Almirall S.A.

2024 CDP Corporate Questionnaire 2024

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.
Terms of disclosure for corporate questionnaire 2024 - CDP

.

03/06/2025, 10:21 am

Contents

C1. Introduction

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

Select from:

☑ English

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

Select from:

☑ EUR

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

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Almirall is a global biopharmaceutical company focused on skin health. Our work covers the whole of the drug value chain. We collaborate with scientists and healthcare professionals to address patients' needs through science to improve their lives. Our Noble Purpose is at the core of our work: "Transform the patients' world by helping them realize their hopes and dreams for a healthy life". This purpose is our footprint, our legacy for future generations and our contribution to society. We invest in differentiated and ground-breaking medical dermatology products to bring our innovative solutions to patients' needs. The Company, founded in 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 1,800 employees. Almirall reports in this Climate Change disclosure regarding the following centers in Spain and Germany: - Headquarters Barcelona - Pharmaceutical Plant Sant Andreu de la Barca (Spain) - Pharmaceutical Plant Reinbek (Germany) - R&D Center Sant Feliu (Spain) - Chemical Plant Sant Celoni (Spain) - Chemical Plant Sant Andreu de la Barca (Spain) - Office St Just. This center finished its activity in 2018 but has a small annual electricity consumption. In addition to these sites, Almirall discloses emissions related to its commercial activities in its 15 affiliates located in the EU and USA
[Fixed row]

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

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/30/2023	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

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

898.79

(1.5) Provide details on your reporting boundary.

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

[Fixed row]

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

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

XS2388162385

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

ES0157097017

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

BME:ALM

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ Yes

(1.6.2) Provide your unique identifier

95980020140005007996

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:
☑ No
[Add row]

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

Select all that apply

☑ Italy
☑ Spain
☑ France
☑ Norway
☑ Poland
☑ Germany
☑ Portugal
☑ Slovakia
☑ Netherlands
☑ Switzerland
☑ Sweden
☑ Austria
☑ Belgium
☑ Czechia
☑ Denmark
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland

(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: ☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain	*Select all that apply* ☑ Upstream value chain ☑ 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 1.5C 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 b become the greatest company in medical dermatology, ever, which includes the 1.5C 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 1.5C climate ambition as one of its pillars, the time horizon for the long-term is broader compared to financial planning, extending beyond 8 years.
[Fixed row]

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

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

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

[Fixed row]

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

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

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

☑ Water

☑ 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

☑ Customers

☑ Employees

☑ Investors

☑ Local communities

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

Select from:

☑ Yes

(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

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

chain. Furthermore, a second qualitative binary (YES or NO) evaluation is conducted on the effect of Risks and Opportunities on different financial magnitudes for Almirall.
[Add row]

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

(2.5.1) Identification and classification of potential water pollutants

Select from:

☑ Yes, we identify and classify our potential water pollutants

(2.5.2) 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 characteristicsChlorine 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 Agencia Catalana de l'Aigua (Environmental Water Agency). The flood risk increases with changes in precipitation patterns. Climate change contributes to these variations, resulting in heavier and unpredictable rainfall and reducing the return periods in flood-prone areas, increasing the recurrence of floods.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased capital expenditures

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

Select all that apply

☑ Long-term

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

Select from:

☑ Likely

(3.1.1.14) Magnitude

Select from:

☑ Low

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

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

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

Select from:

☑ Yes

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

514500

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

8500000

(3.1.1.25) Explanation of financial effect figure

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

(3.1.1.26) Primary response to risk

Diversification

☑ Increase supplier diversification

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

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

(3.1.1.29) Description of response

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

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Drought

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Spain

(3.1.1.9) Organization-specific description of risk

Almirall's Spanish sites are located in areas of water stress&drought, according to the WWF Water Risk Filter, the WRI Aqueduct tool and the public database of the Agencia Catalana de l'Aigua (Catalan Water Agency). Spain has experienced severe and prolonged droughts in recent years and it is highly likely that these events will recur in the future due to climate change. For example, Catalonia 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 penallties for non-compliance with the environmental regulations related to water pollution. Such breaches could lead to additional costs an damage to Almirall's reputation. This risk has been identified as substantial during the IRO's assessment and has not yet been quantified.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Fines, penalties or enforcement orders

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

Select all that apply

☑ Medium-term

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

Select from:

☑ Very unlikely

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

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

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

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

Select from:

☑ No

(3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Implementation of environmental best practices in direct operations

(3.1.1.27) Cost of response to risk

994000

(3.1.1.28) Explanation of cost calculation

This cost has been calculated with CAPEX spent in 2023 and the forecast for 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: 103,892k. 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*100/10389200 0,97%*

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: 255,738k. 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 8,500,000100/255,738,0003,3%
[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

Spain

☑ 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

Spain

☑ 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: ☑ No	*During 2023, Almirall was subject to no fines nor enforcement orders.*

[Fixed row]

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

Select from:

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

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

Climate change

(3.6.1) Environmental opportunities identified

Select from:

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

Water

(3.6.1) Environmental opportunities identified

Select from:

☑ No

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

Select from:

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

(3.6.3) Please explain

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

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

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp5

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Cost savings

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Germany

☑ Spain

(3.6.1.8) Organization specific description

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

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced indirect (operating) costs

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

Select all that apply

☑ Medium-term

☑ Long-term

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

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Low

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

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

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

Select from:

☑ Yes

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

1999746

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

2441990

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

4688000

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

6110000

(3.6.1.23) Explanation of financial effect figures

The quantification takes into consideration the following: estimated energy savings for each measure identified, the necessary investment for the implementation, and the projected energy price of natural gas and electricity consumption for 2023-2035 (medium term) and 2023-2050 (ong term) under two different scenarios (STEPS and NZS). Almirall is planning the implementation of energy saving initiatives for 2023-2025. Therefore, the total financial saving is calculated in a cumulative way for the periods 2023-2030 and 2023-2050. The quantification of this financial impacts is as follows: 1. Almirall identified all the energy savings measures that are going to be implemented, such as photovoltaic projects or replacement of chillers. These initiatives consider both natural gas consumption and electricity consumption measures. 2. For all the initiatives, Almirall estimated the energy savings in kWh taking into consideration the life cycle of each of them. This resulted in a total saving of 17,387 MWh for the period 2023-30 and 66,191 MWh for the period 2023-2050. 3. The projected potential costs associated to natural gas and electricity

consumption across the different time horizons were estimated based on the projections (in EUR/Mtbu) provided by IEA (International Energy Agency) scenarios and by NGFS (Network for Greening the Financial System) for the years 2023, 2024, and 2025. The scenarios considered were STEPS and Net Zero. 5. The financial savings due to the energy efficiency measures is calculated as the energy saving (kWh) by energy price projections (/kWh) minus the required investment of the measure). This resulted in an estimated range of 1,999,746 to 2,441,990 and 4,688,000 to 6,110,000 of financial savings from 2023 to 2030 and 2023-2050 respectively. The abovementioned opportunities related to the installation of solar plants are included in this opportunity in an aggregated way.

(3.6.1.24) Cost to realize opportunity

37500000

(3.6.1.25) Explanation of cost calculation

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

(3.6.1.26) Strategy to realize opportunity

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

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

Climate change

(3.6.2.1) Financial metric

Select from:
☑ OPEX

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

265000

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

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

*To calculate the percentage of the total financial metric aligned with opportunities, the following data has been used for the scenario Net Zero: Total financial metric: 6,110k (anticipated long-term financial effect maximum). This figure is described in section 3.6.1, Opp 5 divided into the period 2023-2050 to annualized the saving. This is approx.265.000/yr Total OPEX: 103892 k. This figure corresponds to the company's total taxonomic OPEX, which includes R&D activities, leases and fees, repairs and maintenance, minus royalties. This figure is calculated and disclosed in the Non-Financial Report and is consistent with the consolidated annual accounts. The total percentage is calculated as follows: Total percentage 265000*100/10389200 0,25%*
[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 policy on board member selection and composition aims to establish procedural guidelines that ensure proposals for appointment and re-election are always based on a prior analysis of the competencies required by the Board, promoting diversity in knowledge, experience, age, and gender. A specific target of this policy is that, by the end of 2023, at least forty percent (40%) of the Board members are women.

(4.1.6) Attach the policy (optional)

Board - Policy on Board Members Selection & Board Composition 2020.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:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ Yes

[Fixed row]

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

Climate change

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

Select all that apply
☑ Chief Executive Officer (CEO)
☑ Chief Operating Officer (COO)
☑ Other C-Suite Officer

☑ Board-level committee

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

Select from:

☑ Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding the development of a business strategy

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

(4.1.2.7) Please explain

Main operational decisions of climate-related issues are taken by the ESG Committee (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 2023 the following climate-related issues were appointed among others in the agenda: Jan.23 - Sustainable procurement program update (related to scope 3 emissions) - Energy management program - ESG Dashboard-2023 targets proposal - CSRD: related to the assessment of impact, risk and opportunities. Apr.23 - HSE Annual report 2022-23 Executive summary-overviewing major envionmental strategy. - 2023 Management Board Shared Objectives ESG Jul.23 - Climate action plan -follow up Oct.23 - Sustainable procurement program update (related to scope 3 emissions) - Natural gas reduction/elimination 2030 Director Plan

- ESG risks in Top 15 Top Risks in Annual Risk Map - Sustainability 2030 Sustainability Strategy: it was presented the proposal for the Sustainability Strategy 2024-30 to be approved by the management board. Relevant decisions are approved by the Board of Directors as an example: - In Nov. 2022 the Board of Directors approved the ESG Dashboard that included science based climate-related target of reducing scope 1 and 2 emissions by 50% and scope 3 emissions by 28% in 2030. And achieve net zero emissions by 2050. - 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 public policy engagement
☑ Approving and/or overseeing employee incentives
☑ Overseeing and guiding major capital expenditures
☑ Monitoring the implementation of the business strategy
☑ Overseeing and guiding the development of a business strategy
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Main operational decisions of climate-related issues are taken by the 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 2023 the following environmental issues were appointed among others in the agenda: Jan.23 - Sustainable procurement program update (related to scope 3 emissions) - Energy management program - ESG Dashboard-2023 targets proposal - CSRD Apr.23 - HSE Annual report 2022-23 Executive summary - 2023 Management Board Shared Objectives ESG Jul.23 -Climate action plan -follow up Oct.23 - Sustainable procurement program update (related to scope 3 emissions) - Natural gas reduction/elimination 2030 Director Plan - ESG risks in Top 15 Top Risks in Annual Risk Map - Sustainability 2030 Sustainability Strategy: it was presented the proposal for the Sustainability Strategy 2024-30 to be approved by the management board. Relevant decisions are approved by the Board of Directors as an example: - In Nov.2023 the Board of Directors approved the 2024-30 Sustainability Strategy that stated to take bold action on climate through our science-led Net Zero Emissions Strategy, delivering our energy decarbonization, sustainable mobility and sustainable procurement plans. Promote actions towards water stewardship, circular economy and nature protection.

Biodiversity

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

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

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

Select from:
☑ Yes

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

Select all that apply

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

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

Select from:

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

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

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing and guiding scenario analysis

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving corporate policies and/or commitments

☑ Overseeing and guiding public policy engagement

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding major capital expenditures

☑ Monitoring the implementation of the business strategy

☑ Overseeing and guiding the development of a business strategy

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

(4.1.2.7) Please explain

Main operational decisions of climate-related issues are taken by the 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 2023 the following environmental issues were appointed among others in the agenda: Jan.23 - Sustainable procurement program update (related to scope 3 emissions) - Energy management program - ESG Dashboard-2023 targets proposal - CSRD Apr.23 - HSE Annual report 2022-23 Executive summary - 2023 Management Board Shared Objectives ESG Jul.23 -Climate action plan -follow up Oct.23 - Sustainable procurement program update (related to scope 3 emissions) - Natural gas reduction/elimination 2030 Director Plan - ESG risks in Top 15 Top Risks in Annual Risk Map - Sustainability 2030 Sustainability Strategy: it was presented the proposal for the Sustainability Strategy 2024-30 to be approved by the management board. 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:* ☑ Yes
Water	*Select from:* ☑ Yes
Biodiversity	*Select from:* ☑ 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

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Implementing the business strategy 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 the Sustainability/ESG programs and initiatives (including climate, water and nature (biodiversity issues). Main operational decisions of environmental issues are taken by the ESG 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 mostenvironmental relevant factors, integrating them into a corporate process led by the Senior Director of Internal Audit, with each business area responsible for managing its own risks.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Implementing the business strategy 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 the Sustainability/ESG programs and initiatives (including climate, water and nature (biodiversity issues). Main operational decisions of environmental issues are taken by the ESG 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 mostenvironmental relevant factors, integrating them into a corporate process led by the Senior Director of Internal Audit, with each business area responsible for managing its own risks.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Developing a business strategy which considers environmental issues

☑ Implementing the business strategy 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 the Sustainability/ESG programs and initiatives (including climate, water and nature (biodiversity issues). Main operational decisions of environmental issues are taken by the ESG 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 mostenvironmental relevant factors, integrating them into a corporate process led by the Senior Director of Internal Audit, with each business area responsible for managing its own risks.

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Operating Officer (COO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Executive Officer (CEO)

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

Select from:

☑ Quarterly

(4.3.1.6) Please explain

In addition to the abovementioned, the COO is a member of the Management Board, the EGS 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 EGS 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 EGS 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

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

Water

(4.3.1.1) Position of individual or committee with responsibility

Committee

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

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Committee

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

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

Climate change

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

Select from:

☑ Yes

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

5

(4.5.3) Please explain

Since 2022, ESG short-term targets (annual) have been linked to the variable remuneration of all members of Almirall's Management Board. These objectives encompass all environmental performance issues, including climate, water, circular economy, and nature protection. In 2023, Almirall has been working on setting Long Term Incentives (3 years) for sustainability targets, which will cover the period from 2024 to 2026.

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, ESG short-term targets (annual) have been linked to the variable remuneration of all members of Almirall's Management Board. These objectives encompass all environmental performance issues, including climate, water, circular economy, and nature protection. In 2023, Almirall has been working on setting Long Term Incentives (3 years) for sustainability targets, which will cover the period from 2024 to 2026.
[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

(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

This incentive is a collective goal for all members of the Management Board, representing every region and business within the company. It is an annual remuneration, calculated as a percentage of the total variable salary. The performance indicators were as follows: Qualitative indicators - Formulate a new 2024-2030 sustainability strategy based on the results of the dual materiality analysis conducted in accordance with the new European Corporate Sustainability Reporting Directive (CSRD). - The proposal shall be submitted for the approval of the Audit Commission and the Board of Directors by the end of 2023. - Follow-up of the implementation of the approved ESG Programme 2021-2023. Quantitative indicators-KPI's - Improve our Sustainalytics ESG risk rating (2022: 21.5 – Medium risk). - Maintain at least a Gold Medal in the EcoVadis CSR score (2022: Platinum medal). - Maintain at least a A- rating from CDP for Almirall's Climate Change performance (2022: Score A-)

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

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

This incentive is a collective goal for all members of the Management Board, representing every region and business within the company. It is an annual remuneration, calculated as a percentage of the total variable salary. The performance indicators were as follows: Qualitative indicators - Formulate a new 2024-2030 sustainability strategy based on the results of the dual materiality analysis conducted in accordance with the new European Corporate Sustainability Reporting Directive (CSRD). - The proposal shall be submitted for the approval of the Audit Commission and the Board of Directors by the end of 2023. - Follow-up of the implementation of the approved ESG Programme 2021-2023. Quantitative indicators-KPI's - Improve our Sustainalytics ESG risk rating (2022: 21.5 – Medium risk). - Maintain at least a Gold Medal in the EcoVadis CSR score (2022: Platinum medal). - Maintain at least a A- rating from CDP for Almirall's Climate Change performance (2022: Score A-)

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

The qualitative indicators contributed to the development of the 2024-30 sustainability strategy. Within the Planet line, a significant enhancement from the previous ESG 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.
[Add row]

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

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

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply
☑ Climate change
☑ Water

(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 Health, Safety, and Environment Policy encompasses all activities at Almirall. Key include: - Commitment to environmental protection - Efficient and sustainable resource management, including the use of renewable energies and initiatives to mitigate and adapt to climate change through programs aimed at reducing greenhouse gas emissions. - Commitment to continuous improvement in health, safety, and environmental management to enhance performance, ensuring compliance with applicable legal requirements and other voluntary commitments. In 2024, Almirall's Sustainability Policy and the Health, Safety, and Environment Policy are being reviewed and aligned with the Paris Agreement and the 2024-30 Almirall's Sustainability Strategy.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

☑ Other environmental commitment, please specify **:**Commitment to continuos improvement in environmental performance.

Climate-specific commitments

☑ Other climate-related commitment, please specify **:**Commitment to using renewable energies and to mitigating and adaptating to climate change, through programs aimed at reducing greenhouse gas emissions.

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

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

Select all that apply

☑ No, but we plan to align in the next two years

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Health, Safety & Environment Policy 2021.pdf

Row 3

(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 Iniative principles.

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

ALMIRALL SUPPLIERS CODE CONDUCT_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

Certificate Almirall SA.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 ESG Committee to determine the appropriate actions.
[Fixed row]

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

Row 1

(4.11.2.1) Type of indirect engagement

Select from:
☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

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

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

Select all that apply
☑ Climate change
☑ Water

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

Select from:

☑ Consistent

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

Select from:

☑ No, we did not attempt to influence their position

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

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

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

305000

(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 medicines1. 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)1. 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 regulations2. 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 Plan3. 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

[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

☑ TCFD

☑ Other, please specify

(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

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Biodiversity indicators

☑ Water accounting figures

☑ Content of environmental policies

(4.12.1.6) Page/section reference

Attached Non-Financial Report. - Pag. 22 for Content of environmental policies - Pag. 4-9 for Governance - Pag. 29-30 for Strategy and Risks and Opportunities - Pag. 30 for Emission Targets - Pag. 31-34 for Emisssion figures - Pag.36 Water accounting figures - Pag.40 Biodiversity indicators

(4.12.1.7) Attach the relevant publication

EN - EINF 2023 Almirall.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 (ESG) practices. This type of reporting goes beyond traditional financial metrics to provide a more comprehensive view of a company's impact on society and the environment. Next year, this report will evolve into the Corporate Sustainability Reporting, with the European Sustainability Reporting Standards (ESRS) becoming the standard for reporting.

Row 2

(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

☑ Other, please specify **:**Company's annual report

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Emissions figures

(4.12.1.6) Page/section reference

Attached Annual Report 2023 of Almirall. Pag. 21 (38 in the report) Emission targets and percentage of accomplishment.

(4.12.1.7) Attach the relevant publication

Annual report 2023.pdf

(4.12.1.8) Comment

This document provides information about the company's overall performance and is publicly available on Almirall's website
[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 governement)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2030
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

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

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) 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 CO2 emissions by 2050, with advanced economies reaching net zero emissions earlier than others. This scenario also meets the energy-related United Nations Sustainable Development Goals (SDGs), in particular by achieving universal energy access by 2030 and major improvements in air quality. It is consistent with limiting the global temperature increase to 1.5C with limited or no temperature overshoot (with a 50% probability), in line with the reductions assessed in the IPCC in its Sixth Assessment Report.

(5.1.1.11) Rationale for choice of scenario

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

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA STEPS (previously IEA NPS)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.5ºC - 2.9ºC

(5.1.1.7) Reference year

2023

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Political impact of science (from galvanizing to paralyzing)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

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

(5.1.1.11) Rationale for choice of scenario

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

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

Climate change

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

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ 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 Almiralls 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 Almiralls 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 ESG 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 2023, we achieved 59%. 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 - EINF 2023 Almirall.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 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 sustainabity 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 strength 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 the following target:75% of spending in 2030 with the Code of Conduct accepted and ESG audited. In 2023 the deployment of the Sustainable Procurement program continues extending the number of suppliers invited to join the program. In 2023, suppliers covering 59% of the spend were audited and 54% have accepted the code of conduct (vs 41% in 2022).

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 fullvalue chain footprint calculation tool, setting science-based targets and defining the decarbonization roadmap for Almirall. In relation with levers for achieving scope 1 & scope targets: Increase self-production renewable energy & energy efficiency in the 5-Y-Forecast, for the period 2023-2026 was planned installation of photovoltaic plants in the sites of Reinbek (pharmaceutical plant) with an estimated cost of 653 k. It is also planned the extension of current photovoltaic plants of Sant Celoni and Sant Andreu with an estimated cost of 1875 k. The annual budget 2023 for the energy saving actions and self-production renewable electricity planned (capex) identified as "climate change mitigation" came up to 1360 k. To be highlighted for the two extensions of solar plants in Sant Celoni and Sant Andreu dela Barca with a cost of 611k. 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 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

☑ 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 2023-2026 includes the planned installation of photovoltaic plants at the Reinbek pharmaceutical site, with an estimated cost of 653 k. Additionally, there are plans to extend the current photovoltaic plants at Sant Celoni and Sant Andreu, with an estimated cost of 1,875 K The 2023 annual budget for energy-saving actions and self-produced renewable electricity, identified as "climate change mitigation" CAPEX, amounts to 1,360 K. Notably, this includes 611 K for the two solar plant extensions at Sant Celoni and Sant Andreu de la Barca.

Row 4

(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 penallties for non-compliance with the environmental regulations related to water pollution", in the 2023 financial plan related to water pollution risks, the following actions are noteworthy in the 2023 CAPEX: - At the Reinbek pharmaceutical plant, with a CAPEX of 554,000, 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 200,000 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
	Select from: ☑ Yes	*Select all that apply* ☑ A sustainable finance taxonomy	*Select from:* ☑ At the organization level only

[Fixed row]

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

Row 1

(5.4.1.1) Methodology or framework used to assess alignment

Select from:

☑ A sustainable finance taxonomy

(5.4.1.2) Taxonomy under which information is being reported

Select from:

☑ EU Taxonomy for Sustainable Activities

(5.4.1.3) Objective under which alignment is being reported

Select from:

☑ Climate change mitigation

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

Select from:

☑ No

(5.4.1.5) Financial metric

Select from:

☑ CAPEX

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

1360000

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

0.53

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

2

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

2

(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)

31000

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

0.03

(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 2023 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)

152

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

-57

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

3.8

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

3

(5.9.5) Please explain

We have identified the following water-related CAPEX: Reinbek Pharma plant: 2023: 554k WWTP construction and start-up costs 2024: 150k WWTP start-up costs. Sant Andreu pharma plant: 2023: 200k purchase of evaporator 15k installation to allow water reuse 7k water proves 2024: 40k evaporator start-up costs Chemical Plants: 2023: Sant Celoni: 44k AOX wastewater analytical equipment % CAPEX 23vs22: 820k vs 326k %CAPEX 24vs22: 350k vs 820 We have identified the following water-related OPEX: - Water supply from third parties - Water generation (industrial and purified water) - Discharge water rates - Wastewater treatment related costs (chemical products, energy costs, monitoring analytical results): - 32k Sant Andreu's wwtp - 48k Sant Celoni's wwtp - 66k Reinbek’s WWTP running costs for 2024 Almirall does not have detail of all water-related costs. Trends have been estimated based on annual inflation. Inflation 23vs22: 3.8% Expected inflation 24vs23: 3%
[Fixed row]

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

(5.10.1) Use of internal pricing of environmental externalities

Select from:

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

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

☑ Not an immediate strategic priority

(5.10.4) Explain why your organization does not price environmental externalities

Almirall's business is not energy-intensive, so its operations are not regulated by carbon systems such as ETS, Cap & Trade, or Carbon Tax. However, within the context of its 2024-2030 net zero strategy and its 1.5C ambition, the implementation of internal carbon pricing is being considered as a valuable tool for emission reduction in certain areas of the company. Currently, the company is evaluating which activities would benefit from this tool and plans to implement a carbon pricing system in the near future.
[Fixed row]

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

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, but we plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Almirall needs to prioritize its resources and focus areas. The company's environmental impacts are primarily found in own operations and its supply chain. This is the focus of Almirall's environmental strategy. Therefore, customer engagement is not an immediate priority.

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

[Fixed row]

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

Climate change

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

Select from:

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

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

Select all that apply

☑ Other, please specify **:**Ecovadis assessment

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 51-75%

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

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

(5.11.1.5) % Tier 1 suppliers meeting the thresholds 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

303

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 thresholds 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

303
[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

☑ 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: - 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%) - Suppliers representing 80% of the carbon emissions of Almirall in scope 3. categories 1 &2.

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

☑ Business risk mitigation

☑ Material sourcing

☑ Procurement spend

(5.11.2.4) Please explain

Criteria for including suppliers for the Ecovadis assessment: - 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%) - Suppliers representing 80% of the carbon emissions of Almirall in scope 3. categories 1 &2.
[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 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.

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 1.5C 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 atract financing and employee recruitment and retention. As an example Almirall has entered into a credit revolving facility with a bonus linked to environmental performance.

Water

(5.11.9.1) Type of stakeholder

Select from:

☑ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information about your products and relevant certification schemes

☑ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 100%

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

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

(5.11.9.6) Effect of engagement and measures of success

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

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

C7. Environmental performance - Climate Change

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

Select from:
☑ No

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

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

[Fixed row]

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

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

[Fixed row]

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

Select all that apply

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

☑ The Greenhouse Gas Protocol: 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 figure, but also reports scope 2, location-based since within the framework of our science-based targets Almirall has set also energy efficiency targets which would include the reduction of electricity consumption and consequently 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. Specifically, the following affiliates have been excluded: 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 USA, Italy and UK offices, which have 20 to 35 occupants. However, it is expected that these emissions will be calculated for 2024.

(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

2

(7.4.1.10) Explain why this source is excluded

It has been excluded due the difficulty in obtaining real data and its low representativeness based on the estimated calculation.

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

*In 2022, the emission factor for the Headquarters offices of Almirall in Barcelona (scope 1 and 2 emissions per square meter) was calculated location-based. This emission factor was then applied to the total leased square meters of the affiliates. The total area of the Headquarters is 14,349 m2, with scope 1 and 2 emissions amounting to 220.43223.789444.22 tons CO2e. This results in an emission factor of 0.031 tons CO2e/m2. The total area of all leased affiliates is 5,178 m2, leading to estimated emissions of EF*total m2 0.031*5.178160.52 ton CO2e. The estimated percentage of these emissions relative to the total scope 1 and 2 market-based emissions in 2022 is (estimated emissions)/(total emissions scope 12 market based 2022)160.52/7,448.85) 2.2%. Since there have been no changes in affiliates in 2023, not significant changes have been identified. However, it is expected that these emissions will be included in the 2024 calculations.*
[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 CO2e)

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 CO2 bottles, emissions from stoichiometric reactions in chemical plants, and emissions from the VOC's treatment plant. • Fugitive emissions: Records of refrigerant gas recharges in refrigeration equipment and other fluorinated gases. Origin of the emission factors used for Scope 1 emission calculations: • Natural Gas Spain: "Guide for

calculating greenhouse gas (GHG) emissions" published by the OCCC (Catalonia Climate Change Office) annually. • Natural Gas Germany: Supplier invoice. • Global Warming Potential of refrigerant gases: Fifth Assessment Report of the IPCC (2014). • Diesel and LPG: Annual factors published by the OCCC. Calculation method: •Stationary combustion: Consumption data in MWh multiplied by the appropriate emission factor. When applicable, CO2 emissions are converted to CO2e (equivalent) emissions using the OCCC data for the corresponding year or the latest available, to include emissions of other greenhouse gases. • Process emissions: CO2 emitted for each of the chemical reactions during the manufacturing processes of the different active ingredients is calculated. Emissions from the VOC treatment plant are also calculated based on the mass balance of the solvents consumed. • Fugitive emissions: The data of kg of refrigerant gas recharged in the equipment is directly multiplied by the corresponding emission factor. • Mobile combustion: 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 CO2e)

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). • CO2 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 CO2e)

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. Gurantees of Origin from electricity purchased.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

146940.44

(7.5.3) Methodological details

This category includes emissions associated with the life cycle of all products and services purchased by ALMIRALL in the reporting year. Data source Secondary data: expenditure by account (). Primary data: physical units in kilograms of the groups of items purchased Emission factors For secondary data: Bilan Carbone For primary data: For APIs and Excipients: calculation of proxy molecules based on Ecoinvent v.3.8 data base. - DEFRA for packagig material For emissions from water consumption, local factors from the Catalonia Climate Change Office are used." Assumptions The calculation is prioritized based on primary data measured in physical units whenever available. In the case of generic materials, the emission factor of the majority fraction has been used

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

826.24

(7.5.3) Methodological details

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

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

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

2294.15

(7.5.3) Methodological details

This category includes the emissions related to the production of energy or fuels acquired and consumed by the company during the reporting period that have not been included as part of the Scope 1 and 2 footprint (emissions derived from the use of fuels and electricity consumption) Data source - Primary data on stationary combustion: record of energy consumption of natural gas, diesel, and LPG in MWh. - Primary or secondary data on mobile combustion: record of annual mileage or fuel consumption of the fleet by country. - Primary data on electricity consumption: record of grid electricity and renewable electricity consumption in MWh. - Other data: Renewable energy generation structure for the corresponding year by Red Eléctrica Española. % contribution of each fuel type based on kilometers traveled by fuel type in each country. This has been considered when estimating emission factors by country using DEFRA data. Emission factors Calculation of emissions from natural gas consumption: Exergia, EM Lab and COWI, 2015 -- Table 5-19 & 5-20 South-West & Central EU natural gas GHG emissions by country. Emission factors calculated by the leasing company. DEFRA of the corresponding year, for the rest of the data. Assumptions Mobile combustion: only in case of incomplete data; Kilometers can be estimated using the indicator of annual kilometers per employee by country. Kilometers traveled can be estimated globally instead of detailed by country. For vehicles that cannot be identified, the majority fuel type is assumed.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1988.22

(7.5.3) Methodological details

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

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1710.9

(7.5.3) Methodological details

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

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

6298.32

(7.5.3) Methodological details

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

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

788.16

(7.5.3) Methodological details

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

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

109.22

(7.5.3) Methodological details

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

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

113.25

(7.5.3) Methodological details

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

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

389.21

(7.5.3) Methodological details

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

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

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

1381.56

(7.5.3) Methodological details

This category includes emissions associated with the treatment of waste generated by consumers at the end of life of products sold by ALMIRALL. Waste treatment activities include landfill disposal, recycling, incineration, composting, etc. Data sorce Primary data: number of units placed on the market classified by franchise/family of medicine. Methodology and assumptions Annual LCA studies of the complete packaging carried out following the COMPASS analysis method by

ALMIRALL for certain families of medicines. All emission factors are included, along with their references, in the calculation document. Having access to the LCA reports of the packaging of the different products, the % of the impact associated with the final phase corresponding to the waste management and treatment phases per unit of product sold is identified to obtain the emission factor (t CO2 of the end-of-life packaging/unit). The resulting emission factor is then related to the number of units sold of each family of medicines. In the absence of a specific factor for a particular family, the average of all the factors obtained will be applied. In this category, only the emissions from product packaging are considered because it is assumed that the product is not discarded in a minimally significant amount. The medicines for which a packaging LCA has been carried out represent, in volume, 80% of the medicines sold by ALMIRALL.
[Fixed row]

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

Reporting year

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

6153.92

(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) 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 2023. • Natural Gas Germany: Supplier invoice 2023. • Global Warming Potential of refrigerant gases: Fifth Assessment Report of the IPCC (2014). • 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 (equivalent) 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, 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 250 working days for the United States and 220 days for rest of countries (except for Spain where data is available).
[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)

4337.78

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

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 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). • CO2 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.
[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)

141309.69

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

☑ Spend-based method

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

10

(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 starting to calculate emissions using supplier data, either through spend-based methods with supplier data or with the specific emission factor of the purchased product. This data ccounts for 10% of the emissions calculated for 2023. 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.22 to Oct.23, 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)

1740.24

(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

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 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

2066.93

(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

Owing to the difference in the source of emission factors we use different methodologies to calculate this category. 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 (Kilometers and liters of fuel consumed) and apply an appropriate industry-average emission factor. Emissions were calculated using BEIS 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 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

1640.41

(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

38

(7.8.5) Please explain

To calculate upstream product transportation and distribution we used, when available, the emissions provided directly by our suppliers (38%). When data form 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 BEIS for the type of vehicle used during the transport, considering an average laden for the vehicle. When data was not available on specific vehicle type, an emission factor is calculated (tn CO2e/tn transported) considering transport with defined vehicles. Furthermore, courier services expense information is used to

calculate emissions, multiplying the expense by the appropriate Bilan CarboneTM emission factor. Emissions associated with the upstream transportation of raw materials, are excluded from the calculation when the calculation of the emissions of these materials in category 1 has been made with primary data (emission factor used in category 1 does not include transportation). This exclusion is due to the complexity of obtaining the necessary data for the calculation and its low representativeness in total emissions. To make this statement, the calculation of these emissions for 2019 and 2021 was carried out and they represent less than 1%. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2023 contemplates emissions period from Sep.22 to Oct.23, being a quarter of lag every year.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

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

794

(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 BEIS 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 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

6108.57

(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

25

(7.8.5) Please explain

We collect the total distance (kilometers) travelled by employees between the different sites and use BEIS emission factors to calculate total emissions. For 25% 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 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

1186.7

(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 (http://mobility.daliaresearch.com). Once km traveled per country have been obtained, they are multiplied by the corresponding BEIS transport factor 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 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

46.38

(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 CarboneTM emission factors that best fits the denomination of said expense. Due to the difficulties to report scope 3 in the non-financial report in February and afterwards verify emissions by an external third party, scope 3 calculations for the period 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

139.13

(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 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 2023 contemplates emissions period from Sep.22 to Oct.23, 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)

353.51

(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 TnCO2e/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 2023 contemplates emissions period from Sep.22 to Oct.23, 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. 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.22 to Oct.23, being a quarter of lag every year.

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)

1284.27

(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 2023 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 2023 contemplates emissions period from Sep.22 to Oct.23, 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

It does not apply to the organization because ALMIRALL does not have downstream leased assets.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

It does not apply to the organization because ALMIRALL does not have franchises.

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

	Verification/assurance status
	☑ Third-party verification or assurance process in place

[Fixed row]

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

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.1.4) Attach the statement

Almirall STATEMENT Period 2023.pdf

(7.9.1.5) Page/section reference

(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 STATEMENT Period 2023.pdf

(7.9.2.6) Page/ section reference

AENOR Verification Statement for Almirall S.A. forthe inventory of greenhouse gas emissions for the year 2023. 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 STATEMENT Period 2023.pdf

(7.9.2.6) Page/ section reference

AENOR Verification Statement for Almirall S.A. forthe inventory of greenhouse gas emissions for the year 2023. 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
☑ Scope 3: Capital goods
☑ Scope 3: Processing of sold products

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

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

Almirall STATEMENT Period 2023.pdf

(7.9.3.6) Page/section reference

AENOR Verification Statement for Almirall S.A. forthe inventory of greenhouse gas emissions for the year 2023. 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 CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Almirall 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 2022 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 CO2e)

1010.8

(7.10.1.2) Direction of change in emissions

Select from:

☑ Decreased

(7.10.1.3) Emissions value (percentage)

13.6

(7.10.1.4) Please explain calculation

*As reported in section 7.55, we have implemented several initiatives. Most of these are related to electricity savings and therefore do not impact the change in gross global emissions. Reduction actions affecting Scope 1 emissions are quantified at 1080,8 tons of CO2e, which represents 13.6% of the total Scope 1 and 2 emissions for 2022 (1010.8 * 100 / 7448.85). The main action has been the improvement in the management of refrigerant gases and gas extinguishers. Several incidents at our Headquarters and Sant Celoni sites in 2022 resulted in unusually high fugitive emissions from refrigeration gases and fire extinguishers. In 2023, there have been no extraordinary incidents, and the trend in these emissions has continued to decrease from the base year 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 2023 has been calculated as the difference between 2023 and 2022 emissions: 688.72 tons CO2e (2023) - 1,556 tons CO2e (2022) / 7448.85 (Scope 1 and 2 emissions for 2022) 11.8%. The other reductions are attributed to natural gas reduction activities. It should be noted that some reductions in 2023 are a result of actions taken in 2022, and actions implemented in 2023 only have been reducing since the implementation date. The total amount of emissions attributable to energy efficiency reductions are natural gas consmption reduction (R&D Sant Feliu; Headquarters; Reinbek): 1,592.5 tons CO2e (2023) vs. 1,513 tons CO2e(2022) 133.5 tons. R&D Sant Feliu (32 tons), Headquarters (12 tons), and Reinbek (36 tons). Reduction actions in R&D are related to the maintenance of steam traps, in Headquarters to the electrification of the kitchen, and in Reinbek, actions done during 2022 are contributing to the 2023 reduction (estimated at approximately 20 tons of CO2 reduction annually).*

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

No divestments in 2023

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 2023

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 2023

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

291.8

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

3.9

(7.10.1.4) Please explain calculation

*There has been a net reduction in vehicle fleet emissions from 2,002.55 tons CO2e in 2022 to 1,816.16 tons CO2e in 2023. 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 186.38 tons CO2e. This represents a 2.5% reduction, calculated as follows: 186.38 * 100 / 7,748.85 (Scope 1 & 2 emissions in 2022). In addition, the reduction of emissions at the Sant Celoni and Sant Andreu de la Barca sites is not attributed to reduction actions. In 2022, an incident at the Sant Celoni plant required the temporary transfer of production from one*

center to another, making the emission consumptions at both plants not representative. By 2024, normal operating conditions will have resumed. The reduction in emissions from both plants due to natural gas consumption in 2023 compared to 2022 is 105.4 tons (2082.2 tons of CO2 emissions from natural gas at Sant Celoni and Sant Andreu in 2023 vs. 2187.6 tons in 2022)

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 the 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

No unidentified sources.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

877.4

(7.10.1.2) Direction of change in emissions

Select from:
☑ Decreased

(7.10.1.3) Emissions value (percentage)

11.8

(7.10.1.4) Please explain calculation

In 2022, several incidents in Headquarters and Sant Celoni sites resulted in an unusual increase in emissions from fugitive refrigeration gases and fire extinguisher gases. In 2023, this impact has been reduced as no extraordinary incidents have occurred. The impact has been calculated as the difference between 2023 and 2022: 688.7 ton CO2e (2023) - 1566.1 ton CO2e (2022)/ 7740.8 (emissions S1S2 2022) - 11.8%. In the coming years, it is expected that refrigeration leakages and gas extinguishers use will have a reduced impact as chillers and other equipment are being replaced with more efficient ones that contain gases with much lower Global Warming Potential (GWP).
[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 CO2e)

23.46

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

0

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

0

Belgium

(7.16.1) Scope 1 emissions (metric tons CO2e)

31.9

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

0

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

0

Czechia

(7.16.1) Scope 1 emissions (metric tons CO2e)

12.27

(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)

0.41

(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)

57.68

(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)

1261.01

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

1730.18

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

0

Italy

(7.16.1) Scope 1 emissions (metric tons CO2e)

194.7

(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)

10.71

(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)

1.83

(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)

11.8

(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)

3937.16

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

3137.38

(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)

30.03

(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)

2.83

(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)

578.16

(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)

1816.17

(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)

561.3

(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)

404.29

(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)

937.27

(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)

170.68

(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)

2246.67

(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)

17.57

(7.17.2.3) Latitude

41.456017

(7.17.2.4) Longitude

1.9646

Row 8

(7.17.2.1) Facility

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

(7.17.2.2) Scope 1 emissions (metric tons CO2e)

0

(7.17.2.3) Latitude

41.37718

(7.17.2.4) Longitude

2.070014
[Add row]

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

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	*Commercial Fleet Vehicles.*	*1816.17*
Row 2	*R&D activity*	*561.3*
Row 3	*Offices (Headquarters)*	*170.68*
Row 4	*Manufacturing activity*	*3605.8*

[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)

1530.53

(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)

207.4

(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)

886.23

(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)

281.87

(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)

1730.18

(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)

230.12

(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)

1.6

(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)

6153.95

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

4867.56

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

0

(7.22.4) Please explain

Almirall is the parent 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:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:* ☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

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

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:
☑ HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

19482

(7.30.1.4) Total (renewable and non-renewable) MWh

19482

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

23281

(7.30.1.3) MWh from non-renewable sources

0

(7.30.1.4) Total (renewable and non-renewable) MWh

23281

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

2048.81

(7.30.1.4) Total (renewable and non-renewable) MWh

2048.81

Total energy consumption

(7.30.1.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

25329.81

(7.30.1.3) MWh from non-renewable sources

19482

(7.30.1.4) Total (renewable and non-renewable) MWh

44811.82
[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	*Select from:* ☑ No
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:* ☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

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

Sustainable biomass

(7.30.7.1) 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

No renewable fuels is consumed as fuels 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 renewable fuels is consumed as fuels in the sites of Almirall.

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

36.26

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

36.26

(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

19412.85

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

10765.89

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

8646.96

(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 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

32.9

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

32.9

(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 fuels, 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

19482.01

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

10835.05

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

8646.96

(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)

2060.29

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

2048.81

(7.30.9.3) Gross generation from renewable sources (MWh)

2060.29

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

2048.81

Heat

(7.30.9.1) Total Gross generation (MWh)

10835.05

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

10835.05

(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)

8646.96

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

8646.96

(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)

9683.28

(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 3

(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)

9683.28

(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 4

(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)

3914.43

(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 renewable electricity 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)

3976

(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)

5257

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

9233.00

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)

20518

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

1727

(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)

15563

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

37808.00

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

6.88

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

6153.95

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

894.52

(7.45.5) Scope 2 figure used

Select from:
☑ Market-based

(7.45.6) % change from previous year

18.9

(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 12 market-based emissions from 7,448.85 CO2e in 2022 to 6,153.92 CO2e in 2023 (17% reduction). Concurrently, revenue increased from 878.5 M in 2022 to 894.5 M in 2023 (1.8% increase). Both values contribute to the reduction in intensity. Main contributors to this reduction for the numerator are: Reduction emissions: The main action has been the improvement in the management of refrigerant gases and gas extinguishers. The impact for 2023 has been calculated as the difference between 2023 and 2022 emissions: 688.72 tons CO2e (2023) - 1,556 tons CO2e (2022) / 7448.85 (Scope 1 and 2 emissions for 2022) 11.8%. Other energy efficiency reductions are natural gas consumption reduction (R&D Sant Feliu; Headquarters; Reinbek): 1,592.5 tons CO2e (2023) vs. 1,513 tons CO2e(2022) 133.5 tons. Reduction actions in R&D are related to the maintenance of steam traps, in Headquarters to the electrification of the kitchen, and in Reinbek, actions done during 2022 are contributing to the 2023 reduction. Change in output: There has been a net reduction in vehicle fleet emissions from 2,002.55 tons CO2e in 2022 to 1,816.16 tons CO2e in 2023. This decrease is attributed to a reduction in the total kilometers traveled by the international vehicle fleet. In addition, the reduction of emissions at the Sant Celoni and Sant Andreu de la Barca sites is not attributed to reduction actions. In 2022, an incident at the Sant Celoni plant required the temporary transfer of production from one center to another, making the emission consumptions at both plants not representative.

Row 2

(7.45.1) Intensity figure

12.32

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

11021.51

(7.45.3) Metric denominator

Select from:

☑ unit total revenue

(7.45.4) Metric denominator: Unit total

894.52

(7.45.5) Scope 2 figure used

Select from:

☑ Location-based

(7.45.6) % change from previous year

9.7

(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 12 location-based emissions from 11,991.42 CO2e in 2022 to 11,021.51 CO2e in 2023 (8% reduction). Concurrently, revenue increased from 878.5 M in 2022 to 894.5 M in 2023 (1.8% increase). Both values contribute to the reduction in intensity. For scope 1 contributions are the same as described above. The difference is the contribution of scope 2 location-based. In this case emissions scope 2 market based are slightly higher in 2023 (4,889 ton CO2e) vs 2022 (4,543 ton CO2e) an increase of 7%. Main contribution is explained above with scope 1 emissions. For scope 2 emissions, in this case the reduction is less because although the net electricity consumption decreased from 2023 to 2022 in 1,214 MWh, emission factors increased. Emission factor electricity Spain: 2022: 0.14 Tn CO2eq/MW 2023: 0.16 Tn CO2eq/MW Emission factor electricity Germany: 2022: 0.42 Tn CO2eq/MW 2023: 0.44 Tn CO2eq/MW
[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

44812

(7.52.3) Metric numerator

MWh of total energy consumption.

(7.52.4) Metric denominator (intensity metric only)

N/A

(7.52.5) % change from previous year

4.6

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

Reduction of energy consumption due to energy efficiency action plan 2023.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 6

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

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

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

06/12/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)
☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Sulphur hexafluoride (SF6)
☑ Nitrogen trifluoride (NF3)

(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 CO2e)

6864.64

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

0

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

6864.640

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/30/2030

(7.53.1.55) Targeted reduction from base year (%)

50

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

3432.320

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

6153.95

(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)

6153.950

(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

20.71

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target is company-wide and covers 100% of both scope 1 and scope 2 emissions.

(7.53.1.83) Target objective

This target is a near-term science-based target aligned with the Paris Agreement and is part of the company's 2024-30 sustainability strategy. Within the Planet pillar, the net zero emissions strategy takes bold action on climete-related issues. This science-based target was internally approved by the Management Board (Jul.22) and the Board of Directors (Nov.22) and externally approved by the Science Based Target Initiative in Jun.23.

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

Almirall has developed a decarbonization roadmap 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 28% reduction in energy consumption (without considering PV plants electricity production) in the period 2011-2023. - 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 2023, Almirall has reduced its emissions by 10% with respect to the base year, mainly due to energy efficiency actions carried out during the period 2019-23. 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 2023 include: Energy-related initiatives - Expansion of the photovoltaic facility at the Sant Andreu pharmaceutical plant with a capacity of 248.5 kWp in addition to the existing one. - Expansion of the photovoltaic facility of the Sant Celoni chemical plant with a capacity of 215.8 kWp in addition to the existing one. - Development of the 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 - In January 2023, the benefit vehicle fleet policy was approved where the maximum CO2 emission allowed is 80 g CO2/km. - In October 2023, the vehicle fleet policy for the commercial network in Spain was approved. A choice of petrol and plug-in hybrid models is offered. A 25% reduction in GHG emissions has been estimated for this group with respect to 2019 once the entire fleet has been renewed.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 7

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.53.1.3) Science Based Targets initiative official validation letter

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

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

06/12/2023

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)

☑ Scope 3, Category 4 – Upstream transportation and distribution

☑ Scope 3, Category 6 – Business travel

☑ Scope 3, Category 7 – Employee commuting

(7.53.1.11) End date of base year

12/30/2019

(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)

141309.69

(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)

2066.93

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

1640.41

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

6108.57

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

1186.7

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

152312.300

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

152312.300

(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

13.53

(7.53.1.80) Target status in reporting year

Select from:

☑ Underway

(7.53.1.82) Explain target coverage and identify any exclusions

This target is company-wide target and covers This company-wide target covers 97.2% of Scope 3 emissions, with exclusions deemed insignificant due to their minimal emission representation. Almirall has selected the categories included in the target based on their contribution to total Scope 3 emissions (purchased goods and services) and the areas where we believe we can exert the most influence (business travel and upstream transportation). This approach aims to enhance engagement across all levels of Almirall's employees in their daily activities.

(7.53.1.83) Target objective

This target is a near-term science-based target aligned with the Paris Agreement and is part of the company's 2024-30 sustainability strategy. Within the Planet pillar, the net zero emissions strategy takes bold action on climete-related issues. This science-based target was internally approved by the Management Board (Jul.22) and the Board of Directors (Nov.22) and externally approved by the Science Based Target Initiative in Jun.23.

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

Almirall has developed a 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 2023 59% 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 2023. 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

13

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

8

(7.54.1.13) % of target achieved relative to base year

35.06

(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. and included in the decarbonization roadmap was one of the actions planned for achieving 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 phovoltaic 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 coverages the full electricity consumption of the sites owned by Almirall.

(7.54.1.20) Target objective

The target objective is to achieve in 2030 that 18% of electricity consumed in Almirall is selfproduced from renewable sources. Energy efficiency and the use of renewable energy have been a cornerstone of Almirall's 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 implement 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 of 249 kWp and the expansion in the pharmaceutical plant of Sant Andreu to achieve 1.142 kWp installed. - In 2024 it is planned new photovoltaic solar plants in Reinbek with a rated power of 436 kWp. - In the period 2024-25 it is planned another expansion and revamping of existing ones in Sant Andreu (Phase 3). The target is progressing as planned, and it is expected that by end of 2025, all Almirall sites will be operating at their maximum capacity of installed PV systems

Row 2

(7.54.1.1) Target reference number

Select from:

☑ Low 2

(7.54.1.2) Date target was set

11/19/2022

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/20/2019

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

24495

(7.54.1.9) % share of low-carbon or renewable energy in base year

99.99

(7.54.1.10) End date of target

12/30/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

100

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

100

(7.54.1.13) % of target achieved relative to base year

100.00

(7.54.1.14) Target status in reporting year

Select from:

☑ Achieved and maintained

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

This target is included in the validated science based targets. Near-Term Targets of Almirall states:ALMIRALL S.A. commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year. ALMIRALL S.A. also commits to continue active annual sourcing of 100% renewable electricity through 2030. ALMIRALL S.A. further commits to reduce absolute scope 3 GHG emissions 28% by 2030 from 2019 base year.

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Science Based Targets initiative

(7.54.1.18) Science Based Targets initiative official validation letter

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

(7.54.1.19) Explain target coverage and identify any exclusions

This target coverages the full electricity purchase of the sites owned by Almirall.

(7.54.1.20) Target objective

ALMIRALL S.A. commits to continue active annual sourcing of 100% renewable electricity through 2030.

(7.54.1.22) List the actions which contributed most to achieving this target

The following actions have contributed to achieving and maintaining the objective: - Almirall reviews and renews electricity contracts every two years, with a focus on maintaining renewable sources. - Since 2023, 50% of the electricity purchased in Spain is under a Power Purchase Agreement (PPA) that guarantees a stable long-term electricity price. - Almirall's strong commitment to purchasing electricity from renewable sources.
[Add row]

(7.54.3) Provide details of your net-zero target(s).

Row 1

(7.54.3.1) Target reference number

Select from:
☑ NZ1

(7.54.3.2) Date target was set

06/12/2023

(7.54.3.3) Target Coverage

Select from:
☑ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply
☑ Abs6
☑ Abs7

(7.54.3.5) End date of target for achieving net zero

12/30/2050

(7.54.3.6) Is this a science-based target?

Select from:

☑ Yes, and this target has been approved by the Science Based Targets initiative

(7.54.3.7) Science Based Targets initiative official validation letter

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

(7.54.3.8) Scopes

Select all that apply

☑ Scope 1

☑ Scope 2

☑ Scope 3

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.54.3.10) Explain target coverage and identify any exclusions

This target is a company-wide target and there are not any exclusions. This target is included in the validated science based targets. Overall Net-zero targets of Almirall states: ALMIRALL S.A. commits to reach net-zero greenhouse gas emissions across the value chain by 2050 from a 2019 based year.

(7.54.3.11) Target objective

This target is a long-term science-based target aligned with the Paris Agreement and is part of the company's 2024-30 sustainability strategy. Within the Planet pillar, the net zero emissions strategy takes bold action on climete-related issues. This science-based target was internally approved by the Management Board (Jul.22) and the Board of Directors (Nov.22) and externally approved by the Science Based Target Initiative in Jun.23.

(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Select from:

☑ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

☑ Yes, and we have already acted on this in the reporting year

(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Select all that apply

☑ Yes, we plan to purchase and cancel carbon credits for beyond value chain mitigation

(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

In our roadmap to net zero emissions, our commintment 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 termadditional 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 2023: The natural gas supplier in Germany certificates 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 2023 it was approximately 5022,9 MWh. In addition to this, some internal meeting w

(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 (only for rows marked *)
Under investigation	*13*	*`Numeric input*
To be implemented	*12*	*462*
Implementation commenced	*3*	*420*
Implemented	*8*	*166*

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Not to be implemented	*2*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Lighting

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

1

(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 C0.4)

1200

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

60000

(7.55.2.7) Payback period

Select from:

☑ >25 years

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 16-20 years

(7.55.2.9) Comment

Almirall has implemented in 2023 2 initiatives related to efficient lighting implementation (LED) in its Pharmaceutical plant of Sant Andreu and Reinbek.

Row 3

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in production processes

☑ Compressed air

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

12

(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 C0.4)

10500

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

50000

(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 is an energy efficiency project. It involves installing a new air compressor to shut down the company's main compressors on weekends, aligning with the consumption needs of the Sant Andreu de la Barca site

Row 4

(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)

99.23

(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 C0.4)

88450

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

611000

(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 2023, we expanded the photovoltaic solar panel system in Sant Celoni, adding a rated power of 215.8 kWp. Additionally, an extension at our Sant Andreu pharmaceutical plant added another 248.5 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 5

(7.55.2.1) Initiative category & Initiative type

Transportation

☑ Company fleet vehicle replacement

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

1

(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 C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

The company's car benefit policy has been reviewed in 2023. Fleet vehicle does not require any capital investment as all expenses are considered operational expenditures (OPEX). One key aspect of the updated policy is that if an electric car is chosen, the total cost of renting can increase by up to 20%. This increase is applied to both the list price and the allowed monthly renting cost. Some other key points regarding emission reduction are: - CO2 Emissions Limit: To support the transition towards net zero emissions, the policy sets a maximum CO2 emission limit of 80 gCO2/km for all grades. This ensures that the chosen vehicles meet specific environmental standards. - Electric and Hybrid Cars: If an electric car is chosen, the list price and the allowed monthly renting cost are increased by 20%. If a hybrid car is chosen, the list price and the allowed monthly renting cost are increased by 10%.

Row 6

(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)

24

(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 C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

106000

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 11-15 years

(7.55.2.9) Comment

This initiative is part of Almirall's roadmap to eliminate natural gas by 2030. In 2023, the kitchen in the Headquarters' canteen was upgraded by replacing natural gas stoves with electric equipment (variocooking). With this initiative and the planned initiatives for 2024, Almirall Headquarters will become the first Almirall site to achieve net zero Scope 1 and 2 emissions by 2024. Electric equipment is more efficient than natural gas stoves. However, since the price per kWh of natural gas is approximately half that of electricity, there is no payback for the investment.

Row 7

(7.55.2.1) Initiative category & Initiative type

Energy efficiency in buildings

☑ Maintenance program

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

30

(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 C0.4)

18000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

6000

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

This initiative is the revision of the steam traps in the R&D site. It is estimated that this kind of maintenance can save up to 10% of the steam produced. This has been calculated in aprox. 30 ton of CO2 from the natural gas consumption.
[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 3

(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 4

(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 5

(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.
[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 canceled any project-based carbon credits within the reporting year?

Select from:

☑ Yes

(7.79.1) Provide details of the project-based carbon credits canceled 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

The Kikonda project in Uganda replants trees over an area of 12,000 hectares. Not only is the CO2 sequestration by the trees valued, but other benefits are also achieved. The project improves biodiversity conservation and enhances the economic situation of the surrounding villages with a plan for sustainable timber products for national timber markets. By investing in this long-term project in Uganda, this goal can be achieved. A forest is a complex ecosystem, with different species and trees coexisting together. The creation of this ecosystem is a process that takes a long time and, in this case, has a lifespan of 25 years. To continue, forest management and safety measures have been implemented, such as fire-fighting equipment. Within the project, sheep are used to maintain the grass between the young trees.

(7.79.1.4) Credits canceled by your organization from this project in the reporting year (metric tons CO2e)

11

(7.79.1.5) Purpose of cancelation

Select from:

☑ Voluntary offsetting

(7.79.1.6) Are you able to report the vintage of the credits at cancelation?

Select from:

☑ Yes

(7.79.1.7) Vintage of credits at cancelation

2021

(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:

☑ Gold 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

(7.79.1.12) Potential sources of leakage the selected program requires this project to have assessed

Select all that apply

☑ Activity-shifting

(7.79.1.13) Provide details of other issues the selected program requires projects to address

These credits are issued under a Gold Standard program.

(7.79.1.14) Please explain

Almirall acquired the credits through a sustainability consultancy firm and holds the registration certificate EV000120230016 from them. The credits were priced at 20.86 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 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 consumpton across these leased properties (non-production sites) is 2.07% 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. - the water consumption by employee is of 41L/day approximately - in 2023 there were 224 working days.
[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 and it is used to track improvements in water efficiency. We report this information at an internal global 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 read 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.

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

100% of our operational sites are monitored for this water aspect and this is considered part of the usual management for our sites. Discharges are monitored by water meters at the Sant Celoni chemical plant, the Sant Feliu de Llobregat R&D site and the Sant Andreu chemical plant. In the sites that do not have meters, the water discharge is estimated through an annual water balance (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 the normal management of 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 compliance with standards and regulations, we monitor the volume of our discharges by destination. Water discharge is monitored by water meters at the Sant Celoni chemical plant, the Sant Feliu de Llobregat R&D site and the Sant Andreu chemical plant. In the sites that do not have meters, water discharge is estimated using the water balance calculations.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We keep procedures and records of the discharge treatment levels and methods at all sites.

(9.2.4) Please explain

100% of our operational sites are monitored for this water aspect and it is considered part of the normal management of our sites. Our discharges are treated differently depending on the activities of the site. We are 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 the normal management of 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 chemichal 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:

☑ 26-50

(9.2.2) Frequency of measurement

Select from:

☑ Yearly

(9.2.3) Method of measurement

Amount calculated based on data extracted from Sant Andreu's 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. At the R&D Site of Sant Feliu de Llobregat, part of the water stored in the fire-fighting water tank comes from the water rejects from other systems

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

We have a preventive maintenance system to guarantee fully-fuctioning safely managed WASH service, Quality information is provided by water suppliers and by the regional water agency.

(9.2.4) Please explain

We continuously monitor and prioritize the provision of fully-functioning, safely managed WASH services across all our sites. By ensuring these basic services, we aim to support our employees in their daily activities and contribute to their overall well-being.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

108.4

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Description 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. Almirall's Spanish sites entered into a state of excepcionality for water drought in February 2023 and the pre-emergency state was decreed in November 2023, in accordance with Royal Decree 1/2023, which establishes extraordinary and urgent measures to deal with the situation of exceptional drought in the area of the River Basin District of Catalonia. This decree, and others like it, required a reduction of 15% of the total water abstraction (excluding reused water or rainwater) in industrial sites, in relation to the average abstraction of 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. These plans will be used to understand water consumption at our sites as well as to identify opportunities to implement water saving measures at all Almirall's Spanish sites.

Total discharges

(9.2.2.1) Volume (megaliters/year)

90.8

(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 water 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)

17.6

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.2.4) Five-year forecast

Select from:

☑ 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 water discharge at all operations (C W – D). This calculation is based on an aggregation of local calculations. The main water consumption due to evaporation occurs in - Cooling towers - Steam/hot water boilers Cooling towers are only used in the chemical plants and headquarters and are not planned to be replaced in the short or medium term. However, there are plans to replace steam and hot water boilers as part of Almirall's decarbonisation programme. In the case of the replacement of steam boilers used for HVAC by electrical equipment, it is expected that water consumption will 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 been reduced in recent years and no further reductions are planned.
[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)

93.94

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Other, please specify **:**Water reduction measures and water reduction targets are being studied. 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

86.66

(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 site. 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)

52.17

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Much lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Other, please specify **:**Increase in efficiency and detection and repair of a groundwater leak

(9.2.7.5) Please explain

Water-saving measures have been implemented in our centres and, in addition, an underground water leak in Sant Andreu de la Barca was repaired in 2023.

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)

56.27

(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

The reduction in the municipal water supply 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, while production at our pharmaceutical plants in Sant Andreu and Reinbek increased slightly (3% and 8% respectively), production at the chemical plants decreased (-12% at Sant Celoni and 22% at Sant Andreu de la Barca).
[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)

4.12

(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

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 reduced by 8%, partly due to a lower water withdrawal (-2.8%), and a decrease in the site's production (-12%).

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)

86.68

(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

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 water treatment plants. The water discharge to third-party destinations has decreased by 14%. 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)

4.1

(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 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

One of our six facilities has a tertiary water treatment system and it is the chemical plant in Sant Celoni. Its productive activity has decreased by 12%in 2023. This has contributed to reducing water discharge by 8%.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

4.8

(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 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

Two of our six facilities have secondary water treatment plants. Those are the chemical plants in Sant Celoni and Sant Andreu de la Barca. In this calculation, the 4.1 megalitres described in the tertiary treatment are added, as both processes are carried out at the Sant Celoni chemical plant. The two centers have seen their productive activity decrease by 12% and 22%, respectively, in 2023. This has contributed to reducing water discharge by 8%.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

71.6

(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:

☑ 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

The pharmaceutical plant of Sant Andreu and the R&D Site of Sant Feliu de Llobregat have homogenisation treatments before discharging into the public sewerage system. A 17% reduction in water discharge was recorded at these two centres, despite an increase in production and headcount. This is due to the implementation of water-saving measures at both sites as well as the identification and repair of a leak at the Sant Andreu pharmaceutical plant.

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

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)

17.6

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ 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

The head office site, with mainly sanitary water, discharges its waste water streams via the public drainage system to the municipal wastewater treatment plant. The pharmaceutical plant in Reinbek separates the first cleaning rinses, which are treated as waste by an external company, and discharges the remaining waste water streams (sanitary and industrial water) untreated to the municipal wastewater treatment plant. The slight increase in water discharged at both sites (6% in total) is mainly due to the increase in both headcount at the head office (5%) and production at Reinbek (8%).

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)

0.71

(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: 6 kg The nitrate concentrations in the sites where are water is discharged into the public sewage system was: - Sant Andreu Pharmaceutical plant: 313.5 kg - R&D centre: 391.8 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

8

(9.3.4) Please explain

Almirall has conducted a high-level physical risk screening assessment of Almirall's internal and external assets to quantify the most material physical climate risks. Nine climate hazards were assessed for time periods 2030 & 2050 and both low (SSP1-2.6) and high (SSP5-8.5) emissions scenarios. The climate indicators for the water related risks are: - River Flooding: 1 in 500 year River fooding inundation depth. - Extreme Rainfall Flooding: 1 in 500 year pluvial flooding inundation depth - Water Stress & Drought: Water stress using the ratio between available water (supply) and water demand at a location. Eight out of nine sites have been identified with risks related to river flooding and water stress&drought. These sites are located in France, India, Italy, Japan, Republic of Korea, UK and USA.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Chemical Plant at Sant Andreu de la Barca

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Spain

☑ Other, please specify **:**Llobregat

(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)

3.3

(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

3.3

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

0.7

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

0.7

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

2.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Higher

(9.3.1.29) Please explain

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 2023 (7% and 11,8% respectively) due to the increase in planned cleaning processes. Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation /- 5% about the same; Deviation /- 5-15% higher / lower; Deviation /- 15% much higher / lower.

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

Afghanistan

☑ 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)

67.2

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Much lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

48.9

(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

18.3

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

62.7

(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

62.7

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

4.5

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ Much lower

(9.3.1.29) Please explain

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. The production in the pharmaceutical plant has increased from 63.7 million of units in 2022 to 65.74 million of units in 2023. However, water withdrawal, water discharge and water consumption amounts have decreased and this is due to the implementation of water efficiency measures as well as the repair of a water leak. Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation /- 5% about the same; Deviation /- 5-15% higher / lower; Deviation /- 15% much higher / lower.

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

Afghanistan

☑ 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)

8.01

(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

2.68

(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

5.33

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

4.12

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

4.12

(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)

3.8

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

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 and water discharge have decreased this year (2.8% and 8% respectively) but water consumption has increased slightly (3.4%). This is due to commissioning and maintenance work on the plant due to a critical accident occurred in 2021. Description for ‘’comparison with previous reporting year” and “five-year forecast” thresholds: Deviation /- 5% about the same; Deviation /- 5-15% higher / lower; Deviation /- 15% much higher / lower.
[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 total volumes of water withdrawal have been reported in the 2023 Non-Financial Report. 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 total volumes of water withdrawal by source have been reported in the 2023 Non-Financial Report. The standard us 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 2023 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 2023 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 2023 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 2023 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 quaity of the water discharged at our sites has been reported in the 2023 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 2023 Non-Financial Report.
[Fixed row]

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

(9.5.1) Revenue (currency)

894.5

(9.5.2) Total water withdrawal efficiency

8.25

(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 that will be set in 2024. In the following years, the total water withdrawal efficiency is also expected to increase due to an expected increase in the company's revenue from the launch of new products that are not manufactured in Almirall's facilities.
[Fixed row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: ☑ Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:
☑ Other, please specify **:**Watch list_Directive (EU)2020/2184

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:
☑ Less than 10%

(9.13.1.3) Please explain

Almirall markets speciality medicines containing active pharmaceutical ingredients (APIs), some of which may be classified as hazardous, such as the hormone estradiol, which is an endocrine disruptor. Its pharmacological activity is the purpose of its use, so no alternative is considered other than a different mechanism of action (different medicine). However, all pharmaceutical products are regulated under very strict safety legislation, which in the case of the EU includes an environmental risk assessment for the registration of the product.
[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

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

(9.14.3) 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:

☑ No, but we plan to within the next two years

(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

(9.15.3.1) Primary reason

Select from:

☑ We are planning to introduce a target within the next two years

(9.15.3.2) Please explain

Almirall is currently conducting a sustainability materiality assessment for the new Sustainability strategy 2024-30, where water-related issues will be integrated in the new strategy and expects to establish water-related targets in 2024 regarding water withdrawals and water reuse. Water reuse target will focus on the recovery of rejected water streams from the reverse osmosis systems existing in Sant Celoni chemical plant and Sant Andreu de la Barca pharmaceutical plant as well as other streams such as refrigerating towers or scrubbers. On the other hand, efforts have been made to improve Almirall's water pollution matters. However, it was not stablished as an organizational target. A new UV-Oxidation plant will be installed in the Reinbek site by the end of 2023 and beginning of 2024, to ensure the removal of the Active Pharmaceutical Ingredients (APIs) present in the wastewater. The project started in 2021 with a feasibility study and followed by an engineering project in 2022, before starting the installation phase in the current year, 2023.
[Fixed 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)

311

(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

100

(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* ☑ 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: ☑ No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
	Select from: ☑ Yes, we use indicators	*Select all that apply* ☑ Other, please specify :We use IBMWP (Iberian Bio-monitoring Working Party) for assessing the quality of the river La Tordera where Almirall discharges its wastewater from the Chemical plant of Sant Celoni.

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Legally protected areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The proximity to areas of significant biodiversity has been identified for all facilities of Almirall under the Environmental Management System ISO14001 framework when analyzing the external context of the facilities. The identified legally protected areas are: Chemical plant Sant Celoni - Natura 2000 protected areas network: La Tordera River, Serres de Montnegre-el Corredor i Massís del Montseny. R&D site Sant Feliu - Special Plan for the Protection of the Natural Environment and Landscape (PEPNat): Natural Park Serra de Collserola.

UNESCO World Heritage sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near a UNESCO World Heritage protected area.

UNESCO Man and the Biosphere Reserves

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ Yes

(11.4.2) Comment

The proximity to areas of significant biodiversity has been identified for all facilities of Almirall under the Environmental Management System ISO14001 framework when analyzing the external context of the facilities. The identified UNESCO Man and Biosphere Reserves is: Chemical plant Sant Celoni - UNESCO Man and Biosphere Reserve: Massís del Montseny.

Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near a Ramsar area.

Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near other Key Biodiversity area.

Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

☑ No

(11.4.2) Comment

No Almirall facility is located near other important area for biodiversity.
[Fixed row]

(11.4.1) Provide details of your organization’s activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply
☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:
☑ Not applicable

(11.4.1.4) Country/area

Select from:
☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Natura 2000 protected areas network: La Tordera River.

(11.4.1.6) Proximity

Select from:

☑ Adjacent

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The Chemical plant of Sant Celoni is located adjacent to La Tordera River. Wastewater from the site is discharged in batch to the river after being depurated in the Waste Water Treatment Plant of the site. The wastewater treatment plant has primary treatment is the first phase, secondary treatment (biological) and tertiary treatment (carbon filters). Prior to batch discharge, the water quality is analyzed.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Physical controls

☑ Operational controls

☑ Abatement controls

☑ Other, please specify :Emergency response

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

If wastewater is not efficiently treated and Almirall fails to notice the error, the discharge could negatively impact the river’s biodiversity. However, Almirall has implemented a control plan in the WWTP to detect any deviations during wastewater treatment, ensuring they are identified before discharge and analysis. If deviations cannot be processed at Almirall’s facilities, they will be managed by an external waste management company

Row 2

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ UNESCO Man and the Biosphere Reserves

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Massís del Montseny

(11.4.1.6) Proximity

Select from:

☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The Chemical plant of Sant Celoni is located nearby Massís del Montseny (4.5 km).

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Operational controls

☑ Abatement controls

☑ Other, please specify **:**Emergency response plan.

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Protected areas could be damaged in the event of an environmental incident (e.g., toxic cloud, fire) occurring outside Almirall’s facilities. In such cases, Almirall has an emergency response plan to minimize the impact

Row 3

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Natura 2000 protected areas network: Serres de Montnegre-el Corredor i Massís del Montseny

(11.4.1.6) Proximity

Select from:

☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The Chemical plant of Sant Celoni is located nearby (300 m) the natural park of Serres de Montnegre-el Corredor i el Massís del Montseny (4.5 km).

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:

☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☑ Operational controls

☑ Abatement controls

☑ Other, please specify :Emergency response plan.

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Protected areas could be damaged in the event of an environmental incident (e.g., toxic cloud, fire) occurring outside Almirall’s facilities. In such cases, Almirall has an emergency response plan to minimize the impact

Row 4

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☑ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☑ Not applicable

(11.4.1.4) Country/area

Select from:

☑ Spain

(11.4.1.5) Name of the area important for biodiversity

Special Plan for the Protection of the Natural Environment and Landscape (PEPNat): Natural Parc Serra de Collserola.

(11.4.1.6) Proximity

Select from:
☑ Up to 5 km

(11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

The R&D site of Sant Feliu de Llobregat is located nearby (350 m) the natural park of Serra de Collserola.

(11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

Select from:
☑ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply
☑ Abatement controls
☑ Other, please specify **:**Emergency response plans

(11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Protected areas could be damaged in the event of an environmental incident (e.g fire) occurring outside Almirall’s facilities. In such cases, Almirall has an emergency response plan to minimize the impact.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Business strategy

☑ Sustainable finance taxonomy aligned spending/revenue

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(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 13.2, in pag. 24-27.

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

EN - Audit EINF.pdf
[Add row]

(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

	Additional information	Attachment (optional)
	Taxonomy reporting in the verified Non Financial Report pag. 24-27.	*EN - EINF 2023 Almirall.pdf*

[Fixed 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