

**RISK CONTROL POLICY****1- Introduction**

The purpose of this Policy is to establish the main principles that the Company will take into account to provide the organization with the corresponding Risk Control System, based on the risk prevention and on the risk management anticipation, as established in the Policy on Risk Management approved by the Board of Directors.

The main goals of the internal risk control system will be:

- To identify the global areas of activity, and the corresponding potential risk areas, as well as the respective functional areas that must manage such risks within their scope of activity.
- To establish mechanisms and protocols for the communication and evaluation of the information related to the potential risks in each and every functional area within the Company, as well as for the decision-taking and definition and implementation of the corresponding actions.
- To have a transparent, clear and organized system that may be fully accredited.

**2- Risk areas**

There are two major areas of risks to be taken into consideration within the context of the implementation of the Risk Control System in Almirall:

-Liability: covers risks related to personal liability of legal representatives of the Company and its affiliated companies and the Company itself in its capacity as legal person, potential liability before third parties or against national and/or international authorities. This liability may include financial consequences, business activity and/or restrictive freedom, when the context of the risk includes criminal contingencies.

-Litigations: refers to general risk of being involved, as plaintiff or defendant, in the context of a legal or arbitration procedure. It also includes previous pre-litigious situations, as well as those where the specific nature of the dispute could entail the extension to potential personal liabilities.

When any of these risks affects an asset considered to be significant in the Company (in terms of possible reduction of value, alteration of availability and present and future use, loss of priority and assessable advantages, etc.) it should be especially taken into consideration to enable a more appropriate treatment.

Assets to be especially considered are: (i) general business assets (includes assets of Almirall whether relevant or with particularly high value, such as real estate, own and third party quotas and shares, and other specific assets that the Company identifies or has identified as requiring special protection), (ii) intellectual property

assets (patents, trademarks, Internet domain names as well as any other intellectual property rights in general), (iii) pharmaceutical assets (health marketing authorizations, rights over products received from third parties and rights granted to third parties) and (iv) intangible business assets (essential concepts such as confidentiality, the Company's public image and other conceptual realities relating to those kinds of assets that the Company itself identifies or has identified as requiring special protection).

### **3- Areas of activity**

There are four major areas of activity in the Company impacted by specific legal regulations in which the corresponding functional areas of Almirall operate and in which the Risk Control System must be adequately deployed:

- Corporate area: includes good governance, investors relations, securities market authorities and external auditors.
- Business area: includes competition, environment, tax, labour, intellectual property, data protection, insurances, product liability, relationships with physicians and pharmacies (including hospitals) and consumers (patients).
- Pharmaceutical area: includes mainly regulatory regulations related, among other areas, to experiments on animals, trials on humans, promotional activities and advertising of medicines, compliance of GMP and GLP, drug safety and quality assurance (QA).
- Intangibles area: refers to areas of activity that are not object of specific regulations but may constitute relevant focuses for risks, in particular, contractual obligations, Company public image or confidentiality.

### **4- Responsibilities**

With the aim and the mission of supporting and supervising the implementation and update of the Risks Control System established according to this Policy, the company has an internal Corporate Governance Committee, which reports to the Chairman of the Board of Directors of Almirall. Its functional scope includes Corporate Governance, Corporate Defense, Risk Management and Internal Audit, as well as global oversight in matters of Compliance and Sustainability.

The Committee is composed of Almirall's Chairman (who also chairs the Committee), the Chief Executive Officer, the Executive Vice President of Global Business Operations, the Executive Vice President of Finance and Chief Financial Officer, the Vice President of Human Resources, the Vice President of Legal Affairs, the Internal Audit Director and the General Counsel, who also acts as Secretary of the Committee.

Prevention and anticipation by the management of any risk within the respective functional areas according to its consequences and following the processes established in this Policy will be, as a general rule on risks management, the main responsibility and fundamental performance guideline for all the personnel, titles, departments, bodies and organizational units at Almirall.

Barcelona, May 6, 2021