidentiality reasons escalate to the Sustainability Committee For indirect suppliers in 2, 3 and 4 Procurement will object to contract them again.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

All the standard contract models delegated to the purchasing team from the legal department contain clauses relating to suppliers' compliance with the social, ethical and environmental commitments set out in Almirall's Supplier Code of Conduct and acceptance, where applicable, of any ESG audits that Almirall may request. These contracts cover all the activities for which selection and contracting is managed by the purchasing department, both for the purchase of goods classified as 'direct expenditure' (related to the production of our products) and 'indirect expenditure' (related to services not directly linked to production). For declined suppliers: 1 Supplier participating in a different program Accepted. Risk Manager to request the report / outcome to the supplier. To follow up the corrective actions in case there are critical findings. 2 Supplier not willing to pay the fees escalate to internal partner to find out if there could be the possibility to share the cost of the audit. If there is not, escalate to the Sustainability Committee. 3 Supplier not willing to invest resources escalate to the Sustainability Committee 4 Supplier not willing to participate due to confidentiality reasons escalate to the Sustainability Committee For indirect suppliers in 2, 3 and 4 Procurement will object to contract them again.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Regular environmental risk assessments (at least once annually)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:
☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

When a supplier fails to meet the threshold, corrective actions are requested to drive continuous improvements in their score, as a re-assessment is required in 12 months. EcoVadis suggests these corrective actions with a prioritization framework to ensure the most critical issues are addressed first

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Regular environmental risk assessments (at least once annually)

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Supplier scorecard or rating

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 51-75%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ None

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:
☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:
☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:
☑ 1-25%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply
☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance
☑ Providing information on appropriate actions that can be taken to address non-compliance

(5.11.6.12) Comment

When a supplier fails to meet the threshold, corrective actions are requested to drive continuous improvements in their score, as a re-assessment is required in 12 months. EcoVadis suggests these corrective actions with a prioritization framework to ensure the most critical issues are addressed first
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to set science-based targets

☑ Support suppliers to develop public time-bound action plans with clear milestones

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Provide training, support and best practices on how to make credible renewable energy usage claims

☑ Other capacity building activity, please specify

Financial incentives

☑ Provide financial incentives for environmental performance

Information collection

☑ Collect GHG emissions data at least annually from suppliers

☑ Collect targets information at least annually from suppliers

Innovation and collaboration

☑ Collaborate with suppliers on innovations to reduce environmental impacts in products and services

☑ Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Since 2022, Almirall has used the EcoVadis Carbon Action Module to engage suppliers and assess the maturity of their greenhouse gas (GHG) management practices. This programme provides detailed insights into suppliers' carbon management performance, helping Almirall improve the quality of Scope 3 emissions data, identify improvement opportunities and support progress towards its 2030 and 2050 climate targets. Action plans and training are prioritised for suppliers with the greatest impact on Almirall's carbon footprint. Suppliers participating in EcoVadis are informed of Almirall's ambition to achieve net-zero emissions and are encouraged to align with a 1.5°C pathway. To support this transition, Almirall provides training and guidance materials developed by PSCI, EcoVadis and Almirall. In addition, Almirall actively engages suppliers through the Energize programme, encouraging participation in renewable electricity procurement initiatives and supporting decarbonisation efforts across the value chain. Progress is monitored through KPIs that assess suppliers' maturity levels, the share of emissions represented by suppliers at an optimum maturity level, and suppliers' alignment with emissions reduction targets. The optimum level includes criteria such as comprehensive Scope 1, 2 and 3 emissions accounting, data verification and the adoption of science-based targets. Almirall also operates a Top Supplier Programme, currently covering 30 strategic suppliers. Beyond completing EcoVadis assessments, these suppliers participate in dedicated engagement meetings focused on emissions calculations, decarbonisation roadmaps and target setting. These programmes have delivered positive results both qualitatively and quantitatively. In 2025, supplier-specific data represented 19% of Scope 3 Category 1 emissions calculations, improving the accuracy of Almirall's carbon footprint. Since 2024, supplier target-setting performance has also been monitored as a requirement for achieving the optimum maturity level

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement :Calculate GHG emissions and set emissions reduction targets

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Total water withdrawal volumes reduction

(5.11.7.3) Type and details of engagement

Capacity building

☑ Other capacity building activity, please specify :PSCI and Ecovadis acadamy water-related trainings.

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 51-75%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 51-75%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

The programme identifies improvement opportunities based on each supplier's assessment results, including actions related to water management and water-use reduction. Global Category Managers engage directly with suppliers through the platform to define corrective actions, monitor progress and promote continuous improvement. The programme is also subject to oversight by Almirall's Internal Audit function. The effectiveness of the programme is monitored through sustainability

KPIs and EcoVadis assessment results. In 2025, 457 suppliers were assessed, representing 62% of procurement spend, while 66% of spend was associated with suppliers that had accepted the Almirall Suppliers' Code of Conduct.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ No, this engagement is unrelated to meeting an environmental requirement

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ Yes

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Almirall is a public listed company and under Spanish and European regulations is required to report non-financial information, including environmental in the annual accounts which is verified by an independent auditor.

(5.11.9.6) Effect of engagement and measures of success

Enhance brand reputation, increase trust from stakeholders and atract financing and employee recruitment and retention. As an example Almirall has entered into a credit revolving facility with a bonus linked to environmental performance.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Almirall is a public listed company and under Spanish and European regulations is required to report non-financial information, including environmental in the annual accounts which is verified by an independent auditor.

(5.11.9.6) Effect of engagement and measures of success

Enhance brand reputation, increase trust from stakeholders and atract financing and employee recruitment and retention. As an example Almirall has entered into a credit revolving facility with a bonus linked to environmental performance.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ Less than 1%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ Less than 1%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

Engage with medical community sharing information about carbon emissions of our products when availableand addressing concerns related to climat issues. Currently, this engagement is primarily reactive, responding to questions as they arise. As a result, the overall level of engagement is estimated to be below 1%.

(5.11.9.6) Effect of engagement and measures of success

The intended effect of this engagement is to increase awareness and understanding of climate change among medical professionals, particularly regarding the environmental impact of pharmaceutical products. By doing so, we aim to promote a more informed dialogue on the role of the healthcare sector in mitigating climate change.
[Add row]

C6. Environmental performance - Consolidation approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The consolidation approach for GHG emissions is based on operational control. Almirall has the ability to direct the operating policies of the entity and its facilities, thus accounting for 100% of the GHG emissions from operations over which it or its subsidiaries have operational control. This method defines organizational boundaries for GHG accounting and reporting, ensuring that all emissions from operations directly influenced by the company are included in their GHG inventory.

Water

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The consolidation approach for water performance data is based on operational control. Almirall has the ability to direct the operating policies of its facilities, allowing it to directly influence and manage water-related activities, including usage, conservation and wastewater treatment, at these operations and those of its subsidiaries.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☑ Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

The consolidation approach for biodiverdity performance data is aligned with the approach used for water performance data.
[Fixed row]

C7. Environmental performance - Climate change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:
☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply ☑ No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

Almirall's science-based targets are based on scope 2 market-based emissions. However, the company also reports scope 2 location-based emissions, as its science-based framework includes energy efficiency targets. These targets aim to reduce overall energy consumption, which directly impacts scope 2 location-based figures.
[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are excluded from your disclosure of climate-related data?

Select from:

☑ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

Scope 1 and Scope 2 emissions from a number of leased offices belonging to commercial affiliates have been excluded from the reported inventory due to the limited availability of reliable activity data and the challenges associated with collecting verified information within the reporting timeline. The excluded affiliates are Germany, France, Portugal, Italy, Denmark, Luxembourg, Belgium, the UK, the USA, the Netherlands, Austria, Poland, China, Switzerland and Czechia. These offices are generally small, with most sites hosting between 2 and 11 employees, and are therefore considered to have a limited contribution to the Group's overall Scope 1 and Scope 2 emissions. Based on internal estimates, the exclusions are not considered material to the completeness of the inventory.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 1

☑ Scope 2 (location-based)

☑ Scope 2 (market-based)

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.4) Relevance of location-based Scope 2 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.5) Relevance of market-based Scope 2 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

1.8

(7.4.1.10) Explain why this source is excluded

Given the small size of these leased offices and their limited expected contribution to Almirall's overall emissions footprint, the effort required to obtain, validate, and assure annual energy consumption data from each site is currently considered disproportionate to the resulting improvement in inventory accuracy. In several cases, the relevant consumption data are not readily available to Almirall and are not provided by landlords responsible for utility management. Furthermore, the affected commercial affiliates typically operate with very limited local resources, which further constrains data collection and verification processes. Based on Almirall's internal assessment, the excluded sources are not considered material to the completeness of the Group's Scope 1 and Scope 2 inventory. Nevertheless, Almirall is continuously strengthening its environmental data management processes and advancing towards more standardized and automated data collection from commercial affiliates to further enhance reporting coverage in future years. In parallel, Almirall manages office sustainability through a global corporate real estate procedure that establishes sustainability criteria for the selection, relocation, and refurbishment of offices worldwide. These criteria include prioritizing buildings with recognized sustainability certifications, renewable electricity supply, on-site renewable energy generation, and energy-efficiency features. This approach helps minimize the environmental impact of leased office spaces while supporting the company's broader decarbonization objectives.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

In 2025, Almirall conducted a dedicated data collection exercise to obtain the most complete energy consumption information possible for leased commercial offices for the 2024 reporting year. Actual electricity consumption data were gathered where available, and estimation methodologies based on floor area and country-specific emission factors were applied for the remaining offices. Based on this assessment, emissions associated with leased commercial offices were estimated at: 61 tCO_2e for Scope 1 and 41 tCO_2e for Scope 2, representing approximately 1.8% of total Scope 1+2 emissions in 2024 (102 tCO_2e out of 5,741 tCO_2e). The estimate combines actual energy consumption data available for several commercial affiliates with proxy calculations based on office floor area, building characteristics, and country-specific emission factors for locations where consumption data could not be obtained. As the 2025 data collection exercise covered the vast majority of leased office space within the reporting boundary and no significant changes in office footprint, occupancy, or operational model have been identified since 2024, Almirall considers these estimates to be a reasonable representation of the emissions associated with the excluded leased offices.

Row 2

(7.4.1.1) Source of excluded emissions

Scope 3 Category 4 includes all transportation and distribution activities that are directly contracted, managed, or for which Almirall has operational visibility. This ensures that emissions from logistics activities under Almirall's direct influence are comprehensively accounted for within the inventory. Excluded emission applies to the upstream transportation of raw materials when emissions from the corresponding purchased goods and services (Category 1) are calculated using primary

supplier data. In these cases, transportation emissions performed by suppliers are excluded due to the complexity of obtaining the detailed logistics data required for accurate calculation and their limited materiality within Almirall's overall carbon footprint. To assess the significance of this source, emissions from upstream transportation were quantified for 2019 and 2021. The results showed that they represented less than 1% of total reported emissions. Based on this assessment, the exclusion is not considered material and is not expected to have a significant impact on the completeness or accuracy of the inventory.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☑ Scope 3: Upstream transportation and distribution

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

☑ Emissions are not relevant

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

0.7

(7.4.1.10) Explain why this source is excluded

The exception applies to the upstream transportation of raw materials when emissions from the corresponding purchased goods and services (Category 1) are calculated using primary supplier data. These transportation activities are managed by suppliers, and obtaining the detailed logistics information required for a robust calculation is highly complex. In addition, the effort required to collect, validate and assure these data across the supply chain is considered disproportionate to the resulting improvement in inventory completeness. Almirall assessed the significance of these emissions by quantifying them for 2019 and 2021. The results showed that they represented less than 1% of total reported emissions. Based on this assessment, the excluded emissions are considered immaterial and are not expected to have a significant impact on the completeness, accuracy or decision-usefulness of the inventory.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

Almirall assessed the significance of these emissions by quantifying them for 2019 and 2021. The results demonstrated that they represented less than 1% of total reported emissions and were therefore considered immaterial. The emissions were calculated using a distance-based methodology, which was subsequently reviewed as part of the first external verification of Almirall's GHG inventory.
[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

6864.64

(7.5.3) Methodological details

Four sources of GHG emissions have been identified for scope 1: • Stationary combustion: Consumption data obtained from supplier invoices (natural gas, diesel and LPG). • Mobile combustion: Primary data (fuel consumption) and secondary data (vehicle mileage records). • Process emissions: Consumption data of CO2 bottles, emissions from stoichiometric reactions in chemical plants, and emissions from the VOC's treatment plant. • Fugitive emissions: Records of refrigerant gas recharges in refrigeration equipment and other fluorinated gases. Origin of the emission factors used for Scope 1 emission calculations: • Natural Gas Spain: "Guide for calculating greenhouse gas (GHG) emissions" published by the OCCC (Catalonia Climate Change Office) annually. • Natural Gas Germany: Supplier invoice. • Global Warming Potential of refrigerant gases: Fifth Assessment Report of the IPCC (2014). • Diesel and LPG: Annual factors published by the OCCC. Calculation method: •Stationary combustion: Consumption data in MWh multiplied by the appropriate emission factor. When applicable, CO2 emissions are converted to CO2e (equivalent) emissions using the OCCC data for the corresponding year or the latest available, to include emissions of other greenhouse gases. • Process emissions: CO2 emitted for each of the chemical reactions during the manufacturing processes of the different active ingredients is calculated. Emissions from the VOC treatment plant are also calculated based on the mass balance of the solvents consumed. • Fugitive emissions: The data of kg of refrigerant gas recharged in the equipment is directly multiplied by the corresponding emission factor. • Mobile combustion: 2019 fleet vehicle emissions were extrapolated from 2021 emissions data, using the number of employees per country in 2019. Detailed methodology for the 2021 calculations and years after can be found in the section 7.6. scope 1 methodology description.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

6304.99

(7.5.3) Methodological details

Scope 2 (location-based) includes emissions from the generation of electricity purchased and consumed by the company. Data Source Primary electricity consumption data (MWh) from invoices of the energy supplier. Emission Factors • Location-based electricity in Germany: "Entwicklung der spezifischen Kohlendioxid-Emissionen des deutschen Strommix," published in 2023 by the German Federal Environment Agency (UBA). • Location-based electricity in Spain: "Informe de Garantías y Etiquetado de la Electricidad," published in 2023 by the National Commission on Markets and Competition (CNMC). Calculation Method To calculate emissions according to the location-based approach, the electricity consumption data in MWh is multiplied by the corresponding electricity mix.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Scope 2 (market-based) includes emissions from the generation of electricity purchased and consumed by the company. Data Source Primary electricity consumption data (MWh) from invoices of the energy supplier. Gurantees of Origin from electricity purchased.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

146940.44

(7.5.3) Methodological details

This category includes emissions associated with the life cycle of all products and services purchased by ALMIRALL in the reporting year. Data source Secondary data: expenditure by account (€). Primary data: physical units in kilograms of the groups of items purchased Emission factors For secondary data: Bilan Carbone™ For primary data: For APIs and Excipients: calculation of proxy molecules based on Ecoinvent v.3.8 data base. - DEFRA for packagig material For emissions from

water consumption, local factors from the Catalonia Climate Change Office are used." Assumptions The calculation is prioritized based on primary data measured in physical units whenever available. In the case of generic materials, the emission factor of the majority fraction has been used

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

826.24

(7.5.3) Methodological details

This category includes the emissions associated with the life cycle of capital goods acquired by ALMIRALL. In Almirall's footprint, capital goods are considered to be those accounting entries in which the years of depreciation are specified. Data source Secundary data: spend Emission Factor Bilan Carbone TM Assumptions: The years of depreciation are not considered when is not significant for the final result.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

2294.15

(7.5.3) Methodological details

This category includes the emissions related to the production of energy or fuels acquired and consumed by the company during the reporting period that have not been included as part of the Scope 1 and 2 footprint (emissions derived from the use of fuels and electricity consumption) Data source - Primary data on stationary combustion: record of energy consumption of natural gas, diesel, and LPG in MWh. - Primary or secondary data on mobile combustion: record of annual mileage or fuel consumption of the fleet by country. - Primary data on electricity consumption: record of grid electricity and renewable electricity consumption in MWh. - Other data: Renewable energy generation structure for the corresponding year by Red Eléctrica Española. % contribution of each fuel type based on kilometers traveled by fuel type in each country. This has been considered when estimating emission factors by country using DEFRA data. Emission factors Calculation of emissions from

natural gas consumption: Exergia, EM Lab and COWI, 2015 --> Table 5-19 & 5-20 South-West & Central EU natural gas GHG emissions by country. Emission factors calculated by the leasing company. DEFRA of the corresponding year, for the rest of the data. Assumptions Mobile combustion: only in case of incomplete data; Kilometers can be estimated using the indicator of annual kilometers per employee by country. Kilometers traveled can be estimated globally instead of detailed by country. For vehicles that cannot be identified, the majority fuel type is assumed.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1988.22

(7.5.3) Methodological details

This category includes the emissions from third-party transportation and distribution services acquired by the company in the reporting year (either directly or through an intermediary), including inbound logistics, outbound logistics (e.g., sold products), and third-party transportation and distribution between the company's facilities. The main difference with category 9 is that category 4 includes transportation paid for by the company. At ALMIRALL, four types of transportation are included in this category: a) Sample transportation, which includes various means of road and air transport. b) Courier service transportation. c) Transportation to international hubs, which includes various means of road, maritime, and air transport. d) Domestic transportation from hubs to final recipients paid for by the company. Source of data Primary data: information on the transport of samples and transport to international hubs and from national hubs to final recipients, with data on distance, mass, and vehicle type provided by the operators. Secondary data: for transport via courier services, expense information by accounting account (€) is used. Emission factors Supplier emission factors. DEFRA for the corresponding year, when supplier emission factors are not available. Bilan Carbone™, a public database created by the French Environment and Energy Management Agency (ADEME), for spend data. Assumptions "Final recipients of ALMIRALL" are considered to be the partners and pharmacies to whom ALMIRALL sells its products. Transport associated with raw materials is not accounted for in this category because these emissions are already included in the calculations for category 1 (economic cradle-to-gate emission factors have been used). For data with an undefined vehicle type, an emission factor (tn CO2e/tn transported) is calculated based on transports with defined vehicles. If the distance traveled data is not available, the distance of shipments representing more than 80% by weight is calculated using the EcoTransit tool.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1710.9

(7.5.3) Methodological details

This category includes emissions associated with the management and treatment of waste generated by ALMIRALL's operations, and includes the disposal of solid and liquid waste. Waste treatment activities include landfill disposal, recycling, incineration, etc Data source Primary data: physical units in kilograms of the types of waste generated identified by LER code and type of final disposal received (recovery, landfill, incineration, biological treatment, or thermal treatment) provided by waste managers. Emission factors - Calculation guide from the Catalonia Climate Change Office (OCCC) for the corresponding year. - When local factors are not available, DEFRA for the corresponding year is used. - For very specific waste not available in DEFRA, Ecoinvent v.3.8 is used, one of the most consistent international databases with more than 3,300 emission factors for products and services. Assumptions - For laboratory chemicals, the average of incineration treatment factors and controlled hazardous waste disposal is assumed.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

6298.32

(7.5.3) Methodological details

This category includes emissions derived from employee travel for business activities in vehicles owned or operated by third parties. The following categories are broken down: - Hotel nights - Air and rail transport - Land transport - Travel for conferences and events Data source • Primary data: information on the location and number of hotel nights, and type of seat and distance traveled per passenger by plane and train, as well as by rental cars. • Secondary data: information on the expenditure (€) on hotel nights and travel by car, train, or plane not accounted for by the accounting system, other types of road transport, expenses derived from attending conferences and events. Emission factors • DEFRA for the corresponding year. • Bilan Carbone™ • Comprehensive Environmental Data Archive (CEDA) 5.0. • Emission factors provided by the supplier (EGENCIA) for rail transport. Assumptions • The average distribution of vehicle types (gasoline, diesel, and hybrids) is obtained from the DGT for the Province of Barcelona, assuming that the part declared as 'others' corresponds to hybrid vehicles. • In the case where a single expense includes several means of transport, the average emission factor of the means of transport will be applied; or if proportions are known from available primary data, the corresponding proportion will be assigned to each means of transport.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

788.16

(7.5.3) Methodological details

Emissions associated with employee commutes from their homes. They can be due to: • Car travel • Bus travel • Train travel • Metro travel • Others (e.g., bicycle, walking, or tram) Data source Number of employees working in physical centers and in the commercial network. The source data is a census by job position. Emission factors - DEFRA of the corresponding year. Assumptions - It is assumed that the number of working days in the USA is 250 days per year, while in the other countries where ALMIRALL operates, it is 220 days per year.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

109.22

(7.5.3) Methodological details

This category includes the operation of assets leased by the company, not included in scope 1 and 2. Data source • Secondary data: expenditure by accounting account (€). Emission factor Bilan Carbone TM Assumptions As has been done in other categories whose data come from accounting expenses, the expense items associated with leased assets (indicated as rental and leasing items for machinery and commercial and industrial equipment) are identified and used as the basis for selecting the BILAN CARBONETM emission factor that best fits the description of the expense.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

113.25

(7.5.3) Methodological details

This category includes the transportation and distribution by third parties of products sold between the point of sale and the final consumer (not paid for by the company), including retail sales and storage. It takes into account the transportation from ALMIRALL's logistics hubs to the final recipient Data source Primary data: national data has been taken from ALMIRALL's logistics transport list, which includes information on distance, transported mass, and type of vehicle. Secondary data: international data is obtained by extrapolating the national data. Emission factor DEFRA Methodoly and assumptions For the rest of the countries, since no capillarity information is available, an extrapolation of emissions is made based on the size of the destination country and the units sold compared to Spain. - ALMIRALL's 'final recipients' are considered to be the partners and pharmacies to which ALMIRALL sells its products. - It is assumed that capillary transport in Spain (included in category 4, as it is paid for by the company) is proportional to the rest of the countries in terms of size and number of units sold

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

389.21

(7.5.3) Methodological details

This category includes emissions due to the use of products sold by the company. Both consumers and businesses that use the final products are considered end users. Data source Primary data: quantitative data on the sale of active pharmaceutical ingredients (APIs). Emission factor Calculated by ALMIRALL: in the absence of information on the emissions of customers processing the sold APIs, an emission factor of t CO2/unit has been estimated, taking into account the Scope 1 and 2 emissions of the Sant Andreu de la Barca pharmaceutical plant, as well as the units of medicine sold by Almirall at that plant during the reporting year. Methodology and assumptions ALMIRALL sells APIs to other companies that use them to manufacture medicines in a process similar to that carried out in the company's own factories. By knowing the proportion of API in a unit of manufactured medicine, the units of medicine that would be produced by a third party from the main APIs sold have been estimated. It is assumed that the medicines manufactured by companies that buy active pharmaceutical ingredients are comparable to those produced by ALMIRALL and, therefore, their production process would also be similar. For this reason, it has been assumed that the impact derived from the production of medicines would be similar to the Scope 1 and 2 emissions derived from one of its pharmaceutical plants.

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1381.56

(7.5.3) Methodological details

This category includes emissions associated with the treatment of waste generated by consumers at the end of life of products sold by ALMIRALL. Waste treatment activities include landfill disposal, recycling, incineration, composting, etc. Data sorce Primary data: number of units placed on the market classified by franchise/family of medicine. Methodology and assumptions Annual LCA studies of the complete packaging carried out following the COMPASS analysis method by ALMIRALL for certain families of medicines. All emission factors are included, along with their references, in the calculation document. Having access to the LCA reports of the packaging of the different products, the % of the impact associated with the final phase corresponding to the waste management and treatment phases per unit of product sold is identified to obtain the emission factor (t CO2 of the end-of-life packaging/unit). The resulting emission factor is then related to the number of units sold of each family of medicines. In the absence of a specific factor for a particular family, the average of all the factors obtained will be applied. In this category, only the emissions from product packaging are considered because it is assumed that the product is not discarded in a minimally significant amount. The medicines for which a packaging LCA has been carried out represent, in volume, 80% of the medicines sold by ALMIRALL.
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

5286.76

(7.6.3) Methodological details

Four sources of GHG emissions have been identified for scope 1: • Stationary combustion: Consumption data obtained from supplier invoices (natural gas, diesel and LPG). • Mobile combustion: Primary data (fuel consumption for Spain, USA, France and Netherlands) and secondary data (vehicle mileage records). • Process emissions: Consumption data of CO2 bottles, emissions from reactions in chemical plants, and emissions from the VOC’s treatment plant. • Fugitive emissions:

Records of refrigerant gas recharges in equipments and other fluorinated gases. Origin of the emission factors: • 2025 Natural gas, Diesel, Gasoline and LPG from Spanish Government emission factors published by MITECO (Ministry for the Ecological Transition and the Demographic Challenge), recognized GHG accounting methodologies • Global Warming Potential of refrigerant gases: Sixth AR of the IPCC (2021).• Vehicle fleet emission factors: Provided by the supplier. Calculation method: •Stationary combustion: Consumption data in MWh multiplied by the appropriate emission factor. When applicable, CO2 emissions are converted to CO2e emissions using the OCCC data for the corresponding year or the latest available, to include emissions of other greenhouse gases. • Mobile combustion: In Spain, Almirall has the actual mileage traveled by each employee, which is multiplied by the vehicle emission factors for the reporting year. For the international fleet (except USA), the mileage traveled by the vehicle between different inspections is available, and the daily mileage traveled is obtained, which is multiplied by the specific emission factor of each vehicle or by the fleet average if one is not available. • Process emissions: CO2 emitted for each of the chemical reactions during the manufacturing processes of the different active ingredients is calculated. Emissions from the VOC treatment plant are also calculated based on the mass balance of the solvents consumed. • Fugitive emissions: The data of kg of refrigerant gas recharged in the equipment is directly multiplied by the corresponding emission factor. Main assumptions: • If mileage information is not available, it is calculated by assigning the average km traveled per day by country. • For fleet emissions it's considered 220 days.
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

3369.69

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)

0

(7.7.4) Methodological details

Scope 2 location-based includes emissions from the generation of electricity purchased and consumed by the company. Data Source Primary electricity consumption data (MWh) from invoices of the energy supplier. Emission Factors • Location-based electricity in Germany 2025: “Entwicklung der spezifischen Kohlendioxid-Emissionen des deutschen Strommix,” published in 2026 by the German Federal Environment Agency (UBA). • Location-based electricity in Spain: “Informe de Garantías y Etiquetado de la Electricidad 2025,” published in 2026 by the National Commission on Markets and Competition (CNMC). Calculation Method: To calculate emissions according to the location-based approach, the electricity consumption data in MWh is multiplied by the corresponding electricity mix.
[Fixed row]

(7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

129876.73

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Spend-based method

☑ Supplier-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

19

(7.8.6) Please explain

This is one of the most complex categories to calculate, both due to the difficulty of collecting all the necessary data and finding appropriate emission factors for each purchased good and service. Consequently, Almirall focused on the subcategories in which Almirall has more capacity to reduce the associated GHG emissions (API, packaging, raw materials, excipients…) and calculated the emissions based on the average-data method using the Kilograms of product and multiplying by the relevant secondary emission factors from different sources depending on the goods and services purchased (BEIS), Ecoivent or the local environmental agency “Oficina Canvi Climatic de Catalunya). When there is no data on the mass of the product the Spend-based method is used, multiplying the economic value of goods and services purchased by relevant secondary emission factor from Bilan Carbone TM. Emissions from the production of the vehicle fleet are calculated using supplier-provided data on the number and type of vehicles. Ecoinvent lifecycle emission factors for passenger cars are applied and amortized over a 15-year useful life to estimate annual emissions. Thanks to the supplier engagement program, Almirall is using supplier data when available, either through spend-based methods with supplier data or with the specific emission factor of the purchased product. This data accounts for 19% of the emissions calculated for 2025. Due to the

difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

781.29

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

Following the methodology used to calculate the emissions for Purchased goods and services, the Spend-based method is selected for the category as the only available data is the economic value of goods. Emissions were calculated using Bilan Carbone TM emission factors. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

3080.62

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

We use the primary data record of energy consumption of natural gas, diesel oil and LPG in MWh and apply a life cycle emission factor that exclude emissions from combustion, since emissions from combustion are accounted for in scope 1. The emission factor used are from the report of the European commission "study on actual GHG data for diesel, petrol, kerosene and natural gas." Electricity T&D emissions are calculated by applying country-specific transmission and distribution loss factors to purchased electricity consumption. To calculate the indirect emissions of the sales vehicle fleet we use data provided directly by the supplier (liters of fuel consumed) and km traveled and apply an appropriate industry-average emission factor. Emissions were calculated using emission factors from the UK Government Conversion Factors. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1378.14

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

84

(7.8.6) Please explain

To calculate upstream product transportation and distribution we used, when available, the emissions requested and provided directly by our suppliers (84%). When data from suppliers is not available, then the shipping weight, distance data and mode of each shipment are used. We use the appropriate mass-distance emission factor from the UK Government Conversion Factors for the type of vehicle used during the transport, considering an average laden for the vehicle. When data was not available on specific vehicle type, an emission factor is calculated (tn CO2e/tn transported) considering transport with defined vehicles. Furthermore, courier services expense information is used to calculate emissions, multiplying the expense by the appropriate Bilan CarboneTM emission factor. Emissions associated with the upstream transportation of raw materials, are excluded from the calculation when the calculation of the emissions of these materials in category 1 has been made with primary data (emission factor used in category 1 does not include transportation). This exclusion is due to the complexity of obtaining the necessary data for the calculation and its low representativeness in total emissions. To make this statement, the calculation of these emissions for 2019 and 2021 was carried out and they represent less than 1%. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

836.07

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

To calculate emissions, we use data based on the total mass of waste generated in operations and the proportion of this waste being treated by different methods. The emission factors used are from the local environmental agency "Oficina de Canvi Climàtic de Catalunya," or the UK Government Conversion Factors and Ecoinvent for specific types of waste not contemplated in the local database. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

9035.34

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

30

(7.8.6) Please explain

For 30% of our emissions, data is directly calculated by the travel agencies (fuel and/or distance-based method). For non-company car business travel, we collect the total distance (kilometers) traveled by employees between the different sites and use UK Government Conversion Factors(DEFRA) emission factors to calculate total emissions. When there is no data provided by travel agency emissions are calculated using the Spend-based method using Bilan Carbone TM emission factors. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1401.23

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

To obtain data on kilometers and transport means it has been used a survey conducted in 2025 for Spain. For the rest of affiliates we relied on the study on national mobility patterns “How the world moves” published by Dalia Research. Once km traveled per country have been obtained, they are multiplied by the corresponding transport emission factor from UK Government Conversion Factors(DEFRA to obtain total emissions. We consider the different working days count in each region.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

113.04

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Other, please specify :spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

As has been done in other categories whose data comes from the economic value of goods, the Spend-based method is selected to calculate emissions using Bilan CarboneTM emission factors that best fits the denomination of said expense. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

289.92

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Distance-based method

☑ Fuel-based method

☑ Other, please specify :average-data methos

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

45

(7.8.6) Please explain

*We use emissions provided by transport suppliers when available. For the rest, we use the average-data method to include emissions from the transportation and distribution (not paid by the company) by third parties of the sold products. For this category, we take the transport and distribution emissions calculated for Spain (Tn CO2e/units sold*Km2) and extrapolate the data to the rest of the countries where Almirall has presence. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.*

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

4.54

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

The average natural gas and electricity consumption per kilogram of API (Active Pharmaceutical Ingredient) used in pharmaceutical manufacturing is applied to estimate energy-related emissions associated with product production. These intensity values are sourced from a specialized pharmaceutical industry technical publication and are considered representative of sector-specific manufacturing processes. This category has undergone a methodological revision compared to the 2024 reporting year. The updated approach relies on industry-specific energy consumption benchmarks from the referenced technical publication, enhancing the representativeness and accuracy of the emissions estimation. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Emissions estimated to be insignificant

(7.8.6) Please explain

Based on the magnitude of GHG emissions, it has been estimated that the impact of the use phase of ALMIRALL products is negligible because, due to their nature, they do not represent an active source of emissions during their use, and they also have a very short average lifespan.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1124.42

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.6) Please explain

We use the full life cycle analysis done to the packaging of our products in 2020 to calculate emissions. During the life cycle analysis, a percentage was assigned to the end of life of our products corresponding to the phases of management and treatment of waste. The resulting emission factor is related to the number of units sold in 2025 for each franchise, and if there is no specific factor for a certain franchise, the average of all the factors obtained is applied. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2025 contemplates emissions period from Oct.24 to Sep.25, being a quarter of lag every year.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Emissions covered under scope 1 or 2

(7.8.6) Please explain

Almirall's R&D center in Sant Feliu de Llobregat has some spaces rented to third-party companies that carry out R&D activities. Almirall maintains operational control over the associated Scope 1 and 2 emissions from these activities, and they are included in Almirall's Scope 1 and 2 emissions.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not applicable.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:

☑ Emissions covered under another scope 3 category, please specify :Purchased goods and capital goods.

(7.8.6) Please explain

Investments associated with buildings and machinery are included in category 2. Almirall does not make investments in other goods or technologies not intended for use in Almirall's facilities.

Other (upstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not applicable.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Reason for this category not being relevant

Select from:
☑ Not applicable to our organization’s activities

(7.8.6) Please explain

Not applicable.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

Scope	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:
☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.1.4) Attach the statement

Almirall STATEMENT Period 2025.pdf

(7.9.1.5) Page/section reference

AENOR Verification Statement for Almirall S.A. for the inventory of greenhouse gas emissions for the year 2025. Page 5.

(7.9.1.6) Relevant standard

Select all that apply
☑ ISO14064-3

(7.9.1.7) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

Almirall STATEMENT Period 2025.pdf

(7.9.2.6) Page/ section reference

AENOR Verification Statement for Almirall S.A. for the inventory of greenhouse gas emissions for the year 2025. Page 5.

(7.9.2.7) Relevant standard

Select all that apply
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

Almirall STATEMENT Period 2025.pdf

(7.9.2.6) Page/ section reference

AENOR Verification Statement for Almirall S.A. for the inventory of greenhouse gas emissions for the year 2025. Page 5.

(7.9.2.7) Relevant standard

Select all that apply
☑ ISO14064-3

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

☑ Scope 3: Capital goods
☑ Scope 3: Business travel
☑ Scope 3: Employee commuting
☑ Scope 3: Upstream leased assets
☑ Scope 3: Processing of sold products
☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
☑ Scope 3: Purchased goods and services
☑ Scope 3: Waste generated in operations
☑ Scope 3: End-of-life treatment of sold products
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Downstream transportation and distribution

(7.9.3.2) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.3.5) Attach the statement

Almirall STATEMENT Period 2025.pdf

(7.9.3.6) Page/section reference

AENOR Verification Statement for Almirall S.A. for the inventory of greenhouse gas emissions for the year 2025. Page 5-6.

(7.9.3.7) Relevant standard

Select all that apply
☑ ISO14064-3

(7.9.3.8) Proportion of selected emissions categories verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Decreased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Almirall has sourced 100% renewable electricity since 2018. In 2025, around 13% of total electricity consumption was covered by on-site PV generation, with the remainder supplied through purchased renewable electricity. Consequently, Scope 2 market-based emissions remained zero, resulting in no change in Scope 1 and Scope 2 market-based emissions compared with 2024.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

819

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

14.3

(7.10.1.4) Please explain calculation

The decrease in Scope 1 and Scope 2 emissions attributable to other emissions reduction activities was primarily driven by electrification, energy efficiency, and refrigerant management initiatives implemented across Almirall's operations during the reporting year. A key contributor was the electrification of heat generation systems at the Sant Andreu de la Barca (SAB) pharmaceutical site. During 2025, part of the natural gas-based thermal system was replaced with electric equipment, including an electric steam boiler, an electric hot water system and an electric HVAC heating system. As a result, natural gas consumption decreased significantly, reducing site emissions from 1,736 tCO_2e in 2024 to 1,093 tCO_2e in 2025. At corporate level, natural gas-related emissions decreased from 3,687 tCO_2e in 2024 to 3,055 tCO_2e in 2025, representing a reduction of 632 tCO_2e. This corresponds to approximately 11.0% of Almirall's 2024 Scope 1 and Scope 2 emissions baseline (5,741 tCO_2e). A second major driver was the reduction of emissions associated with refrigerant gas leaks and fire suppression systems. Improved management practices and the ongoing replacement of chillers and other equipment containing high global warming potential (GWP) refrigerants contributed to a significant decrease in fugitive emissions. Emissions from refrigerants and fire extinguishing systems decreased from 308 tCO_2e in 2024 to 121 tCO_2e in 2025, resulting in a reduction of 187 tCO_2e, equivalent to approximately 3.3% of Almirall's 2024 Scope 1 and Scope 2 emissions baseline. The increase in electricity consumption associated with the electrification of thermal processes did not result in higher market-based Scope 2 emissions, as Almirall's electricity demand is met through self-generated solar photovoltaic electricity and the procurement of 100% renewable electricity.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestments in 2025.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No acquisitions in 2025.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No mergers in 2025.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No change in output.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

371

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

6.5

(7.10.1.4) Please explain calculation

Almirall calculated greenhouse gas emissions across its entire value chain in 2022 for both the 2019 base year and the 2021 reporting year. Due to data availability limitations, Scope 1 emissions from the vehicle fleet were calculated using a hybrid approach combining fuel consumption and distance travelled (km-based methodology), with more than 50% of fleet emissions estimated using the km-based approach. Between 2023 and 2025, Almirall improved its methodology and, in 2025, obtained primary fuel consumption data for its affiliates in Spain, France and the Netherlands. The fuel-based approach resulted in higher emissions than the previous km-based methodology. However, the increase represents less than 5% of Almirall's total reported emissions for scope 1,2&3 and therefore does not require a base year recalculation. Nevertheless, Almirall plans to recalculate value chain emissions for the 2019 base year during 2026-2027 to ensure methodological consistency and better reflect emission reductions achieved through fleet electrification. The impact of the methodological change was assessed by comparing emissions calculated using the previous km-based approach with those obtained under the fuel-based methodology, assuming fleet size remained broadly stable. In 2024, emissions calculated using the km-based methodology were 513.44 tCO_2e in Spain, 32.13 tCO_2e in France and 0.42 tCO_2e in the Netherlands, totaling 545.99 tCO_2e. In the Netherlands, a change in fleet provider resulted in missing data for three quarters of the year. Using the fuel-based methodology in 2025, emissions were 673.35 tCO_2e in Spain, 226.90 tCO_2e in France and 16.87 tCO_2e in the Netherlands, totaling 917.12 tCO_2e. This represents an increase of 371.13 tCO_2e compared with the km-based calculation, attributable to the methodological improvement rather than to a material change in fleet activity. Pecentage =371/5.741(2024 scope 1&2 emissions) =6.5%

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There has been no changes in the boundaries of our inventory calculation.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There are no physical operating conditions changes identified.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No other reasons identified.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No other change in emissions identify.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.12) Does your organization have significant land sector activities in its operations or value chain?

	Agriculture, forestry or other land sector activities	Specify the reason for no significant activities
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified

[Fixed row]

(7.13) Does your organization choose to account for and report technological CO2 removals or captured CO2 with geologic storage, or have you done so in previous years?

	Technological CO2 removals or captured CO2 with geologic storage in the reporting year	Specify the reason for no technological CO2 removals or captured CO2 with geological storage in the reporting year	Technological CO2 removals or captured CO2 with geologic storage were accounted for and reported in previous years
	Select from: ☑ No, explanation provided	*Select from:* ☑ No relevant activities identified	*Select from:* ☑ No

[Fixed row]

(7.15) Does your organization break down its Scope 1 and/or Scope 2 emissions by greenhouse gas type?

(7.15.1) Emissions breakdown by greenhouse gas type

Select from:

☑ Yes, Scope 1 emissions only

[Fixed row]

(7.15.1) Break down your total gross global Scope 1 and Scope 2 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

5151.38

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

5151.38

(7.15.1.8) GWP Reference

Select from:

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

0.325

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

9.68

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:
☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

0.04

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

10.96

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of selected gas)

0.108

(7.15.1.3) Scope 1 emissions (metric tons of CO2e)

114.76

(7.15.1.8) GWP Reference

Select from:
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

Austria

(7.16.1) Scope 1 emissions (metric tons CO2e)

17.92

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

26.1

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

18.18

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Denmark

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

France

(7.16.1) Scope 1 emissions (metric tons CO2e)

226.9

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Germany

(7.16.1) Scope 1 emissions (metric tons CO2e)

1327.38

(7.16.2) Scope 2, location-based (metric tons CO2e)

1120.99

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

218.14

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Netherlands

(7.16.1) Scope 1 emissions (metric tons CO2e)

16.87

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Poland

(7.16.1) Scope 1 emissions (metric tons CO2e)

18.89

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Portugal

(7.16.1) Scope 1 emissions (metric tons CO2e)

2.33

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Slovakia

(7.16.1) Scope 1 emissions (metric tons CO2e)

0

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Spain

(7.16.1) Scope 1 emissions (metric tons CO2e)

2827.2

(7.16.2) Scope 2, location-based (metric tons CO2e)

2246.17

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

Switzerland

(7.16.1) Scope 1 emissions (metric tons CO2e)

6.61

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United Kingdom

(7.16.1) Scope 1 emissions (metric tons CO2e)

0.36

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0

United States of America

(7.16.1) Scope 1 emissions (metric tons CO2e)

407.44

(7.16.2) Scope 2, location-based (metric tons CO2e)

0

(7.16.3) Scope 2, market-based (metric tons CO2e)

0
[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply
☑ By facility
☑ By activity

(7.17.2) Break down your total gross global Scope 1 emissions by business facility.

Row 1

(7.17.2.1) Facility

Commercial Fleet Vehicles not associated to a physical site. It's Europe and USA.

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1979.04

(7.17.2.3) Latitude

41.403463

(7.17.2.4) Longitude

2.138278

Row 2

(7.17.2.1) Facility

R&D center Sant Feliu (IF)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

553.59

(7.17.2.3) Latitude

41.39157

(7.17.2.4) Longitude

2.036108

Row 3

(7.17.2.1) Facility

Chemical plant Sant Celoni (QP)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

648.59

(7.17.2.3) Latitude

41.704003

(7.17.2.4) Longitude

2.516784

Row 4

(7.17.2.1) Facility

Pharmaceutical plant Reinbek (RB)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

981.43

(7.17.2.3) Latitude

53.52446

(7.17.2.4) Longitude

10.245949

Row 5

(7.17.2.1) Facility

Headquarter office (HQ)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

2.45

(7.17.2.3) Latitude

41.403463

(7.17.2.4) Longitude

2.138278

Row 6

(7.17.2.1) Facility

Pharmaceutical plant Sant Andreu de la Barca (PS)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

1120.84

(7.17.2.3) Latitude

41.456017

(7.17.2.4) Longitude

1.9646

Row 7

(7.17.2.1) Facility

Chemical plant Sant Andreu de la Barca (QR)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0.83

(7.17.2.3) Latitude

41.456017

(7.17.2.4) Longitude

1.9646

Row 8

(7.17.2.1) Facility

Offices Sant Just (currently with no activity)(SJO)

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

41.37718

(7.17.2.4) Longitude

2.070014
[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	*Commercial Fleet Vehicles.*	*1979.04*
Row 2	*R&D activity*	*553.59*
Row 3	*Offices (Headquarters)*	*2.45*
Row 4	*Manufacturing activity*	*2751.68*

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By facility

(7.20.2) Break down your total gross global Scope 2 emissions by business facility.

Row 1

(7.20.2.1) Facility

Pharmaceutical plant Sant Andreu de la Barca (PS)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1075.86

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 2

(7.20.2.1) Facility

Chemical plant Sant Andreu (QR)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

126.85

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 3

(7.20.2.1) Facility

R&D center Sant Feliu (IF)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

642.18

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 4

(7.20.2.1) Facility

Chemical plant Sant Celoni (QP)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

241.59

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 5

(7.20.2.1) Facility

Pharmaceutical plant Reinbek (RB)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

1120.99

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 6

(7.20.2.1) Facility

Headquarte office (HQ)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

159.7

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0

Row 7

(7.20.2.1) Facility

Offices Sant Just (currently with no activity)(SJO)

(7.20.2.2) Scope 2, location-based (metric tons CO2e)

2.53

(7.20.2.3) Scope 2, market-based (metric tons CO2e)

0
[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

5286.76

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

3369.69

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

Almirall is the parent company of the group. The emissions encompass all emissions from the consolidated accounting group, Almirall S.A. This includes manufacturing entities such as Ranke Química S.A., Industrias Farmacéuticas S.A., and Almirall Hermal GmbH, as well as the R&D center under Almirall S.A. Additionally, it covers the commercial affiliates, except for the exclusions specified within the boundary detailed in section 7.4.1.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

All entities are included in the consolidated accounting group.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ No

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

Activity	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

16835.93

(7.30.1.5) Total (renewable + non-renewable) MWh

16835.93

Consumption of purchased or acquired electricity

(7.30.1.2) MWh from renewable sources

23776.96

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

23776.96

Consumption of self-generated non-fuel renewable energy

(7.30.1.2) MWh from renewable sources

3574.23

(7.30.1.5) Total (renewable + non-renewable) MWh

3574.23

Total energy consumption

(7.30.1.2) MWh from renewable sources

27351.19

(7.30.1.3) MWh from non-renewable sources

16835.92

(7.30.1.4) MWh from non-renewable zero or near-zero emission sources

0

(7.30.1.5) Total (renewable + non-renewable) MWh

44187.11
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

Fuel Application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes

Fuel Application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

No biomass in 2025 was consumed as fuel in the sites of Almirall.

Other biomass

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

No other biomass is consumed as fuel in the sites of Almirall.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Renewable fuel is not consumed as fuel in the sites of Almirall.

Coal

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

No coal is used for energy generation at Almirall sites

Oil

(7.30.7.1) Total fuel MWh consumed by the organization

93.55

(7.30.7.3) MWh fuel consumed for self-generation of heat

93.55

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

Diesel oil is used in small amounts for firefighting pumps and emergency generator sets. In small quantities, Almirall uses LPG, for HVAC systems in Reinbek.

Gas

(7.30.7.1) Total fuel MWh consumed by the organization

16742.38

(7.30.7.3) MWh fuel consumed for self-generation of heat

11486.36

(7.30.7.4) MWh fuel consumed for self-generation of steam

5256.02

(7.30.7.7) Comment

The natural gas consumed by Almirall at its facilities is primarily used for the boilers and also for the waste gas treatment plant (thermal oxidizer) at the chemical plant Ranke in Sant Celoni.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of heat

0

(7.30.7.4) MWh fuel consumed for self-generation of steam

0

(7.30.7.7) Comment

No other non-renewable fuel is used for energy generation at Almirall sites

Total fuel

(7.30.7.1) Total fuel MWh consumed by the organization

16835.93

(7.30.7.3) MWh fuel consumed for self-generation of heat

11579.91

(7.30.7.4) MWh fuel consumed for self-generation of steam

5256.02

(7.30.7.7) Comment

Almirall primarily consumes natural gas as fuel.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

3574.23

(7.30.9.2) Generation that is consumed by the organization (MWh)

3574.23

(7.30.9.3) Gross generation from renewable sources (MWh)

3574.23

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

3574.23

Heat

(7.30.9.1) Total Gross generation (MWh)

9257

(7.30.9.2) Generation that is consumed by the organization (MWh)

9257

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

8652.21

(7.30.9.2) Generation that is consumed by the organization (MWh)

8652.21

(7.30.9.3) Gross generation from renewable sources (MWh)

1166.85

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

1166.85

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Austria

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Belgium

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Czechia

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Denmark

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

France

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Germany

(7.30.14.1) Consumption of purchased electricity (MWh)

2761.07

(7.30.14.2) Consumption of self-generated electricity (MWh)

277.1

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

5217.55

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

8255.72

Italy

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Netherlands

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Poland

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Portugal

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Slovakia

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

Spain

(7.30.14.1) Consumption of purchased electricity (MWh)

21015.9

(7.30.14.2) Consumption of self-generated electricity (MWh)

3297.13

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

13858.49

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

38171.52

Switzerland

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United Kingdom

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00

United States of America

(7.30.14.1) Consumption of purchased electricity (MWh)

0

(7.30.14.2) Consumption of self-generated electricity (MWh)

0

(7.30.14.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.14.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.14.6) Total electricity/heat/steam/cooling energy consumption (MWh)

0.00
[Fixed row]

(7.30.15) Provide details on the electricity purchases that were accounted for at a zero or near-zero emission factor in the reporting year.

Row 1

(7.30.15.1) Country/area of electricity consumption

Select from:

☑ Spain

(7.30.15.2) Sourcing method

Select from:

☑ Physical power purchase agreement (physical PPA) with a grid-connected generator

(7.30.15.3) Low-carbon technology type

Select from:

☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

10507.95

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☑ Spain

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2002

(7.30.15.14) Comment

Since 2023, 50% of the electricity consumed by Almirall Spain has been supplied through a 10-year Power Purchase Agreement (PPA). The remaining electricity is provided by the same renewable energy supplier. According to the supplier, there is no distinction between the electricity delivered under the PPA and the rest of the renewable electricity supplied to Almirall. In 2025, 100% of the electricity consumed by Almirall Spain originated from wind power facilities. The renewable electricity was sourced from two wind farms: P.E. Las Llanas de Codes 1ª Fase (Azuelo) and P.E. El Peralejo Fase 1 (Perajelo). These facilities started commercial operations in 2002 and 2007, respectively. According to the supplier, neither facility has undergone repowering.

Row 2

(7.30.15.1) Country/area of electricity consumption

Select from:

☑ Spain

(7.30.15.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:

☑ Onshore wind

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

10507.95

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:
☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:
☑ Spain

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:
☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2007

(7.30.15.14) Comment

Since 2023, 50% of the electricity consumed by Almirall Spain has been supplied through a 10-year Power Purchase Agreement (PPA). The remaining electricity is provided by the same renewable energy supplier. According to the supplier, there is no distinction between the electricity delivered under the PPA and the rest of the renewable electricity supplied to Almirall. In 2025, 100% of the electricity consumed by Almirall Spain originated from wind power facilities. The renewable electricity was sourced from two wind farms: P.E. Las Llanas de Codes 1ª Fase (Azuelo) and P.E. El Peralejo Fase 1 (Perajelo). These facilities started commercial operations in 2002 and 2007, respectively. According to the supplier, neither facility has undergone repowering.

Row 3

(7.30.15.1) Country/area of electricity consumption

Select from:
☑ Germany

(7.30.15.2) Sourcing method

Select from:

☑ Retail supply contract with an electricity supplier (retail green electricity)

(7.30.15.3) Low-carbon technology type

Select from:

☑ Large hydropower (>25 MW)

(7.30.15.5) Low-carbon electricity consumed via selected sourcing method in the reporting year (MWh)

2761.07

(7.30.15.6) Energy attribute certificate (EAC) tracking system used

Select from:

☑ GO [Europe]

(7.30.15.7) Country/area of origin (generation) of the low-carbon electricity or energy attribute

Select from:

☑ Norway

(7.30.15.8) Are you able to report the commissioning or re-powering year of the electricity generation facility?

Select from:

☑ Yes

(7.30.15.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1910

(7.30.15.14) Comment

The renewable electricity purchased by Almirall in 2025 is sourced primarily from Northern European countries. Norway is the main country of origin, accounting for 38.48% of the certificates, followed by Germany (25.24%) and Denmark (13.32%). Spain represents 6.12% of the total. Additional contributions come from Austria (4.76%), France (4.29%), Sweden (3.57%), Italy (1.84%), Portugal (1.41%), Estonia (0.74%), and Finland (0.21%). In terms of renewable energy technologies, the majority of the certified electricity originates from hydropower (55.08%), followed by onshore wind power (39.23%). Smaller shares are supplied by offshore wind power (5.21%) and solar energy (0.48%). Regarding the age of the generation assets, the portfolio includes both long-established and newly commissioned facilities. The oldest installation entered operation on 1 January 1910, while the newest became operational on 20 March 2025.
[Add row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

4.77

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

5286.76

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

1108.08

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

18

(7.45.7) Direction of change

Select from:

☑ Decreased

(7.45.8) Reasons for change

Select all that apply

☑ Other emissions reduction activities

☑ Change in revenue

(7.45.9) Please explain

Almirall's Scope 1 and Scope 2 emissions intensity (market-based) decreased by 18% compared with the previous year. This improvement was driven by a reduction in absolute emissions, mainly resulting from the implementation of decarbonization and energy efficiency measures, including the electrification of thermal systems at the Sant Andreu de la Barca site, optimization of natural gas consumption at manufacturing facilities and other energy efficiency initiatives. At the same time, revenue increased by 12%, from €985.7 million in 2024 to €1,108.1 million in 2025. The combined effect of lower emissions and higher revenue resulted in a significant decrease in emissions intensity.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

44189

(7.52.3) Metric numerator

MWh of total energy consumption.

(7.52.4) Metric denominator (intensity metric only)

N/A

(7.52.5) % change from previous year

4.5

(7.52.6) Direction of change

Select from:
☑ Decreased

(7.52.7) Please explain

In 2025, the total energy consumption has been reduced by 4.5% compared to 2024, consolidating a cumulative decrease of 30.1% compared to 2011. This result reflects the ongoing commitment of sites to energy efficiency and decarbonisation. Furthermore, since 2019, a 23.2% reduction in natural gas consumption has been achieved. All other sites continue to reduce their energy consumption through energy efficiency and decarbonisation measures.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply
☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 6

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Net Zero Approval Letter ALMIRALL, S. A..docx.pdf

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

06/12/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

☑ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/31/2019

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

6864.64

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

6864.640

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

3432.320

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

5286.76

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

0

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

5286.760

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

45.97

(7.53.1.80) Target status in reporting year

Select from:
☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target is company-wide and covers 100% of both scope 1 and scope 2 emissions.

(7.53.1.83) Target objective

This target is a near-term science-based target aligned with the Paris Agreement and is part of the company's 2024-30 sustainability strategy. Within the Planet pillar, the net zero emissions strategy takes bold action on climete-related issues. This science-based target was internally approved by the Management Board (Jul.22) and the Board of Directors (Nov.22) and externally approved by the Science Based Target Initiative in Jun.23.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Almirall has developed a decarbonization roadmap to achieve its 2030 Scope 1 and Scope 2 emissions reduction target. The main decarbonization levers are energy efficiency, renewable electricity, onsite renewable generation, and the electrification of operations currently dependent on natural gas. Energy efficiency and energy consumption reduction: Energy efficiency has been a core pillar of Almirall's climate strategy since the implementation of ISO 50001 in 2011. Continuous optimisation projects have resulted in a 27% reduction in energy consumption between 2011 and 2025 (excluding electricity generated from photovoltaic installations). Energy efficiency initiatives continue to be identified and implemented across manufacturing and office sites. Renewable electricity and self-generation: Almirall continues to expand onsite photovoltaic generation across its facilities. During the reporting year, photovoltaic installations were further expanded at the Sant Andreu de la Barca manufacturing site, Reinbek, and Headquarters. In addition, the company maintains the purchase of 100% renewable electricity for its operations. Electrification and natural gas phase-out: A site-level roadmap has been developed to progressively replace natural gas-based technologies with electric alternatives. The plan includes heat generation electrification projects and associated infrastructure upgrades, which have been incorporated into Almirall's long-term CAPEX planning. Implementation of this roadmap started during the reporting period and is expected to accelerate emissions reductions as major electrification projects are completed. Sustainable mobility: Almirall continues to implement its Sustainable Mobility Plan and progressively transition its corporate vehicle fleet towards lower-emission alternatives through the regular vehicle replacement cycle. By the end of 2025, Almirall had achieved a 22% reduction in Scope 1 and Scope 2 GHG emissions compared with the 2019 base year, significantly exceeding its intermediate 2025 target of 12%. This progress was mainly driven by energy efficiency improvements,

the use of 100% renewable electricity, expansion of onsite photovoltaic generation, and the initial implementation of electrification projects. Almirall will continue implementing the initiatives included in its decarbonization roadmap to achieve its 2030 target of a 50% reduction in Scope 1 and Scope 2 emissions.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 7

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

Net Zero Approval Letter ALMIRALL, S. A..docx.pdf

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

06/12/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

(7.53.1.11) End date of base year

12/31/2019

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

146940

(7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

2294

(7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

1988

(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

6298

(7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

788

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

158308.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

158308.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

100.0

(7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

100.0

(7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

100.0

(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

100.0

(7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

100.0

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

97.2

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

97.2

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

28

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

113981.760

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

129876.73

(7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

3080.62

(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

1378.14

(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

9035.34

(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

1401.23

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

144772.060

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

144772.060

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

30.54

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target is company-wide target and covers This company-wide target covers 97.2% of Scope 3 emissions, with exclusions deemed insignificant due to their minimal emission representation. Almirall has selected the categories included in the target based on their contribution to total Scope 3 emissions (purchased goods and services) and the areas where we believe we can exert the most influence (business travel and upstream transportation). This approach aims to enhance engagement across all levels of Almirall's employees in their daily activities.

(7.53.1.83) Target objective

This target is a near-term science-based target aligned with the Paris Agreement and is part of the company's 2024-30 sustainability strategy. Within the Planet pillar, the net zero emissions strategy takes bold action on climete-related issues. This science-based target was internally approved by the Management Board (Jul.22) and the Board of Directors (Nov.22) and externally approved by the Science Based Target Initiative in Jun.23.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

Almirall has developed a comprehensive Net Zero roadmap to achieve its Science Based Targets by 2030 and net zero emissions by 2050. The roadmap integrates specific KPIs and intermediate milestones that are monitored through the Sustainability Dashboard and regularly reviewed by senior management. To reduce Scope 3 emissions, Almirall continues to implement a Supplier Engagement Programme integrated into its sustainable procurement strategy. Through the EcoVadis assessment process, suppliers are evaluated on climate change management, GHG emissions reporting, reduction targets, and decarbonization initiatives. In addition, Almirall actively engages its most relevant manufacturing, product, and logistics suppliers to support alignment with the Paris Agreement and encourage the adoption of emission reduction plans. Regarding upstream transportation and distribution, Almirall is implementing a Logistics Operators Decarbonization Plan. Key initiatives include modal shifts from air freight to sea freight whenever feasible, optimization of transport routes, stricter approval procedures for urgent air shipments, and collaboration with logistics providers to promote lower-carbon transportation solutions, including the use of renewable fuels such as HVO where available. To

improve the management of employee commuting emissions, Almirall conducted a global mobility survey whose results have been incorporated into the emissions inventory and are being used to develop and implement a Sustainable Mobility Plan. This plan aims to promote lower-emission commuting alternatives and support the long-term reduction of mobility-related emissions. By the end of the reporting year, Scope 3 emissions were 9.5% lower than the 2019 baseline, exceeding the interim 2025 target of 8% reduction and demonstrating progress towards the 2030 target of a 28% reduction. Although some emission categories continue to be influenced by business growth, including increased activity from contract manufacturing organizations, licensing operations, and business travel, Almirall expects further reductions as supplier decarbonization programmes mature and additional logistics and procurement initiatives are deployed across the value chain.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Net-zero targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

11/19/2022

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:
☑ Electricity

(7.54.1.5) Target type: activity

Select from:
☑ Production

(7.54.1.6) Target type: energy source

Select from:
☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/30/2019

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

1505

(7.54.1.9) % share of low-carbon or renewable energy in base year

5.3

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

18

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

13.1

(7.54.1.13) % of target achieved relative to base year

61.42

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Not directly. However, this target supports the commitments set out in Almirall's Sustainability and HSE Policies, which encourage the use of renewable energy and the development of on-site renewable energy generation.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ No, it's not part of an overarching initiative

(7.54.1.19) Explain target coverage and identify any exclusions

This target coverages the full electricity consumption of the sites owned by Almirall.

(7.54.1.20) Target objective

The target objective is to achieve in 2030 that 18% of electricity consumed in Almirall is selfproduced from renewable sources. Energy efficiency and the use of renewable energy have been a cornerstone of Almirall's HSE policy since 2012, when the ISO 50001 management system was implemented. Since then, a plan has been developed to purchase renewable electricity and install photovoltaic panels to the maximum capacity at each site. This has been one of the key drivers of decarbonization to date, which will be complemented in the 2024-2030 period with a roadmap towards eliminating the use of natural gas.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Plan for achieving target Further expansion of on-site solar PV capacity, with an additional 300 kWp planned for 2026-2028 at the Sant Feliu and Reinbek sites. Evaluation of alternative on-site renewable energy generation solutions, including wind turbines at the Reinbek site. Progress made By the end of 2025, Almirall had achieved a total installed photovoltaic (PV) capacity of 3,506 kWp across its sites.

Row 2

(7.54.1.1) Target reference number

Select from:

☑ Low 2

(7.54.1.2) Date target was set

11/19/2022

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/20/2019

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

24495

(7.54.1.9) % share of low-carbon or renewable energy in base year

99.99

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

100

(7.54.1.13) % of target achieved relative to base year

100.00

(7.54.1.14) Target status in reporting year

Select from:

☑ Achieved and maintained

(7.54.1.16) Is this target part of an emissions target?

Yes, Target "Abs.6". This target is included in the validated science based targets. Near-Term Targets of Almirall states:ALMIRALL S.A. commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year. ALMIRALL S.A. also commits to continue active annual sourcing of 100% renewable electricity through 2030. ALMIRALL S.A. further commits to reduce absolute scope 3 GHG emissions 28% by 2030 from 2019 base year.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

Net Zero Approval Letter ALMIRALL, S. A..docx.pdf

(7.54.1.19) Explain target coverage and identify any exclusions

This target coverages the full electricity purchase of the sites owned by Almirall.

(7.54.1.20) Target objective

ALMIRALL S.A. commits to continue active annual sourcing of 100% renewable electricity through 2030.

(7.54.1.22) List the actions which contributed most to achieving this target

The following actions have contributed to achieving and maintaining the objective: - Almirall reviews and renews electricity contracts every two years, with a focus on maintaining renewable sources. - Since 2023, 50% of the electricity purchased in Spain is under a Power Purchase Agreement (PPA) that guarantees a stable long-term electricity price. - Almirall's strong commitment to purchasing electricity from renewable sources.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:

☑ NZ1

(7.54.3.2) Date target was set

06/12/2023

(7.54.3.3) Target Coverage

Select from:

☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☑ Abs6

☑ Abs7

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

Net Zero Approval Letter ALMIRALL, S. A..docx.pdf

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

This target is a company-wide target and there are not any exclusions. This target is included in the validated science based targets. Overall Net-zero targets of Almirall states: ALMIRALL S.A. commits to reach net-zero greenhouse gas emissions across the value chain by 2050 from a 2019 based year.

(7.54.3.11) Target objective

This target is a long-term science-based target aligned with the Paris Agreement and is part of the company's 2024-30 sustainability strategy. Within the Planet pillar, the net zero emissions strategy takes bold action on climete-related issues. This science-based target was internally approved by the Management Board (Jul.22) and the Board of Directors (Nov.22) and externally approved by the Science Based Target Initiative in Jun.23.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

As part of our net-zero roadmap and in line with our science-based commitment, Almirall intends to neutralize residual emissions remaining at the target year through high-quality carbon removal credits. To support this commitment, the following milestones have been defined: Development of a residual emissions neutralization strategy during 2027-2028, including the assessment of eligible carbon removal solutions, certification standards and procurement approach. Pilot implementation of neutralization activities from 2024 onwards through the purchase of high-quality nature-based carbon removal credits. In 2024, Almirall's headquarters achieved the elimination of natural gas consumption, significantly reducing operational emissions. Residual emissions associated mainly with refrigerant leakages and fire suppression gases have since been neutralized through carbon removal credits, allowing the facility to operate on a net-zero emissions basis. In addition, 500 carbon credits were purchased in 2024 to neutralize emissions from organizational events and internal meetings during 2024-2025. Nature-based carbon removal solutions are currently considered the preferred option, reflecting Almirall's strategic commitment to nature protection, although the final neutralization portfolio for the target year has not yet been defined.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

During the reporting year, Almirall did not implement or finance specific Beyond Value Chain Mitigation (BVCM) activities, although such activities were undertaken in the previous year. Almirall is currently developing its approach to BVCM for the coming years and will assess relevant opportunities as they arise. In parallel, the company's climate strategy remains primarily focused on reducing emissions within its own operations and value chain through energy efficiency measures, renewable electricity procurement, fleet decarbonization and supplier engagement. Almirall will continue to monitor evolving BVCM guidance, best practices and stakeholder expectations to inform the development of its future strategy.

(7.54.3.17) Target status in reporting year

Select from:

☑ Underway

(7.54.3.19) Process for reviewing target

This is an approved SBTi, reasons for revisions may include: - Revisions to target data (e.g. recalculation of base year emissions due to divestment, acquisition, mergers, change in boundary, including changes in consolidation approach). - Significant changes to the target data (that could compromise relevance and consistency), triggering a mandatory target recalculation (SBTi criteria 26 and 27). - Updates to the target due to 1) triggered recalculation of the target; 2) revalidation process when submitting new targets when a company has other targets in place (e.g. due to increasing ambition, achievement of target ahead of time).
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

	Emissions reduction initiatives that were active within the reporting year
	Select from: ☑ Yes

[Fixed row]

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

Stage of development	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	*7*	
To be implemented	*13*	*132*
Implementation commenced	*13*	*1561*
Implemented	*17*	*1095*
Not to be implemented	*4*	

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes
☑ Electrification

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

729

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply
☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:
☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

750000

(7.55.2.7) Payback period

Select from:
☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 21-30 years

(7.55.2.9) Comment

At the Sant Andreu de la Barca (SAB) pharmaceutical site, part of the natural gas-based thermal system was replaced with electric technologies, including an electric steam boiler, an electric hot water generation system and an electric HVAC heating system. The project is expected to reduce natural gas consumption by approximately 4,000 MWh per year, equivalent to annual natural gas cost savings of around €228,000. Although the new configuration improves the overall efficiency of heat generation and significantly reduces greenhouse gas emissions, the project does not generate a positive financial payback under current energy prices. This is because the cost of electricity per MWh is approximately 2.4 times higher than the cost of natural gas. As a result, the additional electricity costs offset the savings achieved through reduced natural gas consumption. The investment was therefore primarily driven by decarbonization objectives and the reduction of Scope 1 emissions rather than by direct cost savings.

Row 2

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Process optimization

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

86

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

39000

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

At the Reinbek site, the operating parameters of Steam Boiler B13 were optimized to improve energy efficiency and reduce natural gas consumption. No significant investment required. Annual natural gas reduction of 480MWh.

Row 5

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

55

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

Almirall continued the electrification of its company car fleet in Spain by offering employees the option to replace conventional diesel vehicles with plug-in hybrid electric vehicles (PHEVs). By the end of 2025, approximately 40% of eligible employees had transitioned to plug-in hybrid vehicles, representing a total of 55 vehicles within the fleet. Based on actual fuel and electricity consumption data, the new plug-in hybrid fleet achieved an average reduction of 36% in greenhouse gas emissions compared with the diesel vehicles previously used. Although plug-in hybrid vehicles typically have an acquisition cost approximately 10% higher than comparable gasoline vehicles, Almirall considers fleet electrification a key element of its decarbonization strategy and its efforts to reduce transport-related emissions.

Row 6

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Other transportation initiative, please specify :Transition to HVO-powered transport providers

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

150

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 4: Upstream transportation & distribution

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

Almirall has replaced a long-distance road freight transportation supplier using HVO (Hydrotreated Vegetable Oil) instead of conventional diesel. While HVO-based transport services generally involve higher costs than conventional transport, the change was implemented without additional cost in this case. The initiative contributed to reducing transport-related greenhouse gas emissions and supports the decarbonization of the company's value chain.

Row 7

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Solar PV

(7.55.2.2) Estimated annual CO_2e savings (metric tonnes CO2e)

75

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (location-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

58100

(7.55.2.6) Investment required (unit currency – as specified in 1.2)

1100000

(7.55.2.7) Payback period

Select from:

☑ 4-10 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

This initiative aligns with Almirall's policy to promote the use of self-produced renewable energy. In 2025 Almirall implemented the following initiatives: - Expansion of the photovoltaic facility at the Sant Andreu pharmaceutical plant (Phase III) with a capacity of 394 kWp in addition to the existing one (total 2,340kwp).
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Lower return on investment (ROI) specification

(7.55.3.2) Comment

Almirall has traditionally prioritized projects with a payback period of 3 to 4 years. However, the company recognizes that certain low-carbon and climate-related investments are essential to achieving its decarbonization objectives and strengthening long-term business resilience, even when associated with longer payback

periods. As a result, Almirall has adopted a more flexible approach when evaluating climate-related projects, considering not only financial returns but also emissions reduction potential, regulatory compliance requirements and alignment with its sustainability strategy. In addition, the feasibility of incorporating an internal carbon price into investment decision-making is currently being assessed.

Row 2

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

On yearly basis, energy efficient savings are established based on projects carried out through the year that have specific budget as new investment project. In addition there is 5Y Forecast CAPEX plan for energy efficiency.

Row 3

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

Almirall strictly complies with applicable regulatory requirements and incorporates new environmental and energy-related legislation into its planning and decision-making processes. When new regulations are introduced, the company assesses the implications and allocates the necessary resources to ensure timely compliance. For example, following the implementation of Spain's Royal Decree-Law 14/2022 on energy-saving measures, Almirall adopted the required actions at its facilities, including temperature control measures in office buildings. These actions contributed to reducing energy consumption and associated greenhouse gas emissions. Regulatory compliance therefore acts as a driver for investments and operational measures that support emissions reduction and energy efficiency improvements.

Row 4

(7.55.3.1) Method

Select from:

☑ Employee engagement

(7.55.3.2) Comment

Almirall promotes employee engagement as a key enabler of its emissions reduction strategy through awareness campaigns, training programmes, internal communication initiatives and employee participation in sustainability objectives. The company has conducted energy efficiency awareness campaigns at its chemical and pharmaceutical manufacturing sites, including the Sant Andreu de la Barca facility, where the initiative was estimated to deliver energy savings of approximately 159 MWh per year. In addition, Almirall provides employees with guidance and internal procedures on energy-efficient practices and regularly communicates its sustainability commitments, climate objectives and progress towards emissions reduction targets. Training and awareness activities help employees understand their role in improving environmental performance and contribute to the identification and implementation of energy-saving opportunities across operations. Employee engagement is also considered an important element in fostering a sustainability-oriented culture and strengthening Almirall's attractiveness as an employer. The company's environmental commitments and climate ambitions support employee motivation, engagement, attraction and retention of talent, while reinforcing the integration of sustainability considerations into day-to-day decision-making and business practices.
[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ No

(7.79) Has your organization retired any project-based carbon credits within the reporting year?

Select from:

☑ Yes

(7.79.1) Provide details of the project-based carbon credits retired by your organization in the reporting year.

Row 1

(7.79.1.1) Project type

Select from:

☑ Afforestation

(7.79.1.2) Type of mitigation activity

Select from:

☑ Carbon removal

(7.79.1.3) Project description

VCS Uchindile Reforestation Credits: the carbon credits cancelled in 2025 are associated with a reforestation project in Tanzania, designed to promote climate change mitigation and adaptation through the reforestation of degraded lands, as well as to contribute to alternative livelihoods for people in Tanzania.

(7.79.1.4) Credits retired by your organization from this project in the reporting year (metric tons CO2e)

152

(7.79.1.5) Purpose of retirement

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at retirement?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at retirement

2017

(7.79.1.8) Were these credits issued to or purchased by your organization?

Select from:

☑ Purchased

(7.79.1.9) Carbon-crediting program by which the credits were issued

Select from:

☑ VCS/Verra (Verified Carbon Standard)

(7.79.1.10) Method the program uses to assess additionality for this project

Select all that apply

☑ Consideration of legal requirements

☑ Investment analysis

☑ Standardized Approaches

(7.79.1.11) Approaches by which the selected program requires this project to address reversal risk

Select all that apply

☑ Monitoring and compensation

☑ Other, please specify :VCS Buffer pool contribution.

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Activity-shifting

☑ Market leakage

☑ Other, please specify :Labor Migration and Infrastructure Expansion

(7.79.1.13) Provide details of other issues the selected program requires projects to address

These credits are issued under a Verified Carbon Standard program.

(7.79.1.14) Please explain

Almirall acquired the credits through a sustainability consultancy firm and holds the registration certificate 07C13802 from them. The credits were priced at 11.21 per ton of CO2. The sustainability department oversees carbon credit purchases to ensure their quality and alignment with the company's sustainability strategy.
[Add row]

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☑ Facilities

(9.1.1.2) Description of exclusion

The exclusion facilities consist of non-production sites such as leased office spaces located in France, Portugal, Italy, Switzerland, Belgium, Netherlands, UK, Germany, Denmark, Czech Republic, USA, Poland, Austria, Slovakia and China. The water used in our excluded facilities is primarily for internal water, sanitation, and hygiene (WASH) services for our employees such as drinking water and toilets. The water used here for WASH services is extremely small compared to withdrawals for the organization's production sites. Besides, it is provided through the lease and managed by the landlord.

(9.1.1.3) Reason for exclusion

Select from:

☑ Water used for internal WASH services

(9.1.1.4) Primary reason why data is not collected and/or reported

Select from:

☑ Other, please specify :Water consumption and quality data are unavailable, as they are covered by the lease agreement and the sites are located in shared buildings without separate meters.

(9.1.1.7) Country/area and river basin of exclusion

Austria
☑ Danube

Belgium
☑ Schelde (Escaut)

China
☑ Yangtze River (Chang Jiang)

Czechia
☑ Elbe River

Denmark
☑ Other, please specify :Øresund Coastal Basin

France
☑ Seine

Germany
☑ Elbe River

Italy
☑ Po

Netherlands
☑ Rhine

Poland
☑ Wisla

Portugal
☑ Tejo

Slovakia
☑ Danube

Switzerland
☑ Rhine

United Kingdom
☑ Thames

United States of America
☑ Delaware River

(9.1.1.8) Estimated volume of water the exclusion represents (megaliters)

2.41

(9.1.1.9) Estimated % of total water

2.4

(9.1.1.10) Please explain

The use of water at these facilities is not representative of Almirall's operations. Water consumption across these leased properties (non-production sites) is estimated to account for only 2.40% of our total water withdrawal. Furthermore, as water discharges from these facilities cannot be sampled, and the activities conducted are limited to internal WASH-related uses, with wastewater being discharged to municipal treatment plants that comply with applicable national legislation, no risk of environmental contamination is considered to exist. Therefore, this aspect is not considered material. For this calculations, it has been estimated that: - Most of these offices have between 2 to 11 occupants, except for the USA, Italy and UK offices, which have between 20 to 35 occupants, and Germany which has 85 employees. The total number of employees estimated to be at these offices is 237. - the water consumption by employee is of 41L/day approximately - in 2025 there were 248 working days (according to the Spanish working calendar). - the total amount of water used in 2025 was 100636 m3.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We measure water withdrawals through “in-place” flow meters. We have water meters at all sites and we regularly monitor the meters.

(9.2.4) Please explain

Total water withdrawal volume is one of our environmental indicators. It is used to track improvements in water efficiency and has been established as the indicator used to establish our 2030 water targets. We report this information on a monthly basis at an internal level and externally on an annual basis. All of our sites are monitored for water withdrawal volumes. Water withdrawals volumes from third parties are continuously measured and registered. For those sites with access to groundwater, extraction is measured and monitored by counters at the pumping stations. Our sites refer to the two chemical plants (Sant Celoni and Sant Andreu de la Barca), the pharmaceutical plant in Sant Andreu de la Barca, the R&D site in Sant Feliu de Llobregat, the headquarters in Barcelona and the pharmaceutical Plant in Reinbek.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

The water sources are known and recorded for all of our sites. Sites measure water withdrawal volumes through “in-place” flow meters. We have water meters at all sites and we regularly monitor the meters.

(9.2.4) Please explain

Water withdrawals volumes from third parties are continuously measured and registered. For those sites with access to groundwater, extraction is measured and monitored by counters at the pumping stations. Measuring this aspect allows us to identify performance improvements. Our sites refer to the two chemical plants (Sant Celoni and Sant Andreu de la Barca), the pharmaceutical plant in Sant Andreu de la Barca, the R&D site in Sant Feliu de Llobregat, the headquarters in Barcelona and the pharmaceutical Plant in Reinbek.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

Water quality information is provided by water suppliers and by the regional water agency.

(9.2.4) Please explain

Water quality in our operations is closely monitored by third-party suppliers throughout the distribution system, starting from the drinking water plant. These parameters can be consulted through the Spanish Public Register of Potable Water (SINAC - https://sinac.sanidad.gob.es/CiudadanoWeb/ciudadano/informacionAbastecimientoActionDetalleRed.do). When it comes to groundwater sources, Almirall does not directly monitor the quality on-site. Instead, the responsibility lies with the ACA (Agència Catalana de l'Aigua - Catalan Water Agency), which provides real-time quality parameters for all water bodies within the Catalan region, including the aquifers that supply our sites in Sant Celoni, Sant Feliu de Llobregat and Sant Andreu de la Barca.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :For the 60% of our operational sites continuously, or the other 40% annually

(9.2.3) Method of measurement

We use flow meters to measure discharge volumes in real-time, continuously, in the Chemical plants (Sant Celoni y Sant Andreu), the R&D Site in Sant Feliu de Llobregat and in the WWTP at Reinbek. For the rest of the sites we use mass balance calculations.

(9.2.4) Please explain

100% of our operational sites are monitored for this water aspect and this is considered part of the usual management for our sites. Discharges are monitored by water meters at the Sant Celoni chemical plant, the Sant Feliu de Llobregat R&D site, at the Sant Andreu chemical plant and at Reinbek's WWTP. In the sites that do not have meters, the water discharge is estimated through an annual water balance.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We use flow meters to measure discharge volumes in real-time, continuously, in the Chemical plants (Sant Celoni y Sant Andreu), the R&D Site in Sant Feliu de Llobregat and in the WWTP at Reinbek. The destination of the discharge is known for all sites.

(9.2.4) Please explain

100% of our operational sites are monitored for this water aspect and this is considered part of the normal management of our sites. This aspect is specially very important at our chemical plants, especially in Sant Celoni, where water is treated and discharged into a freshwater body. The rest of our sites discharge into municipal wastewater treatment plants.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We keep procedures and records of the discharge treatment levels and methods at all sites.

(9.2.4) Please explain

100% of our operational sites are monitored for this water aspect and it is considered part of the normal management of our sites. Our discharges are treated differently depending on the activities of the site. We are required to ensure that the quality and quantity of water discharged meets standards and regulations. At sites where wastewater is treated in our own wastewater treatment plants, volumes are measured and monitored using installed water meters before each treatment process.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :Bi-monthly with an external laboratory and daily with anin-house laboratory for some key parameters

(9.2.3) Method of measurement

We monitor water discharge quality by standard effluent parameters at the site using laboratory testings. Analytical methods for effluent parameters are based on local regulations.

(9.2.4) Please explain

These parameters are monitored as part of the normal management of our sites. This is particularly important at our Chemical Plant in Sant Celoni, given that it treats and discharges water into a freshwater body. For all our sites, we are required to ensure that the quality and quantity of water discharged complies with standards and regulations. All our Spanish production sites (chemical plants and Sant Andreu pharmaceutical plant) carry out a full analysis every two months by an external laboratory, as well as a daily internal analysis. At our R&D site, a full analysis is conducted every two months, while a simplified analysis is carried out during the intervening months. Additionally, on a weekly basis an analysis is performed by an external laboratory. At the Reinbek site, annual analysis of regulated parameters are performed. We are not required to monitor these parameters at our headquarters given that they're offices (WASH services).

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :bimonthly for the Spanish Sites, annually at Reinbek

(9.2.3) Method of measurement

Nitrates, phosphates and other parameters like AOX and inhibiting substances (MI) are considered as a pollution standard parameters in most sites.

(9.2.4) Please explain

Nitrates, phosphates, AOX and inhibiting substances are analysed as part of the bi-monthly laboratory testing programme at our industrial sites (both chemical and pharmaceutical plants) and R&D facilities in Spain. At the pharmaceutical plant in Reinbek, nitrates, phosphates, AOX and other priority substances are analysed annually. Monitoring of these parameters is not required at our headquarters, as it is an office facility and only WASH services are provided.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Other, please specify :Bi-monthly at all of our Spanish sites and daily at our chemical sites. Yearly at Reinbek.

(9.2.3) Method of measurement

We use sensors specifically designed to monitor temperature in wastewater and industrial effluent treatment applications at our chemichal sites. Besides, temperatures is one of the parameters that it is included in all the bi-monthly laboratory testings.

(9.2.4) Please explain

Temperature is monitored on a bi-monthly basis. In addition, temperatures are monitored daily during working days (Monday to Friday) at the waste water treatment plants at our chemical sites. We are not required to monitor these parameters at our headquarters (WASH services).

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ At least once a year

(9.2.3) Method of measurement

Water mass balance

(9.2.4) Please explain

Water consumption is measured using a water balance, which calculates the difference between water input and water output. It's planned to report this data through our global performance reporting system.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 51-75

(9.2.2) Frequency of measurement

Select from:

☑ At least once a year

(9.2.3) Method of measurement

Amount calculated based on data extracted from reverse osmosis technical specifications and mass balance calculations.

(9.2.4) Please explain

At the pharmaceutical plant in Sant Andreu, the R&D site in Sant Feliu adn the chemical plant in Sant Celoni, the reject water generated in the osmosis systems used for obtaining purified water is reused. In Sant Andreu, this water is reintroduced into the industrial water production circuit, while in Sant Feliu it is used to supply irrigation and fire protection systems and in Sant Celoni it is used for fire protection systems. The green roof installed at our headquarters at the end of 2024 is 100% irrigated through recycled water from tank cleanings.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We have a preventive maintenance system to guarantee fully-fuctioning safely managed WASH service, Quality information is provided by water suppliers and by the regional water agency.

(9.2.4) Please explain

We continuously monitor and prioritize the provision of fully-functioning, safely managed WASH services across all our sites. By ensuring these basic services, we aim to support our employees in their daily activities and contribute to their overall well-being.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters)

100.64

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. Although production increased during the year, total water withdrawals were 2% lower than the previous year. This improvement reflects the impact of water efficiency initiatives implemented in response to drought conditions at our sites in 2024, alongside the measures included in Almirall’s 2030 Sustainability Strategy (Act4Impact), which seeks to reduce global water withdrawals by 25% by 2030. It should be noted, however, that the reduction was partly attributable to the failure of the groundwater pump at the Sant Andreu Pharmaceutical Plant at the end of 2025. The switch to third-party supplied water, which had a higher baseline quality than groundwater, enabled the site to produce water meeting required quality standards using a lower volume of source water.

Total discharges

(9.2.2.1) Volume (megaliters)

85.79

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ No/minimal change in business activity

(9.2.2.6) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. Total water discharges were 2.6% higher than the previous year. The increase was primarily driven by higher production volumes at our chemical sites, together with temporary operational, maintenance, and infrastructure-related activities as well as a couple utility system incidents at Reinbek that resulted in additional water discharge during the reporting period. As part of Almirall’s 2030 Sustainability Strategy, we are committed to identifying and implementing additional water efficiency measures aimed at reducing water abstraction. In the long term, these initiatives are expected to contribute to a reduction in overall water discharges.

Total consumption

(9.2.2.1) Volume (megaliters)

14.85

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Description of the "comparison with previous reporting year" and "five-year forecast" thresholds: Deviations within ±5% are considered about the same; deviations between ±5% and ±15% are considered higher/lower; and deviations exceeding ±15% are considered much higher/lower. Total water consumption figures are calculated using measured primary data on water withdrawals and discharges across all operations (C = W − D) and are derived from the aggregation of site-level calculations. In 2025, total water consumption decreased by 22% compared with 2024, despite increased production at some sites. This reduction was primarily driven by the implementation of water efficiency measures that lowered water withdrawals, as well as the improved performance of wastewater treatment plants, which reduced the volume of waste treated by external waste managers and therefore reduced water consumption. The majority of water consumption results from evaporation losses in cooling towers and steam/hot water boilers. Water consumption associated with waste streams is expected to remain stable or decrease slightly, as the wastewater treatment plants are now fully operational. Their improved performance has significantly reduced the volume of waste requiring off-site treatment, with reductions of 67% at the Sant Andreu de la Barca site and 93% at Reinbek. Water incorporated into products is not anticipated to change significantly, while water use for irrigation has slightly increased compared to 2024 given the end of the decreed drought. Howevever no substantial changes are currently forseen. Production volumes at the chemical plants increased significantly compared with the previous year, rising by 22% at the Sant Celoni plant and 42% at the Sant Andreu plant. In contrast, production at the pharmaceutical plants in Sant Andreu de la Barca and Reinbek decreased slightly by 1% and 2%, respectively. No significant changes in production volumes are anticipated over the coming years.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

87.49

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

86.93

(9.2.4.8) Identification tool

Identification tool used

☑ WRI Aqueduct

☑ WWF Water Risk Filter

☑ Other, please specify :https://aplicacions.aca.gencat.cat/WDMA/

(9.2.4.9) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. The identified water-stressed areas are the pharmaceutical and chemical sites of Sant Andreu de la Barca (two activities located on the same site), the R&D site, the headquarters, and the Sant Celoni Chemical Plant. The WWF Water Risk Filter was used to determine whether an area was water stressed. Areas classified as being at 'moderate risk' or 'high risk' were reported as water stressed. The WRI Aqueduct tool was also used. In addition, areas that experienced severe drought conditions during 2024 were considered water stressed, reflecting the increased pressure on local water resources. The public database of the Catalan Water Agency (ACA) was used for the groundwater assessment. The overall status of the aquifers, including both water quantity and quality, was considered when determining water stress. Aquifers classified as having a 'poor' status were also reported as water stressed. Areas of water stress are expected to remain unchanged and the proportion of water taken from these areas is expected to remain constant. In FY2025, Almirall abstracted 87,491 m³ (87.491 megaliters) from water-stressed areas, compared with 91,078 m³ in 2024, a decrease of approximately 3.9%. The comparison was changed from About the same to Lower given that abstraction from water-stressed areas declined in 2025.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Almirall does not use fresh surface water, rainwater, water from wetlands, rivers or lakes in any of its facilities

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:
☑ Not relevant

(9.2.7.5) Please explain

Almirall does not use brackish surface water or sea water in any of its facilities.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:
☑ Relevant

(9.2.7.2) Volume (megaliters)

44.81

(9.2.7.3) Comparison with previous reporting year

Select from:
☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify :Due to a malfunction of Sant Andreu's well water pump, the site was required to use thid party sourced water instead of groundwater extracted from the well.

(9.2.7.5) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. These values are sourced from direct measurements (water meters installed at our sites and monitored regularly). The water withdrawn from groundwater wells decreased by 15.5% to 44.806 ML in FY2025. This decrease reflects the impact of water efficiency initiatives implemented in response to drought conditions in 2024, alongside the measures included in Almirall’s 2030 Sustainability Strategy (Act4Impact). It should be noted, however, that the reduction was partly attributable to the failure of the groundwater pump at the Sant Andreu Pharmaceutical Plant at the end of 2025 which supposed the temporary switch to third-party supplier water.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:
☑ Not relevant

(9.2.7.5) Please explain

Almirall does not use non-renewable groundwater in any of its facilities.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:
☑ Not relevant

(9.2.7.5) Please explain

Almirall does not produced or entrained water in any of its facilities.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters)

55.83

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify :Due to a malfunction of Sant Andreu's well water pump, the site was required to use thid party sourced water instead of groundwater extracted from the well.

(9.2.7.5) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% = about the same; Deviation between +/- 5-15% = higher / lower; Deviation > +/- 15% = much higher / lower. These values are sourced from measurements received from the municipal water company which supplies our sites with freshwater and those are compared to the water meters installed at our sites which are monitored regularly. The municipal water supply increased by 12.6% to 55.830 ML in FY2025, principally because a well-pump failure at the Sant Andreu de la Barca pharmaceutical plant in November required the site to use company water instead. Water withdrawal also increased at the Sant Celoni chemical plant and the Reinbek pharmaceutical plant (15% at each site). In Sant Celoni, this was driven by higher production volumes, while at Reinbek it resulted from additional validation and cleaning activities required as part of operational processes. [Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

6.56

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Much higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.8.5) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% about the same; Deviation between +/- 5-15% higher / lower; Deviation +/- 15% much higher / lower. The effluent from the Sant Celoni chemical plant is discharged in batches into the La Tordera river after being treated at the site's wastewater treatment plant. The water discharge has been increased by 21%, due to an increase in the Chemical Plant's activity which has, in turn, led to an increase in the water withdrawal (5%). Discharge volumes to fresh surface water are sourced from direct measurements through water meters installed at our wastewater treatment plant.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

There is no discharge to brackish surface water or seawater at any of Almirall's sites.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

There is no discharge to groundwater at any of Almirall's sites.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters)

79.23

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% about the same; Deviation between +/- 5-15% higher / lower; Deviation +/- 15% much higher / lower. Total water consumption figures are based on measured primary data on water withdrawal and water discharge at all operations (C = W – D). This calculation is based on an aggregation of local calculations. All of Almirall's sites, with the exception of the Sant Celoni site, discharge all of their waste water into the public sewerage system, which is directed to the municipal waste water treatment plants. The water discharged to third-party destinations remained the same (increased only 1%). This is due to water efficiency measures implemented at our sites and it is consistent with the water withdrawal tendency between these two years, which resulted in a decrease of 2%.
[Fixed row]

(9.2.9) Indicate the highest level to which your wastewater is treated (either by your organization or a third party) before being discharged to the environment.

Quaternary treatment

(9.2.9.1) Volume (megaliters)

2.06

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:
☑ Much higher

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:
☑ Investment in water treatment technology

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:
☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Sector-specific standards

☑ Profile of the receiving waterbody

☑ Other, please specify :Compliance with discharge permits

(9.2.9.6) Please explain

In our sites, water is primarily used for cleaning processes and laboratory activities at our production sites as well as water used for drinking and sanitation/hygiene services. At the pharmaceutical manufacturing site in Reinbek, the initial cleaning rinse waters are segregated from the other wastewater streams, including sanitary and industrial wastewater. These rinse waters are directed to an on-site quaternary treatment system that uses UV oxidation technology to ensure the effective removal of active pharmaceutical ingredients (APIs) from the water. Wastewater effluent not treated by the Reinbek wastewater treatment plant (WWTP) and discharged to the municipal WWTP has been reported separately and, accordingly, has been classified under the tertiary treatment category. Change in volume: There has been an increase of 1.3 megaliters (equivalent to an increase of 167%) due to Reinbek's WWTP being fully operational during all 2025 and the increase in water consumption due to operational, maintenance, and infrastructure-related activities. Quaternary treatment was applied to 2% of our total discharges this reporting year, which accounts for all the sites included in this report. Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% about the same; Deviation between +/- 5-15% higher / lower; Deviation +/- 15% much higher / lower. Discharge volumes treated to the quaternary level are expected to remain broadly stable over the coming years, as site production levels are not anticipated to increase and the wastewater treatment plant is already operating at its intended steady-state capacity.

Tertiary treatment

(9.2.9.1) Volume (megaliters)

83.72

(9.2.9.2) Comparison of treated volume with previous reporting year

Select from:

☑ About the same

(9.2.9.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.9.4) % of discharge volume treated in compliance with local regulatory standards

Select from:

☑ 100

(9.2.9.5) Factors considered in determining appropriate treatment level beyond local regulatory standards

Select all that apply

☑ Sector-specific standards

☑ Profile of the receiving waterbody

☑ Other, please specify :Compliance with discharge permits

(9.2.9.6) Please explain

At our operational sites, water is primarily used for production-related cleaning processes and laboratory activities, as well as for drinking water and sanitation and hygiene services. All pharmaceutical, chemical, and R&D sites monitor wastewater discharge quality in line with applicable regulatory requirements. Parameters monitored include pH, chemical oxygen demand (COD), total suspended solids (TSS), ammonium (NH_4), sulphates, phosphates, nitrates, and other potentially harmful substances. Monitoring is carried out through in-house controls and/or third-party sampling and analysis. All wastewater discharges are subject to strict quality controls before release to receiving water bodies. Wastewater monitoring at our headquarters is not considered material, as the site comprises office facilities connected to the municipal sewer network, with no discharge sampling point. Water use at this location is limited to drinking water and WASH services. During the reporting year, 98% of total wastewater discharges received tertiary treatment before release to the environment, covering all sites included in this report. Treatment was provided either through the on-site wastewater treatment plant (WWTP) at the Sant Celoni chemical facility or through municipal treatment plants serving our sites in Spain and Germany. Change in volume Wastewater treated to tertiary level increased from 82.82 megalitres in the previous reporting year to 83.72 megalitres in the current year, representing an increase of 0.90 megalitres (approximately 1%). This change was driven by higher production volumes at our chemical manufacturing sites. Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation +/- 5% about the same; Deviation between +/- 5-15% higher / lower; Deviation +/- 15% much higher / lower. Anticipated future trend: Volumes of wastewater treated to tertiary level are expected to remain broadly stable over the coming years.

Secondary treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

As part of the company’s treatment to tertiary and quaternary level, all discharge volumes are treated to secondary level. This is not the final stage of treatment before discharging to the natural environment therefore the volume is zero.

Primary treatment only

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

As part of the company's treatment to tertiary and quaternary level, all discharge volumes are treated to primary level. This is not the final stage of treatment before discharging to the natural environment therefore the volume is zero.

No treatment

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

In all our plants, discharge is not released to the natural environment without treatment. Water volumes are discharged after on-site treatment or treatment by municipal wastewater treatment plants.

Unknown

(9.2.9.1) Volume (megaliters)

0

(9.2.9.6) Please explain

No water discharged from our sites is unaccounted for.
[Fixed row]

(9.2.10) Provide details of your organization’s emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

3.8

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

(9.2.10.4) Please explain

We monitor the quality of water discharged from our sites using standard regulatory effluent parameters, including nitrates and phosphates. In 2025, the Sant Celoni chemical plant, which discharges treated effluent directly to the River Tordera through an on-site WWTP, recorded average discharges of 33 kg of nitrates and 61.9 kg of phosphates. Sites discharging wastewater to municipal WWTPs recorded average loads of 1.4 tonnes of nitrates and 2.3 tonnes of phosphates. These pollutants are associated with manufacturing and R&D activities, including production processes, equipment cleaning, and laboratory operations. Sant Celoni is the only site that discharges directly to a freshwater body, while all other productive and R&D sites discharge wastewater to municipal treatment facilities. Pollutant management is supported through routine monitoring and regulatory compliance. In 2025, we expanded our monitoring programme to ensure that both nitrate and phosphate concentrations are analysed across all productive and R&D sites, providing a more comprehensive assessment of wastewater quality.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

3

(9.3.3) % of facilities in direct operations that this represents

Select from:
☑ 76-99

(9.3.4) Please explain

3/4 of our production sites, representing 75% of Almirall's direct production, have been identified as being exposed to substantive water risk. These facilities are within a region of water stress according to WRI's Aqueduct. Those sites are the two chemical plants in Sant Andreu and Sant Celoni and the pharmaceutical plant in Sant Andreu. These sites could be affected by the risk of drought, which could have a negative impact on their production capacity, as one of their water sources is the two wells at Sant Andreu and Sant Celoni. The chemical plant in Sant Celoni could also be affected by river flooding and extreme rainfall flooding given that it is located in a flooding area. This could negatively impact the production in case of a rise of the Tordera river.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:
☑ Yes, we have assessed this value chain stage and identified facilities with substantive water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

8

(9.3.4) Please explain

Almirall has conducted a high-level physical risk screening assessment of Almirall's internal and external assets to quantify the most material physical climate risks. Nine climate hazards were assessed for time periods 2030 & 2050 and both low (SSP1-2.6) and high (SSP5-8.5) emissions scenarios. The climate indicators for the water related risks are: - River Flooding: 1 in 500 year River fooding inundation depth. - Extreme Rainfall Flooding: 1 in 500 year pluvial flooding inundation depth -

Water Stress & Drought: Water stress using the ratio between available water (supply) and water demand at a location. Eight out of nine sites have been identified with risks related to river flooding and water stress&drought. These sites are located in France, India, Italy, Japan, Republic of Korea, UK and USA.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:
☑ Facility 1

(9.3.1.2) Facility name (optional)

Chemical Plant at Sant Andreu de la Barca

(9.3.1.3) Value chain stage

Select from:
☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply
☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:
☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Llobregat River

(9.3.1.8) Latitude

41.455817

(9.3.1.9) Longitude

1.96299

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

2.27

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

0

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

2.27

(9.3.1.21) Total water discharges at this facility (megaliters)

0.36

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:
☑ Much higher

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.36

(9.3.1.27) Total water consumption at this facility (megaliters)

1.9

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

Our definition for change and five-year forecast thresholds: Deviation +/- 5% about the same; Deviation between 5-15% higher / lower; Deviation +/- 15% much higher / lower. The chemical plant in Sant Andreu uses water provided by Almirall's pharmaceutical plant. This site has a wastewater treatment plant which discharges into the public sewage system. Data regarding water supplied by Pharma plant and water discharge is based on local measurements (internal water meters). Water consumption is based on mass balance calculations. Change in volume: Water withdrawal and water consumption have decreased significantly (41% and 48% respectively) whilst water discharge has increased significantly (117%). It is considered that this is due to a water leak that was detected and repaired in 2024, the water saving measures implemented at the site as well as a reduction on the water managed as waste.

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Pharmaceutical Plant Sant Andreu de la Barca

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :Llobregat River

(9.3.1.8) Latitude

41.456017

(9.3.1.9) Longitude

1.9646

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

60.38

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

40.78

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

19.6

(9.3.1.21) Total water discharges at this facility (megaliters)

52.18

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

52.18

(9.3.1.27) Total water consumption at this facility (megaliters)

5.92

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

Our definition for change and five-year forecast thresholds: Deviation +/- 5% about the same; Deviation between 5-15% higher / lower; Deviation +/- 15% much higher / lower. The pharmaceutical plant in Sant Andreu uses groundwater (well concession) and fresh water provided by the municipal supplier. Data regarding water withdrawal is based on water meters; water consumption is based on calculations with the help of internal water meters; and water discharge is based on mass balance calculations. Water discharges into the public sewage system. Production at the pharmaceutical plant increased only 1% from 75.00 million units in 2024 to 75.8 million units in 2025. However, water withdrawal and discharge decreased slightly (7,6% and 7,2% respectively) due to the implementation of water efficiency measures. Water consumption increased by 13%, mainly due to higher irrigation demand following the lifting of water-use restrictions imposed during the 2024 drought, which allowed normal irrigation activities to resume.

Row 3

(9.3.1.1) Facility reference number

Select from:

☑ Facility 3

(9.3.1.2) Facility name (optional)

Chemical Plant Sant Celoni

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify :River La Tordera

(9.3.1.8) Latitude

41.704003

(9.3.1.9) Longitude

2.516784

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

10.63

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Higher

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

3.94

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

6.69

(9.3.1.21) Total water discharges at this facility (megaliters)

6.56

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Much higher

(9.3.1.23) Discharges to fresh surface water

6.56

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0

(9.3.1.27) Total water consumption at this facility (megaliters)

4.07

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

Our definition for change and five-year forecast thresholds: Deviation +/- 5% about the same; Deviation between 5-15% higher / lower; Deviation +/- 15% much higher / lower. The chemical plant in Sant Celoni uses groundwater (well concession) and fresh water provided by the municipal supplier. Data regarding water withdrawal and water discharge is based on water meters whilst water consumption data is based on mass balance calculations regarding the use of water at our site with the help of internal water meters. Water withdrawal and water discharge have increased (5% and 21% respectively) whilst water consumption has decreased (13%). This is due to the plant increasing its production from 108.8 tonnes last year to 132.86 tonnes in 2025, representing an increase of 22% as well as the water saving measures implemented at the site.
[Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply
☑ ISAE 3000

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply

☑ ISAE 3000

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ Not relevant

(9.3.2.3) Please explain

The quality of water abstraction according to standard water quality parameters is not considered relevant as the sites are located in areas with good water supply. Water quality parameters from groundwater sources can be consulted at the ACA (Agencia Catalana de l'Aigua) and water quality parameters from third party sources can be consulted through the Spanish Water Consumption Register (https://sinac.sanidad.gob.es/CiudadanoWeb/ciudadano/informacionAbastecimientoActionEntrada.do) Furthermore, this information is not reported in the 2025 Non-Financial report

Water discharges – total volumes

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This data has not been reported in the 2025 Non-Financial Report.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

This data has not been reported in the 2025 Non-Financial Report.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:
☑ Not verified

(9.3.2.3) Please explain

This data has not been reported in the 2025 Non-Financial Report.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Select all that apply
☑ ISAE 3000

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ Not verified

(9.3.2.3) Please explain

This data has not been reported in the 2025 Non-Financial Report.
[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

1108.08

(9.5.2) Total water withdrawal efficiency

11.01

(9.5.3) Anticipated forward trend

Total water withdrawal is expected to decrease due to the number of water efficiency and water saving measures being implemented, as well as water reduction targets set in 2024. In the following years, the total water withdrawal efficiency is also expected to increase due to an expected increase in the company's revenue from the launch of new products that are not manufactured in Almirall's facilities.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☑ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☑ Other, please specify :Watch list_Directive (EU)2020/2184

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☑ Less than 10%

(9.13.1.3) Please explain

Almirall markets speciality medicines containing active pharmaceutical ingredients (APIs), some of which may be classified as hazardous, such as the hormone estradiol, which is an endocrine disruptor. Its pharmacological activity is the purpose of its use, so no alternative is considered other than a different mechanism of action (different medicine). However, all pharmaceutical products are regulated under very strict safety legislation, which in the case of the EU includes an environmental risk assessment for the registration of the product.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

☑ No, and we do not plan to address this within the next two years

(9.14.6) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

☑ Not an immediate strategic priority

(9.14.7) Please explain

While Almirall recognizes the importance of responsible water management, our water consumption is a less material environmental impact compared with other sustainability priorities. Consequently, our efforts are currently focused on areas where we can deliver greater environment benefits, such as reducing greenhouse gas emissions, improving energy efficiency, and advancing decarbonization, while continuing to manage water resources responsibly.
[Fixed row]

(9.15) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1) Target set in this category

Select from:

☑ No, and we do not plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Judged to be unimportant or not relevant

(9.15.4) Explain why you do not have a target set in this category

Almirall does not consider a specific water pollution reduction target to be material, as all wastewater discharges are regulated through strict permit conditions and environmental legislation. Our focus is therefore on maintaining full compliance with these requirements through robust monitoring and operational controls, which effectively manage water quality impacts.

Water withdrawals

(9.15.1) Target set in this category

Select from:

☑ Yes

(9.15.2) Science-based target set in this target category according to SBTN guidance

Select from:

☑ No, and we do not plan to in the next two years

Water, Sanitation, and Hygiene (WASH) services

(9.15.1) Target set in this category

Select from:

☑ No, and we do not plan to within the next two years

(9.15.3) Primary reason for not setting a target in this category

Select from:

☑ Judged to be unimportant or not relevant

(9.15.4) Explain why you do not have a target set in this category

We do not consider it necessary to establish a specific target related to Water, Sanitation, and Hygiene (WASH) services, as these aspects are not material to Almirall's core operations and manufacturing processes. Appropriate WASH facilities and services are already available and maintained across our sites in

accordance with applicable regulatory and occupational health and safety requirements. As a result, we do not identify significant risks or impacts associated with WASH services that would warrant the establishment of a dedicated performance target.

Other

(9.15.1) Target set in this category

Select from:

☑ No, and we do not plan to within the next two years

[Fixed row]

(9.15.1) Provide details of your water-related targets and the progress made.

Row 1

(9.15.1.1) Target reference number

Select from:

☑ Water target 1

(9.15.1.2) Target coverage

Select from:

☑ Site/facility

(9.15.1.3) Category of target & Quantitative metric

Water withdrawals

☑ Reduction in total water withdrawals

(9.15.1.4) Date target was set

09/24/2024

(9.15.1.5) End date of base year

12/31/2022

(9.15.1.6) Base year figure

125.75

(9.15.1.7) End date of target year

12/30/2030

(9.15.1.8) Target year figure

94.31

(9.15.1.9) Reporting year figure

100.64

(9.15.1.10) Target status in reporting year

Select from:
☑ Underway

(9.15.1.11) % of target achieved relative to base year

80

(9.15.1.12) Global environmental treaties/initiatives/frameworks aligned with or supported by this target

Global environmental treaties/initiatives/frameworks aligned with or supported by this target

☑ Sustainable Development Goal 6

☑ Other, please specify :This objective aligns with the more restrictive consumption reduction percentage applied to our Spanish plants during the drought period, as set out in Royal Decree 1/2023, which establishes extraordinary and urgent measures in water drought states.

(9.15.1.13) Explain target coverage and identify any exclusions

This target is applicable to Almirall's production sites (Sant Celoni and Sant Andreu's Chemical Plants and Sant Andreu's and Reinbek's Pharmaceutical Plants), the R&D Site in Sant Feliu and our Headquarters.

(9.15.1.14) Plan for achieving target, and progress made to the end of the reporting year

In 2025, water consumption decreased by 20% compared with the baseline year. The facilities that achieved the most significant reductions were the pharmaceutical plant in Sant Andreu de la Barca, the chemical plant in Sant Andreu, and the R&D centre in Sant Feliu. These results reflect the effectiveness of actions implemented over recent years, together with new initiatives introduced under the Act4Impact Sustainability Strategy. Progress towards the water reduction target is expected to follow a logarithmic trend, as the most practical and impactful efficiency measures have already been implemented across our sites. To identify further opportunities for improvement, a specialized water consultancy has been engaged to assess additional water-saving initiatives and develop an implementation roadmap that will support the achievement of our target.

(9.15.1.16) Is this a science-based target according to SBTN?

Select from:

☑ No

(9.15.1.18) Further details of target

Almirall's sustainability strategy Act4Impact 2024-2030 incorporated in September 2024 a target to reduce water consumption by an aggregate 25% across all Almirall sites by 2030 compared to baseline consumption. This target was presented and approved by the Sustainability Committee in January 2025. The baseline consumption of this objective corresponds to the average consumption of the last three years in which the activity has been carried out normally and the hydrological situation has been normal, i.e., there has not been any type of restriction due to drought, and corresponds to the 2020-2022 period.
[Add row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Actions taken in the reporting period to progress your biodiversity-related commitments
	Select from: ☑ No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ Other, please specify :We use IBMWP (Iberian Bio-monitoring Working Party) for assessing the quality of the river La Tordera where Almirall discharges its wastewater from the Chemical plant of Sant Celoni on annual basis.

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The proximity to areas of significant biodiversity has been identified for all facilities of Almirall under the Environmental Management System ISO14001 framework when analyzing the external context of the facilities. The identified legally protected areas are: Chemical plant Sant Celoni - Natura 2000 protected areas network: La Tordera River, Serres de Montnegre-el Corredor i Massís del Montseny. R&D site Sant Feliu - Special Plan for the Protection of the Natural Environment and Landscape (PEPNat): Natural Park Serra de Collserola.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near a UNESCO World Heritage protected area.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The proximity to areas of significant biodiversity has been identified for all facilities of Almirall under the Environmental Management System ISO14001 framework when analyzing the external context of the facilities. The identified UNESCO Man and Biosphere Reserves is: Chemical plant Sant Celoni - UNESCO Man and Biosphere Reserve: Massís del Montseny.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near a Ramsar area.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near other Key Biodiversity area.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near other important area for biodiversity.
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Not applicable

(11.4.1.4) Country/area

Select from:
☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Natura 2000 protected areas network: La Tordera River.

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The Chemical plant of Sant Celoni is located adjacent to La Tordera River. Wastewater from the site is discharged in batch to the river after being depurated in the Waste Water Treatment Plant of the site. The wastewater treatment plant has primary treatment is the first phase, secondary treatment (biological) and tertiary treatment (carbon filters). Prior to batch discharge, the water quality is analyzed.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Abatement controls

☑ Other, please specify :Emergency response

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

If wastewater is not efficiently treated and Almirall fails to notice the error, the discharge could negatively impact the river’s biodiversity. However, Almirall has implemented a control plan in the WWTP to detect any deviations during wastewater treatment, ensuring they are identified before discharge and analysis. If deviations cannot be processed at Almirall’s facilities, they will be managed by an external waste management company

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:
☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Massís del Montseny

(11.4.1.6) Proximity

Select from:
☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The Chemical plant of Sant Celoni is located nearby Massís del Montseny (4.5 km).

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply
☑ Operational controls
☑ Abatement controls
☑ Other, please specify :Emergency response plan.

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Protected areas could be damaged in the event of an environmental incident (e.g., toxic cloud, fire) occurring outside Almirall’s facilities. In such cases, Almirall has an emergency response plan to minimize the impact

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Natura 2000 protected areas network: Serres de Montnegre-el Corredor i Massís del Montseny

(11.4.1.6) Proximity

Select from:

☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The Chemical plant of Sant Celoni is located nearby (300 m) the natural park of Serres de Montnegre-el Corredor i el Massís del Montseny (4.5 km).

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Operational controls

☑ Abatement controls

☑ Other, please specify :Emergency response plan.

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Protected areas could be damaged in the event of an environmental incident (e.g., toxic cloud, fire) occurring outside Almirall’s facilities. In such cases, Almirall has an emergency response plan to minimize the impact

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Special Plan for the Protection of the Natural Environment and Landscape (PEPNat): Natural Parc Serra de Collserola.

(11.4.1.6) Proximity

Select from:
☑ Up to 5 km

(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

The R&D site of Sant Feliu de Llobregat is located nearby (350 m) the natural park of Serra de Collserola.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply
☑ Abatement controls
☑ Other, please specify :Emergency response plans

(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Protected areas could be damaged in the event of an environmental incident (e.g fire) occurring outside Almirall's facilities. In such cases, Almirall has an emergency response plan to minimize the impact.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Sustainable finance taxonomy aligned spending/revenue

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

Climate change-related standards

☑ Spanish Institute of Registered Auditors (ICJCE)

(13.1.1.4) Further details of the third-party verification/assurance process

This verification is a limited assurance engagement conducted annually. Details of Almirall's EU Taxonomy disclosures can be found in Section 3.2, "European Taxonomy" (pages 37–41), of the Non-Financial Information Statement. For FY2025, KPMG performed a limited assurance review of Almirall's Consolidated Non-Financial Information Statement and sustainability information, including the assessment of compliance with the European Sustainability Reporting Standards (ESRS) and limited assurance procedures over the European Taxonomy disclosures, including their compliance with Article 8 of Regulation (EU) 2020/852. The engagement was conducted in accordance with generally accepted professional standards applicable in Spain, specifically Revised Guidelines 47 and 56 issued by the Spanish Institute of Registered Auditors, taking into account the ICAC note of 18 December 2024.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

2025 EINF-Sustainability Report + Audit by KPMG.pdf
[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Executive Officer and President of Almirall

(13.3.2) Corresponding job category

Select from:

☑ Chief Executive Officer (CEO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub to facilitate collective action in priority basins.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute