



Almirall S.A.

# 2025 CDP Corporate Questionnaire 2025

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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## 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 1943 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 14 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
	12/30/2024	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

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

990630000

**(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: <input checked="" type="checkbox"/> 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

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Italy       | <input checked="" type="checkbox"/> Sweden   |
| <input checked="" type="checkbox"/> Spain       | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> France      | <input checked="" type="checkbox"/> Belgium  |
| <input checked="" type="checkbox"/> Norway      | <input checked="" type="checkbox"/> Czechia  |
| <input checked="" type="checkbox"/> Poland      | <input checked="" type="checkbox"/> Denmark  |
| <input checked="" type="checkbox"/> Germany     | <input checked="" type="checkbox"/> United States of America                             |
| <input checked="" type="checkbox"/> Portugal    | <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |
| <input checked="" type="checkbox"/> Slovakia    |  |
| <input checked="" type="checkbox"/> Netherlands |  |
| <input checked="" type="checkbox"/> Switzerland |  |

### (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]

### (1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: <input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply <input checked="" type="checkbox"/> Upstream value chain <input checked="" type="checkbox"/> Downstream value chain

[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: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> 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: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> 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
- Plastics
- 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

- Internal company methods

## International methodologies and standards

- ISO 14001 Environmental Management Standard

## Other

- External consultants
- Scenario analysis

## (2.2.2.13) Risk types and criteria considered

### Acute physical

- Drought
- Tornado
- Wildfires
- Heat waves
- Toxic spills
- Pollution incident
- Cyclones, hurricanes, typhoons
- Heavy precipitation (rain, hail, snow/ice)
- Flood (coastal, fluvial, pluvial, ground water)
- Storm (including blizzards, dust, and sandstorms)

### 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)

### Policy

- Carbon pricing mechanisms
- Changes to national legislation
- Mandatory water efficiency, conservation, recycling, or process standards

### Market

- Availability and/or increased cost of raw materials

- Availability and/or increased cost of recycled or renewable content

#### Reputation

- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)

#### Technology

- Transition to recyclable plastic products
- Transition to increasing recycled content
- Transition to lower emissions technology and products

#### Liability

- Exposure to litigation
- Non-compliance with regulations

### (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> NGOs      | <input checked="" type="checkbox"/> Regulators         |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities  |
| <input checked="" type="checkbox"/> Employees | <input checked="" type="checkbox"/> Indigenous peoples |
| <input checked="" type="checkbox"/> Investors |  |
| <input checked="" type="checkbox"/> Suppliers |  |

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

*Select from:*

- No

### (2.2.2.16) 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 Committee 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. The change from the previous year lies in the identification and assessment of sustainability Impact, Risks and Opportunities (IRO's), including environmental ones. The methodology has been adapted to the requirements of the CSRD and the Commission Delegated Regulation (EU) 2023/2772, supplementing Directive 2013/34/EU of the European Parliament and of the Council regarding sustainability reporting standards in relation to the double materiality assessment. The evaluation of risks and opportunities includes the probability of occurrence, incorporating the time horizon parameter, the type of risk (regulatory, strategic, operational, and reporting), the impact on the value chain, and the financial impact. The evaluation of positive and negative impacts includes the probability of occurrence, incorporating the time horizon parameter, the magnitude of the impact, and the impact on the value chain. Environmental dependencies are integrated into the evaluation of IRO's.*

[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

*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.*

[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) How potential water pollutants are identified and classified

*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)*

[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, orphosphorous-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 to ensure compliance with regulatory requirements

### (2.5.1.5) 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, 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 to ensure compliance with regulatory requirements

### (2.5.1.5) 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, 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 to ensure compliance with regulatory requirements

### (2.5.1.5) 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, 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?**

#### Climate change

##### **(3.1.1) Environmental risks identified**

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Water

##### **(3.1.1) Environmental risks identified**

*Select from:*

Yes, both in direct operations and upstream/downstream value chain

#### Plastics

##### **(3.1.1) Environmental risks identified**

*Select from:*

No

**(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain**

*Select from:*

Environmental risks exist, but none with the potential to have a substantive effect on our organization

### (3.1.3) Please explain

*The risk of Almirall's reputation being damaged due to contamination from the decomposition of single-use plastics into microplastics, either discarded in the environment or improperly managed, has been identified. However, this risk has been evaluated and does not have a substantive effect on our organization. [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 phasing out fossil fuel-based power generation and expanding low-emission power capacity to meet growing demand. This transition is anticipated to increase the global average cost of electricity due to stakeholders pressure to adopt renewable energy sources.*

### (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

- 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

### (3.1.1.23) 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)

1000593

### (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 Agència 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 declared a drought emergency in early 2024 due to critically low water reserves combined with prolonged above-average temperatures and low rainfall. To address these challenges, water restrictions have been 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

Infrastructure, technology and spending

Adopt water efficiency, water reuse, recycling and conservation practices

### (3.1.1.27) Cost of response to risk

200000

### (3.1.1.28) Explanation of cost calculation

*The calculation is based on the investments that will be made in our centres to implement the necessary measures to address the risk of water drought. However, it is important to note that these costs may vary greatly in type and time as these can range from the maintenance of existing pumping and piping systems to the operational costs of existing osmosis systems, and the purchase of new osmosis systems or storage tanks.*

### (3.1.1.29) Description of response

*To mitigate this risk, Almirall is implementing monthly monitoring measures of our water consumption, water-saving measures, as well as new water reuse measures. The established goal is to improve water use efficiency, and in 2024, targets for reducing water consumption are expected to be set in all our centers.*

## 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 cost is calculated based on the estimated expenses (CAPEX) required to implement the proposed initiatives to decarbonize Almirall's facilities, partially replacing natural gas with renewable energy sources. These initiatives amount to 2,000k at the Sant Celoni chemical plant, 2,100k at the Sant Andreu pharmaceutical plant, 1,600k at the Sant Feliu de Llobregat center, 1,000k at the Reinbek pharmaceutical plant, and 625k at the headquarters, the latter planned for 2024. The main proposals include replacing gas boilers with electric boilers, utilizing aerothermal energy, and replacing the treatment plant at Sant Celoni with an electric waste gas treatment plant (thermal oxidizer).*

### (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 penalties for non-compliance with the environmental regulations related to water pollution. Such breaches could lead to additional costs and 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**

320000

**(3.1.1.28) Explanation of cost calculation**

*This cost has been calculated with CAPEX spent in 2024 for the wastewater treatment plants in Reinbek and the pharmaceutical plant in Sant Andreu de la Barca.*

**(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 is planned to be 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: 116,201k. 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  $1000593 * 100 / 116,201,000$  0,86%

**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: 137,786k. 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  $8,500,000 * 100 / 137,786,000 = 6,1\%$*

*[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 % 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 % 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:	<i>During 2024, Almirall was subject to no fines nor enforcement orders.</i>

	Water-related regulatory violations	Comment
	<input checked="" type="checkbox"/> No	

[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: 116,201 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  $265000 \cdot 100 / 116,201,000$  0,22%  
[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?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> 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

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets                           | <input checked="" type="checkbox"/> Overseeing and guiding public policy engagement               |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis                       | <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives               |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets                    | <input checked="" type="checkbox"/> Overseeing and guiding major capital expenditures             |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets                  | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy        |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments                | <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy |
| <input checked="" type="checkbox"/> 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 of climate-related issues are taken by the Sustainability Committee (former ESG Committee). Strategic decisions are submitted to the Management Board approval and when needed to the Audit Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. In 2024 the following climate-related issues were appointed among others in the agenda: Jan.24 •Almirall CSRD + ESRS roadmap. •Sustainability – 2023 in review. •ESG audit clause escalation process. Apr.24 - 2030 Natural Gas reduction/elimination. -New 2030 Sustainability strategy governance focus on planet and people. Jul.24 -Sustainability in MN's GPS and in new LTI -Evaluation of IRO's and material aspects - Sustainability Dashboard Oct.24 · Planet pillar program – Update. · Sustainable procurement program – Update. · New 2030 Health, Safety & Wellbeing roadmap. · 2024 ESG risks in the Top 15 in Almirall's Risk Map – Update. · New Corporate Sustainability Due Diligence EU Directive. 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
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- 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

#### (4.1.2.7) Please explain

*Main operational decisions of water-related issues are taken by the Sustainability Committee (former ESG Committee). Strategic decisions are submitted to the Management Board approval and when needed to the Audit Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. In 2024 the following environmental issues were appointed among others in the agenda: Jan.24 •Almirall CSRD + ESRS roadmap. •Sustainability – 2023 in review. •ESG audit clause escalation process. Apr.24 - 2030 Natural Gas reduction/elimination. -New 2030 Sustainability strategy governance focus on planet and people. Jul.24 -Sustainability in MN's GPS and in new LTI -Evaluation of IRO's and material aspects - Sustainability Dashboard Oct.24 · Planet pillar program – Update. · Sustainable procurement program – Update. · New 2030 Health, Safety & Wellbeing roadmap. · 2024 ESG risks in the Top 15 in Almirall's Risk Map – Update. · New Corporate Sustainability Due Diligence EU Directive. 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

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Reviewing and guiding annual budgets   | <input checked="" type="checkbox"/> Approving and/or overseeing employee incentives                |
| <input checked="" type="checkbox"/> Overseeing and guiding scenario analysis   | <input checked="" type="checkbox"/> Overseeing and guiding major capital expenditures              |
| <input checked="" type="checkbox"/> Overseeing the setting of corporate targets  | <input checked="" type="checkbox"/> Monitoring the implementation of the business strategy         |
| <input checked="" type="checkbox"/> Monitoring progress towards corporate targets  | <input checked="" type="checkbox"/> Overseeing and guiding the development of a business strategy  |
| <input checked="" type="checkbox"/> Approving corporate policies and/or commitments  | <input checked="" type="checkbox"/> Overseeing and guiding acquisitions, mergers, and divestitures |
| <input checked="" type="checkbox"/> Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities |  |

#### **(4.1.2.7) Please explain**

*Main operational decisions of biodiversity-related issues are taken by the Sustainability Committee. Strategic decisions are submitted to the Management Board approval and when needed to the Audit Commission of the Board of Directors and depending on the relevance of the decision to the Board of Directors. In 2024 the following environmental issues were appointed among others in the agenda: Jan.24 •Almirall CSRD + ESRS roadmap. •Sustainability – 2023 in review. •ESG audit clause escalation process. Apr.24 - 2030 Natural Gas reduction/elimination. -New 2030 Sustainability strategy governance focus on planet and people. Jul.24 - Sustainability in MN's GPS and in new LTI -Evaluation of IRO's and material aspects - Sustainability Dashboard Oct.24 · Planet pillar program – Update. · Sustainable procurement program – Update. · New 2030 Health, Safety & Wellbeing roadmap. · 2024 ESG risks in the Top 15 in Almirall's Risk Map – Update. · New Corporate Sustainability Due Diligence EU Directive. 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?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> 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 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 Committee 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 most environmental 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 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 Committee 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 most environmental 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 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 Committee 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 most environmental 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.*

### 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.*

### 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.*

### 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 (former ESG 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 (former ESG 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 (former ESG 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**

7.5

#### **(4.5.3) Please explain**

Since 2022, Sustainability short-term targets (annual) have been linked to the variable remuneration of all members of Almirall's Management Board. These objectives are linked to the achievement of specific Sustainability-related KPIs and are modulated by external ESG Ratings Influence maintaining or improving ratings from Sustainalytics, EcoVadis, and CDP that encompass all environmental performance issues, including climate, water, circular economy, and nature protection. This incentive weights 5% of the total incentive. In 2024 Almirall has set Long Term Incentives (LTI), plan 2024-26 in sustainability targets, which will cover a 3-year-period. These incentives includes a kpi for Carbon Footprint Reduction (Scope 1 & 2) vs. 2019 baseline weighted at 7.5% of the total incentive.

### **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**

*Since 2022, Sustainability short-term targets (annual) have been linked to the variable remuneration of all members of Almirall's Management Board. These objectives are linked to the achievement of specific Sustainability-related KPIs and are modulated by external ESG Ratings Influence maintaining or improving ratings from Sustainalytics, EcoVadis, and CDP that encompass all environmental performance issues, including climate, water, circular economy, and nature 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 embedded sustainability into its incentive structures, especially for senior leadership and key internal stakeholders. These plans are designed to align personal performance with the company's broader Sustainability commitments. Short-Term Incentives (2024) Sustainability Dashboard KPIs: The achievement of specific Sustainability-related KPIs determines the level of bonus awarded. These KPIs span across five strategic pillars: Planet, People, Patients, Partners, and Principles. Are describes as: - Review and update the 2025-2030 Sustainability Dashboard approved by the Board of Directors, after the first full year of data to assure their relevance, accuracy and alignment with best practice. Includes scope1, 2 &3 reductions. - Overall attainment of the goals set for 2024 that are included in the Sustainability Dashboard. Maintaining the current level of excellence in external ESG ratings (Sustainalytics, Ecovadis and CDP) will modulate the degree of attainment of the 5 rating levels for this goal, as described below in the section on KPIs. Performance Ratings: Incentives are modulated based on performance categories Long-Term Incentive Plan (2024–2026) A new Performance Shares Plan was introduced in 2024 with two sustainability-linked objectives: Carbon Footprint Reduction (Scope 1 & 2) Targets reduction vs. 2019 baseline, aligned with the GHG Protocol. Weighted at 7.5% of the total incentive. Employee Satisfaction (eSat Survey) Measures happiness at work via internal culture surveys. Weighted at 7.5% of the total incentive. External ESG Ratings Influence Maintaining or improving ratings from Sustainalytics, EcoVadis, and CDP contributes to incentive outcomes. In 2024, Almirall improved its ESG scores across all three platforms, reinforcing its “Low Risk” and “Platinum” status.*

#### (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 Zero Net Emissions Strategy, by aligning personal performance with environmental impact, Almirall ensures that its workforce is not only aware of climate goals—but actively rewarded for achieving them. Short-term incentive plan The qualitative indicators contributed to the development of the 2024-30 sustainability strategy. Within the Planet line, this strategy includes our ambitious net zero program aimed at achieving our science-based targets for both the near-term (2030) and long-term (2050). It also encompasses plans for energy decarbonization, sustainable mobility, and sustainable procurement. Additionally, it promotes actions towards water stewardship, circular economy, and nature protection. This strategy was subsequently approved by the Board of Directors. Quantitative KPIs include external ratings that measure our climate performance, ensuring that Almirall aligns with best practices and maintains a trajectory of continuous improvement In 2024 Almirall has set Long Term Incentives (LTI), plan 2024-26 in sustainability targets, which will cover a 3-year-period. These incentives includes a kpi for Carbon Footprint Reduction (Scope 1 & 2) vs. 2019 baseline weighted at 7.5% of the total incentive.*

## 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 embedded sustainability into its incentive structures, especially for senior leadership and key internal stakeholders. These plans are designed to align personal performance with the company's broader ESG commitments. Short-Term Incentives (2024) Sustainability Dashboard KPIs: The achievement of specific Sustainability-related KPIs determines the level of bonus awarded. These KPIs span across five strategic pillars: Planet, People, Patients, Partners, and Principles. Are describes as: - Review and update the 2025-2030 Sustainability Dashboard approved by the Board of Directors, after the first full year of data to assure their relevance, accuracy and alignment with best practice. Includes scope1, 2 &3 reductions. - Overall attainment of the goals set for 2024 that are included in the Sustainability Dashboard. Maintaining the current level of excellence in external ESG ratings (Sustainalytics, Ecovadis and CDP) will modulate the degree of*

attainment of the 5 rating levels for this goal, as described below in the section on KPIs. Performance Ratings: Incentives are modulated based on performance categories

**(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 personal performance with environmental impact, Almirall ensures that its workforce is not only aware of sustainability goals—but actively rewarded for achieving them. The qualitative indicators contributed to the development of the 2024-30 sustainability strategy. Within the Planet line, a significant enhancement from the previous Sustainability strategy is the promotion of actions towards water stewardship, circular economy, and nature protection. This strategy was subsequently approved by the Board of Directors. Quantitative KPIs include external ratings that measure our water performance, ensuring that Almirall aligns with best practices and maintains a trajectory of continuous improvement. In 2024 Almirall has set Long Term Incentives (LTI), plan 2024-26 in sustainability targets, which will cover a 3-year-period. These incentives includes a kpi for Carbon Footprint Reduction (Scope 1 & 2) vs. 2019 baseline weighted at 7.5% of the total incentive.*

[Add row]

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

	<p>Does your organization have any environmental policies?</p>
	<p>Select from:  <input checked="" type="checkbox"/> Yes</p>

[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 2024 ENG.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 2023, 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 Initiative 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.pdf.pdf*

### Row 4

#### (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\_2024 vFinal ENG.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 :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**

Select all that apply

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

#### **(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**

Europe

- Other trade association in Europe, 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 a white paper aligned with Almirall's climate strategy, which can be accessed here (<https://www.efpia.eu/media/554662/white-paper-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)**

327000

#### **(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 funds provided support to the activities of the European Federation of Pharmaceutical Industries and Associations (EFPIA) that represents the biopharmaceutical industry operating in Europe. Through its direct membership of 37 national associations, 38 leading pharmaceutical companies and a growing number of small and medium-sized enterprises (SMEs), EFPIA's mission is to create a collaborative environment that enables our members to innovate, discover, develop and deliver new therapies and vaccines for people across Europe, as well as contribute to the European economy. The EFPIA plays a significant role in shaping policies, laws, and regulations that impact the environment. Here are a few ways EFPIA influences these areas: 1. Eco-Pharmaco-Stewardship (EPS): EFPIA promotes the EPS initiative, which aims to minimize the environmental impact of pharmaceuticals throughout their lifecycle. This includes the development, manufacturing, use, and disposal of medicines<sup>1</sup>. By advocating for balanced, evidence-based frameworks, EFPIA helps ensure that environmental considerations are integrated into pharmaceutical regulations. 2. Collaboration with Stakeholders: EFPIA works closely with various stakeholders, including the European Commission, environmental experts, and other industry associations. This collaboration helps to address environmental concerns related to pharmaceuticals, such as the presence of pharmaceuticals in the environment (PIE)<sup>1</sup>. 3. Regulatory Submissions and Consultations: EFPIA actively participates in regulatory consultations and provides practical experience and suggestions for improving environmental regulations. This involvement ensures that the pharmaceutical industry's perspective is considered in the development of new policies and regulations<sup>2</sup>. 4. Sustainability Initiatives: EFPIA and its member companies are committed to environmental sustainability. They set ambitious targets for reducing their environmental impact, such as investing in renewable energy, driving circularity, and reducing emissions. These efforts align with broader EU initiatives like the Green Deal and Zero Pollution Action Plan<sup>3</sup>. Through these efforts, EFPIA significantly influences environmental policy, law, and regulation, contributing to a more sustainable future.*

#### (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, in line with environmental disclosure standards or frameworks

##### (4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ESRS
- TCFD

#### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

#### (4.12.1.4) Status of the publication

Select from:

- Complete

#### (4.12.1.5) Content elements

Select all that apply

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Strategy              | <input checked="" type="checkbox"/> Value chain engagement            |
| <input checked="" type="checkbox"/> Governance            | <input checked="" type="checkbox"/> Dependencies & Impacts            |
| <input checked="" type="checkbox"/> Emission targets      | <input checked="" type="checkbox"/> Biodiversity indicators           |
| <input checked="" type="checkbox"/> Emissions figures     | <input checked="" type="checkbox"/> Water accounting figures          |
| <input checked="" type="checkbox"/> Risks & Opportunities | <input checked="" type="checkbox"/> Content of environmental policies |

#### (4.12.1.6) Page/section reference

*Governance: pag. 7-12 Strategy: pag.33 Content of environmental policies: pag.51,61,70,75,78 and 79. Risks and opportunities: pag. 58, 74, 77, 79 Dependencies and impacts: pag. 58, 74, 77, 79 Emission targets: pag.62 Emission figures: pag. 66-67 Water accounting figures: pag.77 Value chain engagement: pag.23-29*

#### (4.12.1.7) Attach the relevant publication

*EN - Sustainability report 2024 (Master).pdf*

#### (4.12.1.8) 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) Scenario used    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 government)

### (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) Scenario used    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:

- 4.0°C 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 CO<sub>2</sub> 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 CO<sub>2</sub> 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:

- 2.5°C - 2.9°C

### (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
- Resilience of business model and strategy

### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*Almirall selected three-time horizons to perform the scenario analysis: 2030, 2040 and 2050. Almirall used a comprehensive framework identify, evaluate and quantify climate-related risks and opportunities (R&O). The R&O can be broadly categorized into two groups: those associated with changes in physical variables and those linked to the transition to a low carbon economy scenarios. Based on this categorization, Almirall used 4 scenarios: STEPS and NZS to capture transition R&O and RCP 8.5 and RCP 2.6 to capture physical R&O. For each of the physical R&O, different climatic variables were used, mainly provided by the IPCC and other sources. The transition risks were analyzed at the corporate level through the development of indicators based on IEA socio economic data. Once the most significant R&O were identified Almirall decided which R&O to quantify economically to assess the most relevant impacts of climate change and energy transition on its operations. The risks and opportunities that were financially quantified were the ones identified as having the greatest ability to shape Almirall's future strategy. The most significant risk and opportunities Almirall assessed were increase of energy prices in owned facilities (risk 1) and the energy savings from the implementation of energy efficiency measures (opp 1). Both the risk and the opportunity identified as material during the scenario analysis highlighted Almirall's need to decarbonize Almirall's activity and to continue investing in energy efficiency and renewable energies.*

## 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 outcomes of the scenario analysis and any implications for other environmental issues

*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.*

### **(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan**

Select from:

We have a different feedback mechanism in place

### **(5.2.8) Description of feedback mechanism**

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

### **(5.2.9) Frequency of feedback collection**

Select from:

Annually

### **(5.2.10) 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.*

### **(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period**

*Our quantitative progress is reported in our sustainability dashboard, which is approved by the Board of Directors. This includes reduction targets for emissions in Scope 1, 2, and 3 (categories 1, 4, 6, and 7) described in other sections. Additionally, in the governance section, we track the percentage of ESG-audited suppliers as another KPI, with a target of achieving 75% by 2030. In 2024, we achieved 62%. From a qualitative perspective, Almirall has a robust plan for achieving its Scope 1 targets, provided the planned measures are implemented. Significant progress is also being made towards Scope 3 reductions. However, some barriers remain,*

particularly with partners who are not yet aligned with Almirall's climate ambitions. Almirall expects that other stakeholders with greater influence will help overcome these challenges.

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

*EN - Sustainability report 2024 (Master).pdf*

### (5.2.13) Other environmental issues that your climate transition plan considers

*Select all that apply*

Water

### (5.2.14) 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 water risks identified in section 4.  
[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

*[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

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 the risks related to supply chain and reputation, Almirall is implementing since 2016 a Sustainable Procurement program with the main objective of monitoring the sustainability risks, including climate change, within Almirall's suppliers. In 2019, due to the increase relevance to the company of sustainable procurement it was submitted and approved to the management board the Global Procurement strategy to strengthen our Corporate Social Responsibility, in the supply chain, bearing in mind that it extends beyond our company to our collaborators and suppliers. As part of this strategy, the new Almirall Suppliers' Code of Conduct has been approved and will be required to be acknowledged and accepted by our suppliers during the homologation process. This code includes specifically the request that suppliers will progressively measure their greenhouse gases emissions and will pledge to voluntarily reduce them. In 2022, it was approved in the ESG Dashboard (currently Sustainability dashboard) the following target: 75% of spending in 2030 with the Code of Conduct accepted and ESG audited. In 2024 the deployment of the Sustainable Procurement program continues extending the number of suppliers invited to join the program. In 2024, suppliers covering 62% of the spend were audited and 61% have accepted the code of conduct (vs 54% in 2023).*

## Operations

### (5.3.1.1) Effect type

Select all that apply

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

*The risks a related to the rise of the price of energy was a main driver to implementing energy management system ISO 50001 in Almirall's sites. The main objective of this EMS is to reduce energy consumption and promote energy efficiency. This risk has been tackled with the opportunity to reduce energy consumption by energy efficiency and to implement renewable energy. Despite renewable energy self-production was part of Almirall' energy masterplan, when Almirall started installing solar plants, in 2017, regulation troubles and paybacks were not justifying those installations. However it turned out to be an important policy when unexpected extremely high energy price risings happens, like in 2022.*

[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

- 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

*In relation with the risk 5 disclosed in section 3, "Increased transitional costs due to challenges in aligning with the EU's Net Zero carbon reduction targets" Almirall has committed the following science-based targets: The financial planning consistent with Almirall's risks is integrated in the financial day-to-day operations of the company. Almirall prepares and maintains an annual budget for the current year and a 5-year-forecast for its operational expenses (opex) and its capital expenses (capex). In relation with risk management: In the period 21-23 has made an investment of 312 k€ that includes the alignment to the TCFD recommendations, including the qualitative and quantitative assessment of the climate-related risks and opportunities supported by expert consultancy; and, the full value chain footprint calculation tool, setting science-based targets and defining the decarbonization roadmap for Almirall. In relation with levers for achieving scope 1 &2 scope targets, it is planned: - Energy efficiency CAPEX in 2023-25: 347,1 k€ - Fuel substitution: CAPEX in 2026: 218 k€ - Electrification of equipment: CAPEX in 2023-25: 1,545,6 k€ - PV plants: CAPEX in 2023-25: 3,796 k€ Reduce/eliminate natural gas consumption In relation with the ESG target related to the elimination of natural gas in Almirall's sites, it is being prepared to include in the 5-YF, the investment needed for the transition from natural gas technology to electrification or the use of alternative renewable energy. Preliminary data estimates a capex for the period 2024-2030 of approximately 7,5 M €. Operational expenses of the annual budgets identified as "climate change mitigation" came up to 1760 k€, includes the purchasing green energy, the sustainable procurement program, with an annual cost of 45k€ that includes the carbon module that evaluates carbon-performance maturity level of suppliers, the flexible benefit plans for using public transport, non-refundable subsidy of 530€ for the purchase of electric or hybrid car.*

## 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€. The 2024 annual budget for self-produced renewable electricity, identified as "climate change mitigation" CAPEX, amounts to 3,800 K€. Notably, this includes solar plant extensions at Sant Celoni and Sant Andreu de la Barca, Headquarters and a new installation in Reinbek.*

### 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*

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 with the risk 6 disclosed in section 3, "Possible legal actions and financial penalties for non-compliance with the environmental regulations related to water pollution", in the period 2023-24 financial plan related to water pollution risks, the following actions are noteworthy in the CAPEX: - At the Reinbek pharmaceutical plant, with a CAPEX of 1,130,000 €, the installation of a wastewater treatment plant based on chemical oxidation technology capable of eliminating APIs in the wastewater. - At the Sant Andreu pharmaceutical plant, an investment of 260,000 € for the installation of an evaporator for production wastewater.*

[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
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> A sustainable finance taxonomy	<i>Select from:</i> <input checked="" type="checkbox"/> 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)

891000

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

0.65

#### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

1

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

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 (%)**

0.01

**(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

0.1

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

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 2024 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

*[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)**

29

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

5

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

5

**(5.9.5) Please explain**

*Projects related to improving water use efficiency and process optimisation have been very important in 2024. The need to implement certain projects had been identified in previous years, and this year some of them have been completed, such as a new water treatment plant or a new and more efficient container cleaning machine in Reinbek. Others, such as the new osmosis plant at the pharmaceutical plant in Sant Andreu de la Barca, were purchased in 2024 and are expected to start operating in 2025. At the end of 2024 and beginning of 2025, new lines of action related to water reuse were identified that are expected to be developed in the coming years. Therefore, investment in water saving projects and water efficiency and optimisation at our sites is expected to continue to increase. Furthermore, with the installation of new equipment, the percentage of opex allocated to water-related projects is also expected to increase.*

*[Fixed row]*

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

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Carbon

*[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 nature-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?**

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change
Investors and shareholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water
Other value chain stakeholders	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> 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 performance 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

373

## 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

373

[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 2023 55%) - High-risk suppliers considering type of industry, country of origin (non EU, Japan or USA) - Suppliers of all categories above €400K in the previous/next 12 months. - 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. - High-risk suppliers considering type of industry, country of origin (non EU, Japan or USA) - Suppliers of all categories above €400K in the previous/next 12 months. - 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. - Annual target % spend included in the program (target 2023 55%)*

*[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 ESG 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 ESG Committee. 3 Supplier not willing to invest resources  escalate to the ESG Committee 4 Supplier not willing to participate due to confidentiality reasons  escalate to the ESG 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:*

- 51-75%

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

Select from:

- 26-50%

### (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:*

- 76-99%

#### **(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.

### Climate change

#### (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:*

- 26-50%

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

Since 2022, we have been managing our engagement with the carbon module on the EcoVadis platform. This tool provides us with detailed information on the maturity level of our supplier base in managing greenhouse gas emissions. It helps us capture the necessary data to adjust our carbon footprint and identify areas for improvement, aiming for more optimal levels. We prioritize action plans and training for suppliers who have a significant impact on our carbon footprint, aligning with Almirall's targets for 2030 and 2050. Suppliers participating in EcoVadis have been informed about our decarbonization ambition aligned with the 1.5°C target and asked to align with this objective. Almirall provides training to suppliers with lower maturity levels in greenhouse gas emissions management, using specific materials developed by PSCI, Ecovadis and owned developed by Almirall which are available online. The impact of these programs is measured by KPIs that show the performance of suppliers in terms of maturity level versus the amount of emissions they represent, highlighting the progression in supplier performance. An additional KPI measures the amount of emissions from suppliers at an optimum maturity level, ensuring alignment with our targets. This optimum level includes individual evaluations of whether suppliers have calculations for all scopes, verified data, and science-based targets in place. Additionally, Almirall has a Top 20 Suppliers Program, where strategic suppliers participate. This program not only requires participation in EcoVadis but also includes additional meetings to gain a deeper understanding of carbon performance, specifically focusing on carbon emissions calculations and target alignment. These programs have had a very positive impact, both qualitatively, through direct feedback from suppliers, and quantitatively. For example, we improved data based on supplier sources for Scope 3 Category 1 emissions, achieving 9.9% in 2023 compared to 0% in 2022. For 2024 we will be able to monitor performance in emissions targets as it is a requirement for Almirall's optimum 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

*As previously mentioned, Almirall has a Sustainable Purchasing Program that evaluates the sustainability performance of suppliers through EcoVadis. This rating includes water-related impacts. The assessment framework for each company invited to the program is customized according to its activity, size, and location of operations. Specifically, in the environmental dimension, water issues such as water policy, wastewater pollution prevention, targets on withdrawal and/or discharge, water efficiency, water risk assessment, and KPIs (water consumption and pollutants discharged) are evaluated. The program identifies areas for improvement based on the company's assessment and the framework, including water reduction targets. Global category managers require specific improvements through the platform and conduct follow-ups. The program is also overseen by the company's internal audit department. The positive impact of the program is measured through the sustainability Ecovadis general KPIs, including audit results. In 2023, 326 suppliers were audited (covering 59.3% of spend), and 303 passed the audit (52.6%).*

#### (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 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 attract 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 attract 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 available and addressing concerns related to climate 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.*

### Plastics

#### **(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 plastic performance data is aligned with the approach used for climate performance data.*

## 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 biodiversity 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?

	<p>Has there been a structural change?</p>
	<p>Select all that apply</p> <p><input checked="" type="checkbox"/> No</p>

[Fixed row]

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

	<p>Change(s) in methodology, boundary, and/or reporting year definition?</p>
	<p>Select all that apply</p>

	Change(s) in methodology, boundary, and/or reporting year definition?
	<input checked="" type="checkbox"/> 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: 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 within your selected reporting boundary which are not included in your disclosure?**

Select from:

Yes

#### **(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.**

##### **Row 1**

#### **(7.4.1.1) Source of excluded emissions**

*Scope 1 and 2 emissions from leased offices of commercial affiliates have been excluded due to their low representativeness based on estimated calculations and the difficulty in obtaining real data in time for verification. Specifically, the following affiliates have been excluded: Germany, France, Portugal, Italy, Denmark, Luxemburg, Belgium, UK, USA, Netherlands, Austria, Poland, China, Switzerland and Czechia. Most of these offices have between 2 to 11 occupants, except for the Germany, USA and Italy. However, Almirall is currently working on automating the collection of GHG emissions data for the most relevant affiliates.*

#### **(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

0.7

#### (7.4.1.10) Explain why this source is excluded

*Scope 1 and 2 emissions from leased offices of commercial affiliates have been excluded from the inventory due to their low representativeness—based on estimated calculations—and the difficulty of obtaining real-time data aligned with the rest of the company’s verified emissions. The following affiliates have been excluded: Germany, France, Portugal, Italy, Denmark, Luxembourg, Belgium, United Kingdom, United States, Netherlands, Austria, Poland, China, Switzerland, and Czechia. Almirall is currently working on automating the collection of GHG emissions data. Once the base year calculation is carried out, planned with in the period 2026-28, the inclusion of available data will be reassessed.*

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

*Almirall’s commercial subsidiaries operate in leased office spaces. The emissions associated with these facilities are mainly: •Scope 1 emissions, over which Almirall has no direct control or management, such as: energy consumption from centralized heating systems that do not use electricity, refrigerant gas leaks from air conditioning equipment, electricity consumption not contracted by Almirall; all costs are included in the leasing agreement. •Scope 2 emissions, resulting from electricity consumption directly contracted by Almirall. Scope 2 Emissions Calculation Methodology The calculation was carried out using a hybrid methodology, combining actual data and estimates: •For subsidiaries with available data, electricity consumption was multiplied by the market-based emission factor (EF), except for the U.S., where the EF of the corresponding state’s energy mix was used. Country Breakdown: •Germany: 27,273 kWh × EF (market-based) = 0 t CO<sub>2</sub>e, use of renewable electricity. •USA: 93,148 kWh × EF (location-based) = 34 t CO<sub>2</sub>e. EF: 0.602 kg CO<sub>2</sub>e/kWh (source: EPA). •France: 35,055 kWh × EF (market-based) = 1 t CO<sub>2</sub>e. EF: 0.12 kg CO<sub>2</sub>e/kWh (source: invoice). •Italy: 31,850 kWh × EF (market-based) = 0 t CO<sub>2</sub>e, use of renewable electricity. Additionally, emissions from offices in AT, CH, PL, and PT were estimated based on office surface area (totaling 1,068 m<sup>2</sup>), multiplied by the EF of each country’s energy mix, resulting in 6 t CO<sub>2</sub>e. Total*

scope 2 emissions amount to 41 t CO<sub>2</sub>e, representing 0.7% of the total scope 1 + 2 emissions in 2024 (5,741 t CO<sub>2</sub>e). For scope 1: The offices with all energy services included in the lease contract —located in the UK, DK, the NL, Be, Lux, and China— account for a total leased area of 1,435 m<sup>2</sup>. Emissions for these offices are estimated using an average emission factor of 25 kg CO<sub>2</sub>/m<sup>2</sup>/year, based on a 2023 study by France Invest. Calculation: 1,435 m<sup>2</sup>×25 kg CO<sub>2</sub>/m<sup>2</sup>/year=35,9 kg CO<sub>2</sub>e For the remaining offices —located in the USA, IT., FR, AT, S, PI, and PT— it is estimated that 70% of emissions are associated with heating. Applying this percentage to the same EF: 0.7×25=17.5 kg CO<sub>2</sub>e/m<sup>2</sup>/year The total surface area of these offices is 3,724 m<sup>2</sup>, which results in: 3,724×17.5/1000= 65 tons CO<sub>2</sub>e In the case of Germany, actual data and the EF of the central heating system serving the offices have been used, resulting in 3 tons of CO<sub>2</sub>e. Scope 3 emissions amount to:36+65+3=104 tons CO<sub>2</sub>e. Represents less than 0.001% of the total S3.

[Add row]

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

### Scope 1

#### (7.5.1) Base year end

12/31/2014

#### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

8646.23

#### (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 CO<sub>2</sub> 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, CO<sub>2</sub> emissions are converted to CO<sub>2</sub>e (equivalent) emissions using the OCCC data for the corresponding year or the latest available, to include emissions of other greenhouse gases. • Process emissions: CO<sub>2</sub> 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: 2014 fleet vehicle emissions were extrapolated from 2021 emissions data,

using the number of employees per country in 2014. 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

12/31/2014

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

10067.79

### (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). • CO<sub>2</sub> equivalent calculation: Database 2023 of the UK Department for Business, Energy & Industrial Strategy (BEIS). 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

12/31/2014

### (7.5.2) Base year emissions (metric tons CO<sub>2</sub>e)

1906.23

### (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. Guarantees 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 CO<sub>2</sub>e)

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 CO<sub>2</sub>e)

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 Secondary 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 Methodology 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 CO<sub>2</sub>e)

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 CO<sub>2</sub>/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 source 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)

5740.9

## (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 USA) 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) in 2024. • Natural gas Germany: Supplier invoice 2024. • Global Warming Potential of refrigerant gases: Sixth Assessment Report of the IPCC (2021). • Diesel and LPG: Annual factors published by the OCCC. • 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 for European countries (except for Spain where data is available and USA where emission calculation is fuel-consumption-based).*

[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)**

3752.37

#### **(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: "Entwicklung der spezifischen Kohlendioxid-Emissionen des deutschen Strommix," published in 2024 by the German Federal Environment Agency (UBA). • Location-based electricity in Spain: "Informe de Garantías y Etiquetado de la Electricidad," published in 2024 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)

124320.7

### (7.8.3) Emissions calculation methodology

Select all that apply

Supplier-specific method

Average data method

Spend-based method

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

4

### (7.8.5) 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. 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 4% of the emissions calculated for 2024. 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 2023 contemplates emissions period from Sep.23 to Oct.24, 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)**

2041.16

**(7.8.3) Emissions calculation methodology**

Select all that apply

Spend-based method

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

1

**(7.8.5) 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 2024 contemplates emissions period from Sep.23 to Oct.24, 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)**

2047.26

**(7.8.3) Emissions calculation methodology***Select all that apply*

- Hybrid method
- Average data method

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

0

**(7.8.5) 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." 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 2024 contemplates emissions period from Sep.23 to Oct.24, 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)**

1881.91

**(7.8.3) Emissions calculation methodology***Select all that apply*

- Supplier-specific method
- Spend-based method
- Distance-based method

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

43

#### (7.8.5) Please explain

*To calculate upstream product transportation and distribution we used, when available, the emissions requested and provided directly by our suppliers (43%). 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 CO<sub>2</sub>e/tn transported) considering transport with defined vehicles. Furthermore, courier services expense information is used to calculate emissions, multiplying the expense by the appropriate Bilan Carbone™ 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 2024 contemplates emissions period from Sep.23 to Oct.24, 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 CO<sub>2</sub>e)

962.63

#### (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

#### (7.8.5) 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 2024 contemplates emissions period from Sep.23 to Oct.24, 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)

7428.52

#### (7.8.3) Emissions calculation methodology

Select all that apply

- Supplier-specific method
- Spend-based method
- Distance-based method

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

**(7.8.5) Please explain**

*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. For 30% of our emissions, data is directly calculated by the travel agency. 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 2024 contemplates emissions period from Sep.23 to Oct.24, being a quarter of lag every year.*

**Employee commuting****(7.8.1) Evaluation status**

Select from:

Not relevant, calculated

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

1258.91

**(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

**(7.8.5) Please explain**

*To obtain data on kilometers and transport means it has been used a survey conducted in 2023 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.*

*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 2024 contemplates emissions period from Sep.23 to Oct.24, being a quarter of lag every year*

## Upstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, calculated

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

115.92

### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

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

0

### (7.8.5) 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 Carbone™ 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 2024 contemplates emissions period from Sep.23 to Oct.24, 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)

329.13

### (7.8.3) Emissions calculation methodology

*Select all that apply*

Supplier-specific method

Average data method

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

36

### (7.8.5) 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 2024 contemplates emissions period from Sep.23 to Oct.24, being a quarter of lag every year.*

## Processing of sold products

### (7.8.1) Evaluation status

*Select from:*

Not relevant, calculated

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

417.18

### (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

### (7.8.5) Please explain

*To calculate emissions, we use quantitative data on the sale of active pharmaceutical ingredients (APIs) to other companies. With the lack of information on the emissions of the clients that process the APIs sold, an emission factor of TnCO<sub>2</sub>e/unit sold has been estimated, considering the Scope 1 and 2 emissions of the Sant Andreu de la Barca pharmaceutical plant, and the total units made by Almirall in said plant during the reporting year. In this way, knowing the proportion of APIs that exist in a unit, we can extrapolate the emissions that would be produced by a third party with the APIs sold by the company. 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 2024 contemplates emissions period from Sep.23 to Oct.24, 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) 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)

1284.08

### (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

### (7.8.5) 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 2024 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 2024 contemplates emissions period from Sep.23 to Oct.24, being a quarter of lag every year.*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) 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) Please explain

*Not applicable.*

## Investments

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) 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) Please explain

*Not applicable.*

**Other (downstream)****(7.8.1) Evaluation status***Select from:* Not relevant, explanation provided**(7.8.5) Please explain***Not applicable.**[Fixed row]***(7.9) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> 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 DECLARATION Period 2024 .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 2024. Page 4.*

**(7.9.1.6) Relevant standard**

Select from:

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 DECLARATION Period 2024 .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 2024. Page 4.*

**(7.9.2.7) Relevant standard**

Select from:

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 DECLARATION Period 2024 .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 2024. Page 4.*

**(7.9.2.7) Relevant standard**

*Select from:*

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*

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Scope 3: Capital goods  | <input checked="" type="checkbox"/> Scope 3: Purchased goods and services               |
| <input checked="" type="checkbox"/> Scope 3: Business travel  | <input checked="" type="checkbox"/> Scope 3: Waste generated in operations              |
| <input checked="" type="checkbox"/> Scope 3: Employee commuting   | <input checked="" type="checkbox"/> Scope 3: End-of-life treatment of sold products     |
| <input checked="" type="checkbox"/> Scope 3: Upstream leased assets   | <input checked="" type="checkbox"/> Scope 3: Upstream transportation and distribution   |
| <input checked="" type="checkbox"/> Scope 3: Processing of sold products  | <input checked="" type="checkbox"/> Scope 3: Downstream transportation and distribution |
| <input checked="" type="checkbox"/> Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) |   |

**(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 DECLARATION Period 2024 .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 2024. Page 4.*

### (7.9.3.7) Relevant standard

Select from:

ISO14064-3

### (7.9.3.8) Proportion of reported emissions 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 CO<sub>2</sub>e)

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 consumes electricity from self-produced electricity in owned PV plants or from the purchase of electricity 100% from renewable sources (since 2018) consequently there are no changes from 2023 in scope 1&2 market-based because scope 2 market based was already 0 emissions.*

### Other emissions reduction activities

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

492.5

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

13.5

### (7.10.1.4) Please explain calculation

*Main emission reduction activities are identified: In the one hand, since March 2024, natural gas has no longer been used as a fuel at Almirall's headquarters. This change is part of the company's decarbonization plan, making this site the first within the company to achieve carbon neutrality. The gas boilers have been replaced by high-efficiency chillers that simultaneously produce heating and cooling, heat pumps, and electric variocooking equipment in the canteen kitchen. In this way, we have transitioned from fossil-based energy for heat production to renewable electric energy. The reduction in scope 1 CO<sub>2</sub>e emissions has been calculated using the gas consumption in kWh for the period from March to December 2023 (216 MWh), multiplied by the natural gas emission factor of 0.18 tons CO<sub>2</sub>e/MWh.  $216 \times 0.18 = 39$  ton CO<sub>2</sub>e;  $39 \text{ ton CO}_2\text{e} / 6,154$  (total scope1+2 2023) = 0.6% The increase of electricity consumption has no impact in scope 2 market-based emissions since Almirall consumes electricity from self-produced electricity in owned PV plants or from the purchase of electricity 100% from renewable sources. In the othe hand, the improvement in the management of refrigerant gases and gas extinguishers. This reduction emission trend is expected to continue from the base due to the replacement of chillers and other equipment with more efficient models that contain gases with much lower Global Warming Potential (GWP). The impact for 2024 has been calculated as the difference between 2024 and 2023 emissions:  $308 \text{ tons CO}_2\text{e (2024)} - 689 \text{ tons CO}_2\text{e (2023)} / 6154$  (Scope 1 and 2 emissions for 2023) 11.8%. Additionally to this in Sant Feliu it has been installed an electric boiler for hot sanitary water and the use of the boilers have been reduced from 7 to 5 days per week. All together accounts for  $550 \text{ MWh reduction} \times 0,18 = 72,5 \text{ ton CO}_2\text{e}$ .  $72,5 \text{ ton CO}_2\text{e} / 6,154$  (total scope1+2 2023) = 1,1%*

## Divestment

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

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 2024.***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 2024.***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 2024.*

### Change in output

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

42

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

1

### (7.10.1.4) Please explain calculation

*There has been a net reduction in vehicle fleet emissions from 1816 tons CO<sub>2</sub>e in 2023 to 1,512 tons CO<sub>2</sub>e in 2024. This decrease is attributed to a reduction in the total kilometers traveled by the international vehicle fleet. The reduction in emissions impacting Scope 1 is quantified at 304 tons CO<sub>2</sub>e. This represents a 4,9% reduction, calculated as follows:  $304 * 100 / 6,152$  (Scope 1 & 2 emissions in 2023). In addition, there has been an emissions increase at the Sant Celoni sites due to full-year operation, in 2023 the plant did not run full year due to an incident. This is an increase calculated as the difference between 2024 emissions and 2023 emissions in natural gas in St Celoni:  $541 \text{ ton CO}_2\text{e (2024)} - 279 \text{ (2023)} = 262 \text{ ton CO}_2\text{e}$ .  $262/6154$  (2023 emissions) = 4% increase. The global is  $4.9\% - 4\% = 0.9\%$*

### Change in methodology

**(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 changes in methodology.***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**

00

**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 reasons identified.**[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) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

Select from:

No

**(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Select from:

No

**(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 CO<sub>2</sub>e)**

23.12

**(7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)**

0

### **Belgium**

**(7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)**

32.1

**(7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)***0***Czechia****(7.16.1) Scope 1 emissions (metric tons CO2e)***19.08***(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)**

47.5

**(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)**

1283.06

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

1387.11

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

0

**Italy****(7.16.1) Scope 1 emissions (metric tons CO2e)**

217.26

**(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)***0.42***(7.16.2) Scope 2, location-based (metric tons CO2e)***0***(7.16.3) Scope 2, market-based (metric tons CO2e)***0***Norway****(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***Poland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

12.95

**(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)**

9.1

**(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)***3172.66***(7.16.2) Scope 2, location-based (metric tons CO2e)***2365.26***(7.16.3) Scope 2, market-based (metric tons CO2e)***0***Sweden****(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***Switzerland**

**(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***United Kingdom of Great Britain and Northern Ireland****(7.16.1) Scope 1 emissions (metric tons CO2e)***1.5***(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)***363.51***(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)**

1581.72

**(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)**

562.95

**(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)**

696.65

**(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)**

959.96

**(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)**

17.43

**(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)**

1921.56

**(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)**

0.64

**(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	<i>Commercial Fleet Vehicles.</i>	<i>1581.72</i>
Row 2	<i>R&amp;D activity</i>	<i>562.95</i>
Row 3	<i>Offices (Headquarters)</i>	<i>17.43</i>
Row 4	<i>Manufacturing activity</i>	<i>3578.81</i>

*[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)**

1116.035

**(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)**

149.37

**(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)**

638.81

**(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)**

279.84

**(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)**

1387.11

**(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)**

178.82

**(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)**

2.38

**(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)**

5740.9

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

3752.37

#### **(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.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> 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

20328.23

**(7.30.1.4) Total (renewable + non-renewable) MWh**

20328.23

**Consumption of purchased or acquired electricity****(7.30.1.1) Heating value***Select from:* Unable to confirm heating value**(7.30.1.2) MWh from renewable sources**

23122.63

**(7.30.1.3) MWh from non-renewable sources**

0

**(7.30.1.4) Total (renewable + non-renewable) MWh**

23122.63

**Consumption of self-generated non-fuel renewable energy****(7.30.1.1) Heating value***Select from:* Unable to confirm heating value**(7.30.1.2) MWh from renewable sources**

2806.88

**(7.30.1.4) Total (renewable + non-renewable) MWh**

2806.88

**Total energy consumption****(7.30.1.1) Heating value***Select from:* Unable to confirm heating value**(7.30.1.2) MWh from renewable sources**

25929.5

**(7.30.1.3) MWh from non-renewable sources**

20328.23

**(7.30.1.4) Total (renewable + non-renewable) MWh**

46257.73

*[Fixed row]***(7.30.6) Select the applications of your organization's consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	<i>Select from:</i>

	Indicate whether your organization undertakes this fuel application
	<input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> 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) Heating value

Select from:

Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

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

**Other biomass****(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

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

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

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

**Coal****(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

*No coal is used for energy generation at Almirall sites.*

**Oil****(7.30.7.1) Heating value**

Select from:

LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

26.92

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

26.92

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

*Diesel oil is used in small amounts for firefighting pumps and emergency generator sets.*

**Gas**

**(7.30.7.1) Heating value**

Select from:

HHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

20282.51

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

11155.38

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

9127.13

**(7.30.7.8) 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) Heating value**

Select from:

LHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

18.8

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

18.8

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.8) Comment**

*In small quantities, Almirall uses other non-renewable fuel, such as LPG, for HVAC systems in Reinbek.*

**Total fuel****(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

20328.23

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

11201.1

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

9127.13

**(7.30.7.8) 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)**

*2806.88*

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

*2806.88*

### **(7.30.9.3) Gross generation from renewable sources (MWh)**

*2806.88*

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

*2806.88*

## **Heat**

### **(7.30.9.1) Total Gross generation (MWh)**

*11201.1*

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

*11201.1*

### **(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)**

9127.13

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

9127.23

**(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

**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 details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

**Row 1****(7.30.14.1) Country/area***Select from:* Spain**(7.30.14.2) Sourcing method***Select from:* Physical power purchase agreement (physical PPA) with a grid-connected generator**(7.30.14.3) Energy carrier***Select from:* Electricity**(7.30.14.4) Low-carbon technology type***Select from:* Renewable energy mix, please specify :Wind ((93%) and hydropower (7%)**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

9773.8

**(7.30.14.6) Tracking instrument used**

Select from:

 GO**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

 Spain**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

 Yes**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

1999

**(7.30.14.10) Comment**

*Since 2023, 50% of the electricity consumed by Almirall Spain comes from a Purchase Power Agreement (PPA). This PPA, which has a duration of 10 years, was signed with the same energy supplier that provides the other half of Almirall's renewable electricity. According to this company, there is no difference between the energy supplied through the PPA and the rest of the purchased energy. In 2023, 93% of the energy consumed by Almirall came from wind facilities and 7% from hydropower facilities. The energy provided by the electricity supplier comes from 12 different facilities. The commissioning range of the first commercial operations of these facilities is between 1999 and 2013.*

**Row 2****(7.30.14.1) Country/area**

Select from:

Spain

#### (7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Wind ((93%) and hydropower (7%)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

9773.8

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Spain

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1999

#### (7.30.14.10) Comment

*Almirall purchases renewable electricity through a contract with its supplier in the free market for 50% of its annual electricity consumption in Spain. The energy provided by the electricity supplier comes from 12 different facilities. The commissioning range of the first commercial operations of these facilities is between 1999 and 2013.*

### Row 3

#### (7.30.14.1) Country/area

Select from:

Germany

#### (7.30.14.2) Sourcing method

Select from:

Retail supply contract with an electricity supplier (retail green electricity)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

3575.02

**(7.30.14.6) Tracking instrument used**

Select from:

 GO**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

 Germany**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

 No**(7.30.14.10) Comment***The site of Almirall Germany purchases electricity from renewable sources since 2018.**[Add row]***(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.****Austria****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Belgium****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Czechia****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Denmark****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)***0***(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)***0.00***France****(7.30.16.1) Consumption of purchased electricity (MWh)***0***(7.30.16.2) Consumption of self-generated electricity (MWh)***0***(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)***0***(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)***0***(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)***0.00***Germany****(7.30.16.1) Consumption of purchased electricity (MWh)***3575.02*

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

4986.53

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

8561.55

**Italy****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## Netherlands

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## Norway

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## **Poland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## **Portugal**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Slovakia****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Spain****(7.30.16.1) Consumption of purchased electricity (MWh)**

19547.61

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

2806.88

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

15341.69

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

37696.18

**Sweden****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**Switzerland****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**United Kingdom of Great Britain and Northern Ireland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

**United States of America****(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

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

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

*[Fixed 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**

5.82

**(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

5741.09

**(7.45.3) Metric denominator***Select from:* unit total revenue**(7.45.4) Metric denominator: Unit total**

985.72

**(7.45.5) Scope 2 figure used***Select from:* Market-based

**(7.45.6) % change from previous year**

15

**(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 output Change in revenue**(7.45.9) Please explain**

*Almirall has reduced its scope 1&2 market-based emissions from 6,153.95 CO<sub>2</sub>e in 2023 to 5,740.90 CO<sub>2</sub>e in 2024 (7% reduction). Concurrently, revenue increased from 894.5 M in 2023 to 985.7 M in 2024 (10% increase). Both values contribute to the reduction in intensity. Main contributors to this reduction for the numerator are: Reduction emissions activities: - In HQ gas boilers have been replaced by high-efficiency chillers that simultaneously produce heating and cooling, heat pumps, and electric variocooking equipment in the canteen kitchen. - Improvement in the management of refrigerant gases and gas extinguishers. This reduction emission trend is expected to continue from the base due to the replacement of chillers and other equipment with more efficient models that contain gases with much lower Global Warming Potential (GWP) - Reduction of boilers activity in St Feliu site. Change in output: also impacts the reduction of vehicle fleet size in the USA.*

*[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

46258

#### (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

2.9

#### (7.52.6) Direction of change

Select from:

Increased

#### (7.52.7) Please explain

*Almirall is pursuing an energy transition with the goal of improving energy efficiency. Compared to the previous year, Almirall has increased its overall energy consumption, mainly due to the full-year operation of the chemical plant in St. Celoni. In 2023, the plant operated only partially as a result of an incident that occurred in July 2022.*

[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 (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Carbon dioxide (CO<sub>2</sub>)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF<sub>6</sub>)
- Nitrogen trifluoride (NF<sub>3</sub>)

### (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

12/30/2019

### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO<sub>2</sub>e)

6864.64

### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO<sub>2</sub>e)

0

### (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO<sub>2</sub>e)

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)**

5740.9

**(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)**

5740.900

**(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**

32.74

**(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 climate-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 for achieving its reduction targets in 2030. Main drivers to reach the targets are: - Energy consumption reduction: Energy efficiency policy has been one of the pillars of Almirall's carbon emission reduction since 2011, when ISO50001 was implemented. This effort has led to a 27% reduction in energy consumption (without considering PV plants electricity production) in the period 2011-2024. - Self-generated renewable electricity:*

Implementation and expansion of PV plants in all sites of Almirall has been also a pillar in the company and will be important for the next 1-2 years. - Carbon footprint reduction in natural gas consumption: An specific plan for transitioning from natural gas technology to electric equipment has been developed in the period 2022-23 for all the sites of Almirall. In this sense, projects are included in the CAPEX 5Y-Forecast Sep.24. - Carbon footprint reduction in internal vehicle fleet: implementation of policies for reducing carbon emissions in its vehicle fleet. The transition of vehicle fleet will be done taking advantage of the cars renewal periods, every 3-4 years. In 2024, Almirall has reduced its emissions by 16% with respect to the base year, mainly due to energy efficiency actions carried out during the period 2019-24. In the next years i the reduction curve to 2030 is expected to be exponential since activities gas-related needs previous preparation. Main initiatives implemented in 2024 include: Energy-related initiatives - Expansion of the photovoltaic facility at the Sant Andreu pharmaceutical plant, Reinbek and Headquarters. - Starting implmentation ofthe roadmap towards a 50% reduction in natural gas consumption by 2030 at Almirall sites. This roadmap includes natural gas phase-out projects based on the electrification of heat generation, as well as their associated cost. Initiatives related to the vehicle fleet.

### (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 (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Carbon dioxide (CO<sub>2</sub>)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF<sub>6</sub>)
- Nitrogen trifluoride (NF<sub>3</sub>)

**(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***12/30/2019***(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)**

124320.7

**(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)**

2047.26

**(7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

1881.91

**(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

7428.52

**(7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

1258.91

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

136937.300

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

136937.300

**(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**

48.21

**(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 climate-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 for achieving its reduction targets in 2030. Specific KPI's and sub-objectives, in relation with following initiatives should lead to reach the targets: Initiatives related to procurement of goods and services and upstream transportation and distribution - To tackle purchased goods and services and upstream transport and distribution emission reductions Almirall has incorporated, in synergy with the sustainable procurement program, a deeper supplier carbon-performance approach where in a first phase (2022-2026) aims to align suppliers in relation to the GHG emissions reduction targets in accordance with the Paris agreement. In this first phase, on the one hand, the carbon module has been incorporated into the Ecovadis supplier analysis, in which the degree of maturity of suppliers is evaluated and they are asked for primary data on emissions, as well as monitoring specific actions to improve their performance; this action covered in 2024 62% of suppliers in spend. On the other hand, the top 20 manufacturing and product suppliers have been identified and the top 5 most relevant transport suppliers. Initiatives to reduce upstream transportation and distribution - Shipments from Sant Andreu de la Barca to Mexico and Korea by sea freight. - Shipments from Germany to USA by sea freight. - Implement air freight approval procedure for urgencies. Initiatives to reduce emissions from employee commuting - A corporate-level mobility survey was conducted in 2023. The results of the survey have been used in the calculation employee commuting emissions for 2024. This survey has improved the calculation of GHG emissions and will be the basis for preparing a sustainable mobility plan in the near future. Scope 3 emissions have been reduced by 4% compared to the base year 2019. However, they have increased with respect to the 21-22 period mainly due to the expense-based calculation method. In 2023, spending in the Contract Manufacturing Organizations (CMOs) and Licensing category has increased significantly due to Almirall's new products, directly impacting the increase in emissions. The increase in emissions business travel from the period 2021-2022 is noteworthy due to the normalization of the use of this service after the pandemic years, which is at levels similar to the base year. Emission reduction is expected to follow an exponential curve due to the time needed for suppliers to implement reduction plans.*

### (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**

10.8

**(7.54.1.13) % of target achieved relative to base year**

43.31

**(7.54.1.14) Target status in reporting year**

Select from:

Underway

### (7.54.1.16) Is this target part of an emissions target?

*This target has been reviewed several times and it is included in the decarbonization roadmap Target reference number 2 and Target reference 4, related to reduction of CO2 scope 2 (location based) emissions of the company. Since the target was almost achieved (96%), it has been reviewed with the future projects in the energy master plan. Almirall is planning to install new photovoltaic installations in Sant Feliu and Reinbek sites and expand the photovoltaic installation in Sant Andreu and Sant Celoni.*

### (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 covers 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 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

*For achieving the target Almirall has implemented a policy for installing PV plants in all its sites. This has been the - In 2016-7, Almirall installed a photovoltaic solar plant in Sant Celoni with a rated power of 310kWp. - In 2018, we completed another installation of photovoltaic solar panel with a rated power of 801kWp at our Sant Andreu pharmaceutical plant in Barcelona. - In 2022, we completed the installation of the new photovoltaic solar panels with a rated power of 356 kWp at our site of R&D in Sant Feliu. and a new photovoltaic solar panel with a rated power of 57 kWp at our site of Headquarters. - In 2023 we completed the expansion of photovoltaic plant in Sant Celoni with and added rated power to the existing one of 249 kWp and the expansion in the pharmaceutical plant of Sant Andreu to achieve 1.142 kWp installed. - In 2024 we installed new photovoltaic solar plants in Reinbek with a rated power of 436 kWp. -it was completed an expansion of the photovoltaic facility at the Sant Andreu pharmaceutical plant (Phase II) with a capacity of 893.5 kWp in addition to the existing one and in Headquarters an expansion of the photovoltaic facility with a capacity of 16.7 kWp in addition to the existing one. For 2025 is planned a new expansion in the Sant Andreu site.*

**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:* Underway**(7.54.1.16) Is this target part of an emissions target?**

*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.*

### (7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

*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 climate-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 are currently purchasing and cancelling 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

*In our roadmap to net zero emissions, our commitment aligned with the science-based target is to balance between the amount of greenhouse gas (GHG) we produced and the amount removed from the atmosphere. In the near term, additional milestones for the period 2024-2030 include the following plans: - Definition of neutralization strategy (2026) - In 2024, our headquarters successfully eliminated natural gas consumption, decarbonizing its energy use. Following this significant milestone, greenhouse gas emissions, primarily associated with gas leakages and fire extinguisher gases, will be neutralized with credits from 2024 onwards to achieve net zero emissions for the building. - Additionally, in 2024, we purchased 500 neutralization credits to support the aforementioned action and to offset emissions from organizational events and internal meetings. The credits used for the aforementioned actions will be high-quality, nature-based carbon removal credits, as this aligns with our strategic focus on nature protection*

### **(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain**

*The following actions to mitigate beyond value chain have been conducted in 2024: The natural gas supplier in Germany certifies the mitigation beyond value chain of CO2 emissions equivalent to the natural gas consumption of Almirall Germany in kWh through effective climate protection projects. In 2024 it was mitigated 51.04 Ton CO2e.*

### **(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.**

Select from:

Yes

**(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.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	0	<i>Numeric input</i>
To be implemented	15	126
Implementation commenced	26	215
Implemented	9	412.5
Not to be implemented	1	<i>Numeric input</i>

*[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

Low-carbon energy generation

Solar PV

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

272

#### (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)

294000

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

1786500

#### (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 2024 Almirall implemented the following initiatives: - Expansion of the photovoltaic facility at the Sant Andreu pharmaceutical plant (Phase II) with a capacity of 893.5 kWp in addition to the existing one. - Expansion of the photovoltaic facility for the offices of the Barcelona Headquarters with a capacity of 16.7 kWp in addition to the existing one. - Installation of photovoltaic panels at the Reinbek pharmaceutical plant with a total output of 434 kWp. The combined expansions are expected to generate aprox. 612 MWh of electricity annually at our facilities, which will not need to be purchased from the grid.*

**Row 2****(7.55.2.1) Initiative category & Initiative type**

Energy efficiency in buildings

Heating, Ventilation and Air Conditioning (HVAC)

**(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)**

68

**(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur**

*Select all that apply*

Scope 1

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)**

5000

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

518000

**(7.55.2.7) Payback period**

*Select from:*

>25 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

21-30 years

### (7.55.2.9) Comment

*These initiatives at the headquarters offices encompass all HVAC-related upgrades, resulting in a more efficient system, the elimination of natural gas usage to become a carbon-neutral building. They include: - Replacement of Trane chillers GF1, GF2, and GF4 with units featuring magnetic levitation technology and simultaneous heating and cooling production - Domestic hot water (DHW) production with booster systems - Adaptation of air handling units in the Auxiliary Building The total annual energy savings amount to 25,600 kWh of electricity and 34,700 kWh of thermal energy.*

## Row 3

### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

Other, please specify :Change in operations conditions

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

32

### (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)

12000

#### (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:

Ongoing

#### (7.55.2.9) Comment

*This initiative relates to the boilers at Sant Feliu aims at reducing gas consumption associated with boiler operation reducing the operating time from 7 days a week to 5, and from 24 hours a day to 10 hours. An annual reduction of 325,000 kWh of natural gas has been estimated.*

### Row 4

#### (7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

Electrification

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

40.5

**(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)**

4500

**(7.55.2.6) Investment required (unit currency – as specified in 1.2)**

31000

**(7.55.2.7) Payback period***Select from:* 4-10 years**(7.55.2.8) Estimated lifetime of the initiative***Select from:* 21-30 years**(7.55.2.9) Comment**

*This initiative involves the installation of an electric boiler at the Sant Feliu R&D center as part of the plan to eliminate the use of natural gas. It is the first electric boiler installed at Almirall for the production of domestic hot water (DHW). Although this action does not offer a return on investment—since electrification has not led*

*to improved energy efficiency and has instead resulted in higher costs due to the transition to electricity, which is more expensive—the ability to decouple DHW production from gas boilers has allowed for a reduction in the setpoint temperature of the ACC collectors, thereby lowering gas consumption. Overall, the initiative has led to cost savings thanks to this secondary effect derived from the initial action. An annual reduction of 225,000 kWh in gas consumption has been estimated as a result of electrification and operational changes to the gas boilers. Moreover, despite the electrification and the fact that the cost per kWh of electricity is double that of gas, the initiative has achieved a return on investment.*

[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**

*The general policy of Almirall used to be implement projects with a ROI between 3-4 years. However, Almirall low-carbon projects are being implemented with higher ROI's specially those climate-related and it is under study to implement a carbon price in projects.*

#### **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 complies strictly with regulatory requirements. If any new legislation comes up, it is prioritized in its budget or implemented. As an example, in August 2022 was in place in Spain a Royal Decree 14/ 2022 of energy efficiency limiting temperature in offices and consequently as a result an energy reduction consumption.*

**Row 4****(7.55.3.1) Method**

Select from:

Employee engagement

**(7.55.3.2) Comment**

*Almirall has carried out awareness campaigns in its Chemical plants and pharmaceutical plant at Sant Andreu de la Barca regarding energy efficiency. In the pharmaceutical plant it was estimated an energy saving of 159 MWh/year due to this campaign. We also have internal procedures for all employees related to energy efficiency activities.*

[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 2024 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)**

172

**(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, Denmark, Luxemburg, Belgium, UK, USA, Netherlands, Austria, Poland, China, Switzerland, Germany and Czechia. The water used in our excluded facilities is primarily for 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

#### (9.1.1.7) Percentage of water volume the exclusion represents

Select from:

1-5%

### (9.1.1.8) Please explain

*It is estimated that the water consumption across these leased properties (non-production sites) is 2.41% of our total water withdrawal. Therefore, it is not considered relevant. 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 20 to 35 occupants, and Germany which has 85 employees. - the water consumption by employee is of 41L/day approximately - in 2024 there were 247 working days (according to the Spanish working calendar).*

*[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 using water 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. However, 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. 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 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, for the other 40% annually

### (9.2.3) Method of measurement

*We use flow meters to measure discharge volumes in real-time, continuously, in Chemical plants (Sant Celoni y Sant Andreu) and R&D Site in Sant Feliu de Llobregat.*

### (9.2.4) Please explain

*All of our operational sites are monitored for water usage as part of our standard management procedures. Water meters are used to monitor discharges at the Sant Celoni chemical plant, the Sant Feliu de Llobregat R&D site, and the Sant Andreu chemical plant. At the sites where meters are not installed, water discharge is estimated through an annual water balance (at the pharmaceutical plants in Reinbek and Sant Andreu de la Barca).*

## 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 at the Sant Celoni chemical plant, the Sant Feliu de Llobregat R&D site and the Sant Andreu chemical plant. 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 our standard management procedures at our sites. This aspect is very important in our chemical plants, especially in Sant Celoni, where water is treated and discharged into a freshwater body; the rest of our sites discharge into a municipal wastewater treatment plant. We are committed to reducing water pollution. As part of our commitment to complying with standards and regulations, we monitor the volume of our discharges by destination. Water discharge is monitored using water meters at the Sant Celoni chemical plant, the Sant Feliu de Llobregat R&D site, and the Sant Andreu chemical plant. At sites without meters, water discharge is estimated using water balance calculations. 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*

## 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 our standard management procedures at 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 an in-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 lab testing. Analytical methods for effluent parameters are based on local regulations.

#### (9.2.4) Please explain

*These parameters are monitored as part of our standard management procedures at our sites. This is particularly important at our Sant Celoni site, given that 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 performed every two months and a weekly 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:

76-99

#### (9.2.2) Frequency of measurement

Select from:

Other, please specify :Bi-monthly

#### (9.2.3) Method of measurement

*Nitrates, phosphor and other parameters like AOX and inhibiting substances (MI) are considered as a pollution standard parameters in most sites.*

#### (9.2.4) Please explain

*In addition to effluent quality and bi-monthly analysis, nitrates and phosphorus are monitored by sample analysis using a reactive stripe method at our wastewater treatment plants, daily at the bioreactor and at the end of the treatment process. Nitrates and phosphorus are also analysed in the laboratory periodically at our industrial and R&D sites in Spain. We are not required to monitor these parameters at our headquarters given that they're offices (WASH services).*

### 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 chemical sites*

**(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:

Yearly

**(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:

Yearly

### (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 Sant Andreu pharmaceutical plant, the rejection from the reverse osmosis treatment is currently being reused in the production of industrial water. A new osmosis plant has been purchased and it going to be installed in 2025 in order to reuse the reject of the second osmosis plant which produces the industrial water. In 2024, changes were made at the R&D site in Sant Feliu de Llobregat to optimise the reuse of the waste produced by the reverse osmosis treatment process. These are currently being used to fill the firefighting water tank, as well as for irrigation purposes. These changes have enabled the site to reduce its groundwater withdrawal by 93%. A green roof was installed at our headquarters at the end of 2024. The water used for irrigation is 100% recycled from tank cleanings. In the chemical plant in Sant Celoni the waste from water softeners is reused to fill the fire-fighting tank.*

## 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-functioning 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/year)

102.5

##### (9.2.2.2) Comparison with previous reporting year

Select from:

 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: Deviation of +/- 5% = similar; deviation between +/- 5-15% = higher/lower; deviation of >+/-15% = much higher/lower. Despite an increase in production, water withdrawals were lower compared to the previous year (-5.4%) thanks to water efficiency measures. These measures are part of Almirall’s 2030 Sustainability Strategy (Act4Impact), which aims to reduce Almirall’s Global Water withdrawal by 25% by 2030. In February 2024, Almirall’s Spanish sites entered a state of emergency due to water drought. The states of exceptionality and alert were subsequently decreed in May and June. According to Royal Decree 1/2023, which establishes extraordinary and urgent measures to deal with the different drought situations in the River Basin District of Catalonia, these states entail mandatory water consumption reductions of 5% in Alert, 15% in Exceptionality, and 25% in Emergency. These percentages are calculated based on the average withdrawal over the last three significant years. Water-saving plans for the Sant Celoni chemical plant and the Sant Andreu pharmaceutical plant were drawn up in 2023 and submitted to the Catalan Water Agency (ACA) in 2024. Given the water-saving measures implemented at both sites in recent years, the public administration granted both sites lower water consumption reduction percentages. The reduction percentages for the chemical plant in Sant Celoni for all drought states are 5%, whereas for the pharmaceutical plant in Sant Andreu they are 5% for Alert, 11% for Exceptionality, and 18.4% for Emergency.*

### Total discharges

#### (9.2.2.1) Volume (megaliters/year)

83.6

#### (9.2.2.2) Comparison with previous reporting year

Select from:

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 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. As part of Almirall's 2030 Sustainability Strategy, we plan to identify and implement new measures to increase water efficiency and, therefore, reduce water abstraction. This will lead to a reduction in our total water discharge. However, it must be taken into account that we are also implementing strategies to reduce waste, which may slightly increase the amount of water discharged (projects to treat part of our waste water streams on site at our Reinbek (wastewater treatment plant) and Sant Andreu de la Barca (evaporator) sites).*

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

18.9

### (9.2.2.2) Comparison with previous reporting year

Select from:

Higher

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.2.4) Five-year forecast

Select from:

About the same

### (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. Total water consumption figures are based on measured primary data on water withdrawal and discharge at all operations (CW-D). These figures are calculated by aggregating local calculations. The majority of water is consumed through evaporation in cooling towers and steam/hot water boilers. Cooling towers are only used at the chemical plants and headquarters, and there are no plans to replace them in the short or medium term. However, steam and hot water boilers are planned to be replaced as part of Almirall's decarbonisation programme. If steam boilers used for HVAC are replaced with electrical equipment, water consumption is expected to increase due to the need to humidify the air, but not significantly. Water use in waste streams and product incorporation is not expected to change. Irrigation water use has already decreased in recent years, with no further reductions planned. Additionally, production has increased at our pharmaceutical plants in Sant Andreu and Reinbek by 14% and 15%, respectively, and by 318.4% at the Sant Celoni Chemical Plant. However, production at the Sant Andreu Chemical Plant has decreased by 61.4%.*

*[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)**

91.1

**(9.2.4.3) Comparison with previous reporting year**

Select from:

About the same

**(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:

Other, please specify :Areas of water stress are expected to remain unchanged and the proportion of water taken from these areas is expected to remain constant.

**(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress**

88.88

**(9.2.4.8) Identification tool***Select all that apply*

- WWF Water Risk Filter
- Other, please specify :<https://aplicacions.aca.gencat.cat/WDMA/>

**(9.2.4.9) Please explain**

*The identified water stress areas are: the pharmaceutical and chemical sites of Sant Andreu de la Barca (two activities 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 "high risk" were reported as water stressed. The WRI Aqueduct tool (<https://www.wri.org/>) has also been used. The public database of the ACA was used for the groundwater assessment. The overall quality (quantity and quality of the aquifer) was used as a factor to define water stress. The aquifers classified as "poor" are reported as water stressed.*

*[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/year)

53.01

### (9.2.7.3) Comparison with previous reporting year

Select from:

About the same

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (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 has been increased by 1.6%, due to an increase in the Sant Celoni's Chemical Plant's activity (318.4%) and Sant Andreu's pharmaceutical plant activity (14%). Thanks to water optimisation processes, sites like our R&D facility have managed to reduce their groundwater withdrawal by*

93%. Water saving measures have been implemented at all our sites as part of Almirall's 2030 Sustainability Strategy (Act4Impact) and their related water reduction targets.

## 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/year)

49.54

**(9.2.7.3) Comparison with previous reporting year**

Select from:

 Lower**(9.2.7.4) Primary reason for comparison with previous reporting year**

Select from:

 Increase/decrease in efficiency**(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 reduction in the municipal water supply (-12%) is due to the implementation of water saving measures such as the optimisation of cleaning processes, the recirculation of internal rejects and the installation of internal water meters. In addition, production has increased at our pharmaceutical plants in Sant Andreu and Reinbek by 14% and 15%, respectively, and by 318.4% at the Sant Celoni Chemical Plant (This is because the plant is already operating at almost full capacity). Production at the Sant Andreu Chemical Plant has decreased by 61.4%.*

*[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/year)**

5.41

**(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 31.1%, due to an increase in the Chemical Plant's activity (318.4% - as a result of the site returning to normal productivity) which has, in turn, led to an increase in the water withdrawal (26.36%). Discharge volumes to fresh surface water are sourced from direct measurements through water meters installed at our waste water 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/year)

78.18

### (9.2.8.3) Comparison with previous reporting year

Select from:

Lower

### (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*

has decreased by 10%. This is due to water efficiency measures implemented at our sites, mainly in the pharmaceutical plant of Sant Andreu and the R&D Site in Sant Feliu.

[Fixed row]

## (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

### Tertiary treatment

#### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

#### (9.2.9.2) Volume (megaliters/year)

6.2

#### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much higher

#### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

31-40

#### (9.2.9.6) Please explain

*Relevant: Reinbek's pharmaceutical plant commissioned, in 2024, a new wastewater treatment system at its site and, with it, now Almirall has two (out of six facilities) with Tertiary water treatment systems. At the pharmaceutical plant in Reinbek, the first cleaning rinses are separated from the remaining wastewater streams (sanitary and industrial water). A wastewater treatment plant to treat this first cleaning rinses with UV-oxidation technology, was commissioned at the end of 2024. This technology ensures the removal of active pharmaceutical ingredients (APIs) from water discharged into the public sewage system. At both sites, all discharged volumes were subject to strict water quality controls before being released to receiving water bodies. The effluent treated at the Reinbek plant using tertiary treatment has been accounted for separately from the rest of the water that is discharged into the municipal sewerage system and has therefore been included in the category 'Discharge to a third party without treatment'. For this reason, this site has been counted twice. Change in volume: 4,1 megalitres were treated to tertiary level in the previous year and 6,2 megalitres were treated to tertiary level this year. Therefore, the volume has increased by 2,1 megalitres (equivalent to an increase of 51%). This increase is due to the increase in the activity of Sant Celoni's Chemical Plant (318% approximately) as well as the addition to the water that it is being treated at Reinbek's WWTP. Our definition for change thresholds: Deviation +/- 5% about the same; Deviation between 5-15% higher / lower; Deviation +/- 15% much higher / lower. Anticipated future trend: Discharge volumes treated to a tertiary level are expected to increase significantly given the commissioning of Reinbek's wastewater treatment plant.*

## Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

0.17

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Much lower

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

11-20

### (9.2.9.6) Please explain

*Relevant: One of our six facilities, the Sant Andreu chemical plant, has a secondary water treatment system, and all discharged volumes were subject to strict water quality controls before being released. Please note that, in 2023, water discharged from Sant Celoni's WWTP was reported at both the tertiary and secondary treatment levels, as it underwent multiple levels of treatment. However, after reviewing CDP's guidance, this volume of water was allocated to the maximum level of treatment: tertiary treatment. Consequently, the volume of water treated at the secondary level has been revised for 2023. The change in volume is that 0.76 megalitres were treated at the secondary level in the previous year, compared to 0.17 megalitres this year. Therefore, the volume has decreased by 0.59 megalitres (a 77.6% decrease). This is due to a significant decrease in activity at the Sant Andreu plant (-61.4%), which operated as a backup until the Sant Celoni chemical plant was fully operational. Our definition of change thresholds is as follows: Deviation of +/- 5% is considered to be the same; deviation of between 5-15% is considered to be higher/lower; deviation of +/- 15% is considered to be much higher/lower. Anticipated future trend: Discharge volumes treated to the secondary level are expected to remain the same or increase slightly in the upcoming years, depending on the production processes of the sites.*

## Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

63.6

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

31-40

### (9.2.9.6) Please explain

*Relevant: Two of our six facilities have a primary water treatment system (the pharmaceutical plant in Sant Andreu de la Barca and our R&D site in Sant Feliu de Llobregat) which are based on homogenisation treatments before discharging into the public sewage system. Change in volume: 68.3 megalitres were treated to primary level in the previous year and 63.6 megalitres were treated to primary level this year. Therefore, the volume has decreased by 4.7 megalitres (equivalent to a decrease of 6.8%). This change is due to the implementation of water-saving measures at both sites and has occurred despite increased activity at our pharmaceutical plant (14%). Our definition for change thresholds: Deviation +/- 5% about the same; Deviation between 5-15% higher / lower; Deviation +/- 15% much higher / lower. Anticipated future trend: Discharge volumes treated to primary level are expected to remain the same or increase slightly in the upcoming years depending given that it is expected to increase the activity at both sites.*

## Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

*Not relevant: In all our plants, discharge is not released to the natural environment without treatment. Water volumes are discharged either after on-site treatment/purification or after treatment by a third party. Only rainwater is discharged untreated into the natural environment at the sites where sanitary and industrial wastewater drains are separated from rainwater drains.*

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

**(9.2.9.2) Volume (megaliters/year)**

13.6

**(9.2.9.3) Comparison of treated volume with previous reporting year**

Select from:

 Much lower**(9.2.9.4) Primary reason for comparison with previous reporting year**

Select from:

 Other, please specify :Change in Reinbek's headcount.**(9.2.9.5) % of your sites/facilities/operations this volume applies to**

Select from:

 31-40**(9.2.9.6) Please explain**

*Relevant: The head office site mainly uses sanitary water and discharges its wastewater via the public drainage system to the municipal wastewater treatment plant. The pharmaceutical plant in Reinbek separates the initial cleaning rinses from the remaining wastewater streams (sanitary and industrial water). The former are treated at the WWTP from the end of 2024 to the present day, while the latter are discharged untreated to the municipal wastewater treatment plant. Both streams of water have been calculated and allocated to their corresponding category (tertiary or discharge to a third party without treatment). For this reason, this site has been counted twice. There has been a change in volume: 17.6 megalitres were discharged in the previous year, whereas 13.6 megalitres have been treated this year. Therefore, the volume has decreased by 3.2 megalitres (a 22% decrease). This change is due to the implementation of water-saving measures at both sites mainly related to water efficiency processes and optimization of cleaning processes at the pharmaceutical plant. Our definition of change thresholds is as follows: Deviation of +/- 5% is considered to be the same; deviation between 5-15% is considered to be higher/lower; deviation of +/- 15% is considered to be much higher/lower. Anticipated future trend: Discharge volumes treated to the primary level are expected to remain the same in the coming years.*

**Other****(9.2.9.1) Relevance of treatment level to discharge**

Select from:

Not relevant

### (9.2.9.6) Please explain

*No other relevant water treatments have been identified at our sites.*

*[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)

0.69

### (9.2.10.2) Categories of substances included

Select all that apply

Nitrates

### (9.2.10.4) Please explain

*We monitor the quality of water discharged from our sites in Spain using standard and regulated effluent parameters, one of which is nitrate. The average in our chemical plants, where the water is treated in a wastewater treatment plant, was - Sant Andreu chemical plant: 0 kg - Sant Celoni chemical plant: 22 kg. The nitrate concentrations in the sites where water is discharged into the public sewage system was: - Sant Andreu Pharmaceutical plant: 300.5 kg - R&D centre: 366.9 kg. We are obliged to ensure that the quality and quantity of the water discharged complies with the regulations. These two parameters are not measured at the head office or in Reinbek, as there is no requirement to do so.*

*[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 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. In addition, the R&D site in Sant Feliu de Llobregat and the headquarters in Barcelona (both non-productive sites) may also be affected by the risk of drought.*

## 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 water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

### (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 flooding 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)

3.8

### (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**

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**

3.8

**(9.3.1.21) Total water discharges at this facility (megaliters)**

0.17

**(9.3.1.22) Comparison of total discharges with previous reporting year***Select from:* Much 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**

0.17

**(9.3.1.27) Total water consumption at this facility (megaliters)**

3.63

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

 Much 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 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: based on mass balance calculations Water withdrawal and water consumption amounts have increased in 2024 (17% and 46% respectively) due a water leak that has already been detected and repaired.*

**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)**

65.3

**(9.3.1.14) Comparison of total withdrawals with previous reporting year***Select from:* About the same**(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**

48.7

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

16.6

**(9.3.1.21) Total water discharges at this facility (megaliters)**

56.24

**(9.3.1.22) Comparison of total discharges with previous reporting year***Select from:* About the same**(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**

56.24

**(9.3.1.27) Total water consumption at this facility (megaliters)**

5.2

**(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: based on calculations regarding the use of water at our site with the help of internal water meters. - water discharge: based on mass balance calculations. This water discharges into the public sewage system. Production at the pharmaceutical plant increased by 14% from 65.74 million units in 2023 to 75 million units in 2024. However, water withdrawal and discharge decreased due to the implementation of water efficiency measures. Although water consumption increased by 13%, this is considered a consequence of the production increase.*

## 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)

10.12

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Much 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**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

4.29

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

5.83

**(9.3.1.21) Total water discharges at this facility (megaliters)**

5.41

**(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**

5.41

**(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)**

4.72

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

 Much 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 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 - water consumption: based on mass balance calculations regarding the use of water at our site with the help of internal water meters. Water withdrawal, water discharge and water consumption have all increased significantly (26,34%, 31,31% and 21.33% respectively). This is due to the plant returning to its normal operating regime, increasing its production from 26 tonnes last year to 108.8 tonnes, representing an increase of 318%.*

*[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

*The standard used is the ISAE3000*

## Water withdrawals – volume by source

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*The standard used is the ISAE3000*

## 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. Furthermore, this information is not reported in the 2024 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 2024 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 2024 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 2024 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**

*Some information regarding the quality of the water discharged at our sites has been reported in the 2024 Non-Financial Report. The standard used is the ISAE3000.*

**Water consumption – total volume****(9.3.2.1) % verified**

Select from:

 Not verified**(9.3.2.3) Please explain**

*The volume of water consumed at our sites has not been reported in the 2024 Non-Financial Report.  
[Fixed row]*

**(9.5) Provide a figure for your organization's total water withdrawal efficiency.****(9.5.1) Revenue (currency)**

985.72

**(9.5.2) Total water withdrawal efficiency**

9.62

**(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 have been 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: <input checked="" type="checkbox"/> 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

**(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact**

*Select from:*

Judged to be unimportant, explanation provided

**(9.14.4) Please explain**

*At Almirall, our primary focus is on ensuring the quality, efficiency and security of our products. We do recognize the importance of water conservation, and our water consumption is relatively low to other companies from the same and other industries. Therefore, providing significant resources and efforts to water-related issues may not have substantial benefits for water conservation. Instead, we prioritize our sustainability-related initiatives to those areas where we can have a higher impact, such as reducing our carbon footprint or optimizing our energy efficiency. This way, Almirall contributes to a broader sustainability framework that encompasses multiple environmental aspects.*

*[Fixed row]*

**(9.15) Do you have any water-related targets?**

Select from:

Yes

**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

## Water pollution

### (9.15.1.1) Target set in this category

Select from:

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

### (9.15.1.2) Please explain

*We do not consider this to be a relevant target for our organisation given that we are already obliged to ensure that the quality and quantity of the water discharged complies with the regulations.*

## Water withdrawals

### (9.15.1.1) Target set in this category

Select from:

Yes

## Water, Sanitation, and Hygiene (WASH) services

### (9.15.1.1) Target set in this category

Select from:

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

### (9.15.1.2) Please explain

*This category of target is not relevant to our operations.  
[Fixed row]*

## **(9.15.2) Provide details of your water-related targets and the progress made.**

### **Row 1**

#### **(9.15.2.1) Target reference number**

Select from:

Target 1

#### **(9.15.2.2) Target coverage**

Select from:

Site/facility

#### **(9.15.2.3) Category of target & Quantitative metric**

Water withdrawals

Reduction in total water withdrawals

#### **(9.15.2.4) Date target was set**

09/24/2024

#### **(9.15.2.5) End date of base year**

12/30/2022

#### **(9.15.2.6) Base year figure**

125.75

**(9.15.2.7) End date of target year**

12/30/2030

**(9.15.2.8) Target year figure**

94.31

**(9.15.2.9) Reporting year figure**

102.55

**(9.15.2.10) Target status in reporting year**

Select from:

 New**(9.15.2.11) % of target achieved relative to base year**

74

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

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.

**(9.15.2.13) Explain target coverage and identify any exclusions**

*Almirall's new 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. 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.*

#### **(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*In 2024, water consumption decreased by 18% compared to baseline consumption. This reduction is due to both domestic and well water consumption. The facilities that have registered the greatest reduction are the pharmaceutical plants and the R&D center in Sant Feliu where water reuse projects have been implemented as well as projects to reduce water consumption and improve water efficiency.*

#### **(9.15.2.16) Further details of target**

*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.*

*[Add row]*

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

#### (10.1.1) Targets in place

Select from:

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

#### (10.1.3) Please explain

*Almirall primarily uses plastic for packaging. Its environmental strategic plan for 2024-2030 includes the circular economy as a key initiative, with a major focus on sustainable packaging. Within the sustainable packaging working group, Almirall aims to enhance the sustainability of their packaging by minimizing its environmental impact throughout its life cycle, using decision-making tools like Life Cycle Assessment (LCA). While some actions within this framework will affect plastics, there are currently no specific targets for plastic alone; the focus is on the overall sustainability of the packaging. It is important to note that pharmaceutical packaging materials are subject to regulatory constraints, which significantly complicate changes in packaging.*

[Fixed row]

### (10.2) Indicate whether your organization engages in the following activities.

#### Production/commercialization of plastic polymers (including plastic converters)

##### (10.2.1) Activity applies

Select from:

No

##### (10.2.2) Comment

*Not applicable to Almirall's business.*

## Production/commercialization of durable plastic goods and/or components (including mixed materials)

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Not applicable to Almirall's business.*

## Usage of durable plastics goods and/or components (including mixed materials)

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Not applicable to Almirall's business.*

## Production/commercialization of plastic packaging

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Not applicable to Almirall's business.*

## Production/commercialization of goods/products packaged in plastics

**(10.2.1) Activity applies**

Select from:

 Yes**(10.2.2) Comment***Almirall is a global biopharmaceutical company focused on skin health, and it commercializes medicines that incorporate plastic materials in some of their packaging.***Provision/commercialization of services that use plastic packaging (e.g., food services)****(10.2.1) Activity applies**

Select from:

 No**(10.2.2) Comment***Not applicable to Almirall's business.***Provision of waste management and/or water management services****(10.2.1) Activity applies**

Select from:

 No**(10.2.2) Comment***Not applicable to Almirall's business.***Provision of financial products and/or services for plastics-related activities****(10.2.1) Activity applies**

Select from:

No

### (10.2.2) Comment

*Not applicable to Almirall's business.*

### Other activities not specified

### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*Not applicable to Almirall's business.*

*[Fixed row]*

### (10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

#### Plastic packaging used

### (10.5.1) Total weight during the reporting year (Metric tons)

303.7

### (10.5.2) Raw material content percentages available to report

Select all that apply

% virgin fossil-based content

### (10.5.3) % virgin fossil-based content

**(10.5.7) Please explain**

*Almirall does not have the tools to report global plastic usage data for the products it markets. The reported data is estimated and partial, corresponding to the plastic used for packaging in its production centers and excluding the plastic incorporated in the products it markets that are manufactured by third-party companies. Regarding the percentage of virgin fossil-based content, please note that for regulatory reasons, 100% of the plastic is virgin.*  
[Fixed row]

**(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.**

	Percentages available to report for circularity potential	Please explain
Plastic packaging used	Select all that apply <input checked="" type="checkbox"/> None	Almirall does not have the tools to monitor this data.

[Fixed 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: <input checked="" type="checkbox"/> 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: <input checked="" type="checkbox"/> Yes, we use indicators	Select all that apply <input checked="" type="checkbox"/> 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.

[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: <input checked="" type="checkbox"/> 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

### (13.1.1.4) Further details of the third-party verification/assurance process

*This verification is a limited assurance report conducted on annual basis. See details of the taxonomy verification in the Non financial report in section 4.2.1, in pag. 55-58.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*EN - Sustainability report 2024 (Master).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 website.**

Select from:

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

