8937

(December 2017)

Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Sanofi S.A.				98-0346613
			e No. of contact	5 Email address of contact
Yossi Cohen			908-981-5741	Yossi.Cohen@sanofi.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact				7 City, town, or post office, state, and ZIP code of contact
55 Corporate Drive				Bridgewater, NJ 08807
8 Date of action			sification and description	
			Principal Company (Company Company Com	
May 10, 2022	44 Coriol number		ry Shares 12 Ticker symbol	13 Account number(s)
10 CUSIP number	11 Serial number	S)	12 Hicker Symbol	10 Account number(3)
0040EN110E000 (ADC)			SNY (NASDAQ)	
80105N105000 (ADS) Part II Organization	nal Action Attac	ch additiona		ee back of form for additional questions.
14 Describe the organiza	tional action and, if	applicable, the	date of the action or the da	te against which shareholders' ownership is measured for
				anofi of 58% of the outstanding common shares
				common shareholders pro rata.
Willest were previously to	070 Ottilida by dallo	ily of Europe	Old Carrotte	
15 Describe the quantitat	tive effect of the orga	anizational act	tion on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per
				was a fully taxable dividend to Sanofi shareholders for
				Euroapi common shares equal to their fair market value
on the May 10 distribution	date Since the Fu	roani commo	n share distribution was a	dividend for U.S. federal income tax purposes, it had no
effect on the Sanofi sharel				
ellect on the Salion Share	noiders busis in th	o ounon ona		
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<u> </u>				
			1 1 11 ttth	letter and as the market values of accurities and the
				lation, such as the market values of securities and the
				es caused the basis of such shares in the hands of
				10 distribution date. There are several possible methods
for determining this fair m	arket value. One po	ssible appro	ach is to utilize the closing	trading price for Euroapi common share on May 10, 2022
				since May 6, 2022. This price was EUR 14.5, which is in
				e not bound by this approach and may, in consultation
				the Euroapi shares. For example, other approaches
include (i) using the average of the high and low trading prices for Euroapi common share on Euronext on May 10 (again translated into				
dollars at the May 10 exch	ange rate) and (ii) u	ising the ave	rage of the closing trading	prices for Euroapi common shares on May 10 and the
four subsequent trading days (each translated into dollars at the exchange rate for the respective day). All of this information is pub				
			and xe.com (for exchang	

Under penalties of perjury, I declare that Thave examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature

Date

Title

SUP GROUP HEAD OF

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

Prim's and Prim's and Prim's address

Firm's address

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054