

Opella. Sustainability Report 2024.

Our yearly checkup.

Health. In your hands. By making self-care as **simple** as it should be.

Our mission.

At Opella, we believe in empowering people to take care of themselves. Our mission is to bring health in people's hands by making self-care as simple as it should be.

As the first global consumer healthcare company to achieve B Corp Certification, we are proud to meet high standards of social and environmental performance, transparency, and accountability. The journey to achieving global B Corp Certification was rigorous and demanding, underscoring our dedication to continuously raising the bar for ourselves when it comes to delivering sustainability impact.

At Opella, we are committed to delivering high-quality, consumer-friendly self-care solutions that support both individual well-being and the health of our planet. By promoting health education and empowering self-care, we help ease the burden on healthcare systems worldwide benefiting our consumers, communities, and the environment.

Our sustainability journey is guided by a commitment to transparency. It is an approach based on listening, learning, growing and sharing our progress openly every step of the way.

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1. Sustainability at Opella.

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Leading with purpose.

We have a clear vision: to become the best fast-moving consumer health company in and for the world. For me and for our 11,000 team members, this is more than words on a page. It is a commitment. As a leader in our industry, we owe it to ourselves, to our consumers, and to our planet to build a business where sustainability is not an afterthought, but truly core to our strategy.



Julie Van-Ongevalle. President and Chief Executive Officer.

In 2023, we launched our Sustainable Care Pledge with the goal of promoting a Healthier Planet and a Healthier Society. We set ambitious targets to reduce our environmental footprint and reinforce our positive impact on our teams and in the communities we serve—and our teams delivered. But do not take my word for it. The 2024 results speak for themselves:

- We reduced our Scopes 1 and 2 emissions by 64% compared to 2019.
- 93.5% of our electricity was from renewable sources.
- 86% of our packaging was recycle-ready and 96.5% of our industrial waste was recovered or recycled.
- We achieved 43.6% female representation in senior leadership roles and continued to roll out our gender-neutral parental leave.
- 94% of our key suppliers were evaluated on their environmental, social and ethical performance.
- Our educational campaigns on illness prevention, awareness, diagnosis and responsible use of medicine reached 129 million people around the world.
- More than 530,000 people directly benefited from community programs focused on prevention, access to care, better air quality, and clean water.

All these achievements and more have enabled us to unlock a monumental milestone: in 2025, Opella became the first global consumer healthcare company to earn B Corp Certification, one of the most comprehensive and rigorous ESG standards. This certification is a testament to the hard work of our teams and to what we have accomplished so far, as well as a symbol to consumers and partners of our commitment to sustainability. But certification alone is not enough.

We also just became a proud signatory of the United Nations Global Compact, reinforcing our commitment to embedding its Ten Principles on human rights, labor, environment, and anti-corruption into our strategy, culture, and daily operations.

Our focus is now on accelerating and scaling our efforts to get even closer to our “best in and for the world” vision. In 2024, we appointed our first Chief Sustainability Officer, who reports directly to me. We also set sustainability KPIs tied to executive performance, reaffirming sustainability as a key driver of growth and long-term resilience.

Our next priority as a standalone company? Set science-aligned new climate targets to support our ambition to be net zero by 2050 and continue embedding sustainability across product innovation and supply chains.

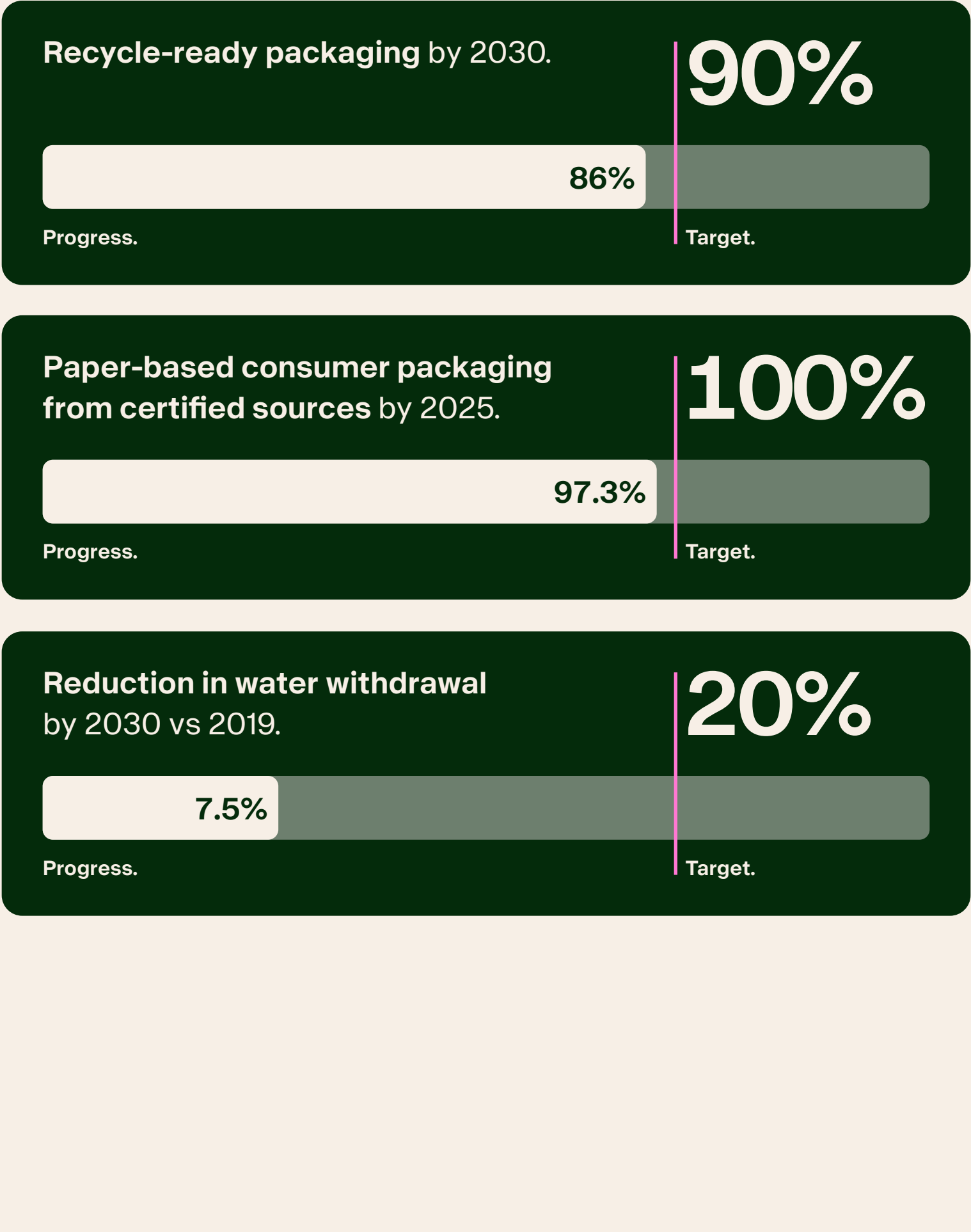
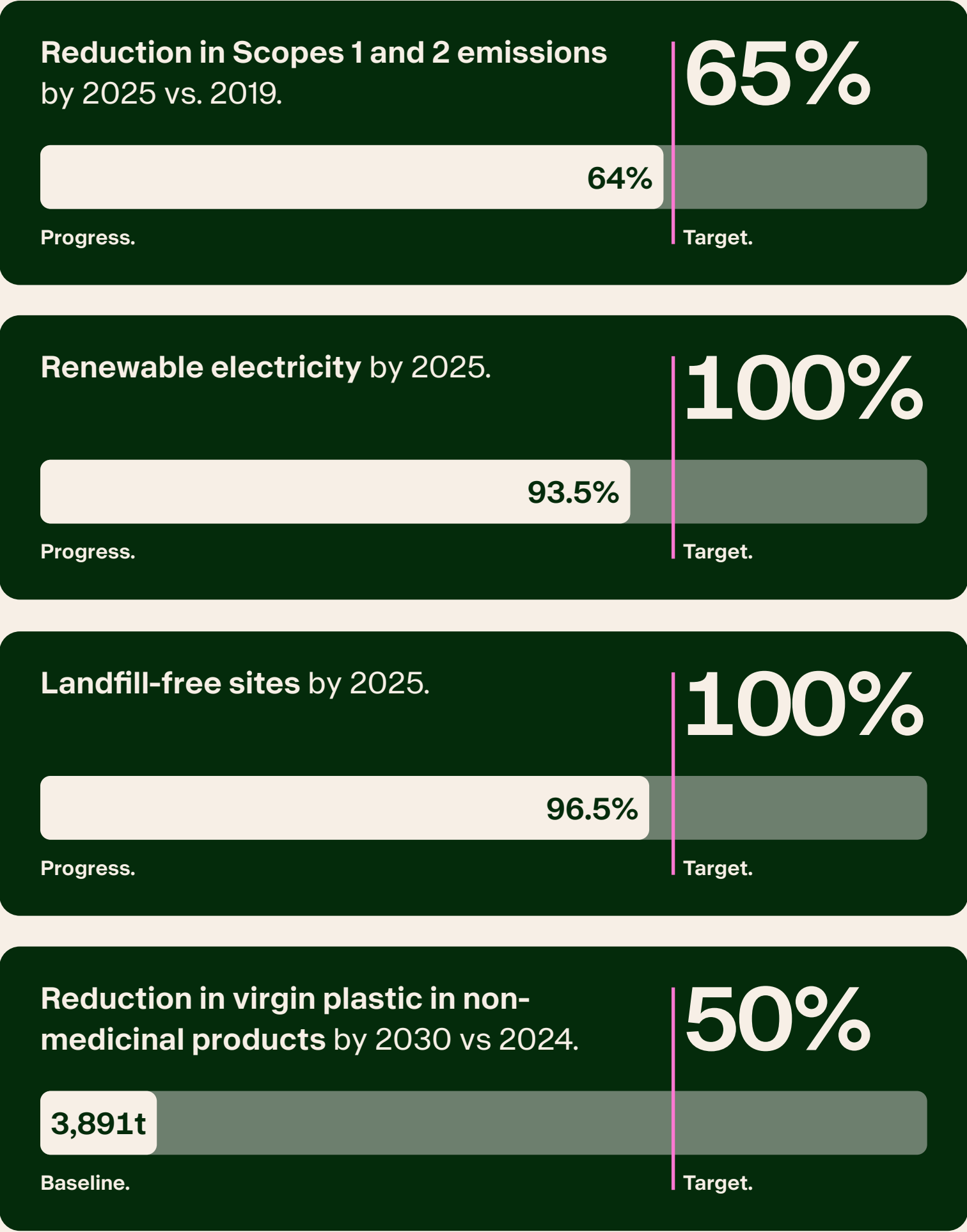
To our team members, partners, and communities: thank you. Your passion and commitment push us forward. This is just the beginning, and we are proud to be shaping a healthier, more inclusive, and sustainable future—together.

Opella at a glance.

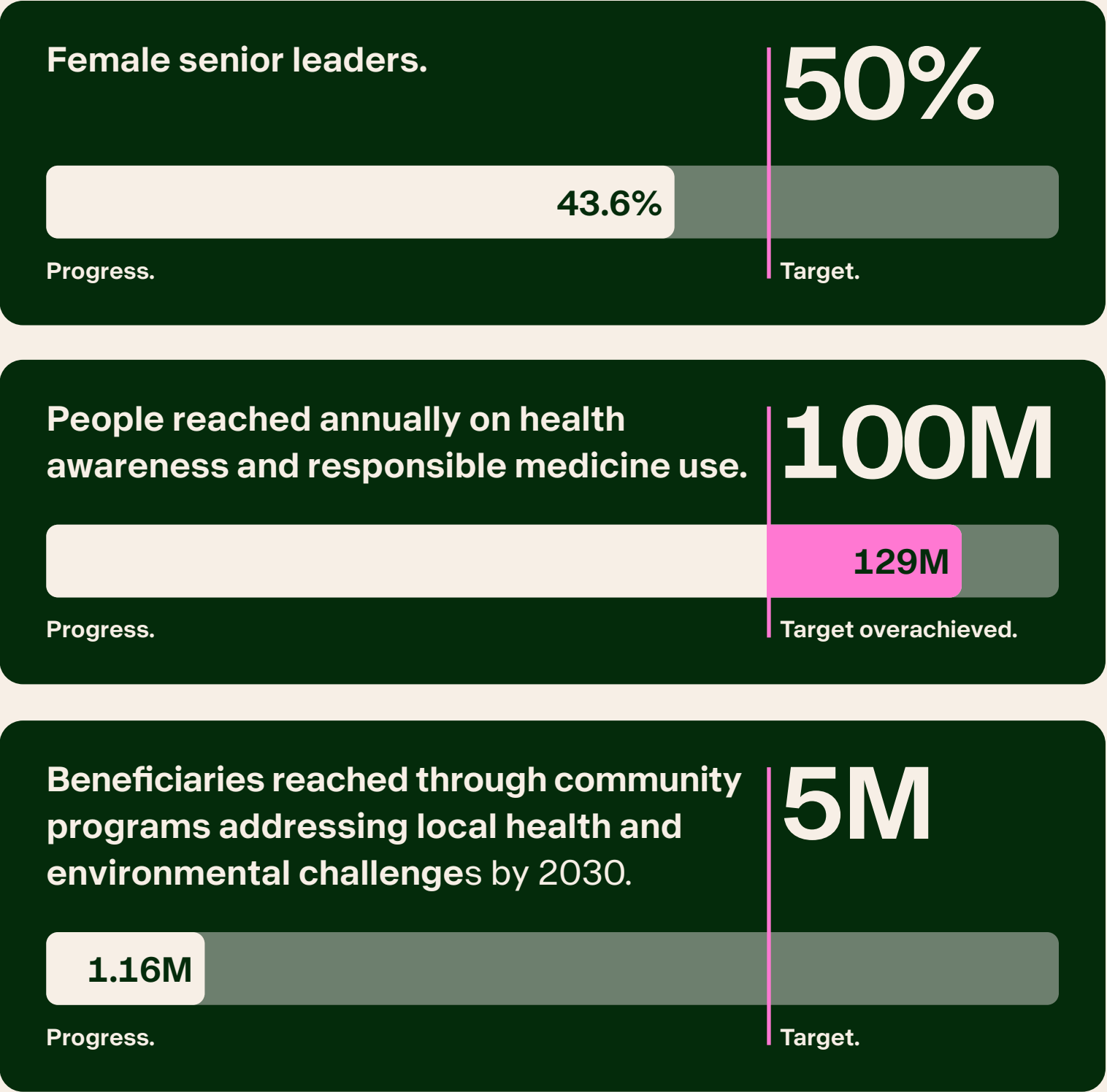
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- 2024 highlights.
 - About us.
 - Unlocking the triple value of self-care.

2024 highlights.¹

Healthy Planet.



Healthy Society.



¹ For detailed scope and definitions of the targets, please refer to the Methodology note section.

About us.

Opella, the former Consumer Healthcare business unit of Sanofi, is now a standalone, fast-moving consumer healthcare (FMCH) company with a new name and a fresh perspective. In October 2024, Sanofi announced plans to spin off its Consumer Healthcare business, empowering two focused companies to grow and thrive independently. As of April 30, 2025, Opella officially operates on its own.

Opella is headquartered in Paris, France. The company employs around 11,000 passionate and talented people globally, has direct operations in 38 countries, and provides trusted health solutions to consumers in over 140 countries. It is the world’s purest player ranking 3rd in over-the-counter (OTC) medicines and vitamins, minerals, and supplements (VMS)² with annual net sales of €5 billion. It is the 1st consumer healthcare company to achieve global B Corp Certification.³

Opella is the proud owner of many global and local brands, and also prioritizes local connections—tailoring its brand portfolio to local needs.

The company has 100 brands customers and consumers love. Its 15 focus brands are Allegra, Enterogermina, Doliprane, Magne B6, EVE, DulcoLax, Essentiale, Qunol, IcyHot, Cenovis, Buscopan No Spa, Mucosolvan/Bisolvon, Pharmaton, Dorflex and Novalgina. Here is a snapshot of the portfolio:

- Category mix.** Contribution to sales.
- 46% Seasonal symptoms and pain relief.
 - 46% Wellness.
 - 8% Other health needs.

- Geographic exposure.** Contribution to sales.
- 49% Europe and Latin America (EULA).

- 26% North America (NA).
- 25% Asia-Pacific, the Middle East, and Africa (AMEA).

Opella has established a strong presence across key global markets such as France, Mexico, Germany, Japan, US, Brazil, India, Australia, China and more. Its global network of manufacturing sites and distribution channels keeps the company close to customers and helps it operate efficiently.

Opella is energized to redefine self-care, challenging the status quo to deliver bold, trusted health solutions that empower consumers everywhere.



15 focus brands. Opella.

² Group data and analysis on the basis of market studies conducted by third parties, including the Nicholas Hall, DB6 2024TM CHC benchmark study.
³ As of April 17, 2025.

Unlocking the triple value of self-care.

At Opella, we believe self-care has a critical role to play in advancing the sustainability of health systems by supporting healthier populations, easing pressure on healthcare systems, and helping reduce the environmental footprint of care delivery.

This concept, which we refer to as the triple value of self-care, is supported by social and economic studies and recent modeling of the patient care pathway through self-care with a pilot study in the UK.

→ Looking ahead.

At Opella, we are committed to promoting informed and responsible self-care as part of our broader sustainability ambition. Through evidence-based initiatives and ongoing research, we aim to empower individuals, support healthcare systems, and contribute to a healthier, more sustainable future.

1. Supporting people to stay healthier, longer.

Each year, it is estimated that 1.2 billion minor ailments are self-managed in Europe through the use of non-prescription medicines⁴. The result: self-managing minor conditions can save over 100 minutes per case in travel, waiting, and treatment time⁵, improve adherence in chronic disease management, and reduce absenteeism at school and work.

2. Contributing to more resilient healthcare systems.

According to economic studies, every €1 spent on non-prescription medicines in Europe is associated with €6.7 in societal value, through a combination of healthcare savings and improved productivity. This includes approximately €26 billion in reduced medical expenditures and €10 billion in avoided productivity losses each year.

3. Helping lower the carbon footprint of healthcare.

Clinical care pathways—including travel, facility energy use, and procedures—are resource-intensive. Our pilot study⁶ revealed that self-care could help support the reduction of the UK National Health Service’s (NHS) carbon emissions. By avoiding 25 – 38 million primary care visits and 5 – 10 million accident and emergency visits for self-treatable conditions, NHS carbon emissions could decrease by 8-16%, or the equivalent of up to 2.4 – 4.8 million⁷ round trip flights between London and New York. We are proud to be at the forefront of this research and have submitted our findings for scientific publication.

⁴ AESGP, Self-Care in Europe: Economic and Social Impact on Individuals and Society, 2023.
⁵ Ibid., AESGP (GP workload and time modeling).
⁶ Frontier Economics for PAGB, The Economic Impact of OTC Products in the UK, 2023.
⁷ Source: BBC. Should you fly, drive, or take the train 2019. Available from: <https://www.bbc.com/news/science-environment-49349566>

Strategy.

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- Our strategy framework.
 - Sustainability governance.
 - Stakeholder engagement.
 - Materiality assessment.

Our strategy framework.

Opella’s Sustainable Care Pledge.

Launched in 2023, our Sustainable Care Pledge guides how we innovate and deliver products by aligning with changing consumer expectations and supporting the shift toward a more inclusive, equitable and regenerative economy. This commitment is anchored in two pillars, Healthy Planet and Healthy Society, and supported by a strong foundation of ethics, transparency and integrity that we call Responsible Business.

As a standalone company, we will update our sustainability strategy and targets to reflect the latest science, stakeholder expectations, and industry standards—guided by the results of our upcoming double materiality assessments, ensuring a continued focus on our most significant impacts and risks.

→ Looking ahead.

B Corp Certification is the start of a longer journey—one that will guide us in raising our standards, deepening our impact, and learning alongside a global community of businesses committed to driving positive change.

Healthy Planet.

Tackling climate change.

Reducing waste and embracing circularity.

Preserving ecosystems.

Healthy Society.

Fostering an inclusive and safe workplace.

Empowering self-care.

Supporting our communities.

Responsible Business.

Leading with integrity.

Upholding human rights across the value chain.

Driving responsible procurement.

Guaranteeing product safety and quality.

B Corp certified.

As of April 17, 2025, Opella became the first global consumer healthcare company to earn B Corp Certification—the result of a four-year transformation journey.



Sustainability governance.

Management and implementation.

We have built a strong internal governance framework to embed sustainability into strategic and operational decision-making across the organization.

Our approach ensures accountability, cross-functional alignment, and continuous improvement as we work toward our Healthy Planet and Healthy Society ambitions.

Policies, controls and reporting.

While we develop our own policies for 2025 following the separation from Sanofi, our governance is anchored by the robust policy framework we inherited. We currently adhere to all existing Sanofi policies, implementing new ones only when they replace previous guidelines. Sustainability-related KPIs are integrated into operational dashboards, consolidated by the Global Sustainability team, and reviewed by the Sustainability Steering Committee. These controls ensure compliance, data quality, and transparency in our external reporting, including preparation for the future Corporate Sustainability Reporting Directive (CSRD) requirements and voluntary disclosures.

Shared Care Collective.

Acts as an external sounding board to challenge, inspire and guide Opella’s sustainability ambition and strategy.

Executive Committee.

Provides strategic oversight and executive accountability for Opella’s sustainability commitments.

Sustainability Steering Comittee.

Sets strategic direction, reviews progress and ensures sustainability is embedded in decision-making.

Reporting Steering Committee.

Ensures accuracy, consistency and compliance of public sustainability disclosures.

Global Sustainability Team.

Designs strategy, leads program execution, ensures alignment across functions and drives continuous improvement.

Cross-Functional Operational Implementation.

Executes the strategy within each function (e.g. Manufacturing, Marketing, R&D, Procurement), translating strategic goals into action.

Stakeholder engagement.

Our approach.

Stakeholder engagement is central to our business. Through tailored, ongoing dialogue, we ensure our sustainability strategy remains relevant and impactful. For example, in 2024, we strengthened strategic partnerships to address systemic challenges, with a particular focus on engaging suppliers on Scope 3 emissions.

Through our Supplier Climate Action Program (SCAP), we monitor supplier progress toward Science-Based Targets (SBTi). In our Supplier Relationship Management (SRM) sessions, we collaborate with packaging and POSM suppliers to advance circular economy initiatives.

→ Looking ahead.

- As we prepare for CSRD-aligned reporting, we aim to step up engagement with our stakeholders by:
- Increasing transparency on how stakeholder input informs decisions.
 - Expanding collaborations with healthcare professionals and advocacy groups to improve the societal impact of our products.

Key stakeholders.	Engagement channels in 2024.
Consumers.	Campaigns to raise awareness and promote self-care.
Customers.	Joint campaign with U.S. retailers to highlight our B Corp Certification.
Employees.	Volunteer program, annual pulse survey, trainings, intranet, events, town halls, incentives tied to ESG performance.
Government Policymakers and Regulators.	Leadership roles in trade associations and active engagement in policy and regulatory reform.
Healthcare Professionals.	Insight boards, publications, webinars on e-labeling, health literacy, and self-care topics.
Civil Society and NGOs.	Cause-driven campaigns with NGOs and our brands (e.g., Save the Children, Hope Foundation, Goumbook), alongside global webinars on digital health and self-care.
Suppliers.	Ongoing collaboration to assess and improve their environmental and social impact (Audits, ESG questionnaires, Code of Conduct, trainings).

Materiality assessment.

Our process.

Our materiality assessment is a critical tool in shaping our sustainability strategy and ensuring we prioritize the environmental, social and governance (ESG) topics that matter most to our stakeholders and where we can have the greatest impact.

In 2022, Opella conducted a materiality assessment, with support from an independent third party, engaging around 600 internal and external stakeholders to prioritize 28 sustainability topics based on the Sustainability Accounting Standards Board (SASB), Sanofi Group matrix, and industry benchmarks. From this process, 10 key material topics were identified as most critical to our business and impact.

In 2024, we refreshed this assessment. As a result, we removed one issue “Stakeholder engagement” and expanded our materiality scope to include 4 new issues: protection of biodiversity & ecosystems, pharmaceuticals in the environment (PIE), working conditions, and equal treatment & opportunities for all.

These updates reinforce the foundation of our sustainability strategy rolled out in our Healthy Planet, Healthy Society and Responsible Business pillars.

Material ESG issues.

Environment.

Climate change and energy use.

Waste management and recycling.

Product eco-design.

Protection of biodiversity and ecosystems.

Pharmaceuticals in the environment.

Governance.

Product safety and quality.

Business ethics and integrity.

Social.

Access to healthcare.

Respect for human rights.

Working conditions.

Equal treatment and opportunities.

Health education.

Support for vulnerable communities.

Responsible marketing, advertising and communication.

→ Looking ahead.

As legal and regulatory frameworks evolve, we plan to enhance our materiality approach to align it with the CSRD double materiality requirements.

2. Healthy Planet.

16 →	Tackling climate change.
22 →	Reducing waste and embracing circularity.
26 →	Preserving ecosystems.

Tackling climate change.

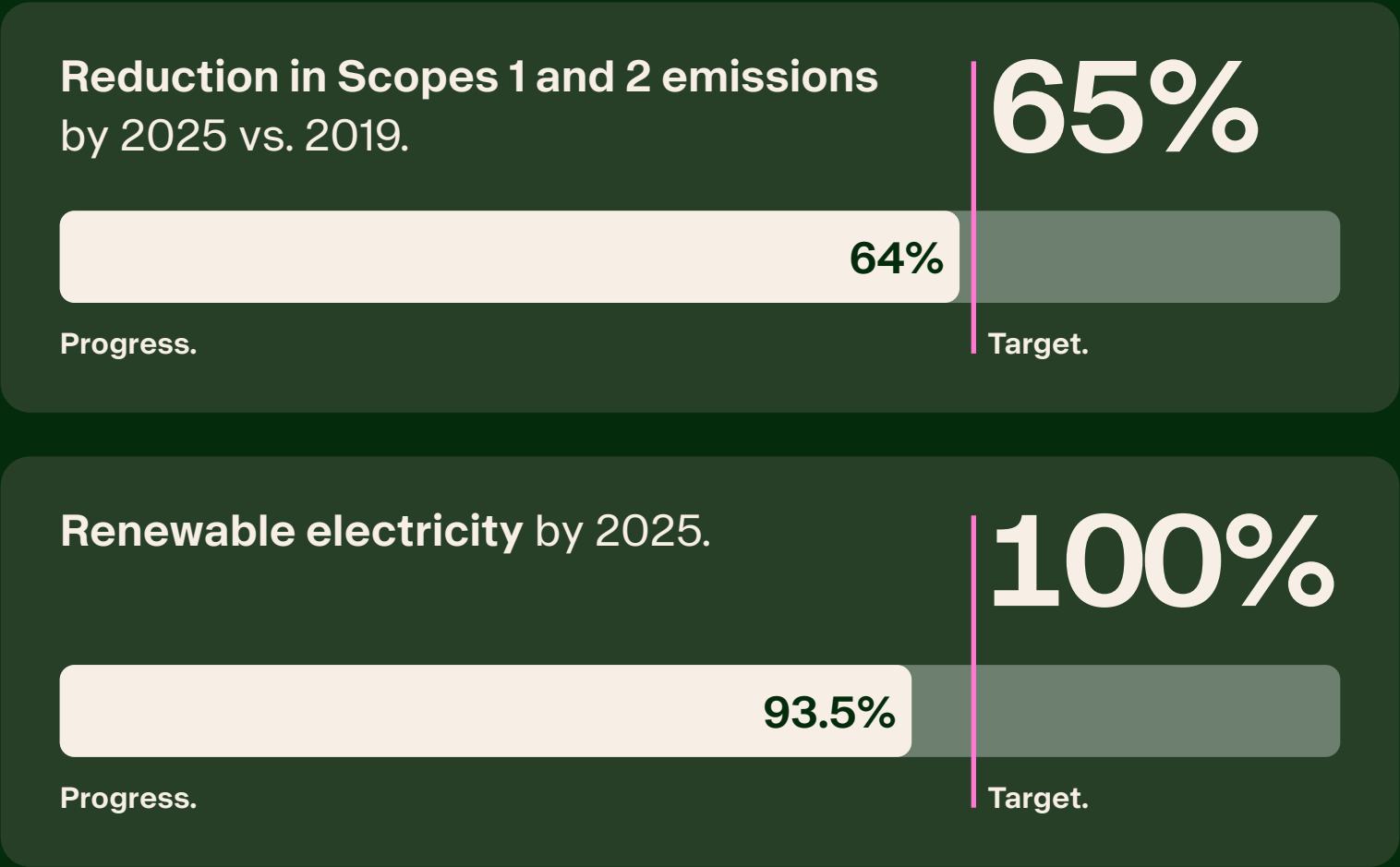
Material issue.
Climate change and energy use.

Climate change is not just an environmental issue—it is a health crisis. From heatwaves and poor air quality to the spread of infectious diseases, its impact on human health is escalating fast. The healthcare industry is responsible for nearly 5% of global emissions.⁹ As a consumer health leader, Opella must act. Building a resilient value chain to buffer the negative effects of climate change is essential for us to be credible and have a long-term impact. That means reducing our emissions, designing more sustainable products and driving innovation that supports healthier lifestyles.

Our commitment.

We aim to decarbonize our operations and value chain and align our targets with climate science.

Our targets.⁸



Policy.

- Climate Change—Road to Net Zero.
- Sustainable Procurement.

⁸ For detailed scope and definitions of the targets, please refer to the Methodology note section.
⁹ 4.4% in 2014 according to Healthcare Without Harm: https://global.noharm.org/sites/default/files/documents-files/5961/HealthCaresClimateFootprint_092319.pdf

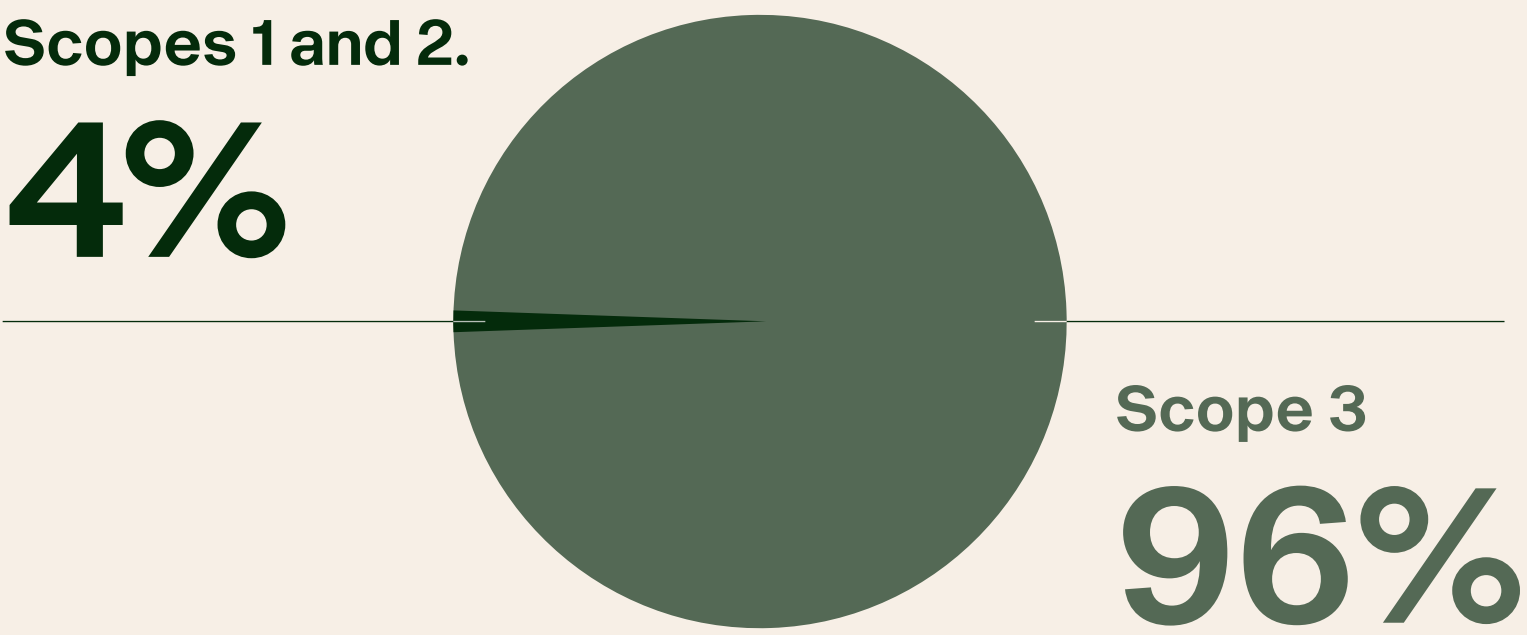
Our strategy.

Last year, in the run up to our separation from Sanofi and to support our ambition to be net zero by 2050, we established our first standalone GHG inventory. This process confirmed that our most emissions-intensive areas are the goods and services we buy to operate our business—emissions that we do not control directly but can influence—and the energy used in our manufacturing facilities.

To tackle these emissions, we are cutting energy consumption at our sites, accelerating the transition to renewables, electrifying our vehicles and industrial processes, and spurring our suppliers to pursue their own decarbonization journeys.

In 2024, we also began defining a clear, actionable roadmap to align our emissions reductions with the Paris Agreement climate goals. In 2025, we will submit our roadmap to The Science Based Targets initiative (SBTi)¹⁰—a global organization helping companies take credible climate action.

Our GHG emissions breakdown.



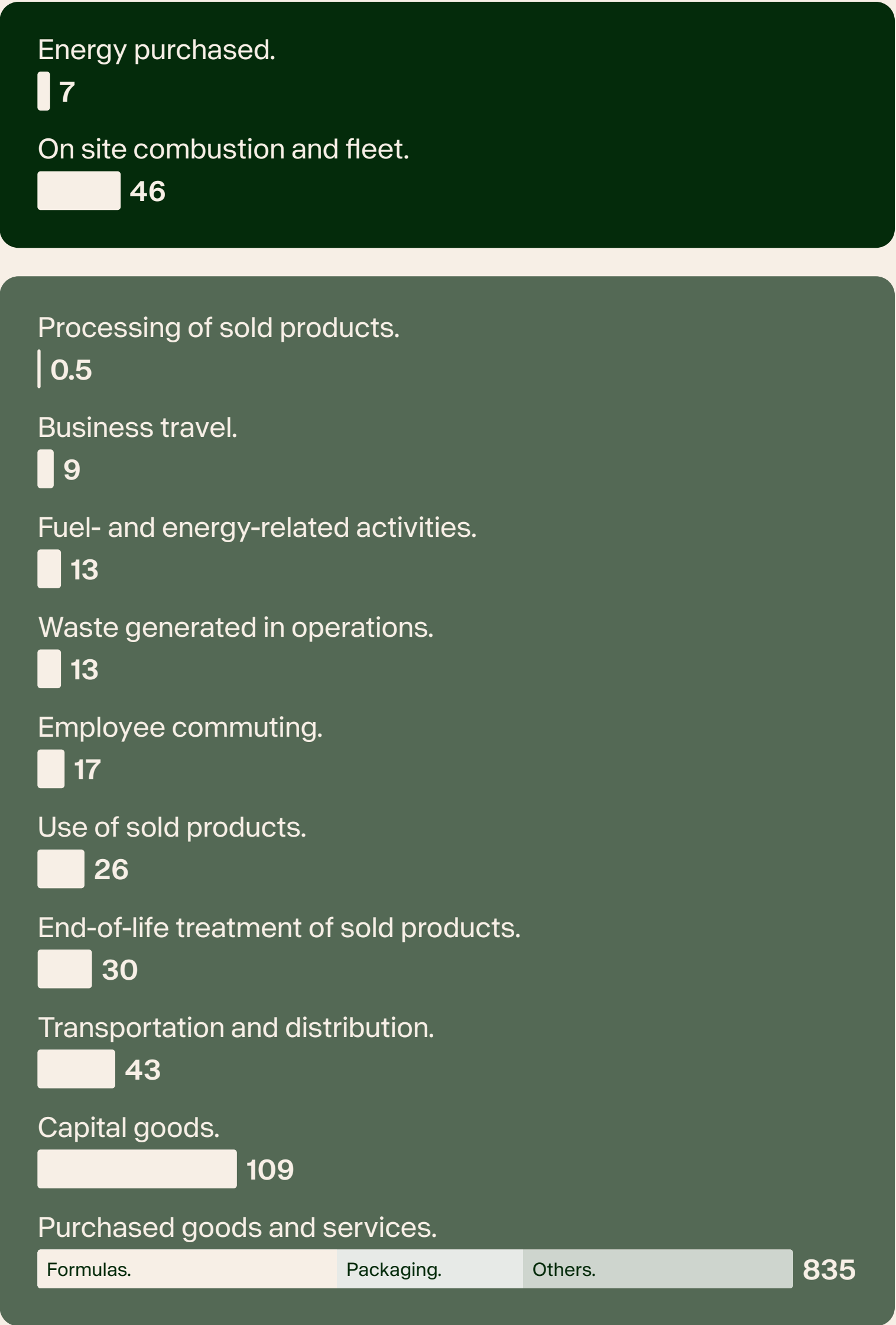
Opella 2024 carbon footprint.

- Scopes 1 and 2.
- Scope 3.

In 2024, Opella’s carbon footprint was 1.1 million tonnes CO₂eq. Only 4% came from our direct operations (Scopes 1 and 2) such as the energy we used to power our plants and the fuels burned by our fleet. That means 96% came from our value chain (Scope 3), which includes every step involved in bringing our healthcare products to consumers—from sourcing raw materials and developing formulas, to manufacturing, packaging, distribution and marketing.

¹⁰ The Science Based Targets initiative (SBTi) is a global organization that helps companies and financial institutions set ambitious targets to reduce greenhouse gas (GHG) emissions. It also develops standards, tools, and guidance to help companies set and meet these science-based targets.

Opella 2024 carbon footprint.



Decarbonizing our own operations. Scopes 1 and 2.

In 2024, we reduced direct emissions by 64% from 2019, nearing our 65% reduction target for end-2025. We made progress by improving the energy efficiency of our manufacturing facilities, shifting to renewables and replacing fossil fuel-powered infrastructure with lower-emission alternatives.

Increasing energy efficiency.

Our energy efficiency approach covers all operations—buildings, processes, utilities and company vehicles. We have implemented ISO 50001-certified energy management systems in three of our largest production facilities. This international standard provides a robust framework for continuously improving energy performance, reducing consumption and lowering greenhouse gas emissions. Compared to last year, we have reduced energy consumption across our manufacturing facilities by 5.5%.

Some examples of our consumption-cutting efforts include enhanced boiler performance in Ho Chi Minh City, Vietnam, and work to optimize heating, ventilation, and air conditioning (HVAC) systems in Lisieux, France, and Origgio, Italy. We also fixed leaks, insulated

pipework and added heat recovery solutions in Compiègne, France, and installed LED lighting across multiple sites. Our most recent project was a heat pump system for Narita, Japan.

Our next move will be using the latest technologies to make air treatment systems in our manufacturing and R&D buildings more efficient. The International Society for Pharmaceutical Engineering (ISPE) has found that these systems can consume up to two-thirds¹¹ of the energy on site, but they are crucial to ensure product quality and safety. We are also making sure energy efficiency standards are a key consideration when we design and select energy-using equipment on our sites.

Transitioning to renewable energy.

In 2024, 93.5% of our electricity needs came from renewable energy, a big jump from 5.6% in 2019 when we started our journey. We are getting closer to our 100% target with instruments like Energy Attribute Certificates (EACs), Power Purchase Agreements (PPA) and on-site installations.

Key 2024 projects.

- Switching from a natural gas cogeneration plant to renewable grid electricity, which will save around 1,300 tonnes of CO2eq in 2025, in Origgio, Italy.
- Installing solar panels in employee parking lots and rooftops in Virginia, Australia, with a goal of supplying 25% of total electricity usage and offering Electric Vehicle (EV) charging stations. We also made progress on solar photovoltaic projects at other sites, such as solar car-park systems in Compiègne and Lisieux, France, and a roof-top solar system in Origgio, Italy, to be commissioned in 2025.

¹¹ <https://ispe.org/pharmaceutical-engineering/ispeak/hvac-environmental-control-pharma-manufacturing-facilities#:~:text=HVAC%20consumes%20from%2050-80%25%20of%20the%20energy%20in,HVAC%20is%20a%20major%20target%20for%20sustainability%20efforts.>

Decarbonizing our own operations. Scopes 1 and 2. (Cont.)

Decarbonizing our industrialization process and fleet.

In 2024, we continued electrifying and adding lower-emission energy sources at our manufacturing facilities, replacing natural gas heating and cooling equipment with electric-powered alternatives and prioritizing low-carbon energy solutions for site developments wherever possible.

- Narita, Japan, has pioneered this transformation with heat pump systems and an electric boiler. Similar projects are planned for other sites in 2025.
- Our French sites, Compiègne and Lisieux, now use biomethane for more than 40% of their gas consumption.

Lastly, we are also reducing emissions from refrigerants by switching to substitutes that have a smaller global warming impact, improving leak prevention, and systematically analyzing accidental discharges to share those lessons across all our sites. Combined, these actions reduced the impact of refrigerant discharges by 51%, saving 862 tonnes of CO₂eq compared to 2019.



Opella Virginia.

Brisbane, Australia.

Solar-powered success.

Opella's Virginia site in Brisbane, Australia, decided to reduce its carbon footprint by switching to solar power and ending its reliance on fossil fuels. We implemented a Power Purchase Agreement (PPA) for rooftop solar panels in 2023, becoming a clean solar power leader in Australia's pharma industry.

Building on this success, we installed a solar panel canopy over the employee car park in 2024, generating nearly 2 GWh of electricity annually and offsetting around 1,347 tonnes of CO₂eq. A new contract to source renewable electricity from the grid, combined with the 25% coming from on-site solar panels, means the site will achieve 100% renewable electricity in 2025. Virginia will now focus on eliminating natural gas through electrification projects.

Decarbonizing our value chain. Scope 3.

Scope 3 emissions—which represented 96% of our total emissions in 2024—are all indirect emissions from our value chain, everything we do not own or control but can influence. They include emissions from making, transporting, using, and disposing of our products, as well as business travel, suppliers and logistics.

Reducing value chain emissions is especially challenging for a few reasons.

1. Limited control over suppliers.
We rely on a vast network of independent suppliers, making it difficult to enforce sustainability standards or influence operational changes.

2. Data gaps and inconsistencies.
Accurate emissions data is hard to obtain due to inconsistent reporting practices and limited technical capacity among suppliers.

3. Regulatory and market complexity.
Varying environmental regulations and infrastructure availability across regions create legal, financial, and logistical barriers to coordinated emissions reduction.

- Despite these challenges, we have identified several ways to advance our decarbonization:
- Strengthen our supplier engagement program to support our value chain partners on their low-carbon journey.
 - Decarbonize our products from cradle to grave by optimizing formulation and packaging.
 - Reduce other value chain emissions.

Engaging our suppliers.
Since most of our emissions come from our value chain, we cannot reach our climate goals without close collaboration with our suppliers. That means working together to improve energy efficiency, transition to lower-carbon materials, adopt sustainable manufacturing practices, and increase transparency across our supply chain.

To build strong and responsible partnerships with our suppliers, we have developed a Supplier Climate Action Plan (SCAP). The SCAP includes a climate maturity assessment for our 115 top emitters, setting clear expectations, providing guidance, and supporting less mature suppliers’ efforts to align with Science Based Target Initiative (SBTi) standards and use 100% renewable electricity by 2030.

We track progress of engaged suppliers using a maturity grid with four levels, aiming for 30% of them to reach Level 3 by 2025.

Level 3 means that within five years, they have calculated their carbon footprint, established a renewable electricity plan, earned a Carbon Disclosure Project (CDP) score of A or B, and made an SBTi commitment. By the end of 2024, we had surpassed our engagement goal: 40% of our top emitters reached Level 3 or above.

We also continued to support the Energize Program, a collaborative initiative launched in 2021 by leading pharmaceutical and healthcare companies in partnership with Schneider Electric. The program promotes renewable energy adoption and greenhouse gas emissions reduction in the industry’s supply chain. So far, the program has resulted in 27 PPAs executed for 563.7 GWh of renewable energy annually, avoiding 393,795 tonnes of CO2eq per year.



Decarbonizing our value chain. Scope 3. (Cont.)

Decarbonizing our products.

We know that 30 % of our total Scope 3 GHG emissions come from our product formulas—made of Active Pharmaceutical Ingredients (API) and excipients—13% from our packaging, 4.5% from transportation and distribution of our products and 14% from our Contracted Manufacturers.

To support our decarbonization effort, we are actively working to:

- Identify and replace the most carbon-intensive raw materials and optimize the manufacturing processes (e.g., API decarbonization).
- Reduce the use of virgin resources and optimize the reuse of materials.
- Reduce emissions from the transportation and distribution of our products.
- Assess the feasibility of relocating our manufacturing to countries with lower-carbon energy grids.

In 2024, we continued to reduce emissions from medicine distribution by using less air freight and more rail and waterway transport, which are less carbon intensive. Other decarbonization initiatives included increasing fuel efficiency for trucks and sea containers, enhancing logistics for intra-European deliveries, and testing electric and natural gas vehicles for urban transport. We also redesigned packaging to reduce volume and optimize shipping, while consolidating shipments and pooling transport to minimize the number of trucks on the road.

Reducing other value chain emissions.

Although business travel and commuting only accounted for 2% of our emissions in 2024, we are taking concrete steps to reduce them, such as:

- Hybrid work.
- A business trip policy that limits air travel.
- Employee incentives to use sustainable options like public transport, bikes and Hybrid Electric Vehicles (HEV)/Electric Vehicles (EV).

To tackle the 1% of GHG emissions generated by industrial waste, we have also committed to making all our manufacturing facilities landfill-free (when local waste management infrastructure allows it). See the section entitled Reducing waste to landfill for more information.



Opella Compiègne.

Compiègne, France.

→ Looking ahead.

We have made significant progress in reducing our Scopes 1 and 2 emissions by improving operational efficiency, investing in renewable energy and integrating sustainability into our manufacturing practices. Moving forward, we aim to continue these efforts.

While addressing Scope 3 emissions is complicated due to limited data and a fragmented value chain, we are laying the groundwork to overcome those barriers. By fostering deeper supplier engagement, enhancing data quality, and aligning with industry-wide initiatives and benchmark standards like the SBTi, we aim to accelerate our decarbonization journey.

Reducing waste and embracing circularity.

Material issues.
Waste management and recycling.
Product eco-design.

In a world with finite resources, we cannot afford to stay in a system of take, make and waste. We need to change our approach: do more with less and transform waste into a resource. We are on a journey to design our products with circularity in mind from manufacturing through end-of-life disposal. We want to challenge our reliance on virgin plastics for our packaging—the industry standard (and often a legal requirement) for safe medicine delivery. It is time to rethink what is possible while still protecting consumers.

Our commitment.

We aim to eliminate waste from our manufacturing site processes while reducing the environmental impact of our product lifecycles.

Our targets.¹²



Policy.

- ↗ Circular Economy and Waste Management.
- ↗ EcoDesign.

¹² For detailed scope and definitions of the targets, please refer to the Methodology note section.

Our strategy.

As a leading player in the OTC healthcare market, we are committed to eliminating waste from our manufacturing activities and driving innovation in sustainable packaging and point of sale materials (POSM)¹³. We are focused on making our processes more circular, reducing virgin plastic use, and lowering carbon emissions across our packaging portfolio.

We are approaching this transformation holistically, balancing environmental responsibility with our mission to deliver affordable and accessible healthcare solutions.

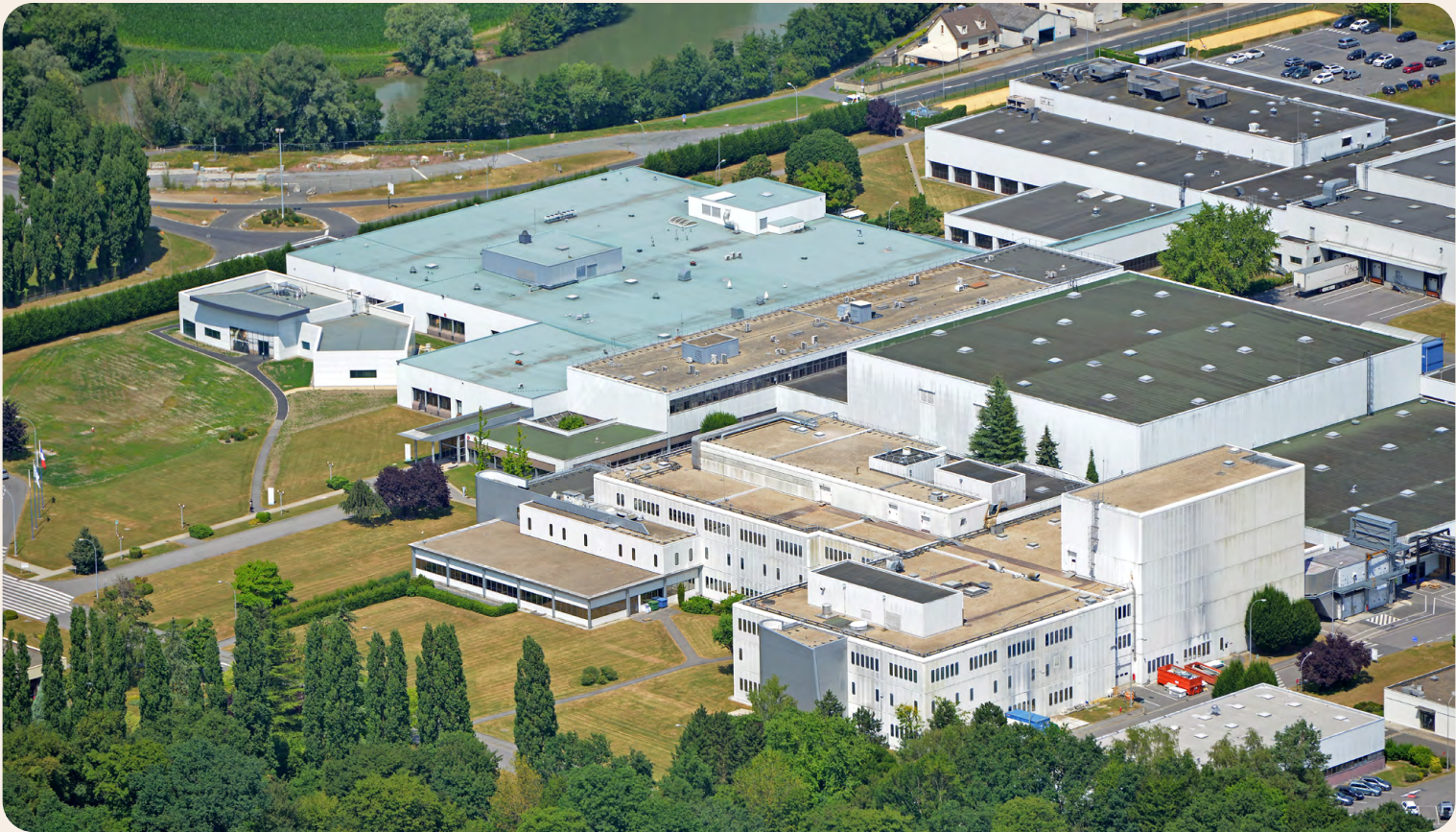
¹³ Point of Sale Materials: these are advertising tools used in stores to catch customers’ attention and promote products. Examples include posters, signs, and display stands that you see near checkout counters or on shelves.

Reducing waste to landfill.

All our sites have implemented an environmental management system aligned with ISO 14001 principles, and six of them are ISO 14001-certified. These systems are helping us systematically improve resource efficiency and reduce waste.

We are committed to eliminating waste from our site operations by prioritizing reduction, reuse and responsible disposal across all our manufacturing sites. Our strategy focuses on minimizing industrial waste and increasing circularity within processes. In 2024, 96.5% of our industrial waste was diverted from landfills, getting us close to our goal of zero waste to landfill across our manufacturing sites.

In 2024, we also continued working with our waste management contractors on a detailed review of our waste streams. Together, we are identifying reduction opportunities and ways to continuously improve sorting, collection and reuse practices to advance our broader environmental and resource efficiency goal.



Opella Compiègne. Compiègne, France.

From waste to worth.



Opella Chattanooga. Tennessee, United States.

Opella Chattanooga’s efforts to achieve zero waste to landfill began in 2019 and reached the finish line in 2024. Employees at the site meticulously audited and categorized our waste, finding alternative solutions for each type.

We collaborated with recyclers, trash haulers, and incinerators, overcoming higher costs through creative logistics and detailed planning. The local team set up recycling stations and educated employees on waste management, ensuring everyone was involved in the process.

Our efforts prevented sending 845.4 tonnes of waste to landfill, that is a reduction of around 90% compared with the 2019 baseline.

Opella. 2. Healthy Planet. → Reducing waste and embracing circularity.

Designing our packaging for a circular economy.

Our strategy for more sustainable packaging aims to balance short-term improvements with longer-term innovations, combining incremental changes with disruptive breakthroughs that have the potential to reshape the healthcare packaging industry.

In 2024, we established a baseline to support our sustainable packaging targets, which helped us refine our roadmap and prioritize projects.

We found out we were using 3,891 tonnes of virgin plastic for our non-medicinal products and that 75% of our primary packaging and 98% of our secondary packaging was made from recyclable materials. This means that on average, 86% of our products’ packaging by tonnage is recycle-ready.

Our approach to sustainable packaging is built on the principles of eco-design and circularity: Remove, Reduce, Reuse, Replace and Recycle. The 5R principles, which are included in the sustainable packaging guidelines we adopted in 2024, guide our strategic priorities:

- 1. Minimizing materials usage.
- 2. Phasing out virgin plastic in favor of bio-sourced.
- 3. Aiming for recyclable-ready materials, with blisters a top priority.

We made progress across our strategic priorities in 2024.

- We eliminated leaflets from nearly all our food supplements by introducing QR codes for e-labelling.
- We started exploring more sustainable packaging for our food supplements, for example a 100% bio-based PE bottle for Magne Kids.
- We are an active member in the PulPac Dry-Moulded Bottle & Blister Collective—a collaboration between pharmaceutical, consumer health, and fast-moving consumer goods companies focused on developing breakthrough paper-based packaging materials.

Closing the loop.



Partnership with TerraCycle. North America.

As part of our commitment to eliminate waste and embed circularity across the lifecycle of our products, Opella has partnered with TerraCycle to offer consumers a solution for recycling hard-to-recycle packaging. Launched in 2021 with two of our brands, the program expanded in 2024 to cover our entire portfolio of brands sold in North America.

Through the program, consumers can sign up online, collect used product packaging, and ship it directly to TerraCycle. There, the materials are sorted and transformed into durable new items—such as storage containers, shipping pallets, or outdoor furniture—keeping valuable resources in use and out of landfills.

This initiative reflects our belief that sustainability should be practical, participatory, and built into the everyday experience of our brands.

Shifting to sustainable point of sale materials (POSM).

Moving toward sustainable point of sale materials also helps to advance circularity at Opella. By shifting to recycled and recyclable materials, we are reducing our reliance on virgin resources and keeping materials in use longer—both of which are key circular economy principles.

We aim to standardize POSM across our markets and minimize waste. We made great progress in 2024.

- 95% of our displays in Europe were made from 80% recycled content, and they are fully recyclable through a collaboration with our supplier HH Global. These efforts helped reduce GHG emissions from these materials by 42% and earned us a spot on the World Sustainability Awards shortlist for external collaboration.
- We reduced printed POSM by 60% compared to 2021 (e.g., leaflets, brochures).

POSM displays in Europe.

95%

Made from 80% recycled content and fully recyclable.



Pharmacy POSM.

São Paulo, Brazil.

→ Looking ahead.

We have made tangible progress in reducing waste across our manufacturing sites and integrating circular economy principles across our operations, particularly through more sustainable packaging design, increased use of recycled materials, and innovations in recyclable formats. These efforts can lower our products’ environmental impact throughout their lifecycle and reflect a strong alignment with our Healthy Planet ambition.

However, eliminating waste entirely—on sites and in products —remains challenging because infrastructure, regulations and waste management systems vary across regions. One of the key challenges to scaling circularity initiatives is identifying sustainable materials that can meet the highest standards of safety, stability, and quality within our industry.

To address these barriers, we strive to build on our progress by expanding zero-waste-to-landfill programs, further embedding eco-design in product development, co-creating circular solutions with partners and engaging consumers in reuse initiatives.

Preserving ecosystems.

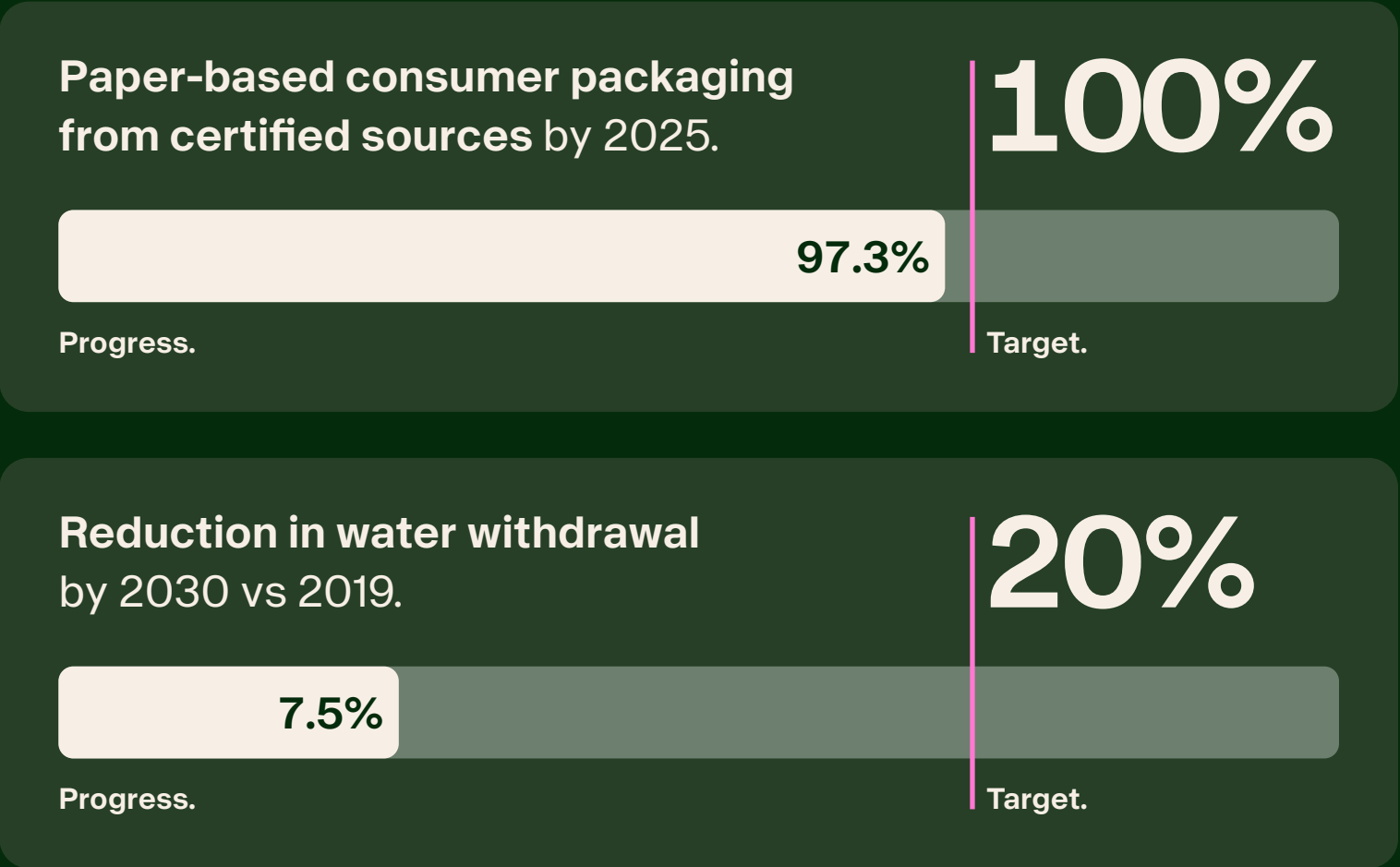
Material issues.
Pharmaceuticals in the environment.
Protection of biodiversity and ecosystems.

Clean water and biodiversity are essential to human health and the foundation of many of Opella’s products, from natural active ingredients to plant-based remedies. As nature and the quality of freshwater decline, so does our ability to access safe, effective and sustainable resources. Protecting biodiversity and freshwater is key to our ability to innovate, build resilient supply chains and serve consumers for generations to come.

Our commitment.

We aim to protect biodiversity, reduce our water withdrawals and minimize pharmaceuticals in the environment.

Our targets.¹⁴



Policy.

- Biodiversity.
- Pharmaceuticals in the environment (PIE).
- Water Stewardship.

¹⁴ For detailed scope and definitions of the targets, please refer to the Methodology note section.

Our strategy.

Preserving biodiversity, water and ecosystems is essential to protecting human health and securing the natural resources our products depend on. To reduce our impact on ecosystems, we have identified three levers:

- 1. Optimizing water management.
- 2. Addressing PIE¹⁵ risks.
- 3. Managing our biodiversity impacts.

Our global efforts encompass:

- Ensuring meticulous water management—we cut water withdrawals by over 7% in 2024 compared to 2019.
- Applying stringent measures to reduce the presence of pharmaceuticals in the environment (PIE). All our sites have completed PIE risk assessments and defined site-specific action plans.
- Understanding our operations’ and value chain’s impact and dependencies on biodiversity and ecosystems.

Optimizing water management.

Water is vital to our operations—as an ingredient in our products, for cleaning equipment and for ensuring high purity standards in manufacturing. Our approach focuses on responsible use of water, local risk assessment and innovation for conservation.

Last year, to support our water reduction target, we continued implementing local water management plans. We updated equipment for greater efficiency, repaired leaks, and optimized water consumption for water-intensive tasks like cleaning. As a result, we cut our water withdrawals by 7.2% compared to 2023.

We recognize that access to clean water and the sustainable management of water resources are critical to both environmental and human health. While our direct operations have a relatively limited water footprint, we understand that water use, and water quality issues can arise at various point across our value chain—from raw material sourcing to product use and disposal. Although we haven’t yet formalized a water stewardship strategy, we commit to deepening our understanding of our water-related impacts and dependencies moving forward.

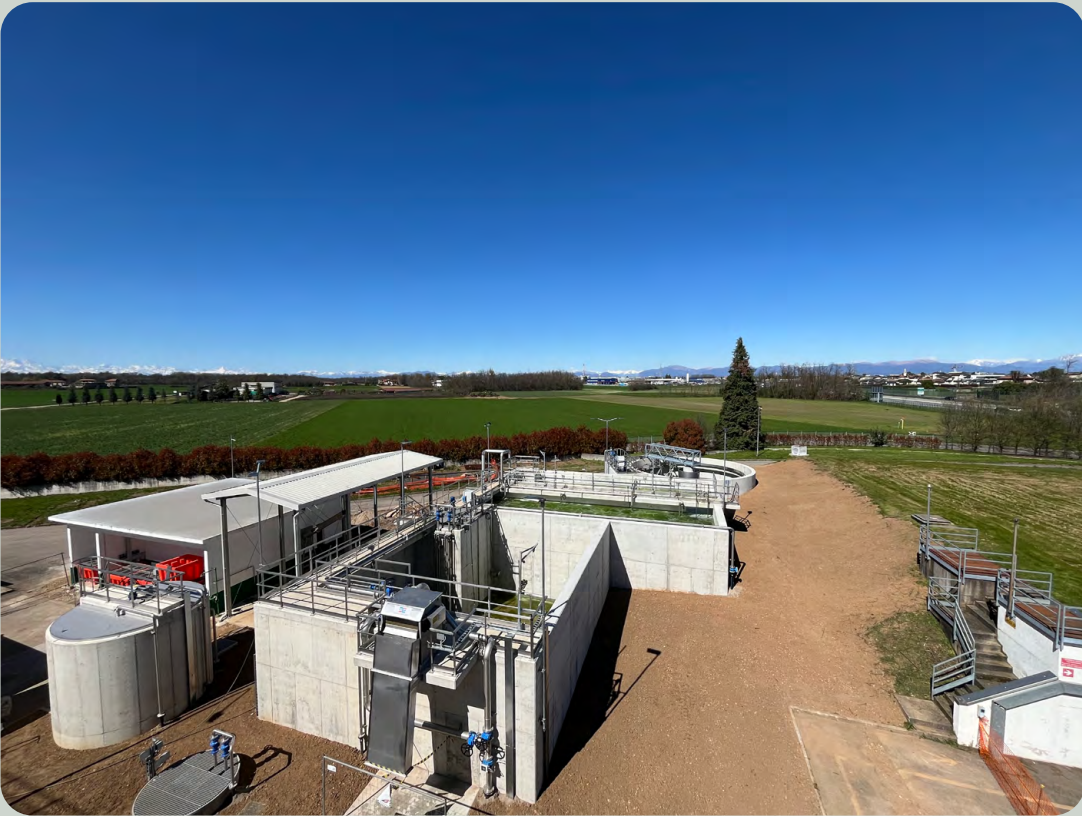
Water withdrawals.

-7.2%

compared to 2023.

¹⁵ PIE: Pharmaceutical in the environment. The presence of active pharmaceutical ingredients in drinking water and surface water (rivers and lakes), as well as in the soil as a result of discharge from production facilities or human excretion after ingestion.

Smarter water usage.



Opella Origgio. Lombardy, Italy.

In 2024, our Origgio site in Italy significantly cut water use—saving over 40,000m³, equal to 16 Olympic pools.

Smarter cooling.

By decoupling its two cooling towers and using ambient air when possible, the site saved 34,800m³ of water.

Greener irrigation.

Mapping green areas, fixing leaks, and optimizing watering times saved 5,000m³.

Cleaner bottling.

Bottling higher-concentration Enterogermina batches after lower-concentration batches reduced cleaning needs, saving 1,500m³.

The site is also redesigning its wastewater system to reuse gray water for boilers, cooling, and industrial services.

Addressing pharmaceuticals in the environment (PIE).

We know that pharmaceutical residues can impact ecosystems and water quality and contribute to antibiotic resistance. PIE originate primarily from consumer use and disposal and to a lesser extent from production facilities.

To understand the impact of our production process, we had all our sites complete PIE risk assessments and define site-specific action plans. We address the impact of our direct operations by managing wastewater discharges at our sites.

For example, we treat industrial effluents before discharge to limit contaminants, using either our own wastewater treatment plants or external facilities. These plants undergo continuous maintenance and optimization. On-site HSE teams ensure compliance with wastewater management standards, monitoring quality and minimizing pollution. Each site implements an emissions management plan targeting pharmaceuticals in wastewater, sets safe discharge targets, and conducts additional studies to address knowledge gaps and implement reduction measures. Some sites have implemented advanced technologies such as active carbon or membrane filtration to minimize the amount of active ingredients discharged to the environment.

Understanding and managing our biodiversity impact.

In 2022, as part of Sanofi, we conducted a biodiversity risk assessment on all manufacturing activities using the database of the Integrated Biodiversity Assessment Tool (IBAT).

We found that only three of our sites are in or near biodiversity-sensitive areas. Most of our impact on biodiversity occurs across our value chain rather than at our own sites.

Based on these findings, we have temporarily paused biodiversity management plans at site level to prioritize a deeper understanding of our broader value chain impact.

In 2024, we began revising this assessment to evaluate both our biodiversity footprint and ecosystem dependencies, placing a particular focus on our products, packaging and ingredients.

This assessment uses methodologies and tools from the Science-based Target Network, the Taskforce on Nature-Related Financial Disclosures framework, and CSRD recommendations. We will review our strategy in light of the findings.



Stakeholders involved in the IBAT. 2022.

Protecting forest ecosystems.

Our business model relies on timber derivatives, which are essential for packaging.

Sourcing responsibly managed paper is therefore essential to help protect forests, some of the most vital ecosystems on the planet. Forests are home to over 80% of species and play a critical role in maintaining biodiversity, regulating water cycles and storing carbon.

We have committed (for products manufactured in our wholly-owned manufacturing sites) to sourcing only certified paper-based consumer packaging from the Forest Stewardship Council (FSC), the Sustainable Forestry Initiative (SFI), or the Program for the Endorsement of Forest Certification (PEFC) schemes. This ensures that the paper used in our packaging comes from forests that preserve biodiversity, respect indigenous rights and prevent deforestation. In 2024, we made progress on our goal: 97.3% of our paper-based consumer packaging came from certified sources.

Paper-based
consumer packaging.

97.3%

from certified sources.

Restoring nature and engaging communities.

In 2024, we expanded efforts to protect habitats, boost ecosystem resilience, and engage our community in environmental stewardship.

Restoring forests.

During Earth Month, we partnered with One Tree Planted to support the England Community Forest Restoration Project. Our donations helped restore 1,050 acres of land, expanding woodlands that act as carbon sinks, biodiversity hubs, and sources of social and economic benefits.

Supporting biodiversity.

At our Suzano (Brazil) and Chattanooga (U.S.) sites, we launched beekeeping initiatives to enhance habitats and raise awareness. These hives produced local honey, supported native flora, and engaged employees and their families.

In Chattanooga, employees also volunteered with the Lookout Mountain Conservancy to maintain trails and grow community gardens.

Environmental education.

The new Planet Care Center in Suzano offers hands-on programs on composting, native plants, and water conservation for employees, families, and the local community.

→ Looking ahead.

From reducing water use and pharmaceutical residues to mapping biodiversity risks and ecosystem dependencies, we are taking concrete steps across our operations and value chain. Yet challenges remain: balancing growth with resource constraints, navigating supply chains, and addressing environmental impacts we do not directly control.

To meet these challenges, we aim to continue strengthening our data, deploying effective impact-reduction solutions at our plants (such as quaternary treatment), deepening collaboration with suppliers and partners, and embedding environmental responsibility in every stage of product design and sourcing. Protecting nature is a shared challenge, and one where we are committed to being a leader.

3. Healthy Society.

31 →	Fostering an inclusive and safe workplace.
37 →	Empowering self-care.
40 →	Supporting our communities.

Fostering an inclusive and safe workplace.

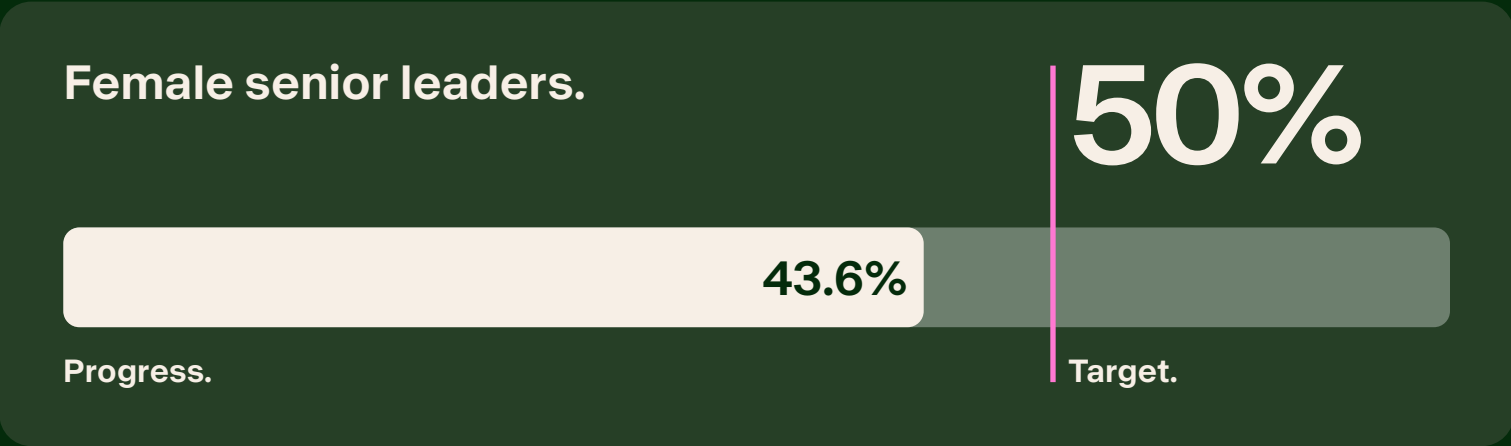
Material issues.
Working conditions.
Equal treatment and opportunities.

At Opella, fostering a safe, inclusive, and empowering workplace is essential to who we are—and to unlocking the full potential of our Challenger Mindset. We protect our people’s health and well-being through strong safety standards, mental health support, and flexible work practices. Inclusion is not optional—it drives innovation and trust. We ensure equitable opportunities and create space for every voice to be heard. Through employee volunteering, we deepen purpose and connection. Our programs are designed to build a workplace where people are not only protected, but inspired to grow. Because when our people thrive, so does our mission to bring health in people’s hands.

Our commitment.

We aim to foster a safe, inclusive and empowering workplace where every employee can thrive.

Our targets.¹⁶



Policy.

- Employee Well-Being.
- Our Position on Diversity, Equity & Inclusion.
- Health, Safety and Environment Policy.

¹⁶ For detailed scope and definitions of the targets, please refer to the Methodology note section.

Our strategy.

We are committed to fostering a culture of inclusion, safety, and well-being within our organization. We strive to enhance employee well-being through comprehensive benefit programs, well-being initiatives, and safe workspaces.

We are united by our Challenger Mindset culture, which is based on four principles and aims to disrupt the status quo:

- 1. **All in together.**
Holding each other accountable and lifting each other up.
- 2. **Outcome-obsessed.**
Driving sustainable impact with integrity.
- 3. **Courageous.**
Breaking boundaries with bold ideas.
- 4. **Radically Simple.**
Making self-care as simple as it should be.

This is how we empower our people to thrive—and move our mission forward.

Engaging employees and promoting well-being.

Engaged, healthy employees are key to our performance and culture. We foster this through a global well-being strategy backed by our Chief People Officer and supported by local listening, benchmarking and employee input, including a Global Well-being Committee.

Nurturing a Culture of Care and Inclusion.

Our All Well program focuses on four pillars—Healthy Bodies, Healthy Minds, Healthy Financials and a Healthy Working Culture—ensuring a holistic approach to well-being. The program includes high-quality healthcare, wellness initiatives, learning resources, travel medical assistance, and professional mental health support.



Our Challengers from Bogota.

Bogota, Colombia.

Well program.

Healthy Bodies.

We provide inclusive, high-quality healthcare for all our employees and their dependents—without exclusions for chronic or pre-existing conditions. Employees receive paid sick leave and access to local wellness programs—from walking challenges (Walk Well app) and preventive health campaigns on topics like smoking, vaccination and heart health, to healthy cafeteria options (Green Apple system for nutritional guidance) and global sports initiatives like the Sanofi Cup, a worldwide sports challenge app that builds camaraderie and encourages physical activity across teams.

Healthy Minds.

Mental well-being is supported through a global Employee Assistance Program (EAP) that provides 24/7 confidential counseling and resilience resources. Managers are encouraged to conduct quarterly well-being checks, and all employees have access to Winning Healthy Minds, a Sanofi training program.

Healthy Working Culture.

We invest in human-centric workplaces that support well-being and inclusion, and some of our sites offer onsite fitness facilities, showers, wellness and nursing rooms, and quiet zones. Flexible work options, such as part-time roles, remote work, and job sharing, are offered globally based on role and local context.

Healthy Financials.

We support employees at all life stages with competitive pensions, savings plans, and protection against life events like disability or death. Through the Employee Stock Purchase Plan (ESPP), eligible employees can acquire shares on favorable terms, fostering ownership and long-term engagement.

Your voice.

Our Your Voice survey is a key pillar of our listening strategy. Conducted annually in 60 languages via a secure third-party platform, it allows real-time feedback and team-level action planning. The survey complies with the General Data Protection Regulation (GDPR), ensuring confidentiality.

In 2024, we reached a 90% participation rate (up from 86% in 2023). Key strengths included Equity & Inclusion, peer collaboration, and leadership support, while workload was flagged as an area for improvement. Our engagement score rose to 7.7 in 2024, up from 7.6 in 2023. Survey results inform both global decisions and local improvements, and are reviewed by leadership.

In parallel, we engage employees through works councils, committees, and union representation, where applicable.



Purpose Day 2024. Jakarta, Indonesia.

Volunteering—Purpose Day.

Purpose is part of our culture. Each October, Purpose Day, our volunteering initiative, empowers employees to contribute to social and environmental causes they care about.

In 2024, 60% of employees participated, contributing 26,475 hours. Together they supported 36 NGOs, helped 180,673 people, planted 7,652 trees, donated 661 water filters, and delivered 52,500 hygiene kits and 1,920 meals.

2024 employee participation.

60%

People helped.

180,673

Hours contributed.

26,475

A culture of care.



Open discussion about empowering women in the workplace. Budapest, Hungary.

At Opella, we understand that health extends beyond the workplace into our homes and daily lives. Supporting employees through serious illnesses like cancer is a core commitment. In 2024, we launched “Cancer & Work: Acting Together,” a comprehensive initiative for employees impacted by cancer or other critical illnesses. This program supports their financial, emotional, and social well-being, offering flexible work arrangements and up to 12 months of job, salary, and benefits retention.

Employees caring for family members with cancer also have access to flexible work options and unpaid caregiver leave. Additionally, our global Employee Assistance Program provides 24/7 psychological support for cancer patients and their caregivers.

We are proud of this initiative, which reflects our dedication to providing a supportive and caring work environment for our greatest asset—our people.

Cultivating inclusion and growth.

At Opella, we empower our employees through training sessions, performance reviews, and a career hub, helping them make informed career choices and take control of their professional journey. We ensure equal opportunities and foster a culture of respect and fairness. We want to create a workplace where everyone can thrive without discrimination.

Enabling employees to drive their career journey.

Talent management and development, led by the Global Team of People Success and sponsored by the Chief People Officer and Executive Committee, is integral to our strategic agenda. The Executive Committee reviews talent quarterly, focusing on leadership succession and development.

We are committed to enhancing our employees’ skills and fostering continuous improvement through a collaborative approach that involves the Global Learning Team and Capability Academies. This teamwork ensures that every employee is aware of and can benefit from the learning and development resources we offer. In 2024, our employees completed 70,468 hours of training.

Skills development.

We are developing an integrated Human Resources Information System (HRIS) environment that includes a new learning platform. This platform maps required skills to our job architecture and conducts gap analyses to inform upskilling and reskilling strategies.

Talent development.

This is driven by managers and People & Culture partners, who conduct talent reviews and succession planning through workshops and coaching.

Employees are encouraged to build their Individual Development Plans (IDPs) and review them regularly with their managers, to support their growth and career progression. Through the Career Hub, they gain personalized recommendations for full-time roles, networking opportunities, and mentorship programs, helping them navigate their career paths with confidence.

Unlocking Potential, Advancing Equity.

Opella’s mission to bring health in people’s hands by making self-care as simple as it should be includes an inherent commitment to build a meaningful, innovative healthcare company—one that authentically represents the varied communities of consumers we serve and fosters a culture where everyone feels valued and included.

As such, we operate under the following key principles.

- We commit to fostering varied perspectives that drive innovation and better self-care for consumers worldwide.
- Our hiring and promotion practices will always be grounded in equal employment opportunity practices and a merit-based system that recognizes performance and potential.
- Inclusion fuels innovation, and our approach has an explicit objective: to create an environment in which employees have a sense of belonging and can bring their authentic selves to work.

Our people are our greatest asset and key to delivering business performance. We firmly believe in the value that comes from creating opportunities for them to excel and lead.

In line with Sanofi’s approach, we included these key principles in our global Code of Conduct training, which is mandatory for all employees.

We have implemented policies such as gender-neutral parental leave globally (14 weeks for all parents regardless of family structure) to support employee well-being and work-life balance.

Our compensation strategy is grounded in fairness and market-based standards. Since 2021, we have used Sanofi’s Global Equity Action Plan to support regular assessments. In 2024, men at Opella earned an average of 11.9% less than women, a gap attributed to role distribution and tenure, not structural inequity. We remain committed to monitoring and addressing pay equity as part of our broader talent strategy, in accordance with applicable laws.

As part of our commitment to inclusive leadership, we aspire to strengthen gender representation at senior leadership levels. As of 2024, 43.6% of Opella senior leaders were female.

Following a 2024 internal review, we are developing a more tailored roadmap to deepen engagement across our teams and markets.

We will continuously innovate and adapt our initiatives over time to meet business needs and comply with applicable laws, while respecting local contexts.

Female senior leaders.

43.6%

Keeping our people safe.

At Opella, providing a safe and healthy working environment for everyone at our manufacturing sites, offices, and on the road is our top priority. This includes employees, contractors, and temporary workers, all covered under our Health & Safety Policy. To achieve this, we have developed a Health, Safety, and Environment (HSE) strategy based on an HSE management system aligned with ISO standards.

Our Health, Safety, and Environment (HSE) Policy embeds HSE culture and accountability at all levels, making everyone responsible for preventing accidents and health risks while promoting wellness at work. Supported by a global HSE team, local HSE departments, and occupational health services, our strategy is outlined in a three-year HSE Roadmap. As we carved out in 2025, we have created an independent roadmap for 2025-2027.

Our HSE Manual describes the standards, procedures, and methods we follow, based on a “plan, do, check, act” system. We apply a three-step process: assessing potential hazards, reviewing risk maps and creating corrective action plans. In addition, we offer occupational health programs providing medical surveillance, vaccinations, emergency reponses, and ergonomic workstations. Recognizing evolving risks, our HSE leadership has implemented a roadmap with objectives and action plans for 2025, focusing on mitigating top risks and improving safety culture. Key risks include chemical and machinery hazards, ergonomics, collisions with forklifts, use of cutting tools, and dangerous work by contractors. Other hazards include slips, trips, falls, exposure to hazardous materials, and car accidents for sales representatives.

To embed a safety culture, we introduced the Leading Safety program, which includes governance, the Safety Risk Report (SRR) App, managerial safety visits, and road safety training. In 2024, we launched the Ladder Last initiative to eliminate unsafe portable ladders. We also share Learning from Experience reports to explain incidents and instill best practices. Our Safety & Leadership upskilling program is regularly updated to include emerging topics.

Transparency builds trust, so we ensure data are systematically checked and verified. We use a standard health and safety reporting framework to record all accidents and events. Key metrics include:

- **Zero Serious Injuries & Fatalities (O-SIF).**
Achieved in 2024, down from 1 in 2023.
- **Total Recordable Injury Frequency Rate (TRI-FR).**
Reduced from 1.9 in 2023 to 1.6 in 2024. The number of reportable work-related accidents decreased 21%, from 39 in 2023 to 31 in 2024.
- **Lost Time Injury Frequency Rate (LTI-FR).**
Reduced from 1.0 in 2023 to 0.97 in 2024.

These results show we are on track to creating a safer workplace in 2025 and beyond. However, we will never forget that these metrics represent real people. Every injury involves a colleague, reinforcing our responsibility to do better. Our priority remains to ensure that everyone returns home safe and well every single day.

Preventing injuries before they happen.

Our Learning from Experience reports help us investigate accidents, uncover root causes, and take action to prevent them from happening again. In 2024, we began phasing out portable ladders.

Falls from ladders are a major risk, accounting for 81% of fall injuries on construction sites. After a serious fall incident involving one of our colleagues, an instrumentalist technician in Mexico, we launched the Ladder Last initiative to eliminate portable ladders and stepladders. We replaced 58% of ladders with safer alternatives and aim to eliminate 90% by 2025 and all ladders by 2026.

These initiatives reflect our commitment to accident prevention. By learning from past incidents, we aim to eliminate life-threatening risks and protect our colleagues, ensuring everyone goes home safe every day.

Opella. 3. Healthy Society. → Fostering an inclusive and safe workplace.



Central Eastern Europe Team.

Warsaw, Poland.

→ Looking ahead.

As an independent company, we are reimagining how we support our people. We strive to tailor programs to foster psychological safety, launch a focused inclusion and belonging strategy, and encourage employee engagement in community initiatives that reflect our values.

We aim to enhance our listening culture through the Your Voice survey and invest in a new learning system to help every employee grow and thrive. A digitized, independent HSE management system will strengthen safety and training across our sites.

Opella remains committed to well-being. In 2025, we plan to launch Opella Embrace—a holistic initiative focused on mental and physical wellness, financial health, and work-life balance. This program will complement our ongoing global benefits, including gender-neutral parental leave and cancer care support. Because when our people thrive, so does our purpose.

Empowering self-care.

Material issues.

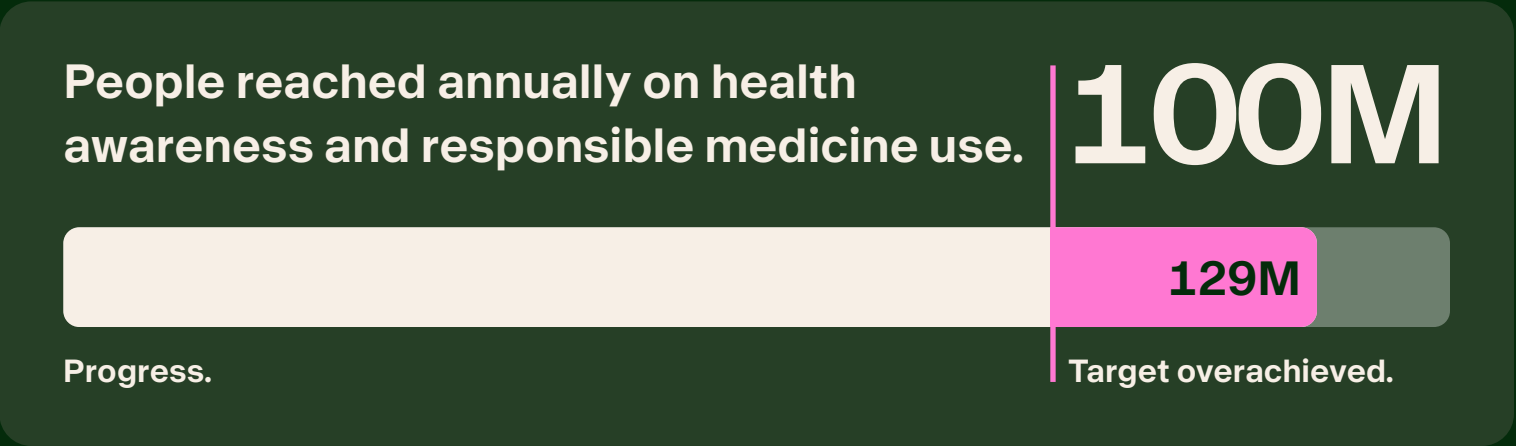
Responsible marketing, advertising and communication.
Health education.

Empowering people to take charge of their health is at the heart of our mission. Yet self-care remains complex, often due to unclear or inaccessible information. We are committed to simplifying health through education on prevention, diagnosis, and responsible use of medicine. Transparency is central to this effort: by promoting clear, inclusive, and science-backed communication, and demystifying product ingredients, we aim to foster deeper trust with consumers and bridge the gap between intention and action in self-care.

Our commitment.

We aim to empower consumers to take control of their health through inclusive and educational campaigns.

Our targets.¹⁷



¹⁷ For detailed scope and definitions of the targets, please refer to the Methodology note section.

Our strategy.

We aim to educate people on health behaviors, focusing on prevention, awareness, diagnosis, and responsible use of medicine. We strive to inform and raise awareness among as many people as possible, by reaching 100 million people annually. We also want to improve consumer health literacy by being transparent about what our products contain and why. And we take responsibility for ensuring our communication campaigns are developed in a way that respects inclusion and sustainable practices.

Promoting health literacy and ethical marketing.

Opella is committed to empowering consumers to take charge of their health through large-scale educational campaigns focused on three key areas: prevention, awareness and diagnosis of conditions, and responsible use of medicine.

Empowering self-care behavior change campaigns.

These campaigns are delivered through various channels, including media, digital questionnaires, and consumer activations at points of sale and outdoor events.

Key principles of our empower self-care campaigns.

Long-term commitment.

These campaigns are brand-led and represent a long-term commitment, not one-off initiatives.

Clear communication.

These campaigns must convey clear messages on prevention, awareness, diagnosis, and responsible medicine use. Routine marketing is not part of this initiative.

Committed investment.

There must be a committed investment for these campaigns, incorporated into our financial planning (budget and forecasts).

Unique media reach.¹⁸

This is the main media KPI used to measure the number of unique individuals exposed to our campaigns.

Versatile media channels.

Campaigns may be deployed across any media channel, whether traditional or digital.

This initiative applies to the Growth Hub (Opella Marketing & Sales organization), including brand leads, media teams, and commercial teams. Our Global Head of Growth Hub is responsible for ensuring that his Global Brand General Managers meet the public target in terms of the quality of educational campaigns and key performance indicators (KPIs) such as unique media reach and campaign spend.

We developed guidance to train our marketers on unique media reach (see [Methodology note](#)). Sustainability Brand Activation Leads actively help Brand Leads identify content that qualifies as empowering self-care behavior change. The Global Digital Media Team centrally provides annual campaign reports, including main KPIs, with support from our external media partners.

Key actions taken in 2024 included self-care educational campaigns in Europe, Japan, China and Australia on the responsible use of medicine (e.g., Doliprane, Essentiale and Ibalgin) and on condition awareness and diagnosis (e.g., Essentiale, Magne, Eve, Buscopan/ NoSpa and Ostelin).

This initiative, launched in 2022, will run through 2030. Our target is to achieve a unique media reach of 100 million individuals annually across different channels. This target is absolute, quantifiable, output-oriented, and time-bound. It applies to brand-led educational campaigns across the countries where Opella operates, with a baseline value of 47 million unique individuals reached in 2022.

¹⁸ Unique media reach (Metheringham Method) measures the number of distinct individuals exposed to a media campaign over a specific period. It helps marketers evaluate how widely their content has been seen and optimize strategies for better engagement.

Clarifying the purpose of each ingredient in our products.

At Opella, we prioritize ingredient transparency, going beyond regulatory requirements to list all active ingredients and excipients in our medicines on our brand websites. This clarity empowers consumers to take control of their health.

By the end of 2024, six of our top brands, including Magne, Xyzal, and Dulcolax, had published full ingredient lists online. Our commitment to transparency helps our mission to bring health in people’s hands.

Championing inclusive and sustainable advertising behaviors.

At Opella, fostering equity and inclusion in advertising is essential. We recognize that healthcare is not “one size fits all” and aim to reflect the diverse needs of our global consumers. Our Talent Trust program gathers feedback from our advertising teams to ensure our campaigns are inclusive and representative.

In 2024, we introduced a Sustainable Behaviors Guide to educate our marketers and partners on the importance of representation and sustainability. For example, by showcasing positive actions, such as biking or refusing plastic bags, we aim to inspire cultural change towards sustainability. We regularly review our campaigns to eliminate stereotypes and ensure all consumers feel seen and included.

As we adapt to AI-generated content, we remain vigilant against biases, relying on human oversight. Our 2024 No-Spa campaign in Poland exemplified our Equity & Inclusion principles by featuring a diverse cast and significantly increasing market share.

Through these efforts, Opella strives to be a trusted, forward-thinking player in healthcare communication.



2024 Buscopan No-Spa Campaign.

Poland.

→ Looking ahead.

As we scale our self-care strategy, we acknowledge the challenges of low health literacy and the need for inclusive, clear communication. In 2025 and beyond, we aim to continue rolling out educational campaigns to enable informed decisions. We aim to publish full ingredient transparency for 22 brands by 2027 and to advance our efforts to promote inclusive and sustainable behavior in all advertising.

Supporting our communities.

Material issue.

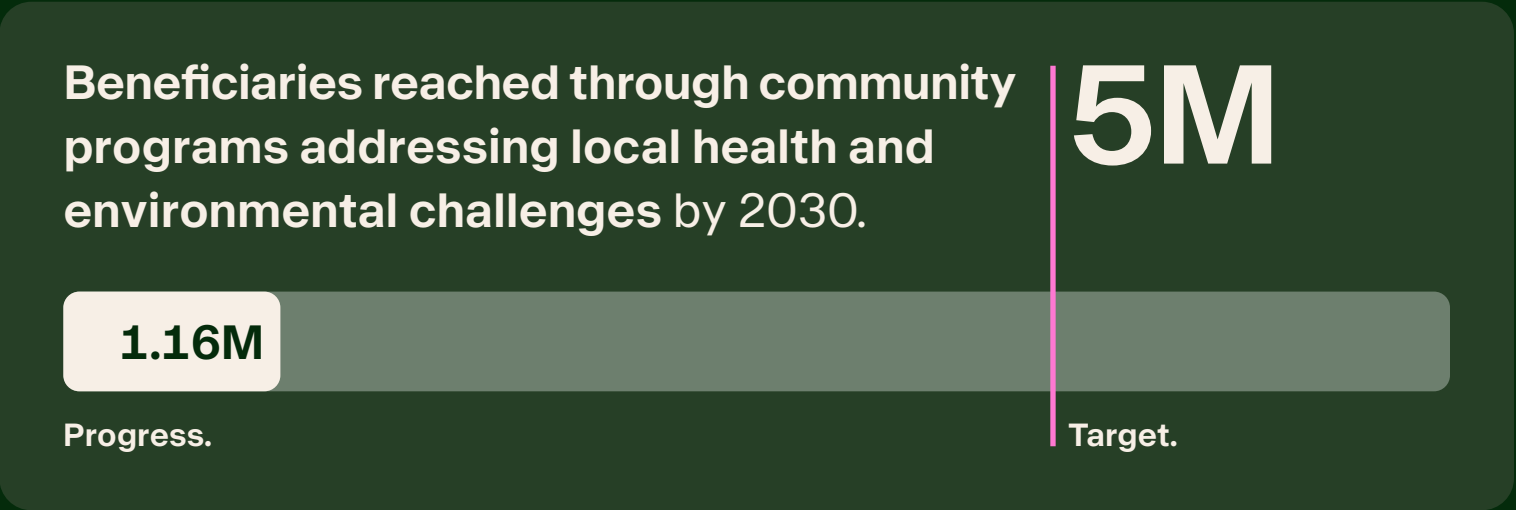
Access to healthcare.
Supporting vulnerable communities.

We believe health is a right, not a privilege. As a healthcare company, we have a responsibility to extend care beyond our consumers—especially to the most vulnerable. Through strategic NGO partnerships and community-based programs, we carry our mission to bring health in people’s hands by making self-care as simple as it should be. Since 2022, we have reached over 1.16 million people through initiatives that address local health needs, from clean water access to childhood hygiene education.

Our commitment.

We aim to improve the health and well-being of vulnerable communities through direct, measurable action.

Our targets.¹⁹



¹⁹ For detailed scope and definitions of the targets, please refer to the Methodology note section.

Our strategy.

Opella aims to improve health and well-being in local communities by partnering with NGOs and enhancing access to healthcare. Through various social and environmental projects, Opella plans to impact 5 million direct beneficiaries by 2030. Our dedicated teams design and implement projects that address critical health issues and empower local initiatives. We believe grassroots community action is key to nurturing healthier societies. By collaborating with credible NGOs, we ensure effective project implementation.

Enhancing health and well-being of vulnerable groups.

Since 2023, we have used the Business for Societal Impact (B4SI) framework to improve efficiency and understand our impact. In 2024, a €2.49 million donation positively impacted 529,641 direct beneficiaries—2.2 times more than in 2023. Since 2022, we have reached 1,162,266 direct beneficiaries, 23% of our 2030 target.

Business for Societal Impact (B4SI) framework.

€2.49M

Total donation in 2024, which positively impacted 529,641 direct beneficiaries—2.2 times more than in 2023.

Total direct beneficiaries reached.

1,162,266

Since 2022, 23% of our 2030 target.

Opella teams worldwide support local causes, address health issues, and improve well-being through social and environmental initiatives. Programs focus on teaching children about hand hygiene, helping educators spot learning difficulties early, improving air quality, and providing access to clean water.

Our flagship probiotic brand, Enterogermina, partnered with NGOs like Save the Children to teach children essential self-care and hygiene habits. In 2024, the Enterogermina team donated nearly €1.5 million, impacting 361,589 people—68% more than last year. Our allergy brand, Allegra, launched the Take a Breath initiative in the United Arab Emirates (UAE). Starting in 2023, the Allegra team partnered with local NGO Goumbook to install air quality monitors in 41 classrooms across 10 schools. This revealed unsafe levels of air pollutants, leading to affordable improvements that benefited close to 1,100 children and teachers. In 2024, the Allegra team collaborated with Al Khalifa University to write a white paper on the findings. The Ministry of Climate Change and Environment endorsed the project, and the report will be publicly disclosed in 2025 for all UAE schools to implement the proposed solutions.

In India, Opella partnered with Naandi Waters to provide 128,000 people with access to safe drinking water. Opella India donated 2% of its profits to help build infrastructure for 25 communities. The initiative also educated 4,742 people on hygiene, improved health by preventing waterborne diseases, and created 42 local jobs, 24 of which are held by women.

→ Looking ahead.

As we continue toward our goal of reaching 5 million people by 2030, we remain focused on impact over intention. In 2025, we aim to scale effective partnerships, invest in locally led solutions, and deepen our use of data to guide decisions. The path is not without challenges—complex health issues, inequality, and climate vulnerability persist—but our approach is clear: act locally, partner wisely and measure what matters.

4. Responsible Business.

43 →	Leading with integrity.
46 →	Upholding human rights across the value chain.
48 →	Driving responsible procurement.
51 →	Guaranteeing product safety and quality.

Leading with integrity.

Material issue.

Business ethics & integrity.

Embedding ethical values into our mission demands a culture rooted in ethics and integrity. At Opella, integrity is non-negotiable. We are committed to promoting responsible business practices and holding our employees, contractors, and partners to the highest standards—to maintain the trust of patients, customers, and stakeholders, and to minimize risks.

Our strategy.

Operating across diverse geographies and engaging with a wide range of stakeholders, Opella upholds the highest ethical standards in all its activities. We recognize that maintaining integrity is essential to building trust and long-term value. Our Ethics & Business Integrity (E&BI) function is central to embedding a culture of ethics and responsibility across the business, especially in our relationships with third parties.

The Code of Conduct.

The Code of Conduct is the reference document that guides our principles and procedures, applying to all employees and anyone working for or on behalf of Opella. It promotes high ethical standards and reflects our commitment to act with integrity, respect, legitimate intent, transparency, and accountability in all stakeholder interactions. Additionally, it underscores our pledge to protect whistleblowers, engage in productive public discourse, and act responsibly in the political arena on issues tied to our mission.

To work at Opella, employees must understand and live out the Code, which is translated into 26 languages and available through our intranet, ensuring anyone can find and understand it. In 2024, 8,975 employees received training on the Code of Conduct.

Prevention and detection of bribery and corruption.

Bribery and corruption are major deterrents to development everywhere. Opella has zero tolerance for bribery, a commitment reflected in the Code of Conduct. Our Anti-Bribery Policy clearly and robustly states that we expect our employees and third parties to comply with anti-corruption and anti-bribery laws and regulations, and promote a culture of ethics and integrity.

In addition to our anti-bribery policy, we have implemented a comprehensive set of policies and standards defining clear rules for all Opella employees and, when applicable, for third parties. It ensures our activities are carried out for genuine and legitimate business reasons and include provisions specifically targeting bribery, corruption, and improper influence.

We expect all our partners—including suppliers, customers, third-party sales and marketing intermediaries—to uphold the highest ethical standards. We conduct risk-based anti-bribery due diligence on our business partners before starting a relationship and periodically throughout the partnership. If our monitoring raises a potential issue, we review it and assess whether a risk mitigation plan is needed. If need be, we terminate the relationship.

2024 anti-corruption and anti-bribery highlights.

Zero.

Convictions or fines for violation of laws.

Alert management program.

When we uncover potential non-compliance, misconduct, fraud, harassment, or discrimination, we conduct a thorough investigation to gather and understand the relevant facts. If a violation is confirmed, we take appropriate action to remediate and prevent it from recurring. All our investigations adhere to the principles of confidentiality, impartiality, objectivity, proportionality, integrity and fairness.

In cases of substantiated non-compliance, misconduct, fraud, harassment or discrimination, if our global internal policy conflicts with local laws of regulations, we always apply the stricter rule.

Whistleblower protection.

Opella is deeply committed to upholding the highest ethical standards and ensuring an open, transparent, and accountable workplace. The principle of speaking up without retaliation or fear is central to our commitment to protect whistleblowers—courageous individuals who bring forward information about unethical, illegal, or inappropriate behavior within the organization. We are fully committed to adhering to national and international whistleblower protection laws and regulations, including the European Whistleblower Directive (EUWBD).

Our Speak Up program, part of the Opella Code of Conduct, encourages employees to share their thoughts, challenge ideas, and raise concerns. It fosters trust and psychological safety within teams. We use it to set clear expectations for respectful behavior and zero tolerance for harassment (sexual or other), discrimination, and fraud. Employees can report issues safely via our secure toll-free Speak Up Helpline—which is available 24/7 in 28 languages and operated by an independent third party.

The Ethics and Business Integrity (E&BI) function has a team dedicated to investigating employee reports. We ensure fair and consistent processes, investigate reports independently, and have zero tolerance for retaliation, as stated in our global disciplinary policy. In 2024, six reports of alleged retaliation were received. As of the end of the year, one case has been substantiated, and corrective actions have been taken in response.

The whistleblowing standards apply across our businesses worldwide, to all employees and third parties engaged in activities with the company.

→ Looking ahead.

As an independent company, we will be updating our policies—including a new Code of Conduct, whistleblower framework, and stakeholder engagement standards. These evolving guidelines will strengthen our governance framework and ensure our commitment to responsible business remains at the core of how we operate.

Upholding human rights across the value chain.

Material issue.
Respect for human rights.

We see health and human rights as deeply connected—safe working conditions, access to care, and freedom from discrimination are essential to building healthier societies. Our responsibility spans the entire value chain, from sourcing to community impact, recognizing the people and communities who rely on our products. Guided by the UN Guiding Principles, we work to identify, prevent, and address risks—because upholding human rights is not just good governance, it is central to who we are.

Our commitment.

We aim to uphold human rights across our operations and value chain.

Policy.

↗ [Human Rights Statement.](#)

Our strategy.

At Opella, our goal is to become the leading Fast-Moving Consumer Healthcare company—both in and for the world. As such, we play a direct and crucial role in upholding the human rights of all individuals affected by our products and business activities.

Our commitment to respecting international human rights principles is based on globally recognized standards, namely the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR) and Economic, Social and Cultural Rights (ICESCR), the International Labor Organization’s (ILO) Declaration on the Fundamental Principles and Rights at Work²⁰, the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the OECD guidelines for multinational enterprises.

The year 2024 set an important milestone in our human rights journey, as we assessed our maturity as an independent company and clearly identified the gaps we need to close in the coming years.

Salient human rights risk assessment.

The first step towards respecting human rights is identifying the most severe risks across our activities and extended value chain. Sanofi first identified these risks in compliance with France’s 2017 Duty of Vigilance law, which mandates recognizing potential harms to people and the environment. As we prepared to be a standalone company and in accordance with international standards and regulations, in 2024 we kicked off Opella’s first salient human rights risk assessment, tailored specifically to the consumer healthcare industry. This work will help us identify our most salient human rights risks and prioritize action accordingly. It will involve relevant independent human rights experts and internal and external stakeholders, including Opella’s Procurement, Science Hub, Legal, Ethics and Business Integrity, Public Affairs, People & Culture, HSE and Risk Management functions, as well as suppliers, an industry association, a trade union confederation, and an organization representing investors.



Safe working conditions for all our employees. Brisbane, Australia.

Commitment to respect human rights.

Prior to our separation, we followed the Sanofi Human Rights Policy, addressing human rights at work, in drugs research & development, in approval processes, in manufacturing and distribution, and in sales and marketing. Based on the results of Opella’s saliency assessment and in alignment with international standards, in 2025 we will launch Opella’s own Human Rights Policy.

Two other documents embody our commitment to respect human rights across our entire value chain: our Code of Conduct, demonstrating our high standards of ethical conduct, including those related to human rights and the protection of whistleblowers (see [Leading with Integrity](#)), and the Supplier Code of Conduct (see [Driving Responsible Procurement](#)).

→ Looking ahead.

In 2025, our priority is to build a robust foundation for Opella’s human rights program. We strive to further refine our due diligence processes to meet current and future regulatory requirements, while actively engaging our employees on human rights issues. Through these efforts, we are committed to continuously strengthening our impact and ensuring that human rights remain central to our business.

²⁰ Including the fundamental conventions related to freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced or compulsory labor; the effective abolition of child labor; the elimination of discrimination in respect of employment and occupation; and a safe and healthy working environment.

Driving responsible procurement.

Material issue.

Respect for human rights.

Working conditions.

Climate change and energy use.

Waste management and recycling.

Product eco-design.

We understand that our environmental and social impact extends across a global value chain. That is why we work closely with a diverse network of suppliers to source ethically, reduce lifecycle impacts, and promote continuous sustainability improvements. Through strong standards, due diligence, supplier engagement, and eco-design, we aim to reduce risks, build resilience, and create lasting value for people and the planet.

Our commitment.

We aim to support our suppliers with their sustainability transformation.

We aim to minimize the sustainability impact of our products and entire value chain through responsible sourcing and eco-design.

Policy.

➤ Sustainable Procurement.

Our strategy.

In line with Opella’s sustainability goals, we are progressively integrating environmental, social, and ethical criteria into our procurement processes and supplier management. Our strategy focuses on reducing social risks in the supply chain, improving product circularity through responsible sourcing, and strengthening compliance to mitigate environmental impacts. This is an ongoing effort, built on close collaboration with suppliers to drive continuous improvement and shared value.

Sustainable procurement program.

In 2024, Opella applied the risk-based principles in Sanofi’s Sustainable Procurement Policy to avoid or minimize negative impacts on the environment and society. As a result, sustainability requirements are systematically embedded throughout procurement processes: supplier onboarding, tenders, and continuous monitoring through audits and assessments.

Our procurement teams focus on four primary areas to bolster the sustainability of procurement processes.

- Responsible sourcing practices.
- Compliance and risk mitigation.
- Environmental challenges.
- Product circularity.

We mapped out our supply risks both at procurement category and supplier levels. Most of these risks concern products and operations (such as APIs, external manufacturing, waste management, and transport).



Enterogermina packaging—B Corp certified. Origgio, Italy.

Supplier risk mitigation approach.

We take a comprehensive and proactive approach to supplier risk mitigation, embedding Environmental, Social and Governance criteria across every stage of the supplier lifecycle—from selection and onboarding to ongoing relationship management.

All suppliers are required to adhere to our Supplier Code of Conduct, which mandates compliance with labor laws, workplace health and safety regulations and environmental legislation. Non-compliance may result in a reassessment of the commercial relationship.

During the tender process, we evaluate each supplier’s ESG performance and either select those demonstrating strong practices or support improvement where needed. Ongoing monitoring includes both internal and third-party audits, with corrective action plans and follow-ups triggered when necessary.

In 2024, we committed to auditing high-risk critical API and contract manufacturing partners by 2025, completing over 108 audits to date. Through our partnership with EcoVadis, an evidence-based sustainability ratings platform, nearly 94% of our key suppliers (high risk suppliers and key business partners) were assessed on their environmental, social and ethical performance. Ensuring robust assessment of new suppliers through our sustainability screening program remains a key priority.

Supplier engagement.

We meet regularly with our strategic partners and the top emitters in our Supplier Climate Action Plan program to verify that suppliers are making progress on environmental issues. We ask them to assess and report their emissions and commit to SBTi. We track their progress towards reaching net zero carbon emissions. For more information, see [Decarbonizing our value chain operations \(Scope 3\)](#).

EcoVadis supplier assessment.

94%

of our key suppliers underwent sustainability assessments in 2024.

→ Looking ahead.

In 2025, as part of our commitment to responsible business practices, we aim to enhance our sustainable procurement strategy by refreshing our value chain risk mapping, revising our supplier screening process, and establishing a three-year roadmap to guide implementation and progress tracking.

We plan to develop a comprehensive Responsible Sourcing Policy that embeds sustainability and human rights due diligence across the supply chain. This includes the integration of human rights considerations into supplier audits—an essential step in promoting ethical and resilient sourcing practices.

A key focus will be engaging our upstream value chain on climate action. We aim to have over 50% of our top GHG emitting suppliers align their GHG emissions targets with the SBTi, accelerating decarbonization beyond our direct operations.

We recognize that implementing a robust sustainable procurement program presents challenges, including data availability, supplier engagement, and alignment across complex global supply chains. However, these efforts also create opportunities to drive innovation, strengthen supplier relationships, mitigate risks, and create long-term shared value.

Guaranteeing product safety and quality.

Material Issue.

Product safety and quality.

Empowering self-care starts with trust—and that trust depends on the uncompromising safety and quality of our products. At Opella, ensuring pharmaceutical-grade excellence is not just a responsibility: It is foundational to who we are. By continuously strengthening our quality systems, leveraging innovation, and maintaining transparent communication with regulators, healthcare professionals, and consumers, we uphold the confidence people place in our brands. This commitment is key to fulfilling, safely and reliably, our mission to bring health in people’s hands by making self-care as simple as it should be.

Our strategy.

As a global Fast-Moving Consumer Healthcare (FMCH) company, our mission is to provide high-quality, safe, effective products that enhance consumers’ health worldwide while ensuring compliance with applicable regulations. From meticulous manufacturing processes to vigilant monitoring of drug effects, we are dedicated to delivering safe, reliable, and effective solutions.

The cornerstones of Opella’s approach to product quality and safety are:

- **The Quality Policy.**
Establishes consistent manufacturing standards and procedures.
- **The Pharmacovigilance²¹ Policy.**
Monitors drug side effects.

Together, these policies uphold high safety standards at every stage of our product lifecycles.

Quality standards.

Our Quality Policy sets standards for making safe and effective products and ensures continuous improvement through a Quality Management System focused on good practices (GxP) across all our activities and product ranges, from development to distribution. We work in close partnership with health authorities and regulatory bodies to uphold and continuously elevate our quality standards, ensuring compliance, transparency, and trust at every stage.

These standards are shared with employees and accessible on the company’s intranet. Relevant employees are accountable and refer to it daily, using established checks and balances, and acting in a compliant and ethical manner.

Key monitoring actions.

- 1. Complaint Management.**
We record, analyze and track all complaints. When appropriate, we investigate, implement corrective and preventive measures where required, and recall nonconforming materials.
- 2. Regulatory Surveillance.**
We monitor regulatory changes and update our standards accordingly.
- 3. Audits.**
We conduct regular evaluations by qualified auditors to ensure compliance across both internal operations and third-party partners (suppliers and contractors). Official health authority evaluations ensure our products meet safety, efficacy, and quality standards.
- 4. Training.**
We provide regular GxP refreshers for our employees.

Our Quality Management’s yearly roadmap drives continuous improvement with specific, monitored deliverables and timelines. In 2024, we increased the use of generative AI to analyze customer feedback. This helps us identify patterns and trends, predict consumer needs and preferences, and improve our products. We also streamlined and standardized our documentation and training materials to ensure consistency and provide local teams with global, group-wide resources.



15 focus brands.

Opella.

²¹ Pharmacovigilance (PV): the science of monitoring medicine and vaccine safety after approval. It focuses on detecting, assessing, and preventing adverse effects to ensure that benefits outweigh risks. Health authorities and companies use this data to guide safety decisions and protect public health.

Opella. → Guaranteeing product safety and quality.

Pharmacovigilance program.

Opella’s pharmacovigilance (PV) policies and standards apply to the entire product lifecycle, from preclinical development to post-marketing. Pharmacovigilance means detecting, evaluating, understanding, and preventing adverse reactions associated with our products. It plays a crucial role in ensuring patient safety and well-being throughout our value chain.

Opella works with clinical, regulatory, pharmacovigilance and medical affairs stakeholders to identify situations where we can improve patient safety or well-being. We keep detailed legal records for our Pharmacovigilance System Master File (PSMF), update them regularly, and share them with authorities for audits and inspections.

Our key pharmacovigilance priorities.

- Support product development aligned with global business goals while keeping our vigilance system current.
- Drive innovation in consumer safety.
- Use modern technology to analyze growing data and detect safety signals and trends.
- Lead impactful, innovative partnerships.

These efforts and priorities help maintain high standards of patient safety and ensure that the benefits of our products outweigh any risks.

Safety governance model

Opella uses Sanofi Biopharma’s governance model as a blueprint. We collect reports of pharmacovigilance adverse events, claims, product complaints, and therapy-related inquiries through many transparent, controlled communication channels around the world.

Under our Safety Operating Governance Model, when safety concerns or other situations are reported through these communication channels, different teams take action.

- **The Transverse Committee (MRP-TC).**
Addresses serious benefit-risk issues and their potential impact, like changes to global product labelling and communication with prescribing doctors.
- **The Product Alert Decision Committee (PADC).**
Handles potential product alerts related to quality, medical/regulatory, and safety events.
- **The Recall Decision Committee (RDC).**
Meets when product shortages could affect patient treatment adherence.

If negative impacts on patients are due to a failure to comply with one of our policies, we investigate the employees involved and may take disciplinary action. If the issue arises due to a gap in policy, we develop an action plan to address the gap and update our policies accordingly.

Our reporting and accountability system aims to improve decision-making for public safety communications. We encourage and support the reporting of safety concerns and ensure there is no retaliation. Patients can find information on how to report safety issues 24/7 in product leaflets and on Opella websites.

→ Looking ahead.

In 2025, we aim to simplify our standards for our employees, standardize our processes for efficiency and enhance replicability of best practices. To achieve this, we are reviewing our internal processes and transitioning to a data-driven quality operating model.

5. Appendix.

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About this report.

The Opella 2024 Sustainability Report presents our environmental, social, and governance (ESG) initiatives and performance during our fiscal year 2024, unless otherwise specifically noted. When necessary to clarify certain topics, program descriptions may include information beyond the reporting period.

Opella achieved B Corp Certification as a subsidiary of Sanofi, prior to becoming a standalone company. Global consumer healthcare company definition is aligned with Nicholas Hall’s global CHC benchmarks, including market presence, portfolio breadth, and revenue thresholds.

During 2024, Opella operated as a business unit within Sanofi. It was not until May 1, 2025, that Opella became a standalone company.

This report follows the Global Reporting Initiative (GRI) Standards—an internationally recognized framework for ESG reporting.

Moreover, our greenhouse gas (GHG) emissions are disclosed in accordance with the GHG Protocol. Although EU Corporate Sustainability Reporting Directive (CSRD) reporting obligations, are not yet mandatory for Opella, we are proactively using the transition period provided in the regulation to enhance our reporting practices in line with the future requirements and expectations.

This report has received limited assurance from Forvis Mazars.

Report content may contain forward-looking statements, including but not limited to goals, targets, ambitions, and projections related to our ESG performance. These statements are based on current expectations and assumptions and are therefore subject to risks and uncertainties that could cause actual results or expectations to differ materially.

The information in this report is provided for general informational purposes only and does not constitute legal, financial, or investment advice. While we strive for accuracy, completeness, and transparency, the data and information presented may be subject to change and should not be relied upon as definitive or exhaustive.

Opella is committed to transparency, accountability and integrity in its sustainability reporting. All disclosures are based on the best available data and reflect our current understanding and progress. We strive to present a balanced and honest view by reporting both achievements and areas where further improvement is needed.

Methodology note.

Scope of consolidation.

Our Environmental, Social (HR), and Health and Safety data have been prepared based on the scope of consolidation used for the consolidated financial reporting (i.e., fully consolidated subsidiaries). The methodology for preparing and calculating Opella’s indicators follows this same principle. Any limitations or exceptions to the reporting scope are specified in the relevant section.

Reporting methods.

This report has been prepared with reference to the Global Reporting Initiative (GRI), a standardized reporting framework used to ensure consistency and reliability across all Opella entities. Greenhouse gas emissions are calculated primarily in accordance with the Greenhouse Gas (GHG) Protocol standards, International Energy Agency and Ademe. These frameworks provide guidance and define methodologies to be applied for reporting key indicators.

Our reporting period runs from January 1 to December 31, 2024.

Environmental Data.

These data are collected and consolidated mostly using a dedicated reporting tool covering our reporting scope. Data originate from local tools and are entered by HSE managers. Environmental indicators are gathered during quarterly campaigns and reported monthly to the Senior Leadership Team.

Social Data.

These data are regularly provided through the Workday platform, which supports both data reporting and monitoring.

Health & Safety Data.

These data are collected via the Connect platform, which is used by local and global HSE managers and team members to report incidents ranging from first aid cases to recordable accidents. Data are captured at the time of the event and shared monthly with the Senior Leadership Team. Integration occurs locally before being consolidated globally.

Additional information and methodological limitations.

The methodologies applied for some Environment, Social and H&S data may be subject to limitations as a result of:

- The lack of nationally and/or internationally recognized definitions, in particular for different types of employment contract.
- The need to rely on estimates and on representative rather than actual metrics, and the limited availability of external data required for calculations.
- Practical arrangements for the collection and input of data.

Healthy Planet targets.

- 65% reduction in Scopes 1 and 2 emissions by 2025 vs 2019.²²
- 100% renewable electricity by 2025.²³
- 50% reduction in virgin plastic in non-medicinal products by 2030 vs 2024.²⁴
- 90% recycle-ready packaging by 2030.²⁵
- 100% landfill-free sites by 2025.²⁶
- 20% reduction in water withdrawal by 2030 vs 2019.²⁷
- 100% paper-based consumer packaging from certified sources by 2025.²⁸

Healthy Society targets.

- 100M people reached annually on health awareness and responsible medicine use.²⁹
- 5M beneficiaries reached through community programs. addressing local health and environmental challenges by 2030.³⁰
- 50% female senior leaders.³¹

²² Applies to direct emissions from our wholly owned manufacturing sites and indirect emissions from purchased electricity used to power our wholly owned manufacturing sites.
²³ Applies to renewable electricity purchased for our wholly owned manufacturing sites including from PPAs, RECs, and GOs. Our Megrine site in Tunisia is currently excluded from this scope due to limited renewable energy sourcing options, based on prevailing local conditions.
²⁴ Applies to fossil fuel-based plastic, by weight based on packaging produced at wholly owned manufacturing sites.
²⁵ Recycle-ready packaging refers to packaging designed for recycling, where appropriate local recycling infrastructure exists. This metric is calculated by weight (tonnage) based on packaging used at our wholly owned manufacturing sites.

²⁶ Applies to wholly owned manufacturing sites. A site is considered landfill-free when less than 1% of its operational waste is landfilled, excluding soil decontamination waste, and where local infrastructure allows.
²⁷ Applies to all sources of water withdrawal (e.g., municipal, surface, groundwater) from all our wholly owned manufacturing sites.
²⁸ Share of paper packaging used for consumer-facing products manufactured at our wholly owned sites that is sourced from certified sustainable sources (e.g., FSC, SFI and PEFC).
²⁹ Unique Media Reach (Metheringham Method): It refers to the estimated number of unique individuals exposed to a media campaign, calculated using a statistical model that accounts for repeated exposures. It counts how many distinct people see an ad, not just how often it is shown.

This helped us calculate the number of “unique reach” we had with our educational campaigns on healthy behaviours.
³⁰ This metric reflects individuals who directly benefit from our actions, such as: i) Installation of water filters, ii) Air quality assessments in schools and iii) Health literacy programs promoting healthier behaviours. We focus exclusively on direct beneficiaries, and this data is collected in close partnership with the NGOs implementing these initiatives. Data is provided annually by partner NGOs. Then our internal team controls values. B4SI and an external party provide us with an external control of the data provided and proof that values are correct.
³¹ Metric scope is global and data from all applicable jurisdiction is consolidated. “Senior leaders” refers to the top two levels of the Opella organization: Senior Managers & Executives.

Sustainability data.

-
- Data: Healthy Planet.
 - Data: Healthy Society.
 - Data: Responsible Business.

Data: Healthy Planet.

GRI 305; GRI 302. Tackling climate change.

Decarbonizing our Scopes 1, 2 and 3.

Total GHG emissions (tonnes CO2eq).	2024.	2023.
Scope 1	37,792	42,525
Scope 2 (Market-based)	3,509	6,828
Scope 2 (Location-based)	40,772	43,310
Scope 3	1,104,258	1,072,069
Total GHG emissions (Market-based)	1,145,559	1,121,422
Total GHG emissions (Location-based)	1,182,822	1,157,904

Decarbonizing our own operations. Scopes 1 and 2.

Energy consumption (MWh).	2024.	2023.
Direct energy consumption	170,179	195,553
Natural gas	162,992	188,755
Light fuel oil	7,019	6,643
Other fuels (LPG, Butane, Propane)	169	155
Indirect energy consumption	170,038	164,333
Heating fluids except steam	2,023	2,363
Steam	–	–
Electricity (total) ³²	150,928	157,838
of which purchased from non renewable sources	6,351	11,789
of which purchased from renewable sources	144,136	145,423
of which self-produced renewable electricity	1,614	1,101
Total consumption	340,218	359,886

³² We measure the share of renewable electricity purchased for our wholly owned manufacturing sites, including from PPAs, RECs, and GOs. Our Megrine site in Tunisia is currently excluded from this scope due to limited renewable energy sourcing options, based on prevailing local conditions. Data is consolidated quarterly through our internal tools.

Data: Healthy Planet.

GRI 305; GRI 302. Tackling climate change.

Decarbonizing our own operations. Scopes 1 and 2.

Scopes 1 and 2 (tonnes CO2eq).	2024.	2023.
Total Scope 1 excluding fleet	32,310	36,631
Natural Gas	29,698	34,392
Diesel for heating and production processes	1,751	1,657
Refrigerants	826	550
Light fuel oil, LPG, Butane and Propane	35	32
Total Scope 1 from fleet ³³	5,482	5,894
Total Scope 2 (Market-based) ³⁴	3,509	6,828
Total Scope 2 (Location-based)	40,772	43,310
Total Scopes 1 and 2 (excluding fleet and Market-based)	35,819	43,459
Total Scopes 1 and 2 (excluding fleet and Location-based)	73,082	79,941

Decarbonizing our value chain operations. Scope 3.

Scope 3 (tonnes CO2eq).	2024.	2023.
Total Scope 3 ³⁵	1,104,258	1,072,069
1. Purchased goods and services	834,964	831,324
2. Capital goods	108,912	60,546
3. Fuel and energy-related activities (not including scope 1 or scope 2)	13,482	14,699
4. Upstream transportation and distribution	43,419	51,278
5. Waste generated in operations	13,422	13,912
6. Business travel	9,382	9,478
7. Employee commuting	17,455	17,503
8. Downstream transportation	6,635	7,755
9. Processing of sold products	531	342
10. Use of sold products	25,908	24,205
11. End-of-life treatment of sold products	30,146	41,026

³³ Scope 1: Direct emissions from our wholly owned manufacturing sites. Emissions from vehicles owned or leased by Opella and used by sales representatives are included. Data is consolidated quarterly.

³⁴ Scope 2: Indirect emissions from purchased electricity used to power our wholly owned manufacturing sites. This metric includes traditional electric consumption and renewable electricity consumption from power purchase agreements (PPA), renewable electricity sourced from Renewable Energy Certificates (RECs) or Guarantees of Origin (GO).

³⁵ Scope 3: Indirect emissions from our value chain calculated using updated factors from EcoAct and Sweep, following GHG Protocol methodology.

Data: Healthy Planet.

GRI 306; GRI 301. Reducing waste and embracing circularity.

Reducing landfill waste.

Waste generated (tonnes).	2024.	2023.
Waste directed to disposal	6,459	6,392
Waste diverted from disposal	8,035	9,496
Total waste generated	14,494	15,888

Waste directed to disposal (tonnes).	2024.	2023.
Hazardous waste ³⁶		
Incineration (with energy recovery)	1,450	2,169
Landfill ³⁷	141	133
Non-hazardous waste		
Incineration (with energy recovery)	4,509	3,454
Landfill	360	636

Waste diverted from disposal (tonnes)	2024.	2023.
Hazardous waste	441	572
Recycling	44	84
Hazardous waste disposal without landfill	397	488
Non-hazardous waste	7,594	8,924
Recycling	7,533	8,605
Non-hazardous waste disposal without landfill	61	319

Designing our packaging for the circular economy.

Product eco-design (tonnes).	2024.	2023.
Total packaging volumes (baseline completed) ³⁸	3,891	–

Shifting to sustainable point of sale materials (POSM).

Responsible consumption and production (%).		2024.	2023.
% recycle-ready packaging on products produce ³⁹		86%	–
% of displays to be ordered from the approved sustainable POSM regional catalog	Europe	95%	82%
	AMEA	87%	89%
	LATAM	80%	70%
	North America	N/A	N/A
% reduction in volume of printed materials for POSM		60%	38%

³⁶ Waste generated across our wholly owned manufacturing sites includes both hazardous and non-hazardous categories. Waste resulting from soil decontamination activities is excluded from the total reported for operational waste.

³⁷ We track our waste recovery rate at all our wholly owned manufacturing sites, which includes materials that are either recycled or incinerated off-site with energy recovery. A site is considered landfill-free when less than 1% of its waste is sent to landfill, and where local waste management infrastructure allows it.

³⁸ Fossil fuel-based plastic, by weight based on packaging produced at wholly owned manufacturing sites. It concerns only non-medicinal products. It is consolidated annually.

³⁹ Recycle-ready packaging refers to packaging designed for recycling, where appropriate local recycling infrastructure exists. This metric is calculated by weight (tonnage) based on packaging used at our wholly owned manufacturing sites. It is consolidated annually.

Data: Healthy Planet.

GRI 101; GRI 303. Preserving ecosystems.

Optimizing water management.

Water withdrawal per source (m³).	2024.	2023.
Third-party water	752,372	783,110
Groundwater	149,007	188,672
Total withdrawal ⁴⁰	901,863	971,782

Water management (%).	2024.	2023.
Reduction in water withdrawals	-7.5%	-0.40%

Protecting forest ecosystems.

Responsibly sourced paper-based packaging (%) ⁴¹	2024.	2023.
% of paper-based packaging from certified sources material for internal sites	97.30%	–

⁴⁰ Water withdrawal data is collected quarterly from all our wholly owned manufacturing sites. The metric includes all sources of water withdrawal (e.g., municipal, surface, groundwater) and is measured in cubic meters.

⁴¹ Represents the share of paper packaging used for consumer-facing products manufactured at our wholly owned sites that is sourced from certified sustainable sources (e.g., FSC or PEFC). Data are collected annually through procurement and packaging records, managed collaboratively by the Procurement and Packaging team.

Data: Healthy Society.

GRI 401; GRI 403; GRI 404; GRI 405. **Fostering an inclusive and safe workplace.**

Engaging employees and promoting well-being.

Type of contract (#).	Male	Female	Not Declared	Total
Regular	5,037	4,363	2	9,402
Fixed term	395	414	4	813
Total employees	5,432	4,777	6	10,215
Type of contract	Male	Female	Not Declared	Total
Full Time	5,469	4,723	6	10,198
Part Time	31	141	–	172
Total employees	5,500	4,864	6	10,370

Composition of Exco by gender and age (#).				
Gender and age	<30	30–50	>50	Total
Men	0	6	1	7
Women	0	4	2	6
Other	0	0	0	–
Total	–	10	3	13

Total number of employees by category and age (#).				
Category	<30	30–50	>50	Total
Individual Contributors / Managers	1,244	6,639	2,285	10,168
Seniors Managers (except Top Management)	–	101	56	157
Executives (Top Management)	–	34	11	45
Total	1,244	6,774	2,349	10,370

Total number of employees by category and gender (#).				
Category	Women	Men	Other	Total
Individual Contributors / Managers	4,776	5,386	6	10,168
Seniors Managers (except Top Management)	68	89	–	157
Executives (Top Management)	20	25	–	45
Total	4,864	5,500	6	10,370

Data: Healthy Society.

GRI 401; GRI 403; GRI 404; GRI 405. **Fostering an inclusive and safe workplace.**

Engaging employees and promoting well-being.

Attraction & retention of talent (%).	2024.	2023.
Attrition rate (%)	13.2%	13.1%

Quality of life at work (#).	2024.	2023.
# of employees participating in Purpose Day	6,179	3,560
# of employees satisfied/engaged	80%	79%

Cultivating inclusion and growth.

Number of training hours by gender (#).	2024.
Total	70,468
Female	35,641
Male	34,790
Not declared	37

Keeping our people safe.

Number of injuries (#).	2024.	2023.
Total number of recordable work-related injuries for all Opella employees	31	39
of which work-related injuries	31	38
of which serious injuries	0	1
of which fatalities	0	0
Total number of lost time injuries (LTI)	19	20
Total Recordable Injury Frequency Rate (TRI-FR) ⁴²	1.6	1.9
Serious Injuries & Fatalities Frequency Rate (SIF-FR)*	0	0.049
Lost-Time Injury Frequency Rate (LTI-FR) ⁴³	0.97	1.02

Number of injuries (#).	2024.	2023.
Total number of recordable work-related injuries for all external workers	18	16
of which work-related injuries	18	16
of which serious injuries	0	0
of which fatalities	0	0
Total Recordable Injury Frequency Rate (TRI-FR)	5.1	4.9
Serious Injuries & Fatalities Frequency Rate (SIF-FR)	0	0

⁴² **Lost time injury frequency rate**—Number of accidents resulting in lost time per million hours worked. This includes accidents during the home-workplace commute for travelling sales representatives.

⁴³ **Total recordable injury frequency rate**—Number of work-related injuries per million hours worked. This includes the lost-time injuries frequency rate mentioned above, but also medical treatment and restricted work injuries not resulting in lost time.

Data: Healthy Society.

GRI 417. Empowering self-care.

Promoting health literacy and ethical marketing.

Unique people reached through media (#). ⁴⁴	2024.	2023.
Total	128,951,295	124,298,987
Doliprane	70,487	19,700,000
Essentiale	64,109,283	70,300,000
Eve	40,802,799	18,948,987
Ostelin	6,000,000	3,450,000
Ibalgin	7,414,124	11,900,000
Buscopan	8,987,127	
Enterogermina	1,567,475	

⁴⁴ Unique Media Reach (Metherringham Method): It refers to the estimated number of unique individuals exposed to a media campaign, calculated using a statistical model that accounts for repeated exposures. It counts how many distinct people see an ad, not just how often it is shown. This helped us calculate the number of “unique reach” we had with our educational campaigns on healthy behaviours.

Data: Healthy Society.

Supporting our communities.

Enhancing the health and well-being of vulnerable groups.

# of direct beneficiaries impacted through NGOs. ⁴⁵	2024.	2023.
Total	529,641	237,825
Enterogermina	361,739	215,696
Ostelin	10,458	2,157
Pharmaton	93	1,315
EVE	10,351	360
Dulcolax		1,000
Icy Hot		555
Magne		1,465
Cenovis		220
Allegra/Telfast	19,180	7,557
India	127,820	

Brands impacting direct beneficiaries through NGO actions (#).	2024.	2023.
Number of brands impacting direct beneficiaries	5	9

Amout of donations (€).	2024.	2023.
Total	€2,487,624	€2,623,800
Enterogermina	€1,457,252	€1,450,279
Allegra	€210,470	€378,369
Natures’own	€200,000	€197,368
Pharmaton	€100,000	€90,000
Ostelin	€44,001	€81,789
India	€475,901	–
Magne	–	€52,136
Dulcolax	–	€50,000
Cenovis	–	€33,338
Icy Hot	–	€277,469
Others	–	€13,052

⁴⁵ This metric reflects individuals who directly benefit from our actions, such as: i) Installation of water filters, ii) Air quality assessments in schools and iii) Health literacy programs promoting healthier behaviors. We focus exclusively on direct beneficiaries, and this data is collected in close partnership with the NGOs implementing these initiatives. Data are provided annually by partner NGOs. Then our internal team controls values. B4SI and an external party provide us with an external control of the data provided and proof that values are correct.

Data: Responsible Business.

GRI 205. Leading with Integrity.

Violation of anti-corruption and anti-bribery laws (#).	2024.
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0

GRI 406. Upholding human rights across the value chain.

Events related to Human rights (#).	2024.
Number of incidents of discrimination (gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation), incl. harassment	9
‘– substantiated incidents of discrimination	1
Number of complaints filed through channels for people in own workforce to raise concerns	87
Number of complaints filed to National Contact Points for OECD Multinational Enterprises when applicable	–

Data: Responsible Business.

GRI 308; GRI 414. **Driving responsible procurement.**

Supplier Categories (%).	2024.	2023.
Suppliers that agreed to Opella’s Code of Conduct ⁴⁶	92%	89%
High-risk suppliers assessed by EcoVadis	97%	–
High-risk extended suppliers assessed by Ecovadis	94%	–

Supplier audits (#).	2024.
Total number of supplier audits	108
CMO (Contract Manufacturing Organizations)	37
API (active and intermediate pharmaceutical ingredients)	71

GRI 416. **Guaranteeing product safety & quality.**

Safety and quality controls (#).	2024.
Internal quality audits	24
Regulatory inspections	46
• European inspections	19
• US FDA inspections	0
• Regulatory actions taken ⁴⁷	0
Recalls	7
• Class1 recalls ⁴⁸	0

⁴⁶ Percentage of active direct suppliers (spend >€50,000) who have formally agreed to our Supplier Code of Conduct covering ethics, labor rights, environmental standards, and anti-corruption. Data are sourced from onboarding systems and signed acknowledgments.

⁴⁷ e.g., US FDA Warning Letter, US FDA Consent Decree, suspension/withdrawal of GMP certificate

⁴⁸ Definition as per EMA SOP/INSP/2018 and US 21CFR part 7 Pharmacovigilance Policy

- **Class I** is a situation where there is a reasonable probability that the use of or exposure to a violative product will cause serious adverse health consequences or death.
- **Class II** is a situation where use of or exposure to a violative product may cause temporary or medically reversible adverse health consequences, or where the probability of serious adverse health consequences is remote.
- **Class III** is a situation where use of or exposure to a violative product is not likely to cause adverse health consequences.

Assurance report.

The Opella company with a capital of €33,265,850.20

Head office:

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Report by the independent third-party organization on the verification of the consolidated non-financial statement included on a voluntary basis

For the year ended 12/31/2024

This is a free translation into English of the independent third-party organization’s report issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the general management.

In our capacity as independent third-party organization, member of Forvis Mazars Group and accredited by COFRAC Validation/ Verification under number 3-1095 (list of accredited sites and their scope of accreditation available on www.cofrac.fr), we have performed work to provide a reasoned opinion that expresses a limited level of assurance on the historical information (observed and extrapolated) of the consolidated extra-financial performance statement (hereinafter the “Information” and “Statement” respectively), prepared in accordance with the entity’s procedures (hereinafter the “Guidelines”), for the financial year ended 31/12/2024, of Opella (hereinafter the “Entity”) with reference of the provisions of Articles L. 225-102-1, R. 225-105 and R. 225-105-1 of the Commercial Code (in their versions prior to January,1st 2025).

Conclusion.

Based on the procedures we performed, as described in the “Nature and scope of our work” and the evidence we collected, except for the effect of the matter described above, nothing has come to our attention that causes us to believe that the non-financial statement is not presented in accordance with the applicable regulatory requirements and that the Information, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

Preparation of the non-financial performance statement.

The lack of a commonly used framework or established practice on which to base the assessment and evaluation of information allows for the use of alternative accepted methodologies that may affect comparability between entities and overtime.

The Statement has been prepared in accordance with the Entity’s procedures (hereinafter the “Guidelines”), the main elements of which are presented in the Statement.

Restrictions due to the preparation of the information.

The Information may contain inherent uncertainty about the state of scientific or economic knowledge and the quality of external data used. Some of the Information is dependent on the methodological choices, assumptions and/or estimates made in preparing the information and presented in the Statement.

The entity’s responsibility.

The Management responsible for:

- Selecting or setting appropriate criteria for the provision of the Information;
- Preparing the Statement with reference to legal and regulatory requirements, including a presentation of the business model, a description of the principal non-financial risks, a presentation of the policies implemented considering those risks and the outcomes of said policies, including key performance indicators;
- And implementing internal control procedures deemed necessary to preparation of information, free from material misstatement, whether due to fraud or error.

The Statement has been prepared using the Guidelines as mentioned above.

Responsibility of the statutory auditor.

Based on our work, our responsibility is to provide a report expressing a limited assurance conclusion on:

- The compliance of the Statement with the requirements of article R. 225-105 of the French Commercial Code (in their versions prior to January,1st 2025);
- The fairness of the Information provided in accordance with article R. 225 105 I, 3° and II of the French Commercial Code (in their versions prior to January,1st 2025), i.e., the outcomes, including key performance indicators, and the measures implemented considering the principal risks.

We conducted our work in order to provide a reasoned opinion expressing a limited level of assurance on the historical, observed and extrapolated information.

As it is our responsibility to express an independent conclusion on the Information prepared by management, we are not authorized to be involved in the preparation of such Information, as this could compromise our independence.

This is not our responsibility to express an opinion on:

- The entity’s compliance with other applicable legal and regulatory requirements (in particular with regard to the fight against corruption and tax evasion);
- The compliance of products and services with applicable regulations.

Regulatory provisions and applicable professional standards.
The work described below was performed with reference to the provisions of articles A. 225-1 et seq. of the French Commercial Code, as well as with the professional guidance of the French Institute of Statutory Auditors (“CNCC”) applicable to such engagements and with ISAE 3000⁴⁹ revised.

This report has been prepared in accordance with the RSE_SQ_Programme de vérification_DPEF.

Independence and quality control.
Our independence is defined by the requirements of article L. 821-28 of the French Commercial Code and the French Code of Ethics (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with applicable legal and regulatory requirements, the ethical requirements and French professional.

Means and resources.
Our work was carried out by a team of 5 people between February to May 2025 and took a total of 12 weeks.

We called on our specialists in sustainable development and social responsibility to assist us in our work. We conducted about twenty interviews with the people responsible for preparing the Statement, representing the Global Business Services, Social Sustainability and Brand Activation, Procurement Sustainability& Risk, Environment, Packaging, Health, Safety and Environment, Ethics & Business Integrity, People and Culture and Industrial Operations departments.

Nature and scope of our work.
We planned and performed our work considering the risks of significant misstatement of the Information.

- We are convinced that the procedures we have carried out in the exercise of our professional judgment enable us to provide a limited assurance conclusion:
- We obtained an understanding of all the consolidated entities’ activities and the description of the principal risks associated;
- We assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- We verified that the Statement includes each category of social and environmental information set out in article L. 225 102 1 III (in their versions prior to January,1st 2025);

- We verified that the Statement provides the Information required under article R. 225-105 II of the French Commercial Code (in their versions prior to January,1st 2025), where relevant with respect to the principal risks, and includes, where applicable, an explanation for the absence of the Information required under article L. 225-102-1 III, (in their versions prior to January,1st 2025) paragraph 2 of the French Commercial Code;.
- We verified that the Statement presents the business model and a description of principal risks associated with all the consolidated entities’ activities, including where relevant and proportionate, the risks associated with their business relationships, their products or services, as well as their policies, measures and the outcomes thereof, including key performance indicators associated to the principal risks;
- We referred to documentary sources and conducted interviews to:
 - assess the process used to identify and confirm the principal risks as well as the consistency of the outcomes, including the key performance indicators used, with respect to the principal risks and the policies presented, and;

⁴⁹ ISAE 3000—Assurance engagements other than audits or reviews of historical financial information.

Opella. 5. Appendix. → Assurance report.

- corroborate the qualitative information (measures and outcomes) that we considered to be the most important; concerning certain risks (Climate change, Working conditions, Equal treatment & opportunities, Responsible marketing, advertising & communication, Health education, Access to Healthcare / Supporting vulnerable communities, Business ethics & integrity, Respect of human rights, Working conditions, Product eco-design, Product safety & quality), our work was carried out on the consolidating entity, for the others risks, our work was carried out on the consolidating entity and on a selection of entities⁵⁰.
- We verified that the Statement covers the scope of consolidation, i.e., all the consolidated entities in accordance with article L. 233-16 of the French Commercial Code;
- We obtained an understanding of internal control and risk management procedures the entity has put in place and assessed the data collection process to ensure the completeness and fairness of the Information;
- For the key performance indicators and other quantitative outcomes that we considered to be the most important presented in Appendix 1, we implemented:
 - Analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
 - Tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities - Compiègne (France), Suzano (Brazil) and covers between 11% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;

- We assessed the overall consistency of the Statement based on our knowledge of all the consolidated entities.

We are convinced that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

Souad El Ouazzani

Partner — Sustainability Services

La CNCC considère que la traduction n'est pas signée, dans la mesure où il s'agit d'une traduction libre en anglais du rapport original établi en français. En effet, la signature est le graphisme par lequel une personne s'identifie dans un acte et par lequel elle exprime son approbation du contenu du document. En outre, l'apposition d'une signature sur un rapport lui confère la qualité d'être un original. Or, au cas particulier, l'original est représenté par la version française du rapport.

⁵⁰ Compiègne (France), Suzano (Brazil).

Appendix 1: Information reviewed with detailed tests.

Theme	KPI
Tackling climate change	- Scope 1 - Scope 2 (Market-based) - Scope 2 (Location-based) - Scope 3 by category - Scope 3 baseline 2023 - Total GHG emissions (Market-based) - Total GHG emissions (Location-based) - Percentage of GHG emission reductions since 2019 (Scopes 1 and 2 market based)
	- Direct energy consumption: Natural gas; Light fuel oil; Other fuels (LPG, Butane, Propane) - Indirect energy consumption - Heating fluids except steam; Steam - Electricity (total) of which: purchased from non-renewable sources; purchased from renewable sources; self-produced renewable electricity - Total energy consumption

Theme	KPI
Preserving ecosystems	- Third-party water - Groundwater - Total withdrawal - Reduction in water withdrawal by 2030 (from 2019 baseline)
	- Waste directed to disposal - Hazardous waste: Incineration (with energy recovery); Landfill - Non-hazardous waste: Incineration (with energy recovery); Landfill - Waste diverted from disposal - Hazardous waste: Recycling; Hazardous waste disposal without landfill - Non-hazardous waste: Recycling; Hazardous waste disposal without landfill - Total waste generated - Percentage of landfill free waste
Reducing waste and embracing circularity	- Total packaging volumes (baseline completed) % recycle-ready packaging on products produced % of displays to be ordered from the approved sustainable - Point of Sale Materials (POSM) regional catalog % reduction in volume of printed materials for POSM - Paper-based consumer packaging from certified sources

Appendix 1: Information reviewed with detailed tests.

Theme	KPI
Fostering an inclusive and safe workplace	• Number of employees (head count) by gender, age range, type of contract, worktime and seniority • Composition of ExCo members by Age and gender • Gender distribution in number of employees (head count) at top management level • Number of training hours by gender • Total number of recordable work-related injuries for all Opella employees and external employees • Total number of lost time injury—Opella employees and external employees • Total Recordable Injury Frequency Rate—Opella employees and external employees • Serious Injuries & Fatalities Frequency Rate—Opella employees and external employees • Lost-Time Injury Frequency Rate—Opella employees • Gender pay gap—Average base pay • Percentage of employees satisfied/ engaged • Number of participants for Purpose Day • Attrition rate

Theme	KPI
Upholding human rights across the value chain	• Number of incidents of discrimination, inc. harassment and substantiated incidents of discrimination alerts reported • Number of complaints filed through channels for people in own workforce to raise concerns • Number of complaints filed to National Contact Points for OECD Multinational Enterprises when applicable
Driving responsible procurement	• Total number of suppliers audits by type • Suppliers that agreed to Opella’s Code of Conduct • High-risk suppliers assessed by EcoVadis • High-risk extended suppliers assessed by EcoVadis
Guaranteeing product safety & quality	• Number of audits by type (Internal quality audits, regulatory inspections, European inspections, US FDA inspections) • Recalls
Supporting our communities	• Number of direct beneficiaries in our communities by NGO and since 2022 • Amount of revenue donated by NGO
Empowering self-care	• Unique people reach through media reach by brand
Leading with integrity	• Number of alerts of retaliation against whistleblowers—substantiated; reported • Number of convictions for violation of anti-corruption and anti- bribery laws • Amount of fines for violation of anti-corruption and anti- bribery laws
Other	• B Corp Certification by year and region

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please email sustainabilityreport@sanofi.com ↗