

In Barcelona, on 19th of February 2026

AUDIT & SUSTAINABILITY COMMISSION REPORT ON AUDITOR INDEPENDENCE

To ALMIRALL, S.A. Board of Directors

In compliance with section 4.f) of article 529m of Royal Legislative Decree 1/2010, of 2 July, by which the revised wording of the Corporations Law was approved, as modified according to Act 31/2014, of 3 December, and the Act 22/2015, of 20 July, the Almirall S.A. Audit & Sustainability Commission issues this report, prior to the issuing by KPMG Auditores S.L., of its audit report of consolidated financial statements of Almirall, S.A. corresponding to the financial year ended on 31 December 2025, stating the following:

- Appropriate relationships have been established with the auditors to receive information about any issues that may have jeopardised their independence, for examination by the Audit & Sustainability Commission, and any other information related to the carrying out of the audit of accounts, and any other communications anticipated in the auditing of accounts legislation and in technical auditing standards.
- The Audit & Sustainability Commission has received from the auditors, KPMG Auditores S.L. written confirmation of their independence in terms of the entity or entities related thereto, directly or indirectly, and information about additional services of any kind rendered to these entities by KPMG Auditores S.L., or by the people or entities related thereto.
- The Audit & Sustainability Commission has assessed the additional rendering of services to which the above point refers, individually and collectively, in addition to the legal audit and in terms of the regime of independence and standard provided for in Title I Chapter III Section 2 of the Auditing Act 22/2015, of 20 July, and comes to a satisfactory conclusion as to the independence of KPMG Auditores S.L.

Signed: Ms. Eva Abans Iglesias
President

Signed: Mr. Enrique de Leyva Pérez

Signed: Mr. Antonio Gallardo Torrededia