

Opella.

Non-Financial Report.

2023

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Executive Vice President Statement.

Making Healthcare as Simple as It Should Be.

At Opella, our mission is to empower individuals to take control of their health by making self-care as simple as it should be. As we lead this self-care revolution, we strive not only to be the best in the world but also the best for the world. It's a bold ambition, but we've always embraced challenges, and I firmly believe—both as an optimist and a realist—that we can achieve it.

This report is the first to be released under our new branding as Opella, the Consumer Healthcare business unit of Sanofi. It's fitting that our Non-Financial Report marks this milestone because, as a responsible business, positively impacting people and the planet is as important to us as our financial performance.

This commitment drives our B Corp journey, and we are proud that several of our markets—North America, Italy, Germany, and Hispanic Latin America—achieved certification last year. This rigorous and independent accreditation confirms that we meet high standards of social and environmental performance, transparency, and accountability. Our ambition is to achieve global certification—so watch this space for future news.

Such milestones bring us pride, and as we reflect on 2023, there is much to celebrate. Our Sustainable Care Pledge (SCP) is founded on two core pillars: building a healthier society and a healthier planet. Over the past year, we have made significant progress in both areas.

Healthier Planet: In 2023, we reduced our Scope 1 and 2 greenhouse gas emissions by 56% compared to our 2019 baseline and decreased landfill waste to 4.8% of the waste generated. Additionally, we are developing detailed Biodiversity Management Plans for key sites to help preserve the natural world around us.

Healthier Society: We reached over 120 million people with educational campaigns promoting the responsible use of medicine. Through our partnership with the NGO Save the Children, we positively impacted nearly 215,000 people, and our female gender representation in senior leadership reached 45.5% in 2023.

However, there is always more work to be done and lessons to learn. I look forward to this next chapter as we continue to empower people to make informed decisions about their health and well-being, and advocate for better care for individuals, communities, and our environment.

I am deeply grateful to our team for their dedication and to our partners for their expertise and support in delivering meaningful impact. Thank you for reading.

Julie Van-Ongevalle

Executive Vice President

Introducing Opella.

1.1 About us.

Opella, the Consumer Healthcare business unit of Sanofi, is a leading fast-moving consumer healthcare (FMCH) company, established in 2014 and headquartered in Paris, France. With a global presence, Opella operates in 43 countries and sells products in over 140 countries. In addition to our global brands, each region or country manages its own local brand portfolio.

As one of Sanofi's four global business units—alongside Specialty Care, Vaccines, and General Medicines—Opella has been operating as a standalone Global Business Unit (GBU) since 2022. This structure has enabled dedicated resources across research & development, manufacturing, digital transformation, and sustainability. In October 2023, Sanofi announced plans to separate the consumer healthcare business, aiming to create two distinct entities better positioned to pursue their own growth strategies. The separation scenarios are currently under review.

Opella's performance has historically been strong in Western Europe and is focused on expanding in key markets such as the United States and China. Our global network of manufacturing sites and distribution centers ensures proximity to markets and efficient operations.

Our product focus includes over-the-counter (OTC) medicines and vitamins, minerals, and supplements (VMS), across three categories: Seasonal Symptoms & Pain Relief, Wellness, and Others. In 2023, 73% of net sales came from OTC and 17% from VMS. The portfolio breakdown by category and geography is as follows:

- Category Mix: 47% Seasonal Symptoms & Pain Relief, 39% Wellness, and 13% Others.
- Geographic Exposure: 49% EULA, 25% AMEA, and 25% North America.

1.2 Our Mission: Health in your Hands.

At Opella, we hope to help build a healthier future by helping people help themselves. Our mission, "Health in your hands," by helping to make healthcare as simple as it should be, is central to our ambition. We want to help people make informed decisions about their health and well-being. In doing so, we believe we can alleviate some of the pressures that healthcare systems are under and contribute to reducing their environmental impact.

Opella aims to be the best fast-moving consumer healthcare (FMCH) company in and for the world. Through its consumer-inspired, science-based products and solutions, it empowers people to make informed decisions about their well-being and champions better care. This mission plays an integral part in Opella creating a healthier future by nurturing a healthier society and a healthier planet.

Sustainability Performance at a Glance.

This section recounts the progress made in our evolving sustainability journey as we seek to shape and revise the goals and priorities of our Sustainability strategy in 2023. A limited assurance opinion has been delivered by Ernst & Young relating to the data presented in this Non-Financial Report.

SCP Category	Material Topic	Goal	2023 Results	2022 Results	Result Variation
Empower self-care	Health education	Reach ⁱ 100 million people annually with educational campaigns to empower self-care behavior change on prevention, awareness and diagnosis of condition and responsible use of medicine	124,298,987 people reached	47,530,750 people reached	Increase by 161.6%
	Responsible marketing, advertising & communication				
Support our communities	Support to vulnerable communities. Access to healthcare	Impact ⁱⁱ 5 million direct beneficiaries in our communities by 2030 with on-the-ground NGO programs	237,825 direct beneficiaries	394,800 direct beneficiaries	Decreased by 39.8%
Support inclusion, employee safety and well-being	Gender equality ⁱⁱⁱ Diversity & inclusion at work ^{iv}	Gender ambition: 50% females among Senior Leaders and executives	45.5% gender representation in senior leadership positions	45.6% gender representation in senior leadership positions	Decreased by 0.1 percentage points
Climate action to reduce GHG emissions	Climate change & energy use	65% Scope 1 & 2 reduction by 2025 (from 2019 baseline) ^v	-56 % scope 1 and 2 CO ₂ e emissions reduction vs 2019	-37 % scope 1 & 2 CO ₂ e emissions reduction vs 2019	Emissions decreased by 19 percentage points from 2022 to 2023
		100% renewable electricity ^{vi} by 2025	87% renewable electricity used in our sites	74% renewable electricity used in our sites	+13 percentage points of renewable electricity used in our sites
Reduce waste & embrace circularity	Waste management & recycling	100% of Opella wholly owned and operated sites are landfill free ^{vii} by end 2025	4.8% of waste going to landfill	6.7% of waste going to landfill	Decreased by 1.9 percentage points
Preserve ecosystems	Water management	20% reduction in water withdrawal by 2030 (from 2019 baseline)	0.4% decrease in water withdrawals	0.1% increase in water withdrawals	Improved by 0.5 percentage points
	Protection of biodiversity ^{viii}	Mitigate risks related to pharmaceuticals in the environment by 2030	13/13 sites assessed for PIE risk ^{ix}	12/13 sites assessed for PIE risk	All 13 sites assessed for PIE risk in 2023, up from 12 sites in 2022

		100% of priority sites with highest potential impacts on local biodiversity with specific biodiversity management plans by 2025	0/3 of priority sites with biodiversity management plans*	0/3 of priority sites with biodiversity management plans	No change
			100% of the sites assessed their biodiversity significance	100% of the sites assessed their biodiversity significance	No Change
Procurement	Responsible procurement ^{xi}	95% of suppliers agreed to Sanofi Code of Conduct by end 2025	89% of suppliers agreed to Code of Conduct	81% of suppliers agreed to Code of Conduct	Improvement by 8 percentage points
		80% of suppliers spend assessed with EcoVadis by end 2025	72% of suppliers spend assessed with EcoVadis with remediation in place when needed	66% of suppliers spend assessed with EcoVadis with remediation in place when needed	Improvement by 6 percentage points 2022

Sustainability at Opella.

3.1 Our Strategy - The Sustainable Care Pledge.

Opella is committed to using business as a force for good and making a positive impact on society and the environment. Through our strategy, the Sustainable Care Pledge (SCP), we are embedding sustainability across all facets of our organization. We believe that taking this approach will allow Opella to meaningfully contribute to tackling global challenges such as climate change, health inequalities, and the pressures facing global healthcare systems. It will also serve to future-proof our company and help us deliver on our promise to shareholders and customers.

Below is an overview the SCP categories.

HEALTHIER PLANET

Climate action to reduce greenhouse gas emissions - We are taking action to minimize our impact on the environment and reduce our carbon footprint.

Reduce waste and embrace circularity - We are working to minimize the impact of our activities and medicines on the environment, and waste across our value chain.

Preserve ecosystems - We are acting to minimize our impact on the environment and preserve our planet's natural resources.

HEALTHIER SOCIETY

Empower self-care - We strive to educate people and improve health behaviors, focusing on awareness, prevention, diagnosis, and appropriate use of medicine through our brands.

Support our communities - We aim to improve the health and well-being of communities through our brand activities and by providing better access to healthcare.

Support inclusion, employee safety and well-being - We seek to foster a culture of inclusion, employee safety, and well-being across our organization.

While the foundational principles of our strategy have remained unchanged over the past year, its evolution is ongoing. Opella offices, manufacturing sites, and various teams worldwide continue to actively translate this pledge into action by embedding sustainability in their daily operations. Our SCP has entered an execution phase, marked by a keen focus on identifying areas for improvement across all operations and implementing changes that yield the greatest impact.

We are also increasing our attention on external stakeholders. This entails scaling up the community-focused initiatives of our purpose-led brands, and the active engagement of suppliers, clients, and consumers in our sustainability journey. This comprehensive approach aims to foster constructive social change and cultivate sustainable practices throughout the value chain.

3.2 Materiality Assessment.

Opella identified its material sustainability topics in 2022 and the results are the foundation of our sustainability strategy. Throughout this process, Opella engaged approximately 600 external and internal stakeholders to respond to surveys and interviews about the importance of certain pre-defined sustainability topics.

Below are the material issues identified as most critical to Opella's activities.

Planet	Society	Responsible Business
<ul style="list-style-type: none"> • Climate change & energy use • Waste management & recycling. • Product eco-design 	<ul style="list-style-type: none"> • Access to healthcare • Respect of human rights • Health education • Support to vulnerable communities 	<ul style="list-style-type: none"> • Product quality & safety • Business ethics & integrity • Responsible marketing, advertising & communication

Opella expects to conduct a double materiality assessment in connection with the Corporate Sustainability Reporting Directive (CSRD) and will update its sustainability strategy based on the results.

3.3 Our B Corp Journey.

B Corp is an international certification awarded to for-profit companies that achieve standards of social and environmental performance, transparency, and accountability determined by B Lab. As of June 2024, over 8,700 companies in 101 countries and 162 industries have been recognized as B Corp certified, which Opella believes demonstrates their commitment to making business a positive force for good.^{xii}

It is one of the most well-respected – not to mention difficult – certifications for a company to earn. Undertaking the B Corp certification process across all its markets is a crucial part of Opella's journey towards a healthier society and a healthier planet.

One of the requirements for achieving certification is the utilization of the B Impact Assessment (BIA) tool. More than 285,000 businesses use the BIA as a digital assessment tool to help measure, manage, and improve positive impact performance across five main areas:

1. Governance – Transparency and accountability to stakeholders.
2. Workers – How a company takes care of its employees, improving their lives and well-being.
3. Community – How a company positively contributes to the communities where it operates.
4. Environment – How a company is taking care of the planet.
5. Customers – How a company has a positive impact on customers' lives.

B Corps must achieve a verified score of 80 points or more on the B Impact Assessment and the certification must be renewed every three years. We are incredibly proud that in 2023, Opella achieved B Corp certification in North America,^{xiii} Germany,^{xiv} Italy,^{xv} and Hispanic Latin America.^{xvi} Legal entities in over 45% of our markets (based on 2023 net sales) now hold certified B Corp status, solidifying our position in a global community working to transform business into a force for good.

Following the achievements of these four markets, the B Impact Assessment now forms an integral part of Opella's transformation roadmap, and the business continues to work towards global B Corp certification.

As part of the B Corp certification process in 2023, some of Opella's subsidiaries included the purpose and consideration of stakeholders in decision-making processes in their bylaws or Articles of Association. These modifications were made according to specific local laws and/or guidance from B Lab. For example, in 2023 Sanofi CHC Italy (now Opella Italy) and Sanofi CHC North America (now Opella North America) adopted the legal form of Benefit Corporation.^{xvii}

B Corp certification is not an end goal but a milestone on our journey of continuous improvement as we work towards fostering a healthier society and a healthier planet.

Healthier Planet.

4.1 Climate Action to Reduce GHG Emissions.

Our Sustainable Care Pledge is lending a major part of its focus to support a healthier planet. A healthier planet will be powered by renewable energy and, to achieve this, companies should decrease emissions by reducing energy consumption and prioritizing renewable energy sources over fossil fuels.^{xviii} The healthcare sector’s climate footprint accounts for 4-5% of global greenhouse gas emissions, underscoring the need for substantial action and presenting an opportunity for significant impact.^{xix}

At Opella, we strive for continuous climate action to reduce our carbon dioxide emissions. In 2023, Opella increased renewable electricity use and made meaningful reductions in our Scopes 1 and 2 emissions.

Material Topics	Goal	2023 Results	2022 Results
Climate change and energy use	100% renewable electricity ^{xx} by 2025	87% renewable electricity used in our sites	74% renewable electricity used in our sites
	65% Scope 1 & 2 reduction by 2025 (from 2019 baseline) ^{xxix}	56 % Scope 1 & 2 CO2e emissions reduction vs 2019	37 % Scope 1 & 2 CO2e emissions reduction vs 2019
	Establish science-based targets	Not currently measured because the baseline data are still being determined	Not currently measured because the baseline data are still being determined

4.1.1 Emissions from our own operations - Scopes 1 and 2.^{xxiii}

In 2020, our HSE team developed a Sustainable Manufacturing Strategy to address Scope 1 and 2 emissions across the Group M&S sites. This program adopts a dual-pronged approach, by prioritizing energy reduction while transitioning to renewable energy sources. Implemented globally, this strategy is primarily led by our engineering and maintenance teams.

4.1.1.1 Energy Efficiency Initiatives.

Over the past year, we have made multiple changes to reduce energy consumption across our manufacturing facilities. We upgraded our boilers in Rzeszow, Poland and Ocoyoacac, Mexico to energy-efficient models and replaced outdated chillers in Megrine, Tunisia and Suzano, Brazil with modern, energy-saving alternatives.

To improve energy efficiency, we introduced rest modes for Heating, Ventilation and Air-Conditioning (HVAC) systems during idle periods at our facilities in Compiègne, France, Rzeszow, Poland, and Ho Chi Minh, Vietnam, and optimized the air change rate and temperature settings at sites in Lisieux, Origgio, Rzeszow, and Ho Chi Minh. Additionally, we implemented demand-based control for air flow in packing and storage zones at our Ho Chi Minh location.

In 2023, we also instituted heat recovery initiatives in Lisieux, France, where we capture and utilize heat from steam boiler emissions and air compressors, and a heat pump system in Narita, Japan to produce hot water, rather than using steam generation. In Origgio, Italy, we initiated condensate

management strategies, targeted and repaired leaks, and insulated pipes and valves, producing substantial reductions in energy use. Finally, we implemented LED lighting across multiple manufacturing sites, enhancing light efficiency and lowering energy consumption.

Our approach has been to develop more analytical and efficient energy use, and we can already see the results of our efforts, with a 21% decrease in natural gas consumption in 2023 compared to 2022. Looking forward, we are committed to pursuing further reductions in energy use at our manufacturing facilities.

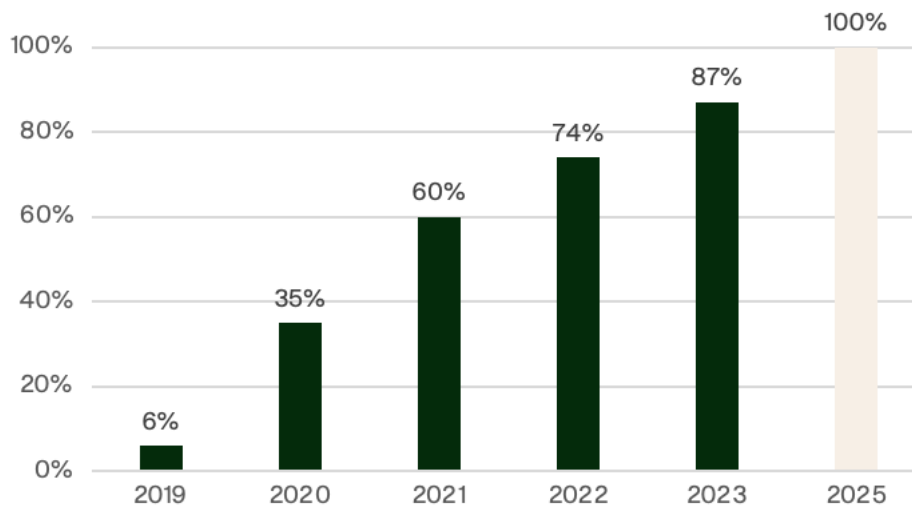
Energy Consumption (MWh)	2023	2022
DIRECT ENERGY CONSUMPTION	195,549	247,482
Natural Gas	188,751	239,066
Light fuel oil	6,644	8,281
Other fuels (LPG, Butane, Propane)	155	135
INDIRECT ENERGY CONSUMPTION	166,770	142,611
Heating fluids except steam	6,325	4,453
Steam*	-	-21,333
Electricity (total)	160,445	159,541
<i>of which purchased from non-renewable sources</i>	11,716	29,680
<i>of which purchased from renewable sources</i>	147,628	129,600
<i>of which self-produced renewable electricity</i>	1,101	261
TOTAL ENERGY CONSUMPTION (Direct + Indirect energy)	362,320	390,143

The negative value reported under steam for the year 2022 refers to the steam sold.

4.1.1.2 Transitioning to Renewable Energy.

In parallel with on-site improvements, we are focused on reducing our emissions by transitioning to renewable energy sources for electricity. By the end of 2025, our target is to achieve 100% renewable electricity.^{xxiv} (as part of the RE100 initiative^{xxv}) and, as of 2023, 87% of our electricity is derived from renewable sources.

% Renewable Electricity used in our sites.



We are pleased to report on our progress on transitioning towards renewable energy sources across many of our operations. By way of example, we have begun implementation of the following projects:

- In Cologne, Germany, we previously generated our own electricity using a cogeneration plant (CHP, Combined Heat & Power) using natural gas, which generated Scope 1 carbon dioxide emissions. We have now discontinued the use of this cogeneration plant and switched to renewable electricity sourced from the grid, saving 2,000 tons of carbon dioxide emissions.
- In 2023, our teams also undertook initiatives to bolster internal renewable capabilities. We built a solar farm in Virginia (Australia) covering the site's rooftop. This constituted the first phase of production, accounting for 10% of electricity usage. Plans are underway to expand this solar farm in 2024 by commissioning the installation of solar panels in employee parking lots, ultimately aiming to cover 25% of total electricity usage, including through the installation of charging stations for electric vehicles.
- Additionally, in Ocoyoacac, Mexico, we established an off-site Power Purchase Agreement (PPA) with wind energy providers, helping to diversify our renewable energy portfolio. These initiatives underscore our dedication to reducing our carbon footprint and advancing a cleaner, more sustainable future.

This is just a step in our progress towards reaching our sustainability goals. We intend to further advance this transformation in 2024 by continuing to deploy resource analysis, stakeholder engagement and innovative methods to reduce our emissions.

Results:

In 2023, Opella achieved a 31% reduction in our total carbon dioxide emissions for Scopes 1 and 2, compared to 2022.^{xxvi} Since embarking on our decarbonization journey in 2019, we have realized a cumulative 56% decrease in our total carbon emissions for Scopes 1 and 2.^{xxvii} This progress aligns with our 2025 target of a 65% total reduction in Scopes 1 and 2 emissions, compared to the 2019 baseline. Our teams are proud of these tangible advancements, reflecting the dedication of

different sites worldwide. We will continue our work to make further reductions and seek to achieve our targets.

Total Scopes 1 and 2. ^{xxviii}			
	UoM	2023	2022
Total Scope 1 excluding fleet	tCO2eq	36,643	46,577
<i>Natural Gas</i>	tCO2eq	34,391	43,559
<i>Diesel for Heating and Production Processes</i>	tCO2eq	1,657	2,065
<i>Refrigerants</i>	tCO2eq	562	924
<i>Other Fuels (LPG, Butane, Propane)</i>		32	28
Total Scope 1 from fleet	tCO2eq	5,894	N/A
Total Scope 2 (Market based)	tCO2eq	7,067	16,568
Total Scope 2 (Location based)	tCO2eq	45,560	45,476
Total Scope 1 excluding fleet + Scope 2 (Market based)	tCO2eq	43,709	63,144
Total Scope 1 excluding fleet + Scope 2 (Location based)	tCO2eq	82,203	92,052

4.1.2 Emissions from our value chain - Scope 3.

Scope 3 emissions arise from indirect sources within our supply chain, encompassing upstream emissions from purchased goods and services and downstream emissions from the transportation and distribution of our products. Other categories include patients' use, employee commuting and business travel. Scope 3 emissions reductions represent a challenge across most industries and most certainly in healthcare, due to the intricate network of supply chain partners involved in their generation and calculation.

Opella estimates its combined aggregate Scopes 1, 2, and 3 emissions to be 1.1 million tonne of carbon dioxide equivalent in 2022.^{xxix} This is based on best information made available by Sanofi.

Building on the established decarbonization program at Sanofi, Opella is working to establish its own. Opella has operated within Sanofi's existing science-based target since 2019 and intends to establish new targets covering Scopes 1, 2 and 3. As part of this process, Opella is working to develop new baseline emissions data for its Scopes 3 emissions, taking into account the flow of materials and finished products between its sites and Sanofi's own operations.

Additionally, Opella undertook significant efforts to educate supplier stakeholders on climate maturity and emissions reduction. These initiatives were led by the Procurement Sustainability Leadership team as a key element of the Group's Sustainable Procurement Program.

In 2023, all Opella buyers were trained on integrating sustainability into procurement processes, focusing on engaging suppliers in environmental audits and implementing structural improvements. As a result, 83% of the Group’s top 100 emitters participated in the Supplier Climate Action Plan (SCAP) program, which included a climate maturity assessment aimed at advancing their progress toward net-zero science-based targets.

Across raw materials, services, packaging, and transportation, our partners recognize our elevated sustainability standards and are offered training to reinforce responsible and sustainable sourcing, on the GHG protocol, in renewable electricity programs and decarbonization pathways, all to support their emission reduction.

Tackling Scope 3 emissions through Sustainable Media.

In 2023, Opella’s Global Media and Digital Marketing team advanced sustainability efforts with their Decarbonizing Media initiative. Partnering with Climate Partner and Scope3, they assessed the carbon footprint of the media value chain, discovering that for every 1.5 million impressions, an advertisement generates 1 tonne of carbon emissions.^{xxx} With Opella’s media reaching 50 billion impressions annually, this presented a major opportunity for carbon reduction.^{xxxi}

The team identified underperforming ads with high carbon footprints and swiftly redirected investments to lower-carbon platforms with better results, significantly cutting emissions. They also pinpointed Made for Ads Websites (MFA) as substantial carbon contributors, leading Opella to reduce its presence on these sites. In support of further progress, Opella aims for a 5% reduction in media carbon footprint per brand by 2024 as measured by our partner. This initiative establishes the Global Media team as leaders in promoting sustainable advertising and driving industry-wide change.

4.2 Reduce Waste and Embrace Circularity.

At Opella, we strive to reduce waste generation from our products and throughout our value chain, while reducing the environmental impact of products, promotional materials, and packaging. Doing so represents an important component of our sustainability strategy.

Our mission to improve and adapt production processes and curtail waste generation is a complex undertaking that demands collaboration with multiple business functions, coordination with external partners, suppliers and clients, and constant exploration of innovations supporting circular economy and recycling.

Material Topic	Goal	2023 Results	2022 Results
Waste management & recycling	100% of Opella wholly owned and operated sites are landfill free ^{xxxii} by end 2025	4.8% of waste going to landfill	6.7% of waste going to landfill
	50% reduction of virgin plastic ^{xxxiii} in non-medicinal products by 2030 (from 2024 baseline)	3 brands with formal lifecycle assessment performed by external experts	3 brands with formal lifecycle assessment performed by external experts

Product eco-design	Baseline assessment and action plan for top 20 brands by 2025	15 completed an internal baseline assessment	10 completed an internal baseline assessment.
		13 created an action plan based on the internal baseline assessment	8 created an action plan based on the internal baseline assessment
Responsible consumption and production	90% recycle-ready packaging ^{xxxiv} on products produced at the Group manufacturing sites by 2030	Baseline measurement underway	Baseline measurement underway
	100% of displays to be ordered from the approved sustainable Point of Sale Materials (POSM) regional catalog.	Europe 82% AMEA 89% LATAM 70% North America N/A	Europe 84% AMEA 75% LATAM 36% North America N/A
	80% reduction in volume of printed materials by 2025 for POSM	35%	26%

In North American markets, the choice of POSM is market driven. Retailers require specific designs for their stores; hence Opella has not put in place a standardized catalog. Please note the baseline for POSM related KPIs is 2021.

At Opella, we are seeking to put in place processes to reduce waste generation from our products (and throughout our value chain) while reducing the environmental impact of products, promotional materials, and packaging – an important endeavor to contribute to comprehensive progress in our sustainability strategy.

Our mission to refine production processes and curtail waste generation is a complex undertaking that demands collaboration among multiple Opella teams, coordination with external partners, suppliers and clients, and constant exploration of innovations supporting circular economy and recycling.

This chapter illustrates various Opella initiatives that champion sustainability in production, waste reduction and product circularity, and the diligent efforts of our employees who seek to help mitigate the planetary impact of our operations.

4.2.1 Waste Generation and Management.

Opella has established a global objective to reduce the percentage of waste sent to landfills^{xxxv} in its wholly owned and operated manufacturing sites by 2025. Over the last five years we have effectively reduced our total disposed of waste: exemplifying our progress to meeting our goals, from 2022 to 2023 we reduced by 1.9 points the percentage of our total waste generated that is disposed of by being sent to landfills. Additionally, more than half of our manufacturing facilities worldwide have attained landfill-free status, and we will persist in striving for 100% landfill diversion.^{xxxvi}

Waste generated in metric tons.^{xxxvii}

	2023	2022
Total waste recycled	8,688	8,569
Total waste incinerated with energy-recovery	5,624	5,115
Total waste landfilled	770	1,038
Total waste disposal without landfill	807	701
Total waste generated	15,890	15,422

Softgel Composting Initiative – Virginia, Australia.

At our Virginia (Australia) manufacturing site, approximately 120 tons of gelatin waste were generated annually during the production process. The regulatory framework in Australia is relatively lenient, resulting in less than 65% of commercial and industrial waste being directed to landfills. Moreover, the scarcity of waste-to-energy programs in Australia posed a significant challenge for our team in effectively managing their gelatin waste.

The team chose to respond to the situation by contracting a private industrial composting partner. The team conducted numerous trials, with collaborative efforts between the HSE and production teams to devise a safe and efficient process. Following determination of the desired approach, the site now diverts an estimated 33% of its landfill-bound waste for reuse, a total of 120 tons. These actions also establish a framework for future composting opportunities, including that of vitamin slurry.

4.2.2 Packaging, Eco-design, and Responsible Production.

In our pursuit of waste reduction and decreasing our environmental impact across the value chain, we aim to implement processes that embrace the principles of circularity and eco-design, with a strong focus on minimizing virgin material usage and increasing the recyclability of our packaging.

With the objective of improving the sustainability of materials used, in 2023, our R&D teams initiated the development of the Group’s PVC-free and aluminum-free portfolio. We recognize that both polyvinyl chloride (PVC) and halogenated material, despite their strong performance in formula protection, manufacturing, and cost, (making them the undisputed solution in the pharmaceutical industry for many years), could potentially be replaced with materials more apt to contribute to a circular economy.

Furthermore, this year Opella set a new target to achieve a 50% reduction of virgin plastic^{xxxviii} in non-medicinal products by 2030, compared to a 2024 baseline. Opella’s approach to sustainable packaging is constrained by regulatory requirements associated with its OTC products and the need to ensure shelf-stability and quality. These requirements restrict Opella’s choice of materials and the ability to use post-consumer recycled content.

Accelerating Innovations in Packaging.

In April 2023, Opella became a member of the Bottle Collective, led by PA Consulting and PulPac, the Swedish R&D company behind Dry Molded Fiber (DMF) Technology^{xxxix} bringing together pharmaceutical, consumer health, and Fast-Moving Consumer Goods businesses. Their mission is to help tackle single-use virgin plastic waste, by inventing and industrializing a high-speed process that produces recyclable DMF bottles.

Our involvement in the Bottle Collective extends to supporting feasibility studies and co-developing cellulose-based technologies as substitutes for virgin petroleum-based plastics in consumer health product packaging^{xl}. By participating in the Bottle Collective, we engage with technological pioneers, manufacturers, and even our industry partners, putting us in a position to forge partnerships seeking to advance innovative solutions.

Through our participation in the collective, we aim to catalyze collaboration across our industry, inspiring our peers to join us in helping accelerate the development and adoption of innovative technologies that support our efforts towards building a healthier planet.

4.2.3 Tackling Point of Sale Materials (POSMs).

Opella has set a goal to reduce overall production of printed and promotional materials, emphasizing durability, and eliminating excessive packaging.

To advance this goal, we target an 80% reduction in printed materials (leaflets, brochures, leave behinds, etc.) made available at our point of sales by 2025 from a 2021 baseline.^{xii} As of 2023, we have achieved a 35% reduction in volume of printed materials from a 2021 baseline(excluding the United States).^{xiii} This progress has translated into a decrease in the overall carbon footprint associated with our POSM program. We have also achieved a 97% leaflet-free portfolio for all food supplement products.

We also aim to have 100% of our displays ordered from approved sustainable POSM regional catalogs by 2025. In 2023, 82% of displays in Europe were ordered following the sustainability criteria outlined, as well as 89% in AMEA and 70% in LATAM.^{xiii}

Looking ahead to 2024, our teams seek to strengthen the POSM program through robust data collection and campaign analysis. Detailed measurement of the environmental and social performance of our materials, products, and marketing initiatives will bolster our ability to advance toward our waste management objectives.

4.3 Preserve Ecosystems.

The preservation of natural ecosystems is a key aspect of our strategy, and our action is rooted in the conservation of natural resources, shielding local environments from contamination, and preserving vital biodiversity. Our global efforts encompass meticulous water management and stringent measures to prevent environmental contamination and the presence of pharmaceuticals in the environment.

Material Topic	Goal	2023 Results	2022 Results
Water management	20% reduction in water withdrawals by 2030 (from 2019 baseline)	0.4% decrease in water withdrawals	0.13% increase in water withdrawals ^{xliiv}
	Mitigate risks related to pharmaceuticals in the environment by 2030 ^{xlivi}	13/13 sites assessed for pharmaceutical in the environment risk	12/13 sites assessed for pharmaceutical in the environment risk
Protection of biodiversity ^{xliv}	100% of priority sites with highest potential impacts on local biodiversity with specific biodiversity management plans by 2025 ^{xlvii,xlviii}	100% of the sites assessed their biodiversity significance	100% of the sites assessed their biodiversity significance
		0/3 of priority sites with biodiversity management plans	0/3 of priority sites with biodiversity management plans
	100% paper-based packaging sourced from certified sources or recycled material by end 2025 ^{xlix}	Baseline measurement underway	Baseline measurement underway

In 2023, Opella teams undertook varied operational efforts aimed at reducing water consumption, implementing management plans and instituting water conservation and recycling strategies. As a healthcare company, we are also deeply attentive to the presence of Pharmaceuticals in the Environment (PIE) resulting from our operations, and continue to implement plans, addressing PIE risks, following comprehensive assessments of all 13 Opella sites.

4.3.1 Responsible Use of Water and Water Risk Management.

Water plays an essential role in our industrial operations. Water in the form of steam, process water, and cooling water is needed to transfer heat during manufacturing processes. Water is also an ingredient in multiple pharmaceutical and consumer healthcare products, and all sites employ multiple water treatment processes to guarantee a high purity level before use. Lastly, water plays a key role in cleaning equipment and pipelines between production cycles.

Efforts to reduce water consumption and institute water conservation and recycling strategies are actively underway at our industrial facilities. Our water management program stresses the importance of evaluating local circumstances in identifying and prioritizing water risks and concerns.

Our target is to reduce water withdrawals across all operations, aiming for a 20% reduction by 2030 compared to 2019 levels. In 2023, we were able to reverse the trend of increased water withdrawal observed globally compared to 2019 despite increased sales and production volumes. ⁱ This progress underscores our need to conserve water with the support of local water management plans, assessments and innovative technologies for reuse and reduction.

Water withdrawal divided per sources in m³	2023	2022
Third-party water	783,110	779,746
Groundwater	188,672	197,246
Total withdrawal	971,782	976,992

4.3.2 Pharmaceuticals in the Environment (PIE).

Opella proactively manages the release of pharmaceutical substances and combats antibiotic resistance, recognizing how these substances can impact the environment. From the inception of drug development to the end-of-life cycle of medicines, it seeks to minimize this kind of environmental harm.

To do its part, Opella actively manages discharges into water at production sites, monitors changes in pollutant concentrations, and seeks to reduce discharges at the source, and implement advanced treatments when necessary. Opella's effluent treatment facilities also undergo continuous maintenance, monitoring, and optimization to ensure compliance with applicable permits and agreements.

In 2023, following the assessment of PIE risks at all 13 Opella manufacturing sites, we developed and began to implement PIE action plans across multiple sites, including pilot initiatives at our manufacturing plants in Suzano, Brazil and Ocoyoaca, Mexico and ongoing upgrades to the wastewater treatment plant in Origgio, Italy.ⁱⁱ

4.3.3 Biodiversity.

4.3.3.1 Biodiversity Risk Management.

We take action to protect and preserve the natural world. Practices and production processes are designed and regularly reviewed to seek to follow certain relevant international agreements such as the Nagoya Protocol and the Convention on Biological Diversity.

Sanofi is a member of Act4Nature International, a voluntary biodiversity initiative led by businesses seeking to drive pragmatic biodiversity commitments. With their support, Opella has developed an initial biodiversity risk map, which has led Opella to identify and prioritize sites requiring action plans to enhance biodiversity. We plan to develop dedicated biodiversity management plans for these priority sites by 2025.

Integrating Biodiversity into Procurement and Sourcing.

Our Supplier Code of Conduct mandates that suppliers show an ecosystem impact assessment and minimize pharmaceuticals in the environment (PIE) risks, prevent pollution, and reduce water consumption. When selecting suppliers, Opella carefully considers supplier action taken on biodiversity, the provenance of their sourcing, and the traceability of raw materials.

4.3.3.2 Sustainable paper sourcing.

To advance both our biodiversity and our sustainable packaging objectives, Opella has set the objective to use for consumer facing packaging paper-based material solely sourced from the Forest Stewardship Council (FSC), Sustainable Forestry Initiative (SFI), or the Program for the Endorsement of Forest Certification (PEFC) certifications schemes, in its internal manufacturing sites by the end of 2025. These certifications validate that our paper materials are sourced from independently verified, sustainably managed forests, thus supporting our efforts to use resources in a manner that helps preserve natural ecosystems. As of 2023, the procurement of sustainable paper-based materials is in progress across all Opella's wholly owned and controlled manufacturing sites.

4.3.3.5 Procurement and Ecosystems Preservation.

To help foster a holistic commitment to a healthier planet, our procurement teams engage with suppliers to prioritize the preservation of natural environments. Mandated by our Supplier Code of Conduct, suppliers are required to show an ecosystem impact assessment, and are expected to minimize PIE, prevent pollution, and reduce water consumption. Our selection of partners considers actions taken to support biodiversity, the provenance of their sourcing, and the traceability of raw materials. We believe that involving our suppliers in upholding standards further fuels our ability to improve our environmental impact.

Healthier Society.

5.1 Empower Self-care.

We believe that empowering individuals to take better care of their health is pivotal to preventing the onset and spread of illnesses and to fostering positive change in health outcomes.

While healthcare products, medicines, and medical supervision are indispensable, healthcare begins at home. Recent data suggests that many people suffer - rather than treat - preventable health issues.ⁱⁱ Due to complex or confusing healthcare information, only 15% of individuals feel very confident in taking care of their own health.ⁱⁱⁱ Therefore, this category of our SCP is dedicated to empowering consumers to enhance their self-care practices for themselves and their loved ones.

We aim to reach 100 million people each year through dedicated campaigns with messages on prevention, awareness and diagnosis of conditions, and responsible use of medicine.^{liv}

Opella teams across the globe contribute to these endeavors through localized brand activations, addressing specific health and social issues that align with their brand's purpose. They aim to raise awareness and disseminate pertinent information that empowers our consumers to bolster their self-care practices.

We take great pride in the collective efforts of our regional teams, who this year reached an estimated 124 million individuals through brand campaigns worldwide (over double the number reached in 2022).^{lv} This figure evidences our dedication to fostering healthier societies through responsible self-care, and we aim to expand these initiatives in the forthcoming years.

<i>Material Topic</i>	<i>Goal</i>	<i>2023 Results</i>	<i>2022 Results</i>
		124,298,987 people reached	47,530,750 people reached
		DOLIPRANE 19,700,00	
Health education, responsible marketing	Reach ^{lvi} 100 million people annually with educational campaigns to empower self-care behavior change on prevention, awareness and diagnosis of conditions and responsible use of medicines	ESSENTIALE 70,300,000	
		EVE 18,948,987	
		OSTELIN 3,450,000	
		IBALGIN 11,900,000	
Product transparency ^{lvii}	Proactive ingredient transparency for our top brands	3 brands with full ingredients transparency ^{lviii} : Allegra, Dulcolax, Enterogermina	Ingredient transparency project launched on 4 brands

Eve cause activation.

Eve (Ibuprofen) is an Opella pain reliever sold in Japan since 1985 with a brand purpose to strives to support women in unlocking their potential by relieving physical pain that can prevent them from achieving their goals. Despite the progress since Japan's Gender Equality Law was enacted, significant disparities persist. Many women are pressured by societal norms to prioritize others' needs over their own well-being, leading to neglect of rest. A survey by Eve revealed that 64% of women don't feel they get enough rest, and 81% believe that Japan doesn't support taking breaks.

In 2023, Eve team launched the "Stop Today, Step Tomorrow" campaign to encourage women to prioritize rest as a vital part of their well-being. The campaign kicked off on International Women's Day with a viewership of 10 million persons.

To amplify this message, Eve team held a PR event in October 2023, enlisting influencers to spread awareness about the importance of self-care. As part of the initiative, Eve introduced a "Rest Type" quiz, helping 59,000 women discover personalized rest strategies. The campaign reached over 4 million people through various media channels, reinforcing the idea that taking time to rest is essential for women to achieve their goals.

5.2 Support our communities.

At the core of our mission lies the belief in business as a force for good. Opella believes in making a meaningful difference in the health and well-being of communities. These are the same communities that form our consumer base, live in the regions where we operate and face challenges to their well-being. This category of our SCP underscores this commitment, based on the conviction that direct action at a community level is a powerful tool for nurturing healthier societies.

Equipped with a range of social and environmental projects in collaboration with Non-Governmental Organizations (NGOs), Opella aims to impact 5 million direct beneficiaries by 2030 through on-the-ground NGO programs.^{lix} Dedicated Opella teams worldwide design and implement context-specific projects that empower local initiatives, confront critical health issues, and provide tangible improvements to people's well-being.

<i>Material Topic</i>	<i>Goal</i>	<i>2023 Results</i>	<i>2022 Results</i>
		237,825 direct beneficiaries	
		215,696 ENTEROGERMINA	
		7,557 + 4,085 Trees planted ALLEGRA/TELFEST,	
		2,157 OSTELIN	394,800 direct beneficiaries
	Impact ^{lix} 5 million direct beneficiaries in our communities by 2030 with on-the-ground NGO programs	1,465 MAGNE	270,000 ENTEROGERMINA
		1,315 PHARMATON	95,000 ICY HOT
		1,000 DULCOLAX	25,000 OSTELIN
		555 ICYHOT	4,800 PHARMATON
		360 EVE	10,000 NATURE'S OWN
		9,550 Trees planted NATURE'S OWN	
Support to vulnerable communities		100,000 Meals donated CENOVIS	
	# of brands activating purpose	9	5
		TOTAL €2,623,800	TOTAL €1,160,000
		€1,450,279 ENTEROGERMINA,	€469,000 ENTEROGERMINA,
		€378,369 ALLEGRA,	€280,000 ICY HOT,
		€277,469 ICY HOT,	€200,000 NATURE's OWN,

Amount of revenue Donated	€197,368 NATURE'S OWN,	€143,000 PHARMATON,
	€90,000 PHARMATON,	€67,000 OSTELIN,
	€81,789 OSTELIN,	
	€52,136 MAGNE,	
	€50,000 DULCOLAX,	
	€33,338 CENOVIS,	
	€13,052 OTHER	

Corporate Approach - Partnership with Save the Children.

Opella has forged a steadfast partnership with the globally renowned NGO Save the Children, with a shared commitment to a common cause – reducing and preventing treatable diseases.

Since 2019 in Mexico, the local Save the Children chapter has helped design and carry out educational and health-related projects with the primary aim of fostering resilient and healthier communities.

The education programs focus on children, employing practical methodologies to teach young children the importance of self-care and hygiene, such as washing hands, washing fresh produce, and drinking filtered water. By targeting schools and young people, children become ambassadors for hygienic ‘best practices’ in their households, broadening the positive impact of these initiatives throughout the community.

In 2023, our Mexico branch and Save the Children held the fifth edition of Restoring Lives, Fighting Diarrhea. In the past five years, this campaign has reached nearly 340,000 people in seven states, in areas including Mexico City, Oaxaca, Puebla and Sinaloa.^{lxi} In 2023, the partners chose to target vulnerable communities in the southeast of the country. In a single year, their efforts resulted in an inspiring direct impact on 200,000 beneficiaries in Campeche and Yucatán.^{lxii}

In addition to these initiatives, Opella donates a percentage of its Enterogermina sales to SC in Mexico each year. The cumulative donation to date, since the inception of the partnership in 2019, exceeds \$13 million pesos.^{lxiii} To further magnify its impact, our Mexico branch implemented an extensive communication campaign online, on television and in cinemas that reached over 60 million people in 2023, intending to raise awareness and mobilize efforts to combat childhood diarrhea.^{lxiv}

Allegra/Telfast cause activation.

Allegra, also known by the brand name Telfast, is an antihistamine drug by Opella. Beyond its primary use, it seeks to address the broader issue of air quality inequality through community initiatives, aligned with the brand’s purpose.

In the United Arab Emirates, the Allegra team launched the “Take a Breath” project to improve indoor air quality for children in schools. Partnering with the local NGO Goumbook and technical partner AirZones, the brand help to install air quality monitors in 41 classrooms across 10 schools. Initial findings showed that all schools had unsafe levels of fine inhalable particles (PM2.5), with most also exceeding limits for carbon dioxide and volatile organic compounds (VOCs). By switching to natural cleaning products and installing air purifiers, VOC levels improved by 33%, and PM2.5 levels decreased by over 10%. This project benefited over 1,100 children and teachers, with more than €190,000 invested in air quality improvements.

In Cairo, Egypt, where air pollution is a severe issue contributing to nearly 43,000 deaths annually. The Allegra team launched the “Go Green” initiative in 2023. The project promoted cycling as a sustainable mode of transport by distributing 2,000 bicycles to Cairo residents. By encouraging a shift to zero-carbon, zero-pollution transportation, “Go Green” aims to reduce traffic, improve air quality, and promote sustainable commuting in the city.

5.3 Support Inclusion, Employee safety and Well-being.

Our belief in fostering healthier societies begins within our own walls. We are committed to developing and maintaining workplaces that reflect principles of diversity and inclusion; to provide the best care, our workforce must mirror the communities we serve.

As a consumer healthcare business, we also believe that safeguarding the health and well-being of our employees is fundamental to our mission to deliver the same for our consumers and communities. In pursuit of a high quality of life for all employees, we produce wide-ranging benefit programs and well-being policies, offer training and volunteering opportunities, and focus on increasing access to nature and building eco-friendly workspaces.

Finally, our safety protocols underscore the paramount importance we place on our people’s safety and well-being. We uphold high safety standards and implement proactive measures to mitigate risks and ensure a safe working environment for all employees.

Material Topic	Goal	2023 Results	2022 Results
Diversity & inclusion at work ^{lxv}	<i>Gender ambition: 50% females among Senior Leaders and executives</i> <small>lxvi</small>	45.5% gender representation in senior leadership positions	45.6% gender representation in senior leadership positions
Quality of life at work	Care for employee safety and well-being	79% employees satisfied/engaged (eNPS) of which: 48% promoters 31% passive	77% employees satisfied/engaged (eNPS) of which: 46% promoters 31% passive
Talent attraction and retention	Care for employee safety and well-being	13.1% attrition rate in the last 12 months ^{lxvii}	14% attrition rate in the last 12 months

Health & safety at work	Care for employee safety and well-being	1.0 total LTI frequency rate ¹	0.9 total LTI frequency rate
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5.3.1 Representation and Inclusion.

At Opella, we wish to foster a welcoming and inclusive community across categories including age, race, ethnicity, religion, disability, and sexual orientation, thereby embracing the richness of human diversity, and prioritizing diverse perspectives and experiences in our endeavors.^{lxviii}

Diversity of Employees - Total Number of Headcounts by Employee Category and Gender on 31 December 2023.

Category.	Women	Men	Other	Total
Individual Contributors / Managers	4,793	5,413	1	10,207
Senior Managers	67	83	-	150
Executives	18	19	-	37
Total	4,878	5,515	1	10,394

We aspire to increase gender representation in senior leadership positions by 2025 and we are pleased to report our current progress stands at 45%.^{lxix}

In 2023, we augmented our approach to diversity and inclusion with the support of the leadership, and our Global media and procurement teams, through targeted initiatives detailed below. Our dedication to diversity and inclusion starts within our workforce but extends to all stakeholders: we strive to nurture an inclusive culture throughout our operations, with our partner organizations, our suppliers, our clients, and, importantly, our consumers.

Corporate approach – collaboration with Talent trust.

Throughout Opella, we are committed to promoting diversity and inclusion in front of and behind the camera, encompassing our media development, production units, and marketing campaigns. To this end, in 2023 we initiated a partnership with Talent Trust to evaluate how production companies we engage with are treating diversity and inclusion initiatives, as well as their safety measures, preparation, conduct, and support.

In the inaugural year of this initiative, a survey was launched across three of our productions in Belgium, the Czech Republic, and a Uruguay-Ecuador-Milan production. It assessed response rates, information on diversity and inclusion programs and practices, workplace conditions, whether participants felt prepared for the job, whether they felt they could be outspoken, and overall satisfaction.

Results revealed that while workplace category scores were high, the satisfaction scores were varied, receiving both positive and negative responses.^{lxx} This feedback enabled us to commend production agencies for exemplary performance and push agencies that did not

¹ Please refer to the methodological note on page 41 for further details.

perform as well to improve on specific parameters. Talent Trust's detailed analysis of comments even empowered Sanofi media teams to improve their own processes.

In 2023, we made such surveys mandatory for all Group local and global campaign productions. We expect this to drive numerous opportunities to reinforce a diverse, inclusive, and safe environment and plan to establish key performance indicators (KPIs) to track progress.

5.3.3 Health, Safety and Environmental (HSE) Management.

Health and safety practices are essential for fostering a work environment where our people feel safe and assured. Our goal is to make Opella a safer workplace in which everyone acts with safety consistently in mind.

Opella maintains a network of Key Medical Doctors to help implement consistent occupational risk prevention and medical surveillance across global operations. Further strengthening these safety measures, expert committees assess the impact of chemical substances and biological agents with thorough consideration.

Opella's HSE risk management involves a methodology applied across all sites to assess and control risks.^{lxxi} This includes evaluating regulatory compliance, occupational hygiene, business continuity, workplace hazards, and environmental risks. A Global HSE Risk Committee consolidates site risk maps, leading to action plans which are monitored regularly. Each site develops and maintains emergency plans based on identified risks.

Number of injuries.	2023	2022
Total number of recordable work-related injuries for all Opella employees	39	38
of which work-related injuries	38	37
of which serious injuries	1	0
of which fatalities	0	1
Total number of lost time injury (LTI)	20	16
Total Recordable Injury Frequency Rate (TRI-FR) *	1.9	2.1
Serious Injuries & Fatalities Frequency Rate (SIF-FR) *	0.049	0.054
Lost-Time Injury Frequency Rate (LTI-FR)	1.0	0.9

Please see the methodological note for more information on the definition and calculation of TRI-FR, SIF-FR and LTI-FR. Annex II also includes relevant data for contingent workers and contractors.

Opella's health and safety approach is informed by Sanofi's Health, Safety and Environment (HSE) Policy, which formalizes its commitment to providing a safe and healthy workplace. Key elements include fostering an HSE culture among employees, assessing risks in development projects and product launches, conserving resources, addressing climate change, and promoting HSE rules among suppliers.^{lxxii} The organization's HSE structure comprises a global HSE team, local HSE departments and occupational health services.

By implementing its HSE policy, Opella considers stakeholder expectations and the results of risk analyses, working to control all activities and minimize risks. The company has set ambitious HSE 2025 goals for all levels, bolstered by continuous monitoring and improvement. Sanofi's HSE management system is ISO 14001:2015 certified across multiple departments, including research, development, manufacturing, supply chain, sales, marketing, administration, and related support functions. Furthermore, employees and other workers are covered by an occupational health and safety management system that is periodically and internally audited.

This HSE policy is translated into operating standards implemented in all locations and audited by internal and external bodies.

In addition, in 2022 we launched a new program called Leading Safety to enhance the safety culture of the company through managerial leadership and dedicated tools and routines. Leading and lagging key performance indicators (KPIs) are regularly monitored and communicated to senior management to track safety performance in all locations.

Learning From Experience reports from events and good practices are communicated through dedicated processes detailing significant events, causes, and actions. Sanofi's Leading Safety Culture program furthers these measures, encouraging employee responsibility for safety through hazard perception improvement and best practice sharing.

For occupational health, each site implements prevention programs and hygiene practices in line with regulations and company HSE rules. Sanofi assesses product impact on health, particularly employees' health, through committees like COVALIS, which assist in defining appropriate prevention measures and allocate resources for compliance with European regulations like REACH.^{lxxiii}

Staff also undergo medical surveillance based on occupational risk assessments, with annual consolidation of occupational illness data to enhance prevention efforts. Musculoskeletal disorders were the leading reported cause of occupational illness in 2023.

These safety protocols underscore the paramount importance the Group places on our people's safety and well-being. We will continue to uphold high safety standards in 2024, implementing proactive measures to mitigate risks and ensure a safe working environment for employees.

Employee Health and Well-Being.

As a healthcare company dedicated to improving people's lives, Opella strongly believes in the importance of our employees' well-being. We provide competitive and quality healthcare and benefits in various jurisdictions worldwide, offering our employees resources to care for their health and well-being.

We continue to offer our All Well program to promote a culture of well-being for all our employees, aimed at building healthy minds, bodies, finances and a healthy working culture. The program covers many critical areas, including high-quality healthcare, prevention, and wellness programs, learning resources on topics such as eating well, moving often, and staying healthy, travel medical assistance and professional mental help through our global Employee Assistance Program.

A significant initiative launched in 2023 was Cancer and Work – Acting Together, a global program to create a health-inclusive workplace across all Sanofi offices, included Opella. This program supports employees and their managers in navigating the illness and work-related challenges, including coping with a diagnosis, managing logistics, and facilitating a smooth return to work after

treatment. Employees diagnosed with cancer or other qualifying critical illnesses are entitled to up to 12 months of job protection, including salary and continued benefits.^{lxxiv}

We offer gender-neutral parental leave, meaning that every new parent at Sanofi, including Opella, is entitled to at least 14 weeks of paid parental leave, and we encourage them to take this time to bond with their new family.^{lxxv}

Lastly, we assist employees and encourage the proactive management of their financial health. Whether planning their family’s future or designing their retirement goals, we offer support through financial counseling, incentives, and shareholder opportunities.

5.3.4 Purpose Day.

At Opella, we strive to provide all our employees with opportunities for personal and professional growth through training programs, educational events, and meaningful volunteering experiences that align with our company values. Purpose Day is a central part of these efforts. Purpose Day is a global Opella initiative in which employees are offered paid work time to dedicate to highly impactful volunteering activities that align with the social and environmental causes championed year-round by our brands. This includes direct interventions supporting community health, educational programs and initiatives that improve local environments and biodiversity. Beyond bolstering our positive community impact, we believe Purpose Day plays a vital role in fostering employee engagement with the core values and sustainability efforts of Opella.

Material Topic	Goal	2023 Results	2022 Results
Quality of life at work ¹¹⁴	Care for employee safety and well-being	3,560 employee participation at Purpose Day ^{lxxvi}	3,216 employee participation at Purpose Day

In 2023, Purpose Day celebrated its fifth anniversary with significant growth and expansion. For the first time employees at the global manufacturing and supply sites were given the opportunity to participate. Enhanced monitoring and data tracking efforts by our people and culture teams allowed us to track participation more effectively, revealing a record number of countries involved in Purpose Day activities compared to previous years: 2023 saw more than 3,500 volunteers participate from 40 countries. Activities were specifically aligned with causes linked to three of our global brands: Enterogermina, Allegra and Magne B6.

Sustainability Governance.

6.1 Governance bodies.

In 2023, four governance bodies worked together to put the Sustainable Care Pledge (SCP) into action:

- The Core Leadership Team committee, which set the course to deliver on sustainability objectives, chaired by the Opella’s Chief Sustainability Officer.
- The Sustainability Steering Committee, which monitored progress, chaired by the Chief Sustainability Officer.
- The Sustainability Team, coordinated by the Chief Sustainability Officer, which drove development and execution of the SCP, and managed sustainability reporting requirements.
- The Health, Safety and Environment, Product and Packaging and Procurement departments, which helped to drive operational sustainability.

This model was underpinned by the Opella’s employees, who contributed to the SCP in their day-to-day work through sustainability projects or training.

Governance Body Composition (Core Leadership Team) by Gender and Age Range.

%	2023	2022
Gender		
<i>Men</i>	50%	56%
<i>Women</i>	50%	44%
<i>Other</i>	0%	0%
Age Range		
<i><30 years old</i>	0%	0%
<i>30-50 years old</i>	67%	89%
<i>>50 years old</i>	33%	11%

The Shared Care Collective Advisory Board.

Founded in December 2023, The Shared Care Collective convenes internal and external senior advisors from multidisciplinary backgrounds who share their diverse expertise and perspectives on health, community, and the environment.^{lxxvii}

Intended to meet three times per year, The Shared Care Collective was set up to focus on tangible outcomes. Its recommendations will inform pilot initiatives and grassroots programs that leverage our reach and brand portfolio.

6.2 Supplier Risk Assessment.

Governance of sustainability at Opella includes a process to evaluate the sustainability risks of our suppliers.

We assess the sustainability risks of our 267 purchasing sub-categories based on three criteria: health and safety, environmental impact, and human rights.^{lxxviii} Combining these scores, we've identified 47 sub-categories as potential sustainability risks, mainly related to operations and products like energy, packaging, waste management, APIs, raw materials, and transport. These suppliers are subject to annual monitoring through detailed audits and evaluations.

Our Supplier Audits focus on Health, Safety, and Environment (HSE) performance and are conducted either internally by our HSE department or through external auditors. In 2023, our procurement teams set a goal to audit all critical high-risk API and contract manufacturing providers by 2025. Between 2022 and 2023,^{lxxix} over 44 audits were completed. Areas needing improvement are addressed through follow-up audits to encourage suppliers to manage these risks.

Our Supplier Evaluations are managed through our partner EcoVadis and are instrumental in assessing sustainability performance and compliance.^{lxxx} EcoVadis screens millions of companies to support sustainability improvement within value chains and provides ratings and scorecards for our suppliers, assessing their maturity in the following areas:

- Environment: An exhaustive analysis covering energy consumption, greenhouse gas emissions, local pollution, water and biodiversity impact, materials usage, chemical management, waste management, product life cycle, customer health and safety, and sustainable consumption.
- Labor practices and human rights.
- Fair business practices: Assessing suppliers' adherence to anti-corruption principles, anti-competitive practices, and fair and responsible marketing.
- Responsible supply chain: Evaluating suppliers' influence on their own suppliers' sustainability performance.

Data collection for assessment includes tailored questionnaires, supporting documentation such as certifications, supplier dashboards and reporting, and information from NGOs, trade unions, and media. Following the assessment, EcoVadis assigns suppliers a score. Suppliers falling below targets or demonstrating poor performance in specific areas are instructed to implement corrective action plans facilitated by EcoVadis' e-learning and improvement tools. In cases of significant underperformance or unaddressed deviations, our procurement team may decide to conduct on-site audits or terminate the relationship with the supplier.

In line with our ambitions and a refined risk mapping methodology, as of 2023 we have chosen to increase the number of suppliers due for EcoVadis from 250 in 2022, to 335.^{lxxxi} EcoVadis' assessment is now mandatory for our primary 120 suppliers, 170 high-risk suppliers, our ESG Expanded suppliers, and all suppliers participating in the Group tenders. Once a supplier's specific risk category has been identified, EcoVadis assessments are carried out throughout the year.

6.3 Supplier Code of Conduct.

Opella's dedication to sustainable procurement is reflected in our Supplier Code of Conduct (inherited from Sanofi), with which we require all our suppliers to comply. Within this Code of Conduct, suppliers are expected to uphold:

- Compliance with labor regulations, encompassing prohibitions against child labor, forced labor, violence, and discrimination.
- Provision of decent working conditions, focusing on working hours, wages, benefits, and the right to freedom of association.
- Ensuring health and safety standards, including the protection of workers' health and safety, provision of hazard information and training, and undertaking emergency preparedness measures.
- Adherence to environmental criteria whereby suppliers must respect environmental regulations and demonstrate commitment to combating climate change, minimizing releases into the natural environment, preventing pollution, reducing energy and water usage, and supporting biodiversity.

The Supplier Code of Conduct is integrated into our electronic ordering systems. Upon onboarding, each supplier must acknowledge and agree to comply with our Supplier Code of Conduct. Failure of a supplier to acknowledge the Code of Conduct could impact the continuing commercial relationship between the supplier and the Group.

6.4 Ethics and Business Integrity.

Opella prioritizes ethical business conduct and integrity. Ethical behavior is emphasized in interactions with government representatives, customers, healthcare professionals, patients, consumer rights groups and other relevant stakeholders. Opella's expectations are outlined in Sanofi's Code of Conduct^{lxxxii} and Ethics and Business Integrity Program.

An Ethics and Business Integrity Governance program was introduced in 2023 that included the Global Consumer Healthcare Ethics and Compliance Committee. Sponsored by Opella's Executive Vice President and Head of Consumer Healthcare, the Committee is charged with overseeing the development, implementation, and enhancement of its Ethics and Business Integrity Program within the Opella.

The Ethics and Business Integrity Program comprises policies, standards, education, alerts/whistleblowing management and corrective actions, among others.^{lxxxiii} It also addresses ethics, compliance, and privacy risks in relation to direct Group business and business conducted by third party intermediaries. The implementation of the Consumer Healthcare Fit-for-Purpose Ethics and Business Integrity Program and Governance is based on the creation and execution of a four-year roadmap which includes the development of Opella-specific policies, monitoring, and training programs.

These educational programs are vital: employees are required to complete compulsory ethics training, focusing on risks such as corruption and conflicts of interest. We invest in these programs to raise awareness and provide continuing education to ensure professional integrity and ethical practices. In 2023, the number of employees who have received at least one training session on these topics within Opella was more than 9,000.

In case a law, rule or one of the principles in our Code of Conduct has been or is about to be violated, employees are encouraged to speak up and report it, either to their line manager or management, or by using the compliance reporting helpline, or through whatever channel the employee chooses as most appropriate. This includes but is not limited to People and Culture or the Ethics and Business Integrity department.

About This Report.

Geographical Scope.

Our economic and social data encompass operations in more than 40 countries across various regions and cover the entire workforce of the Group of more than 10,000 employees.

Region	Markets
Europe and LATAM	Europe: Austria, Belgium, Czech Republic, France (2 manufacturing +1 Distribution Centre), Germany (manufacturing), Hungary (manufacturing), Italy (manufacturing), Poland (manufacturing), Portugal, Romania, Russia, Slovakia, Spain, Switzerland, United Kingdom
North America	LATAM: Argentina, Brazil (manufacturing), Colombia, Ecuador, Mexico (manufacturing), Panama, Peru (Quality Control Lab) United States (manufacturing), Canada
AMEA	Australia (manufacturing), Egypt, Hong Kong, Indonesia, Japan (manufacturing), Malaysia, Philippines, Saudi Arabia, Singapore, South Africa, South Korea, Thailand, The People's Republic of China, Tunisia (manufacturing), Turkey, Ukraine, United Arab Emirates, Vietnam (manufacturing)

Data Scope and Relevant Information.

Please note that for the scope of reporting on environmental data, we cover 100% of our owned manufacturing sites, a quality control center, and a distribution center worldwide. These two sites are not included in the perimeter of reporting for the purpose of reporting on biodiversity and PIE related data as these are not relevant for the measurement of specific KPIs related to these topics.

Our Scopes 1 and 2 emission reduction target and baseline emissions from our industrial and distribution sites only and exclude emissions from our commercial vehicle fleet and office emissions because Opella currently only has an estimate for emissions from the vehicle fleet. Detailed methodologies and definitions for environmental indicators can be found in the Corporate Social Responsibility Report 2023 of Sanofi, starting from page 78 onwards.^{lxxxiv}

Social Key Performance Indicators (KPIs).

The data related to our workforce is derived from our Workday database, which has consolidated data from all our legal entities, both in commercial offices and manufacturing sites.

In 2022, we joined the Business for Societal Impact (B4SI) Network to improve the structure and method with which we conduct social impact measurement. In particular, we are committed to strengthening the data gathering, management, and governance for our Healthier Society pillars indicators. In 2023, to ensure the robustness of our community investments we have gone through an assurance of our community investments, outputs and impacts of related activities with Corporate Citizenship. The results of such assurance are attached to this report and have represented a source of data for the Non-Financial Report of the Group in 2023.

Procurement Data Collection System.

To monitor procurement data, we have used our internal management systems and are adopting SIEVO for procurement data collection to enhance transparency and efficiency in our supply chain management processes.

Procurement Data Relevant Information and Scope.

The number of suppliers that agreed to the Code of Conduct and are assessed using EcoVadis is measured drawing data sourced from our in-scope suppliers; this scope is determined on the basis of our expenditure with these suppliers over the past year. From the total amount of expenditure with suppliers, we do not take into account and remove the following suppliers: those with an annual expenditure of less than €50,000, exiting vendors, governmental organizations, and direct competitors.

People Data Scope and Relevant Information.

This report includes people-related data for the companies falling within the scope highlighted above. On December 31, 2023, the Group employed 10,394 people of which 1,605 in France. This number excludes temporary staff, apprentices and trainees.

Reporting Frameworks.

For the first time, in 2023, the Group non-financial report includes a Global Reporting Initiative (GRI) content index as it was written with reference to the GRI standards. For more information about the Group materiality assessment, see section 4.1 of this report (“Materiality Assessment”).

In the writing of the report, we have also selected key KPIs to report on using the B Impact Assessment (BIA), an internationally recognized tool to measure a company’s social, governance, and environmental impact. The BIA is created and managed by B Lab, an international non-governmental organization that created the standard and periodically updates it.

The coordination and supervision of reporting for the fiscal year 2023 was assigned to the Sustainability Governance and Communications Lead and the company that supported the Group in the preparation of the report is NATIVA.

External Audit.

This report has been independently assured by Ernst & Young. The limited assurance process involved a review of our sustainability data and disclosures. The assurance provider's statement is available in the Annex to this document.

Disclaimer; Forward-Looking Statements.

Certain statements and other information included in this document constitute forward-looking statements under applicable securities laws, including the U.S. Private Securities Litigation Reform Act of 1995, as amended. Forward-looking statements are statements that are not historical facts. These statements include projections and estimates and their underlying assumptions; statements regarding business strategies, plans, objectives, intentions and expectations with respect to future financial results; events; operations; services; product development and potential; goals, objectives, aspirations, plans and targets regarding environmental, social, and governance (ESG) matters; roll-out of sustainability and renewable projects; statements regarding future performance; prospects and opportunities; and advancement of strategic growth initiatives. Forward-looking statements are generally identified by the words such as “expects”, “anticipates”, “believes”, “intends”, “estimates”, “plans”, “predicts”, “forecast”, “seek”, “may”, “might”, “will”, “would”, “should”, “strives”, “desires,” “believes, “ambition”, “goal”, “target”, or the negative of these terms or other similar words. Although Opella’s management believes that the expectations reflected in such forward-looking statements are reasonable, investors are cautioned that forward-looking information and statements are subject to various risks and uncertainties, many of which are difficult to predict and generally beyond the control of Opella, that could cause actual results and developments to differ materially from those expressed in, or implied or projected by, the forward-looking information and statements.

These risks and uncertainties include, among other things, Opella’s ability to successfully implement its ESG efforts or meet its goals, targets and objectives, or whether the changes it implements in connection with its ESG efforts generate the intended effects; risks related to climate change resulting from increased concentrations of carbon dioxide (CO₂) and other greenhouse gases in the atmosphere, which could have an adverse effect on global temperatures, weather patterns and the frequency and severity of extreme weather and natural disasters, could adversely affect the Group’s business, results of operations or financial condition; increasing scrutiny and rapidly evolving expectations, including by governmental and non-governmental organizations, consumer advocacy groups, third-party interest groups, investors, consumers, customers, employees and other stakeholders, regarding our ESG practices and performance; and increased regulatory requirements around ESG in various jurisdictions around the world, including new and emerging standards for tracking and reporting on ESG matters, which have not been harmonized and continue to evolve. The risks and uncertainties also include the uncertainties that may be discussed or identified in Opella’s future public filings with a securities regulator.

In light of the significant uncertainties in these forward-looking statements, investors should not regard these statements as a representation or warranty by Opella or any other person that Opella will achieve its goals, objectives, aspirations, plans or targets in any specified time frame or at all. The forward-looking statements in this document are made as of the date hereof, and Opella disclaims any intention or obligation to update or revise any forward-looking statements in this document as a result of new information or future events, except as may be required by applicable law.

This document uses certain terms, including such terms under the GRI, SASB or the EU Corporate Sustainability Directive (CSRD) regimes that are referred to as “material” for those purposes, to reflect specific material risks or other matters to Opella or its stakeholders according to such regimes. Used in this context, however, these terms are distinct from, and should not be confused with, the terms “material,” “materially” and “materiality” as defined by or construed in accordance

with securities or other laws or as used in the context of financial statements and reporting required by applicable laws and regulations.

Market Information.

This document contains statistics, data and other information about the markets, the size of the markets, market share, competitive positions, the sustainability indicators including climate and emission data of the markets and competitors, and other market data relating to Opella business activity, its competitors, and/or its markets. Unless otherwise indicated, such information is based on Opella's analysis of multiple sources, including publicly available information and information published by Opella. Opella is not liable for and expressly disclaims all liability for or reliance on third-party information and cannot guarantee that another party using different methods to collect, analyze or calculate data on the sustainability matters or other information described above would obtain the same results.

Annex I: GRI Index.

Opella has reported the information cited in this GRI content index for the period from 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	About This Report, Methodological Note
	2-2 Entities included in the organization's sustainability reporting	About This Report, Methodological Note
	2-3 Reporting period, frequency and contact point	Methodological Note
	2-4 Restatements of information	Methodological Note
	2-5 External assurance	Methodological Note
	2-7 Employees	About This Report, 1.3 Our Global Reach, Annex II: GRI Detail
	2-26 Mechanisms for seeking advice and raising concerns	Ethics and Business Integrity
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Support our Communities
GRI 207: Tax 2019	207-1 Approach to tax	Annex II: GRI Detail
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Efficiency Initiatives
	302-4 Reduction of energy consumption	Energy Efficiency Initiatives
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Responsible Use of Water
	303-2 Management of water discharge-related impacts	Responsible Use of Water
	303-3 Water withdrawal	Responsible Use of Water
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Transition to Renewable Energy
	305-2 Energy indirect (Scope 2) GHG emissions	Transition to Renewable Energy
	305-5 Reduction of GHG emissions	Transition to Renewable Energy
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Reduce waste and Embrace Circularity
	306-2 Management of significant waste-related impacts	Reduce waste and Embrace Circularity
	306-3 Waste generated	Annex II: GRI Detail
	306-4 Waste diverted from disposal	Annex II: GRI Detail
	306-5 Waste directed to disposal	Annex II: GRI Detail
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Annex II: GRI Detail

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health, Safety and Environmental management
	403-2 Hazard identification, risk assessment, and incident investigation	Health, Safety and Environmental management
	403-8 Workers covered by an occupational health and safety management system	Health, Safety and Environmental management
	403-9 Work-related injuries	Health, Safety and Environmental management Annex II: GRI Detail
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sustainability Governance Strategy, Annex II: GRI Detail
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Supplier Risk Assessment
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supplier Risk Assessment
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Empower Self-care

Annex II: GRI Detail.

Our People

[GRI 2-7 Employees]

Type of contract	Male	Female	Not Declared	Total
Regular	5,124	4,492	1	9,617
Fixed term	391	386	-	777
Total employees	5,515	4,878	1	10,394

Type of contract	Male	Female	Not Declared	Total
Full Time	5,485	4,720	1	10,206
Part Time	30	158	-	188
Total employees	5,515	4,878	1	10,394

Total number of employees excludes temporary staff, apprentices and trainees.

[GRI 207-1 Approach to Tax]

As a multinational company, we must apply the laws and regulations in force in countries where we do business and pay the appropriate amounts of taxes and duties under those laws and regulations. Our primary responsibility is to pay taxes and file tax returns with the tax authorities on time, in compliance with laws and regulations.

Responsibility for tax matters lies in the first instance with our Tax Department, supervised by our Chief Financial Officer, which implements and maintains robust tax policies and procedures that are signed off by Sanofi's Board of Directors and Audit Committee that applies to Opella. A set of controls has been put in place to ensure that Sanofi's tax strategy is applied effectively.

Our tax policy is published on our corporate website. We aspire to build and maintain open, transparent and collaborative relationships with tax authorities and other governmental bodies worldwide. Wherever possible, we engage in partnerships with tax authorities, and seek prior consent on complex issues and transfer pricing policies. We apply a similar open and cooperative approach to the regular tax inspections to which we are subject in most countries.

[GRI 405-1 Composition of the Core Leadership Team per gender and age range]

Composition of Core Leadership Team by Gender and Age.

Gender and Age	<30	30-50	>50	Total
Men	0	5	1	6
Women	0	3	3	6
Other	0	0	0	-
Total	-	8	4	12

[GRI 405-1 Diversity of employees]

Diversity of employees - Total number of headcounts per employee category and age on 31 December 2023.

Category	<30 years old	30-50 years old	>50 years old	Total
Individual Contributors / Managers	1,023	6,761	2,423	10,207
Senior Managers	-	103	47	150
Executives	-	22	15	37
Total	1,023	6,886	2,485	10,394

Diversity of employees - Total number of headcounts per employee category and gender on 31 December 2023.

Category	Women	Men	Other	Total
Individual Contributors / Managers	4,793	5,413	1	10,207
Senior Managers	67	83	-	150
Executives	18	19	-	37
Total	4,878	5,515	1	10,394

[GRI 401-1 New employee hires and employee turnover]

Total number and rate of new employee hires.

Gender and Age	<30 years old	30-50 years old	>50 years old	Total	Rate
Men	214	430	51	695	13%
Women	252	496	43	791	16%
Other	1	-	-	1	100%
Total	467	926	94	1,487	14%
Rate	46%	13%	4%	14%	

Total number and attrition rate.

Gender and Age	<30 years old	30-50 years old	>50 years old	Total	Rate
Men	119	385	141	645	12%

<i>Women</i>	159	462	97	718	15%
<i>Other</i>	-	-	-	-	0%
Total	278	847	238	1,363	13%
Rate	27%	12%	10%	13%	

[GRI 403-9 Work-related injuries]

Lost-Time Injury Frequency Rate (LTI-FR) is the number of Lost-time Injuries (LTI) per million hours worked over a 12-month period.

Total Recordable Injury Frequency Rate (TRI-FR) is the number of Lost-time Injuries (LTI) and Injuries Without Lost-Time (IWLT) per million hours worked over a 12-month period.

Lost Time Injuries (LTI) are occupational injuries leading to an absence from work for at least one day (the day of the injury is not counted as a lost day). Injuries Without Lost Time (IWLT) are occupational injuries which cannot be classified as First Aid (according to US OSHA definition) neither be classified as LTI, that results either in medical treatment beyond first aid or in restricted work assignment. Serious Injuries & Fatalities are work-related injuries that result in a fatality or in an injury with a life-threatening situation or life-altering or permanent.

Number of injuries	2023	2022
Total number of recordable work-related injuries for all external workers	16	25
<i>of which work-related injuries</i>	16	24
<i>of which serious injuries</i>	-	1
<i>of which fatalities</i>	-	-
Total Recordable Injury Frequency Rate (TRI-FR)	4.9	7.1
Serious Injuries & Fatalities Frequency Rate (SIF-FR)	-	0.29

[GRI 306-3 Waste Generated, GRI 306-4 Waste diverted from disposal, 306-5 Waste directed to disposal]

	2023	2022
Waste directed to disposal	6,395	6,153
Waste diverted from disposal	9,495	9,269
Total waste generated	15,890	15,422

	2023	2022
Hazardous waste	2,305	2,230
Incineration (with energy recovery)	2,171	2,209
Landfill	134	21
Non-hazardous waste	4,090	3,922
Incineration (with energy recovery)	3,454	2,906
Landfill	636	1,017

	2023	2022
Hazardous waste	571	454
Recycling	83	71
Hazardous waste disposal without landfill	488	383
Non-hazardous waste	8,924	8,815
Recycling	8,605	8,497
Non-hazardous waste disposal without landfill	319	318

Annex III: Other Relevant Information.

<i>Category</i>	<i>Top Brands per category</i>	<i>International Non-proprietary names</i>	<i>Top Region of sale per category</i>
Digestive Wellness	Dulcolax Enterogermina Buscopan Essentiale	Bysacodil Bacillus Clausii, Bacillus Subtilis Hyoscine Butylbromide Phosphatidyl Choline	EULA
Pain Care	Doliprane Eve Icy Hot Dorflex	Paracetamol Ibuprofen e.g. Menthol Orphenadrine Citrate, Metamizole, Caffeine	EULA ^{bxxxv}
Allergy	Allegra Xyzal	Fexofenadine Levocetirizine	North America
Physical and Mental Wellness	Pharmaton Novanight Magne B6 Unisom Nature's Own	Multivitamins, Minerals, Ginseng Mg Lactate, Pyridoxine HCl (VIT B6) Doxylamine Multivitamins	Physical Wellness – AMEA Mental Wellness – EULA
Personal Care	Gold Bond	e.g. Menthol	North America
Cough, Cold and Flu	Bisolvon Mucosolvan	Bromhexine HCl, Dextromethorphan HBr, Marshmallow Root Ambroxol HCl	EULA

Annex IV: BIA Certified Scores.

B Corp Certification	Final Score	Date of Certification
North America	85.0	July 2023
Hispanic Latin America	83.4	December 2023
<i>Germany</i>	<i>87.6</i>	<i>December 2023</i>
<i>Italy</i>	<i>90.0</i>	<i>December 2023</i>

Annex V: Acronyms.

API	Active Pharmaceutical Ingredients
AI	Artificial Intelligence
AMEA	Asia, Middle East, and Africa
BIA	B Impact Assessment
B4SI	Business for Societal Impact
CaLD	Culturally and Linguistically Diverse
CSO	Chief Sustainability Officer
CSR	Corporate Social Responsibility
DEP	Diesel exhaust particles
DE&I	Diversity, Equity, and Inclusion
DMF	Dry Molder Fiber
EULA	Europe and Latin America
EVP	Employee Value Proposition
ERGs	Employee Resource Groups
FR	Frequency Rate
FSC	Forest Stewardship Council
GBU	Global Business Unit
GHG	Greenhouse gas
HERs	Empowered Resilient Sisters
HSE	Health, Safety & Environment
HVAC	Heating, ventilation, and air conditioning
INEGI	National Institute of Statistics, Geography and Informatics
ITDP	The Institute for Transportation and Development Policy
IWLT	Injury without Lost-Time
KGI	Key Growth Indicator
KPI	Key Performance Indicator
LED	Light-emitting diode
LGBTQIA+	Lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual+
LPG	Liquefied petroleum gas
LTI	Lost Time Injury

M&S	Manufacturing and Supply
MEAL	Monitoring, Evaluation, Accountability and Learning
MFAWs	Made for Ads Websites
MHU	Mobile health units
MWHCP	Midland Women's Health Care Place
NGO	Non-Governmental Organization
OTC	Over-the-counter
PEFC	Programme for the Endorsement of Forest Certification
PM	Particulate Matter
POSM	Point of Sale Materials
PPAs	Power purchase agreements
PR	Public Relations
PVC	Polyvinyl Chloride
SAR	Seasonal allergic rhinitis
SCAP	Supplier Climate Action Plan
SC	Save the Children
SCP	Sustainable Care Pledge
SOCOPAC	Southern Cone, Pacific and the Caribbean
SFI	Sustainable Forestry Initiative
TRI	Total Recordable Injuries
UAE	United Arab Emirates
VBA	Village Birth Attendants
VMS	Vitamins, Minerals and Supplements
VOC	Volatile Organic Compounds
WE	Western Europe
WRI	World Resources Institute

Annex VI: INN List.

Brands	International Non-proprietary Names
<i>Bisolvon</i>	Bromhexine HCl
<i>Buscopan</i>	Hyoscine Butylbromide

<i>Doliprane</i>	Paracetamol
<i>Dorflex</i>	Orphenadrine Citrate, Metamizole, Caffeine
<i>Dulcolax</i>	Bisacodil
<i>Enterogermina</i>	Bacillus Clausii, Bacillus Subtilis
<i>Essentiale</i>	Phosphatidyl Choline
<i>Eve</i>	Ibuprofen
<i>Icy Hot</i>	e.g. Menthol
<i>Magne B6</i>	Mg Lactate, Pyridoxine HCl (VIT B6)
<i>Nature's Own</i>	Multivitamins
<i>Ostelin</i>	Multivitamins, minerals
<i>Telfast/Allegra</i>	Fexofenadine

Independent auditor's report on the consolidated statement of non-financial performance.

This is a free translation into English of a report issued in French and it is provided solely for the convenience of English-speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.

To the General Management,

Following the request made to us and in our capacity as an independent auditor, a member of the network of one of the auditors of your Company (hereinafter the "Entity"), we have carried out work aimed at formulating a reasoned opinion expressing a moderate assurance conclusion on the compliance of the consolidated statement of non-financial performance, for the financial year ended December 31, 2023 (hereinafter the "Declaration") to the provisions set out in Article R. 225105 of the French Commercial Code and on the sincerity of the historical information (established or extrapolated) provided pursuant to 3° of I and II of Article R. 225105 of the French Commercial Code (hereinafter the "Information") prepared in accordance with the Entity's procedures (hereinafter the "Framework"), presented in the management report pursuant to the provisions of Articles L. 2251021, R. 225105 and R. 2251051 of the French Commercial Code.

Conclusion

On the basis of the procedures we have implemented, as described in the "Nature and scope of the work" section, and the information we have gathered, we have not found any material misstatement that would call into question the fact that the consolidated statement of non-financial performance complies with the applicable regulatory provisions and that the Information, taken as a whole, are presented, in a sincere manner, in accordance with the Framework.

Preparation of the non-financial performance statement

The absence of a generally accepted and commonly used reference framework or established practices on which to rely to evaluate and measure the Information allows for the use of different, but acceptable, measurement techniques that may affect comparability between entities and over time.

Consequently, the Information should be read and understood with reference to the Repository, the material elements of which are presented in the Declaration.

Inherent limitations in the preparation of Information

The Information may be subject to uncertainty inherent in the state of scientific or economic knowledge and the quality of the external data used. Some information is sensitive to the methodological choices, assumptions and/or estimates used for its preparation and presented in the Declaration.

Entity Liability

It is the responsibility of Management to:

- select or establish appropriate criteria for the preparation of the Information;
- prepare a Statement in accordance with legal and regulatory provisions, including a presentation of the business model, a description of the main non-financial risks, a presentation of the policies applied with regard to these risks as well as the results of these policies, including key performance indicators;
- prepare the Statement by applying the Entity Framework as mentioned above;
- and to put in place such internal control as it deems necessary for the preparation of the Information which does not contain material misstatement, whether due to fraud or error.

The Declaration was prepared by the Board of Directors.

Responsibility of the independent auditor

It is up to us, on the basis of our work, to formulate a reasoned opinion expressing a moderate assurance conclusion on:

- the conformity of the Declaration with the provisions of Article R. 225105 of the French Commercial Code;
- the sincerity of the historical information (observed or extrapolated) provided pursuant to 3° of I and II of Article R. 225105 of the French Commercial Code, i.e. the results of policies, including key performance indicators, and actions, relating to the main risks.

As it is up to us to make an independent conclusion on the Information as prepared by Management, we are not allowed to be involved in the preparation of such Information, as this could compromise our independence.

It is not for us to pronounce on:

- the Entity's compliance with other applicable legal and regulatory provisions (in particular with regard to the vigilance plan and the fight against corruption and tax evasion);
- compliance of products and services with applicable regulations.

Professional standards applied

Our work described below was carried out in accordance with the provisions of Articles A. 2251 et seq. of the French Commercial Code, our audit program consisting of our own procedures (*Verification Program of the Non-Financial Performance Statement*, of July 7, 2023) and the professional doctrine of the French Institute of Statutory Auditors relating to this intervention, in particular the technical opinion of the French Institute of Statutory Auditors, *Intervention of the statutory auditor - Intervention of the OTI - Declaration of extra-financial performance*, and international standard ISAE 3000 (revised).²

Independence and quality control

Our independence is defined by the provisions of Article L. 82128 of the French Commercial Code and the Code of Ethics of the profession. In addition, we have a system of quality control in place that includes documented policies and procedures to ensure compliance with applicable laws and regulations, ethical rules and professional doctrine.

Means and resources

Our work mobilized the skills of 3 people and took place between February and June 2023 over a total intervention period of 18 weeks.

We called on our specialists in sustainable development and social responsibility to assist us in carrying out our work. We conducted a dozen interviews with the people responsible for preparing the Declaration, representing the Purchasing, Supply Chain, Health, Safety and Environment, Research and Development, Quality, Business Ethics, Human Resources and Industrial Operations departments.

Nature and scope of work

We have planned and carried out our work taking into account the risk of material misstatement on the Information.

We believe that the procedures we have conducted using our professional judgment allow us to reach a moderate assurance conclusion:

- we have reviewed the activities of all the entities included in the scope of consolidation and the presentation of the main risks;
- we assessed the appropriateness of the Repository in terms of its relevance, completeness, reliability, neutrality and comprehensibility, taking into consideration, where appropriate, good practices in the sector;
- we have verified that the Declaration covers each category of information provided for in III of Article L. 2251021 of the Commercial Code in social and environmental matters and includes, where applicable, an explanation of the reasons justifying the absence of the information required by the second paragraph of III of Article L. 2251021 of the French Commercial Code;
- we have verified that the Declaration presents the information provided for in II of Article R. 225105 of the French Commercial Code when it is relevant with regard to the main risks;

² ISAE 3000 (révisée) *Assurance engagements other than audits or reviews of historical financial information*

- we have verified that the Statement presents the business model and a description of the main risks related to the business of all the entities included in the scope of consolidation, including, where appropriate and proportionate, the risks created by its business relationships, products or services as well as the policies, actions and results, including key performance indicators related to key risks;
- we searched literature sources and conducted interviews for:
 - assess the process of selecting and validating the main risks as well as the consistency of the results, including the key performance indicators selected, with regard to the main risks and policies presented;
 - corroborate the qualitative information (actions and results) that we considered to be the most important presented in Annex 1. For certain risks (Product Transparency, Make an Impact to communities, Diversity & Inclusion, Quality of Life at Work, Talent Attraction and Retention, Responsible Procurement, Product Eco-design, Responsible Consumption & production, Health education, Responsible marketing, Business Ethics), our work was carried out at the level of the consolidating entity. For the other risks, our work was carried out at the level of the consolidating entity and in a selection of entities listed hereinafter: Suzano (Brazil), Koln (Germany), Origgio (Italy), Ho Chi Minh (Vietnam);
- we have verified that the Declaration covers the consolidated scope, i.e. all the entities included in the scope of consolidation in accordance with Article L. 23316 of the French Commercial Code;
- we have taken note of the internal control and risk management procedures put in place by the Entity and have appreciated the collection process aimed at the completeness and sincerity of the Information;
- for the key performance indicators and other quantitative results that we considered to be the most important presented in Annex 1, we implemented:
 - analytical procedures consisting of verifying the correct consolidation of the data collected as well as the consistency of their evolution;
 - detailed tests, on the basis of surveys or other means of selection, consisting of verifying the correct application of definitions and procedures and reconciling the data with the supporting documents. This work was carried out with a selection of contributing entities listed above and covers between 8% and 42% of the consolidated data selected for these tests (8% of hours worked, 25% of water withdrawals, 37% of total hazardous waste generated, 39% of scope 1&2 emissions, 42% of total energy consumption);
- we assessed the overall consistency of the Statement in relation to our knowledge of all the entities included in the scope of consolidation.

The procedures implemented in the context of a moderate assurance engagement are less extensive than those required for a reasonable assurance engagement carried out in accordance with professional doctrine; A higher level of assurance would have required more extensive audit work.

Paris La Défense, July 3, 2024

The Independent Auditor
French original signed by

EY & Associés

Christophe Schmeitzky
Partner, Sustainability

Appendix 1: Information considered most important

Social Information	
<i>Quantitative information (including Key Performance Indicators)</i>	<i>Qualitative information (actions or results)</i>
<p>Total number of headcounts per employee category and age range at 31 December 2023.</p> <p>Total number of headcounts per employee category and gender at 31 December 2023.</p> <p>Gender parity in executive positions.</p> <p>Percentage of the Board of Directors per gender and age range.</p> <p>Rate of fatalities as a result of work-related injury.</p> <p>Rate of work-related injuries.</p> <p>Serious Injuries and Fatalities Frequency Rate (SIF-FR).</p> <p>Total number of recordable work-related injuries for all employees.</p> <p>Total LTI rate.</p> <p>Number of employee participation at Purpose Day.</p> <p>Employees satisfied/engaged (eNPS) - 2022 et 2023.</p> <p>Attrition rate over the past 12 months.</p> <p>Total number and rate of new employee hires.</p> <p>Total number and rate of employee turnover.</p>	<p>Employment (attractiveness, retention),</p> <p>Health and safety (preventive actions),</p> <p>Social relations (social dialogue, collective agreements), training,</p> <p>Quality of life at work,</p> <p>Equal treatment (equality between men and women, fight against discrimination, integration).</p>
Environmental information	
<i>Quantitative information (including Key Performance Indicators)</i>	<i>Qualitative information (actions or results)</i>
<p>Emission intensity (Scope 1 + 2 Market Based) tCO₂eq/ €.</p> <p>Scope 1 Field fleet emissions.</p> <p>Full carbon footprint.</p> <p>Total refrigerants gas leakage (KG).</p> <p>Scope 1&2 CO₂e Emissions 2023.</p> <p>Total Energy Consumption (Direct & Indirect).</p> <p>Total Renewable Electricity consumption.</p> <p>Total Scope 1 tCO₂eq.</p> <p>Total Scope 2 (Location based) tCO₂eq.</p> <p>Total Scope 2 (Market based) tCO₂eq.</p> <p>% renewable electricity sourced from the grid.</p> <p>% scope 1 & 2 CO₂e emissions reduction compared with 2019.</p> <p>% of waste going to landfill.</p> <p>Non-hazardous Waste generated.</p> <p>Total Hazardous Waste Produced (Manufacturing).</p> <p>Total Waste generated.</p> <p>Total Waste recycled.</p> <p>% reduction in water withdrawals compared with 2019.</p> <p>Total water withdrawal.</p> <p>Number of sites assessed as presenting a pharmaceutical risk in the environment.</p> <p>Number of priority sites with biodiversity management plans.</p>	<p>The results of the environmental/energy policy (certifications, resources),</p> <p>Climate change (significant emission items due to activity, reduction targets, adaptation measures),</p> <p>Water management and biodiversity protection,</p> <p>Waste management.</p>

<p>Number of the sites assessed according to their biodiversity significance.</p>	
Societal information	
<p><i>Quantitative information (including Key Performance Indicators)</i></p>	<p><i>Qualitative information (actions or results)</i></p>
<p>Number of employees who have received at least one Ethics and Business Integrity training within Sanofi CHC.</p> <p>Number of Ethics and Business Integrity trainings that have been completed within Sanofi CHC.</p> <p>Number of alerts for Sanofi CHC.</p> <p>Substantiated cases of which: Fraud cases, non-Fraud cases.</p> <p>Dismissals and resignations related to misconduct.</p> <p>“People reached“(description of target: people reached annually to empower self-care behavior change through dedicated campaigns with messages on prevention, awareness and diagnosis of conditions, and responsible use of medicines)</p> <p>Direct Beneficiaries (Target description: direct beneficiaries in CHC’s communities by 2030 with on-the-ground NGO programs).</p> <p>Number of brands activating community impact objectives.</p> <p>Amount of revenues donated for ENTEROGERMIN A, Icy Hot, PHARMATON, OSTELIN & NATURE’S OWN.</p> <p>Number of brands with formal lifecycle assessment performed by external experts.</p> <p>Number of brands that completed the internal baseline assessment.</p> <p>Number of brands that created an action plan based on the internal baseline assessment.</p> <p>Number of top brands highlighting ingredients transparency.</p> <p>% of displays ordered from the approved regional catalogue of sustainable point-of-sale material (POSM): Europe, AMEA and LATAM separated.</p> <p>% reduction in volume of printed materials by 2025.</p> <p>% of suppliers aligned to Code of Conduct.</p> <p>% of suppliers spend assessed with EcoVadis and remediation in place in case of low score.</p> <p>% of 2022 top emitters from committed to Supplier Climate Action Plan (SCAP).</p> <p>Bia Certified Scores.</p>	<p>Subcontracting and suppliers (environmental and social issues).</p> <p>Measures taken to promote the health and safety of consumers.</p> <p>Actions in favour of human rights, in particular respect for the fundamental ILO Conventions.</p> <p>Actions taken to prevent corruption and tax evasion.</p>

Endnotes.

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- ⁱ Opella uses the term "reach" as defined in and provided by data from third-party provider Omnicon Group (Omni Studio).
- ⁱⁱ Cumulative direct beneficiaries to whom program is made available, from 2022 to 2030.
- ⁱⁱⁱ Please note that this material topic did not result from the materiality assessment carried out in 2022 by Opella. However, it is listed here as this is relevant in relation to the SCP.
- ^{iv} Please note that this material topic did not result from the materiality assessment carried out in 2022 by Opella. However, it is listed here as this is relevant in relation to the SCP.
- ^v Using energy efficiency, direct sourcing of renewable electricity (on-site electricity generation, power purchase agreements, and use of renewable electricity from the grid, where available), and RECs.
- ^{vi} Direct sourcing of renewable electricity (on-site electricity generation, power purchase agreements, and use of renewable electricity from the grid, where available), and RECs. This only includes electricity consumed on our wholly-owned sites.
- ^{vii} Where feasible and permitted according to local infrastructure - a site is considered landfill free when the landfill [usage] rate is below 1%.
- ^{viii} Please note that these material topics did not result from the materiality assessment carried out in 2022 by Opella. However, they are listed here as these are relevant in relation to the SCP.
- ^{ix} Please note the number of sites included in the list of sites assessed for pharmaceuticals in the environment risk is 13 even though the total amount of sites for which we report environmental metrics is 15. This is because 2 sites out of 15 are respectively a Quality Control Lab and a Distribution Centre. As such, Opella has determined that they are not relevant for PIE and biodiversity reporting.
- ^x The biodiversity management plans for priority sites are currently under development.
- ^{xi} Please note that this material topic did not result from the materiality assessment carried out in 2022 by Opella. However, it is listed here as relevant in relation to the SCP.
- ^{xii} 'B Corp. Make Business a Force For Good' (2024). Available online at: <https://www.bcorporation.net/en-us/>
- ^{xiii} Sanofi. Sanofi Consumer Healthcare North America earns B Corp Certification. 2023. Available online at: <https://www.sanofi.com/en/investors/environment-social-governance/latest-news/sanofi-Consumer-Healthcare-north-america-earns-b-corp-certification>
- ^{xiv} Sanofi. Sanofi Consumer Healthcare in Germany is awarded B Corp certification for ecological and social effects on business activities. 2024. Available online at: <https://www.sanofi.de/de/media-center/pressemitteilungen/2024/2024-01-30-sanofi-consumer-healthcare-in-deutschland-wird-fuer-oekologische-und-soziale-effekte-auf-geschaefsttaetigkeit-mit-b-corp-zertifizierung-ausgezeichnet>
- ^{xv} Sanofi Consumer Healthcare Italia. Comunicato Stampa: Sanofi Consumer Healthcare Italia ottiene la Certificazione B Corp per il suo impegno continuo nei confronti della società e dell'ambiente. 2024. Available online at: https://www.sanofi.com/assets/countries/italy/docs/Notizie/sanofi_italia_consumer-healthcare-b-corp_30.01.2024.pdf
- ^{xvi} Codigof. The Consumer Division of Sanofi Latin America obtains B Corp Certification. 2024. Available online at: <https://codigof.mx/la-division-de-consumo-de-sanofi-hispanoamerica-obtiene-la-certificacion-b-corp/>
- ^{xvii} The legal requirement for Certified B Corporations: <https://www.bcorporation.net/en-us/about-b-corps/legal-requirements/>
- ^{xviii} International Energy Agency (IEA). Renewables 2023. 2023. Available online at: <https://www.iea.org/reports/renewables-2023>
- International Energy Agency (IEA). Net Zero Roadmap: A Global Pathway to Keep the 1.5 °C Goal in Reach. 2023. Available online at: <https://www.iea.org/reports/net-zero-roadmap-a-global-pathway-to-keep-the-15-0c-goal-in-reach>
- ^{xix} Health Care Without Harm, and Arup. Health Care's Climate Footprint. Climate-smart health care series, Green Paper Number One. 2019. Available online at: https://noharm-global.org/sites/default/files/documents-files/5961/HealthCaresClimateFootprint_092319.pdf
- ^{xx} Direct sourcing of renewable electricity (on-site electricity generation, power purchase agreements, and use of renewable electricity from the grid, where available), and RECs. This only includes electricity consumed on our wholly-owned sites.
- ^{xxi} Using energy efficiency, direct sourcing of renewable electricity (on-site electricity generation, power purchase agreements, and use of renewable electricity from the grid, where available), and RECs.
- ^{xxii} Please note the KPI on Scope 1&2 reduction only applies to manufacturing and supply sites listed in the Annex. As such, data on scope 1 emissions from car fleet has not been considered in the calculation of this KPI
- ^{xxiii} Our Scope 1 emissions are direct greenhouse gas emissions that occur from sources we own and control, whereas our Scope 2 emissions are indirect emissions associated with the purchase of electricity, heat and steam from an external source.

xxiv Electricity consumed on our wholly-owned sites.

xxv <https://www.there100.org/>

xxvi This data point has been extracted from our environmental data management system (Sherpa).

xxvii Ibid.

xxviii Please note the data that we provide in this table regarding our total Scopes 1 & 2 emissions reductions only apply to the 15 sites listed in this Annex. Data on Scope 1 emissions from Opella's car fleet has not been included in the calculation of these KPIs because Opella currently only has an estimate for emissions from the car fleet.

xxix Opella has followed a three-step approach to allocate its Scope 3 emissions. The methodology involves calculating emissions per quantity or amount when available for each Global Business Unit (GBU), followed by a pro-rata allocation when detailed data is not available. The pro-rata allocation is based on the turnover of each GBU. Additionally, the Group combines the emissions from various functions, including administration, R&D, global functions, and others with the pro-rata allocation to determine the final emissions distribution per GBU.

xxx According to a study conducted by MediaLab and Adelaide: <https://www.adelaidemetrics.com/blog/ana-presentation-better-business-and-environmental-outcomes-recap>

xxxi Please note the methodology of calculation for emissions of our partner Scope3 is not aligned with the SBTi standard and as such, it cannot be accounted for in our total Scope 3 emissions calculations to be presented to SBTi. Methodology detail is available here: <https://methodology.scope3.com/calculations>

xxxii Where feasible and permitted according to local infrastructure - a site is considered landfill free when the landfill [usage] rate is below 1%.

xxxiii Fossil fuel-based plastic, by weight based on packaging. to

xxxiv Here recycle-ready packaging means "designed to be recycled when the recycling local infrastructure is available for such type of packaging." Figure to be calculated by weight based on packaging tonnage.

xxxv Where feasible and permitted according to local infrastructure - a site is considered landfill free when the landfill [usage] rate is below 1%.

xxxvi This target is part of the Opella's Sustainability Care Pledge strategy.

xxxvii This data point has been extracted from our environmental data management system (Sherpa).

xxxviii Fossil fuel-based plastic, by weight based on packaging. to

xxxix PulPac. Sanofi and Haleon join the Bottle Collective. 2023. Available online at: <https://www.pulpac.com/news/sanofi-and-haleon-join-the-bottle-collective/>

xl Ibid.

xli This target is part of the Group's Sustainability Care Pledge strategy.

xlii Please note all of these KPIs do not include the US market where the choice of POSM is market-driven. Retailers require specific designs for their stores, hence the Group has not put in place a standardized catalog.

xliii Ibid.

xliv Please note the data on increase in water withdrawals has changed from what was disclosed in our report last year for 2022. This is due to a change in scope of reporting compared to last year.

xlv Please note that these material topics did not result from the materiality assessment carried out in 2022 by Opella. However, they are listed here as these are relevant in relation to the SCP.

xlvi Please note the number of sites included in the list of sites assessed for pharmaceuticals in the environment risk is 13 even though the total amount of sites for which we report environmental metrics is 15. This is because 2 sites out of 15 are respectively a Quality Control Lab and a Distribution Centre. As such, they are not relevant for PIE and biodiversity reporting.

xlvii In 2022, we assessed the biodiversity significance of our sites according to the methodology "BIODIVERSITY INDICATORS FOR SITE-BASED IMPACTS" developed by UNEP-WCMC*, Conservation International and Fauna & Flora International. From this assessment, we identified three priority sites with highest potential impacts on local biodiversity that will implement management plans by 2025 and 7 other sites located near biodiversity sensitive areas that will introduce a management plan by 2030.

xlviii Please note that biodiversity management plans for priority sites are currently under development.

xliv On consumer facing products produced at our manufacturing sites.

l Ibid.

li This target is part of the Opella's Sustainability Care Pledge strategy.

lii "A third of population suffers from constipation but only 50% treat it." IPSOS. Fast Fact Survey. 2023.

liii The EPOSSI Barometer. Consumer Perceptions of Self-Care in Europe. 2013. Available online at: sanofi.com/assets/dotcom/content-app/documents/sanofi-consumer-healthcare-non-financial-report.pdf

liiv Opella uses the term "reach" as defined in and provided by data from third-party provider Omnicon Group (Omni Studio).

liv This data has been validated by B4SI, and is included in their Assurance document, illustrating the impact of Opella.

livi Opella uses the term "reach" as defined in and provided by data from third-party provider Omnicon Group (Omni Studio).

^{lvii} Please note that this material topic did not result from the materiality assessment carried out in 2022 by Opella. However, it is listed here as this is relevant in relation to the SCP.

^{lviii} Please note that Allegra ingredients' list is transparent in Brazil, Hungary and the US, Dulcolax ingredients' list is transparent in the USA and the UK, and Enterogermina in Brazil and Italy.

^{lix} Cumulative direct beneficiaries to whom program is made available, from 2022 to 2030.

^{lx} Cumulative direct beneficiaries to whom program is made available, from 2022 to 2030.

^{lxi} Ibid.

^{lxii} Ibid.

^{lxiii} Ibid.

^{lxiv} Ibid.

^{lxv} Please note that these material topics did not result from the materiality assessment carried out in 2022 by Opella. However, they are listed here as these are relevant in relation to the SCP.

^{lxvi} The senior leadership position comprehends the professional categories of Executives and Senior Managers. Please note that for this KPI we are only considering the percentage of women in senior leadership positions.

The Lost Time Injury rate is calculated accounting for the number of lost-time accidents of one day or more per million hours worked over a 12-month period. The scope of this KPI includes Opella employees only, excluding contingent workers and contractors.

^{lxvii} Attrition rate is the pace of employees who leave the organization voluntarily or due to dismissal, retirement, or death in service. It is calculated by dividing the number of leavers by the total number of employees and multiplied by 100.

^{lxviii} Sanofi, Diversity, Equity and Inclusion, available at: <https://www.sanofi.com/en/australia/diversity-equity-inclusion>

^{lxix} This aspiration is part of the Opella's Sustainable Care Pledge strategy.

^{lxx} These scores were received from Talent Trust following their analysis of the surveys responded to by our production teams.

^{lxxi} Sanofi, Health, Safety and Environmental management system, available at: <https://www.sanofi.com/assets/dotcom/content-app/documents/HSE-Management-System.pdf>

^{lxxii} Sanofi, Sanofi HSE Policy, available at: https://www.sanofi.com/assets/dotcom/content-app/documents/HSE_Policy_EN.pdf

^{lxxiii} Sanofi, Vigilance Plan, available at: <https://www.sanofi.com/assets/dotcom/content-app/documents/Vigilance-Plan-2024.pdf>

^{lxxiv} Sanofi, Cancer and Work: Acting together, available at: <https://www.sanofi.com/en/magazine/your-health/cancer-and-work-acting-together>

^{lxxv} Sanofi, Gender-neutral parental leave: everyone benefits, available at: <https://www.sanofi.com/en/magazine/our-sanofi/gender-neutral-parental-leave-everyone-benefits>

^{lxxvi} This data has been validated by B4SI, and is present in their Assurance document, illustrating the impact of Opella.

^{lxxvii} Sanofi, Press Release: Sanofi's Consumer Healthcare unit launches the Shared Care Collective, an advisory group working to advance sustainability. 2023. Available online at: <https://www.sanofi.com/en/media-room/press-releases/2023/2023-12-01-07-00-00-2789082>

^{lxxviii} All suppliers above €50K of spend need to be compliant with the Sanofi Code of Conduct which includes the necessity for suppliers to respect human rights and explicitly forbids child, forced labor and slavery.

^{lxxix} This data is from the internal Group supplier database.

^{lxxx} EcoVadis. Available at: <https://ecovadis.com/>

^{lxxxi} This data is from the internal Group supplier database.

^{lxxxii} Sanofi, Code of Conduct, available at: <https://www.codeofconduct.sanofi/>

^{lxxxiii} Sanofi, Ethics and Business Integrity, available at: <https://www.sanofi.com/assets/dotcom/content-app/documents/2024/ethics-and-business-integrity-factsheet-2024.pdf>

^{lxxxiv} Sanofi, Corporate Social Responsibility Report Chapter 4 of 2022, <https://www.sanofi.com/assets/dotcom/content-app/publications/esg-reports/2022-01-01-declaration-of-extra-financial-performance-en.pdf>

^{lxxxv} While Europe and Latam is the primary region of sales for the Pain Care category each of the products listed is sold primarily in a specific market (e.g. Doliprane in France and Eve in Japan).