



2023 GRI Content Index

Index to be read as a navigation tool to find the information in the relevant documents.

- URD** 2023 Chapter 3 of the "Document d'Enregistrement Universel"
(Registration Document – audited by an independent third party) _
- 20F** [2023 Form 20 F](#)
- CoC** [Code of Conduct](#)
- FCT** Factsheets in our [Document Center](#)
- @** [Email address](#)

GRI STANDARDS			SOURCE	OMISSION
UNIVERSAL STANDARDS				
GRI 1: FOUNDATION 2021				
GRI 2: GENERAL DISCLOSURES 2021				
1. THE ORGANIZATION AND ITS REPORTING PRACTICES				
2-1	Organizational details	Core	20F	P. 15 – Item 4 – Information on the Company
2-2	Entities included in the organization’s sustainability reporting	Core	URD	P. 91 – Methodological note on data reporting
2-3	Reporting period, frequency and contact point	Core	URD	P. 91 – Methodological note on data reporting
2-4	Restatements of information	Core	URD	P. 91 – Methodological note on data reporting
2-5	External assurance	Core	URD	P. 97 – Report of the Independent Third Party
2. ACTIVITIES AND WORKERS				
2-6	Activities, value chain and other business relationships	Core	20F	P.16 - Item 4 - B/ Business overview
2-7	Employees	Core	URD	P. 11 Building a clear vision of the workforce to support long term business success

2-8	Workers who are not employees	Core	URD	P. 13 Building a clear vision of the workforce to support long term business success
3. GOVERNANCE				
2-9	Governance structure and composition	Core	20F	P.79 – Item 6 – Directors, Senior Management and Employees
			FCT	Corporate Governance and Compensation
2-10	Nomination and selection of the highest governance body	Core	20F	P.79 – Item 6 – A/ Directors and Senior Management
2-11	Chair of the highest governance body	Core	20F	P.79 – Item 6 – A/ Directors and Senior Management
2-12	Role of the highest governance body in overseeing the management of impacts	Core	20F	P.134 – Item 6 – C/Board Practices: Appointments, Governance and CSR Committee
			URD	P.5 – 3.2.2. CSR Governance
2-13	Delegation of responsibility for managing impacts	Core	URD	P.5 3.2.2. CSR Governance
2-14	Role of the highest governance body in sustainability reporting	Core	20F	P.134 – Item 6 – C/Board Practices: Appointments, Governance and CSR Committee
2-15	Conflicts of interest	Core	20F	P. 169 - Item 16G. Corporate Governance
2-16	Communication of critical concerns	Core	FCT	Vigilance Plan
2-17	Collective knowledge of the highest governance body	Core	20F	P.84 – Item 6 –A/Directors and Senior Management: Competencies of Board members

2-18	Evaluation of the performance of the highest governance body	Core	20F	P.88 – Item 6 –A/Directors and Senior Management: Board evaluation
2-19	Remuneration policies	Core	20F	P.110 – Item 6 – B/Compensation
2-20	Process to determine remuneration	Core	20F	P.111 – Item 6 – B/Compensation
2-21	Annual total compensation ratio	Core	20F	P.132 – Item 6 – B/Compensation: Pay Ratio
4. STRATEGY, POLICIES AND PRACTICES				
2-22	Statement on sustainable development strategy	Core	URD	P.3 – Section 3.1. CSR strategy and governance
2-23	Policy commitments	Core	FCT	P.4-9 - Ethics & Business Integrity
2-24	Embedding policy commitments	Core	FCT	Global Quality Manual
			FCT	P.3-7 - Lobbying
2-25	Processes to remediate negative impacts	Core	URD	P.70 – Section 3.4. Vigilance plan
			FCT	Vigilance Plan
2-26	Mechanisms for seeking advice and raising concerns	Core	URD	P.49 – 3.3.7.2.3. Speak-up helpline (Whistle blowing)
2-27	Compliance with laws and regulations	Core	URD	P.47 – Section 3.3.7. Ethics and business integrity
2-28	Membership associations	Core	FCT	P.3-11 - Lobbying
			FCT	Patient Associations Supported by Sanofi
5. STAKEHOLDER ENGAGEMENT				
2-29	Approach to stakeholder engagement	Core	URD	P.47 – Section 3.3.7. Ethics and business integrity
			FCT	P.4-9 - Ethics & Business Integrity
2-30	Collective bargaining agreements	Core	URD	P.20 – Section 3.3.1.4.4. Fostering dialogue to pursue progress

GRI 3: MATERIAL TOPICS 2021

3-1	Process to determine material topics	Material	URD	P.6-7 – Section 3.2. Statement of Extra-Financial Performance
3-2	List of material topics	Material	URD	A table of all material topics considered as risks is presented in P.6 - Section 3.2.2. Table of SEFP risks and issues
			URD	The risks are developed in P.8 - 70 - Section 3.3. Detailed description of SEFP issues and risks
3-3	Management of material topics	Material	URD	P.1-116 - All our material topics are included in the Chapter 4 of the "Document d'Enregistrement Universel" in which policies, commitment, goals, targets, responsibilities, resources, grievance mechanisms and specific actions are described. This report is audited by an independent third party.

TOPIC-SPECIFIC STANDARDS - MATERIAL TOPICS

ECONOMIC

GRI 203: INDIRECT ECONOMIC IMPACTS 2016

203-1	Infrastructure investments and services supported	Material	20F	P.50 - Item 4 - D/ Property, plant and equipment
			URD	P.28 - Section 3.3.2 Access to healthcare

GRI 205: ANTI-CORRUPTION 2016

205-1	Operations assessed for risks related to corruption	Material	URD	P.47 - Section 3.3.7. Ethics and business integrity
			20F	P.1 - Item 3 - D. Risk factors - Risks relating to legal and regulatory matters
			FCT	P.5-6 - Ethics and Business Integrity

205-2	Communication and training about anti-corruption policies and procedures	Material	FCT	P.1-7 - Anti-Bribery Policy	
			FCT	P.9-13 - Ethics and Business Integrity	
			URD	P.47 - Section 3.3.7 Ethics and business integrity	
205-3	Confirmed incidents of corruption and actions taken	Material	20F	P.148 - Item 8 - Financial Information - Information on Legal or Arbitration Proceedings	
ENVIRONMENTAL					
GRI 302: ENERGY 2016					
302-1	Energy consumption within the organization	Material	URD	P.57 - Section 3.3.9.2. Energy	
			FCT	ESG Key Performance Indicators	
			FCT	P.3 - Climate Change - Road to Net Zero	
302-4	Reduction of energy consumption	Material	URD	P.57 - Section 3.3.9.2. Energy	
			FCT	ESG Key Performance Indicators	
302-5	Reductions in energy requirements of products and services	Material	FCT	P.3 - Transporting Medicines and Vaccines	
			FCT	P.3-5 - Eco-Design	
GRI 303: WATER 2018					
303-1	Interactions with water as a shared resource	Material	FCT	P.4 - Water Stewardship	
303-2	Management of water discharge-related impacts	Material	FCT	P.6-7 - Water Stewardship	
303-3	Water withdrawal	Material	URD	P.62 - Section 3.3.9.5.2. Water consumption	
			FCT	ESG Key Performance Indicators	
			FCT	P.3-10 - Water Stewardship	

303-4	Water discharge	Material	URD	P.66 - Section 3.3.9.10. Environmental releases	
303-5	Water consumption	Material	URD	P.62 - Section 3.3.9.5.2. Water consumption	
GRI 304: BIODIVERSITY 2016					
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Material	FCT	P.5 - Biodiversity	
304-2	Significant impacts of activities, products and services on biodiversity		FCT	P.5- 7 - Biodiversity	
GRI 305: EMISSIONS 2016					
305-1	Direct (Scope 1) GHG emissions	Material	URD	P.53-54 – Section 3.3.9.3.1.Direct and indirect emissions: Scopes 1 & 2	
305-2	Energy indirect (Scope 2) GHG emissions	Material	URD	P.53-54 – Section 3.3.9.3.1.Direct and indirect emissions: Scopes 1 & 2	
			FCT	P.6-7 - Climate Change – Road to Net Zero	
305-3	Other indirect (Scope 3) GHG emissions	Material	FCT	ESG Key Performance Indicators	
			URD	P.55 – Section 3.3.9.3.2.. Other indirect emissions: Scope 3	
305-5	Reduction of GHG emissions	Material	FCT	P.6-7 - Climate Change – Road to Net Zero	
			URD	P.51 – Section 3.3.9.1. The Planet Care roadmap	
			FCT	P.3 - Transporting medicines and vaccines	

305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Material	URD	P.67 - Section 3.3.9.10.3. Managing air emissions: optimizing the use of solvents and control over volatile organic compound emissions	
			FCT	ESG Key Performance Indicators	
GRI 306: EFFLUENTS AND WASTE 2016					
306-2	Waste by type and disposal method	Material	URD	P.63 - Section 3.3.9.6.2. Waste generated	
			FCT	P.3-4 - Circular Economy & Waste Management	
			FCT	ESG Key Performance Indicators	
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016					
308-1	New suppliers that were screened using environmental criteria	Material	FCT	P.31 - Vigilance Plan	
308-2	Negative environmental impacts in the supply chain and actions taken	Material	URD	P.70 - Section 3.4.1. Methodology for selecting risks for the duty of vigilance	
			FCT	P.24-29 - Vigilance Plan	
			FCT	P.4-13 - Sustainable Procurement	
SOCIAL					
GRI 401: EMPLOYMENT 2016					
401-1	New employee hires and employee turnover	Material	URD	P.11 - Section 3.3.1.2. Building a clear vision of the workforce to support long term business success	
401-3	Parental leave	Material	URD	P.24 - Section 3.3.1.5.2.2. Global gender-neutral paid parental leave policy	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018					

403-1	Occupational health and safety management system	Material	URD	P.74 - Section 3.4.7. Employee health and safety
403-2	Hazard identification, risk assessment, and incident investigation	Material	URD	P.76 - Section 3.4.7.2. Workplace health and safety programs
			FCT	ESG Key Performance Indicators
403-5	Worker training on occupational health and safety	Material	URD	P.76 - Section 3.4.7.2. Workplace health and safety programs
403-6	Promotion of worker health	Material	URD	P.76 - Section 3.4.7.2. Workplace health and safety programs
403-8	Workers covered by an occupational health and safety management system	Material	URD	P.76 - Section 3.4.7.2. Workplace health and safety programs
403-9	Work-related injuries	Material	URD	P.78 - Section 3.4.7.3. Occupational injury/disease indicators
403-10	Work-related ill health	Material	URD	P.78 - Section 3.4.7.3. Occupational injury/disease indicators
GRI 404: TRAINING AND EDUCATION 2016				
404-1	Average hours of training per year per employee	Material	URD	P.16 - Section 3.3.1.3.2.3. A broad learning offer through Sanofi University
404-2	Programs for upgrading employee skills and transition assistance programs	Material	URD	P.16 - Section 3.3.1.3.2.3 A broad learning offer through Sanofi University
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016				

405-1	Diversity of governance bodies and employees	Material	20 F	P. 79 – Item 6 - Directors, Senior Management and Employees - Board of Directors	
			FCT	P.2-9 - Corporate Governance and compensation	
405-2	Ratio of basic salary and remuneration of women to men		URD	P.22 - Section 3.3.1.5. Creating our Diversity Edge	
			URD	P.23. – Section 3.3.1.5.2. Focus on gender balance	
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Material	URD	P.72 - Section 3.4.6. Fundamental human rights at work and P.79 – 3.4.14. Procurement and subcontracting	
			FCT	P.4 - Fundamental Human Rights at Work	
			FCT	P.5-6 - Sustainable Procurement	
GRI 408: CHILD LABOR 2016					
408-1	Operations and suppliers at significant risk for incidents of child labor	Material	FCT	P.6-7 - Children's Rights	
GRI 409: FORCED OR COMPULSORY LABOR 2016					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Material	URD	P.72 - Section 3.4.6. Fundamental human rights at Work	
			FCT	P.1-13 - Human Rights Due Diligence	
			FCT	P.5-6- Fundamental Human Rights at Work	

GRI 413: LOCAL COMMUNITIES 2016					
413-1	Operations with local community engagement, impact assessments, and development programs	Material	FCT	P.1-7 - Employee Volunteering	
413-2	Operations with significant actual and potential negative impacts on local communities	Material	URD	P.66 - Section 3.3.9.10. Environmental releases	
			20F	P.13 - Item 3 - D. Risk Factors - Environmental and safety risks of our industrial activities	
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016					
414-1	New suppliers that were screened using social criteria	Material	FCT	P.6 - Sustainable Procurement	
414-2	Negative social impacts in the supply chain and actions taken	Material	URD	P79 - Section 3.4.14. Procurement and subcontracting	
GRI 416: CUSTOMER HEALTH AND SAFETY 2016					
416-1	Assessment of the health and safety impacts of product and service categories	Material	URD	P.74 - Section 3.4.7. Employee health and safety	
			FCT	P.5-10 - Medical Ethics and Bioethics and Clinical Trials	
			FCT	P.3-4 - Implementation of REACH regulation	
			FCT	P.1-6 - Quality Management System	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Material	20F	P.148 - 20-F Item 8 - Financial Information - Information on Legal or Arbitration Proceedings	