GLOBAL CORPORATE POLICY

# Almirall SpeakUp! Policy

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| **Effective date** | 23 July 2026 |
| **Approved use** | Approved for external dissemination |

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## 1. Purpose

Almirall is committed to conducting its activities with integrity, transparency and in compliance with applicable laws, regulations, the Almirall Code of Ethics, and internal policies.

The purpose of this Corporate Policy (the "**Policy**") is to set out the rules for the management of the Almirall SpeakUp! Program.

This Policy further aims to:

- promote a culture of speaking up and ethical conduct;
- encourage the reporting of suspected misconduct;
- ensure appropriate protection for individuals who report concerns in good faith;
- prevent and prohibit retaliation;
- establish the fundamental principles governing the management of reports and investigations.

## 2. Scope

This Corporate Policy applies to Almirall, S.A. and all the legal entities of Almirall group (altogether "**Almirall**" or the "**Company**"), and their respective employees and related third parties.

## 3. Almirall SpeakUp! Program

Almirall's SpeakUp! Program aims to promote a culture of speaking up and of ethical conduct and encourages the reporting of suspected misconduct. To facilitate this aim, Almirall encourages the use of different ways to report any misconduct or suspected breach of Corporate Policies, Almirall Code of Ethics and other internal guidelines, including, but not limited to reports to the direct managers, People & Culture, the local Compliance Officers or members of the Legal Team.

In addition, the Almirall SpeakUp! System constitutes Almirall's platform for receiving, assessing, investigating, and addressing reports from all kinds of channels, including reports to direct managers, People & Culture, the local Compliance Officer, or members of the Legal Team, of suspected misconduct.

Almirall shall also ensure confidentiality where a report is submitted through channels other than the Almirall SpeakUp! System or to staff members not responsible for its handling, who shall have been duly trained for the purpose of forwarding such communication to the relevant SpeakUp! Manager.

The SpeakUp! System shall:

- be available for Almirall staff and external stakeholders to report facts that may constitute a breach of the applicable laws, all criminal or administrative offences, and breaches of the Code of Ethics or internal policies of Almirall;

- provide secure and accessible reporting channels;
- permit reports to be submitted in writing or verbally;
- permit anonymous reporting, where allowed by applicable law;
- protect the confidentiality of information received;
- provide fair and objective handling of reports;
- ensure appropriate follow-up and corrective actions where necessary;
- comply with applicable legal and regulatory requirements concerning whistleblower protection, privacy, and investigations.

The SpeakUp! System does not replace ordinary management, People & Culture, grievance, disciplinary or legal processes, but complements them.

Where the facts may indicate the practice of a criminal offence, the Company shall promptly refer them to the competent authorities.

The SpeakUp! System shall operate under the oversight of the Chief Legal Officer and General Counsel of Almirall as SpeakUp! System Manager, who also acts as the designated person responsible for the Internal Information System as required under Spanish Law.

Almirall shall designate appropriately qualified and independent individuals responsible for receiving, managing, and overseeing reports and investigations ("**SpeakUp! Manager**").

The SpeakUp! Managers shall:

- act independently;
- avoid conflicts of interest;
- have access to adequate resources;
- be authorized to conduct or oversee investigations;
- maintain appropriate documentation and records.

Where required by applicable law, specific local appointments, governance structures, or designations shall be implemented.

Almirall shall ensure that multiple access points for submitting reports are in place as part of the Almirall SpeakUp! System. The SpeakUp! System in all of its access points shall be secure, confidential, and easily accessible, enabling reports to be made orally or in writing. Oral reporting shall be possible by telephone or through other voice messaging systems, and, upon request, live by the reporting person (the "**Reporter**"), by means of a meeting with a SpeakUp! Manager within a reasonable timeframe.

All reports submitted through the Almirall SpeakUp! System shall be treated as confidential. Reports submitted anonymously will be treated with the same degree of protection, confidentiality, and care as all other reports.

Reports shall be processed within reasonable timeframes in accordance with the applicable laws. Almirall will make all reasonable efforts to complete the processing of the report within 3 months from the acknowledgement of receipt sent to the reporter, which should be done in a maximum of 7 days from the date of the report. The 3-month period may be extended under reasonable grounds in cases of complexity as per a maximum of 3 additional months.

Any person who is the subject of a report shall be treated fairly and respectfully.

Almirall shall respect and protect:

- the presumption of innocence;

- the right to honour and reputation;
- the right of defence;
- the right to be informed and heard at the appropriate stage of the process;
- applicable privacy and data protection rights.

Additionally, where necessary, Almirall may continue to communicate with the Reporter and, where appropriate, request additional information from such person.

The exercise of these rights shall be balanced against the need to preserve confidentiality and the integrity of the investigation.

Data Protection: Any processing of personal data carried out in Almirall SpeakUp! System shall be carried out with the applicable data protection regulations. Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay. Additional information regarding the applicable data protection policy can be found at Privacy Notices available at the Almirall SpeakUp! System.

External reporting channels: According to local regulations, the reporter may also submit reports before the relevant competent authorities.

The contact details of such competent authorities are listed in the following link: Almirall.

Record keeping: Reports shall be stored confidentially just for the strictly necessary time to comply with the requirements imposed by the applicable laws on the protection of reporters or other applicable laws and regulations.

## 4. Training and awareness activities

Almirall shall provide appropriate communication, training and awareness activities regarding:

- the SpeakUp! Program;
- reporting channels;
- the availability and purpose of the SpeakUp! System;
- confidentiality and non-retaliation protections;
- responsibilities of employees and managers;
- applicable legal and ethical requirements.

## 5. Governance

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

All employees are required to report any misconduct or suspected breach of the Corporate Policies, Almirall Code of Ethics, and other internal guidelines. These can be reported to the direct manager, People & Culture, the local Compliance Officer, the legal representative or through the SpeakUp! channel.