



**AENOR Verification Statement for
ALMIRALL S.A.
for the Inventory of greenhouse gas emissions for the year 2024**

FILE: 2022/1218/GHG/01

Introduction

ALMIRALL S.A. (hereinafter the company) has tasked AENOR CONFIA, S.A.U. (AENOR) with conducting a limited review of its Greenhouse Gas (GHG) Emissions Inventory for the year 2024 for those activities included in the "2024 Greenhouse Gas Emissions Report" dated 04/10/2025, which is part of this Statement.

AENOR is accredited by the Mexican Accreditation Entity, with number OVVGEI 004/14, in accordance with Standard ISO 14065:2020, to carry out verification of greenhouse gases emissions in accordance with the requirements established in Standard ISO 14064- 3:2019 for the energy and waste sectors.

Inventory of GHG emissions issued by the Organization: ALMIRALL S.A., with registered office at:

RONDA GENERAL MITRE, 151
08022 - BARCELONA (España)

Representatives of the Organization: Ms. Joana MARTÍNEZ PORTILLO - Global Environmental Leader

ALMIRALL S.A. was responsible for reporting its GHG emissions in accordance with the reference standard GHG PROTOCOL.

Objective

The objective of the verification is to provide interested parties with a professional and independent opinion on the information and data contained in the GHG Report of ALMIRALL S.A.

Scope of Verification

The scope of the verification is established for the activities of manufacturing and marketing of pharmaceutical products carried out by the Almirall Group, in the following sites:

ALMIRALL S.A.

Ronda Gral Mitre, 151, 08022 Barcelona
Laureà Miró, 408-410, 08980 Sant Feliu de Llobregat

ALMIRALL HERMAL GmbH

Scholtzstraße, 3, 21465 Reinbek (ALEMANIA)

INDUSTRIAS FARMACÉUTICAS ALMIRALL, S.A.

Ctra. Martorell nº 41-61. 08740 Sant Andreu de la Barca

RANKE QUÍMICA, S.A.

Ctra. Martorell nº 41-61. 08740 Sant Andreu de la Barca
Ctra. C-35, Km. 58,85, 08470 Sant Celoni

The greenhouse gases considered were CO₂, CH₄, N₂O, HFC_s, PFC_s.

During the verification, the information was analyzed in accordance with the corresponding control approach laid out in the standard GHG Protocol. In other words, the organization reports all GHG emissions that are attributable to the operations under its control, including through share holdings.

Direct and indirect activities and verification exclusions

The activities subject to verification are studied under 3 scopes (following the GHG PROTOCOL guidelines), which are:

Scope 1: Direct GHG emissions:

- Emissions from natural gas fuel consumption from boilers
- Emissions from consumption of LPG fuel from boilers
- Emissions from consumption of diesel fuel from generator sets
- Emissions from fuel consumption in fleet vehicles
- Fugitive emissions of refrigerant gases in air conditioning equipment
- Process emissions

Scope 2: Indirect GHG emissions from energy: Electrical energy consumption.

Scope 3: Other indirect GHG emissions (which include the categories established in the Corporate Value Chain (Scope 3) Accounting and Reporting Standard. GHG Protocol. Word Resources Institute (WRI):

- Category 1: Emissions associated with the supply chain (purchased goods and services)
- Category 2: Emissions associated with capital goods;
- Category 3: Emissions associated with fuel-and energy-related activities (not included in scope 1 or scope 2)
- Category 4: Emissions associated with the upstream transportation and distribution
- Category 5: Emissions associated with the management of waste generated in operations;
- Category 6: Emissions associated with business travels
- Category 7: Emissions from employee commuting to the workplace;
- Category 8: Emissions associated with upstream leased assets
- Category 9: Emissions associated with downstream transportation and distribution
- Category 10: Emissions associated with Processing of sold products
- Category 12: Emissions associated with the end-of-life treatment of sold products

Exclusions

- Emissions derived from the consumption of natural gas for Scope 1 and electricity consumption for Scope 2, of the commercial subsidiaries of premises leased by Almirall S.A., are excluded from the calculation.
- Category 4: the emissions associated with the transport of raw materials upstream, provided that the calculation of the emissions of these materials in category 1 has been made with primary data.
- Category 11: Emissions associated with use of sold products
- Category 12: Emissions associated with the end-of-life treatment of sold products (concerning to the management of waste products sold)
- Category 13: Emissions associated with the downstream leased assets
- Category 14: Emissions associated with franchises
- Category 15: Emissions associated with investments

Mitigation activities and baseline year

No targeted actions have been carried out.

The organization set its baseline year as 2019.

Relative importance

The verification process considered as material discrepancies any omissions, distortions or errors that can be quantified and that result in a difference of more than 5% with respect to the total declared emissions.

Criteria

The criteria and information considered to perform the verification were:

- 1) GHG PROTOCOL Standard.
- 2) The ISO 14064-3:2019 standard: Specification with guidance for validation and verification of greenhouse gas reports.

Finally, the emissions report prepared by the organization, dated 05/10/2023, was verified.

AENOR is expressly held harmless from any responsibility with respect to investment decisions or other decisions based on this statement.

Conclusion

It is considered that the 2024 Carbon Footprint Inventory of ALMIRALL S.A. is in accordance with the requirements of the GHG PROTOCOL standard, taking into account the agreed level of assurance.

Based on the foregoing, and according to the limited level of assurance, in our opinion there is no evidence to suggest that the information on emissions reported in the Report "2024 Greenhouse Gas Emissions Report" dated 04/10/2025, for the period 2024, is not a faithful representation of the emissions of its activities.

Consistent with this Declaration, the emissions data finally verified are listed below:

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Emissions		t CO ₂ e
Scope 1: Direct GHG emissions		5.740,90
Emissions from natural gas fuel consumption from boilers		3.686,58
Emissions from consumption of LPG fuel from boilers		3,92
Emissions from consumption of diesel fuel from generator sets		7,06
Emissions from fuel consumption in fleet vehicles		1.581,70
Fugitive emissions of refrigerant gases in air conditioning equipment		307,99
Process emissions		153,65
Scope 2: Indirect GHG emissions from energy		0 3.752,37
	t CO ₂ e (market based)	t CO ₂ e (location based)
Associated with electricity consumption	0	3.752,37
Scope 3: Other indirect GHG emissions		142.087,40
Category 1: Emissions associated with the supply chain (purchased goods and services)		124.320,70
Category 2: Emissions associated with capital goods;		2.041,16
Category 3: Emissions associated with fuel-and energy-related activities (not included in scope 1 or scope 2)		2.047,26
Category 4: Emissions associated with the upstream transportation and distribution		1.881,91
Category 5: Emissions associated with the management of waste generated in operations;		962,63
Category 6: Emissions associated with business travels		7.428,52
Category 7: Emissions from employee commuting to the workplace;		1.258,91
Category 8: Emissions associated with upstream leased assets		115,92
Category 9: Emissions associated with downstream transportation and distribution		329,13
Category 10: Emissions associated with Processing of sold products		417,18
Category 12: Emissions associated with the end-of-life treatment of sold products		1.284,08
	t CO ₂ e (market based)	t CO ₂ e (location based)
Total Emissions	147.828,3	151.580,67

GHG	Total Direct Emissions (t CO ₂ eq)
CO ₂	5415,74
CH ₄	3,734

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GHG	Total Direct Emissions (t CO ₂ eq)
N ₂ O	13,465
HFCs	307,98
SF ₆	0

Madrid, 24th april of 2025



D. Rafael García Meiro
Consejero Delegado / CEO