

GRIFOLS, S.A.

AUDIT COMMITTEE

REPORT ON RELATED PARTY TRANSACTIONS 2023

The Audit Committee of Grifols, S.A. (the "**Company**") has prepared this annual report on related party transactions (the "**Report**"), in accordance with the Good Governance Code of Listed Companies. It includes the Company's related party transactions carried out between 1 January and 31 December of 2023, which are detailed in the Annual Corporate Governance Report.

On 18 February 2015 the Board of the CNMV approved the Good Governance Code of Listed Companies, which has been updated in June 2020. The recommendation 6 sets out that:

"Listed companies drawing up the following reports on a voluntary or compulsory basis should publish them on their website well in advance of the annual general shareholders' meeting, even if their distribution is not mandatory:

- a) *Report on auditor independence.*
- b) *Reports of the operation of the audit committee and the nomination and remuneration committee.*
- c) *Audit committee report on related party transactions."*

Pursuant to said recommendation, this Report shall be published on the Company's website well in advance of the Company's 2024 Ordinary General Shareholders' Meeting. Also, the information detailed in this Report is available to the shareholders of the Company in the Company's annual accounts and in its annual corporate governance report for financial year 2023.

In accordance with the applicable law, any transaction executed between the Company or its affiliates and shareholders that hold 10% or more of the voting rights or represented on the company's Board of Directors, or any other parties who ought to be considered related parties, in accordance with International Accounting Standards, shall be considered a related party transaction.

It is hereby noted that according to the Capital Companies Law the following are not considered to be related party transactions: (i) transactions carried out between the Company and its wholly-owned subsidiaries, directly or indirectly; (ii) the Board of Directors' approval of the terms and conditions of a contract to be signed between the Company and any director who will perform executive functions; and (iii) transactions carried out by the Company with its subsidiaries or affiliates, provided that no party related to the Company has interests in said subsidiaries or affiliates.

Following the provisions set forth in section D.2 of the Annual Corporate Governance Report, the following transaction carried out between the Company or its subsidiaries with a shareholder who was represented on the Board of Directors of the Company is hereby reported:

Company name of the related party	Brief description of the transaction	Amount (in thousands of euros)
DERIA, S.A	Subscription of promissory notes issued by the subsidiary Instituto Grifols, S.A. which are entered into under contracts whose standardized conditions apply en masse to a large number of individuals (1,065 in total).	3,063

As per the provisions set forth in section D.3 of the Annual Corporate Governance Report, the following transactions carried out between the Company or its subsidiaries with directors or executives of the Company, including those transactions carried out with entities that the directors or executives control or control jointly are hereby reported:

Company name of the related party	Brief description of the transaction	Amount (in thousands of euros)
MR. VICTOR GRIFOLS ROURA	In December 2023, the Company, on behalf of the Chairman of Honour, Mr. Victor Grifols Roura, entered into a deferred income insurance policy with an insurance company. In January 2024, this amount was reimbursed to the Company by Mr. Victor Grifols Roura. Due to the nature of the transaction, there was no fund disposition by Mr. Victor Grifols Roura. The Company handled the administrative mechanics of the insurance policy's procurement.	5,609
MR. RAIMON GRIFOLS ROURA	Subscription of promissory notes issued by the subsidiary Instituto Grifols, S.A. which are entered into under contracts whose standardized conditions apply en masse to a large number of individuals (1,065 in total).	2,124
MR. ALBERT GRIFOLS COMA-CROS	Subscription of promissory notes issued by the subsidiary Instituto Grifols, S.A. which are entered into under contracts	1,800

	whose standardized conditions apply en masse to a large number of individuals (1,065 in total).	
PADOLÇ, S.L. (COMPANY CONTROLLED BY MR. VICTOR GRIFOLS ROURA)	Subscription of promissory notes issued by the subsidiary Instituto Grifols, S.A. which are entered into under contracts whose standardized conditions apply en masse to a large number of individuals (1,065 in total).	5,052

In accordance with the provisions set forth in section D.5 of the Annual Corporate Governance Report, any transactions considered significant as a result of its amount or nature, which have been carried out between the Company, or any subsidiary, with other related parties which are considered related parties pursuant to the International Accounting Standards adopted by the EU shall be detailed, which are the following:

Company name of the related party	Brief description of the transaction	Amount (in thousands of euros)
SCRANTON ENTERPRISES, B.V.	These are payments for right-of-use assets between Centurión Real Estate S.A.U. and Grifols, S.A., where Scranton Enterprises B.V. (a significant shareholder of Grifols, S.A.) is the sole shareholder of Centurión Real Estate S.A.U.	7,147
SCRANTON ENTERPRISES, B.V.	This consists of expenses for services related to an advertising contract, dated 25 May 2021, between Grifols, S.A. and Club Joventut Badalona, S.A.D., where Scranton Enterprises B.V. (a significant shareholder of Grifols, S.A.) is the significant shareholder of Club Joventut Badalona, S.A.D.	300
SCRANTON ENTERPRISES, B.V.	This concerns the disposition of an amount covered by the loan agreement signed between Scranton Plasma B.V. as borrower (whose sole shareholder is Scranton Enterprises B.V., a significant	15,000

	shareholder of Grifols, S.A.) and Grifols Worldwide Operations Limited on December 28, 2018, as detailed in Note 31 of Grifols' consolidated financial statements.	
SCRANTON ENTERPRISES, B.V.	This refers to "financial income" for Grifols Worldwide Operations Limited comprising accrued interests from the loan agreement signed between Scranton Plasma B.V. (whose sole shareholder is Scranton Enterprises B.V., a significant shareholder of Grifols, S.A.) and Grifols Worldwide Operations Limited on December 28, 2018, as detailed in Note 31 of Grifols' consolidated annual accounts.	7,830
SCRANTON ENTERPRISES, B.V.	<p>This refers to "financial income" for Grifols comprising accrued interests collected by Grifols from the cash-pooling agreement signed between Scranton Plasma B.V. (whose sole shareholder is Scranton Enterprises B.V., a significant shareholder of Grifols, S.A.) and BPC Plasma, Inc. and Haema, AG, as detailed in Note 31 of Grifols' consolidated financial statements.</p> <p>It should be noted that said cash-pooling agreement is between Scranton Plasma B.V. and two subsidiaries of Scranton Plasma B.V. and the balance is included in Grifols consolidated annual accounts only due to the fact that Grifols consolidates Haema AG and BPC Plasma, in accordance with the applicable accounting principles.</p>	22,355
SCRANTON ENTERPRISES, B.V.	This refers to the net cash movements related to the cash-pooling agreement that BPC Plasma, Inc. and Haema, AG maintain with Scranton Plasma,	29,956

	<p>B.V. (whose sole shareholder is Scranton Enterprises B.V., a significant shareholder of Grifols, S.A.) which was executed in 2019 and maturity 2024, as detailed in Note 31 of Grifols' consolidated financial statements. Said amount increases Grifols' receivable in relation to said contract.</p> <p>It should be noted that said cash-pooling agreement is between Scranton Plasma B.V. and two subsidiaries of Scranton Plasma B.V. and the balance is included in Grifols consolidated annual accounts only due to the fact that Grifols consolidates Haema AG and BPC Plasma, in accordance with the applicable accounting principles.</p>	
<p>SCRANTON ENTERPRISES, B.V.</p>	<p>It refers to the regularization of a balance through a dividend distribution without cash effect with respect to the result of the previous 4 years distributed by BPC Plasma Inc. to Scranton Plasma B.V. (whose sole shareholder is Scranton Enterprises B.V., a significant shareholder of Grifols, S.A.). Such distribution had an impact against the reserves of the group's non-controlling interests but had no impact on the profit and loss statement, as detailed in Note 31 of Grifols' consolidated financial statements.</p> <p>It should be noted that such regularization is not decided by Grifols; it is a distribution made in favour of Scranton Plasma B.V. by one of its subsidiaries and over which Grifols has no decision. The balance is included in Grifols consolidated annual accounts only due to the fact that Grifols consolidates BPC Plasma, in accordance with</p>	<p>266,406</p>

	the applicable accounting principles.	
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Barcelona, 7 March 2024
Audit Committee