

# **SANOFI INDIA LIMITED**

## **WHISTLE BLOWER POLICY**

<b>Version Control</b>	<b>Date of the Board Meeting for Approval/ Amendment</b>
1.	23 <sup>rd</sup> July 2014 (Effective from September 2014)
2.	31 <sup>st</sup> July 2025

## **1. Scope:**

This policy applies to all Employees, Directors, and Stakeholders of Sanofi India Limited ("the Company" / "Sanofi") and its subsidiaries. It has been formulated in accordance with Section 177 of the Companies Act, 2013 ("the Act"), Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), and Regulation 9A (6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations"). The policy outlines the procedure for reporting actual or suspected violations of applicable laws and regulations, including incidents involving the leak of unpublished price sensitive information ("UPSI").

## **2. Purpose:**

This policy is designed to establish a vigil mechanism that enables the Directors and Employees, business partners, contractors, suppliers, value chain workers ('**Stakeholders**') of Sanofi to report concerns regarding unethical behavior, actual or suspected fraud, or violations of the Company's code of conduct or policies. It also aims to ensure adequate protection against victimization for any director, employee, or individual who utilizes this mechanism.

## **3. Definitions:**

**Alert:** Information received by the Speak-Up Helpline or via any other available reporting channel (line managers, People & Culture, or via any another channel that an Stakeholder considers to be the most appropriate).

**Non-Compliance:** Violation of law, regulation, Industry Code of Practice, Sanofi procedure, or Sanofi Code of Conduct principle.

**Speak-Up Helpline:** This is one of the reporting channels available to Sanofi Stakeholders to raise concerns. The Speak-Up Helpline is a safe channel operated by a third-party vendor and overseen by the Ethics and Business Integrity department.

## **4. Concern Reporting:**

### 4.1 Principle of Reporting:

Stakeholders are encouraged to report the following concerns to their immediate superiors or the Company's Ethics & Business Integrity ("EBI") Department of:

1. Any actual or potential violation of the Company's Code of Conduct or related policies;
2. Any illegal activity or breach of ethical standards;
3. Suspected or confirmed instances of unlawful or unethical practices related to finance, accounting, internal controls, fair competition, anti-corruption efforts, or any other area.

Additionally, if there is uncertainty about whether a violation has occurred, the matter should still be reported.

Sanofi strongly encourages Stakeholders to raise concerns in good faith and assures protection against retaliation, even if the reported concerns are ultimately found to be mistaken or unsubstantiated.

#### 4.2. Types of Concerns which may be raised

Concerns may be reported regarding actual or potential violations of Sanofi's code of conduct, policies, applicable regulations, or laws. An illustrative, non-exhaustive list of such areas is provided below:

- Harassment, Discrimination, or Workplace Violence;
- Unauthorized disclosure of confidential information or intellectual property;
- Breach of data privacy;
- Fraud or suspicious accounting and financial reporting practices;
- Corruption or involvement in improper transactions;
- Unethical marketing, promotion, or sales practices;
- Conflict of Interest;
- Exerting undue influence to commit others into performing non-compliant acts;
- Any instance of failure to comply with legal or statutory obligation either for and on behalf of the Company or in the course of discharging duties of the Company;
- Anti-competitive conduct;
- Theft or misuse of company assets;
- Retaliation, as outlined in this policy;
- Environment, Health and Safety;
- Unlawful act whether criminal/civil;
- Misuse of authority for personal gain/incentive;
- Matters posing a significant risk of adverse publicity and other matters that pose a serious risk;
- Violation of the Company's Code of Conduct including incidents involving the leak or suspected leak of unpublished price sensitive information ("UPSI");

- Any other illegal or unethical behavior, act or omission that violate applicable laws, regulations, Company policies, or ethical standards.

#### 4.3. Reporting Concerns

Stakeholders are urged to report any concerns or suspected violations through the Speak-Up Helpline - a secure and confidential channel managed by an independent third-party and monitored by the EBI Department. Reports can be submitted via the web at [www.speakup-sanofi.com](http://www.speakup-sanofi.com) or by calling the toll-free number provided on the said website.

Alternatively, Stakeholders may raise their concerns with their line manager, the People & Culture Department, the EBI Department, or senior management. Further, any Stakeholder who receives a concern must promptly escalate the matter to the Head of EBI or report it through the Speak-Up Helpline.

All complaints should be addressed to the Head of EBI. Stakeholders may also submit written complaints directly to the Chairman of the Audit Committee at: [Chairman.SIAuditcommittee@sanofi.com](mailto:Chairman.SIAuditcommittee@sanofi.com).

#### **5. Investigation and Disciplinary Action:**

Only personnel from the EBI department are authorized to conduct or oversee internal investigations based on received alerts.

All alerts submitted to the case reporting system are exclusively received by the Chief EBI Officer and the Global Head of Organizational Justice. They are responsible for determining the investigation strategy and gathering relevant professional information related to the alert. They have unrestricted access to all records, documents, and information they consider necessary. No individual within the Company shall, directly or indirectly, explicitly or implicitly, obstruct or attempt to influence the investigation process or the investigation team.

Depending on the nature of the alert, other Sanofi departments such as Legal, People & Culture, Quality, Security, Finance, and Medical may be involved in the investigation.

Following the Investigation, EBI identifies the relevant stakeholders on a case-by-case basis, based on the investigation's findings and recommended corrective measures. Any disciplinary actions proposed will comply with applicable laws and Sanofi's Corrective and/or Disciplinary Actions Management Standards.

Additionally, Corrective or Disciplinary action may be considered including dismissal if an Alert is made maliciously, in bad faith or with a view to financial compensation or gain.

## **6. Confidentiality:**

Stakeholders are encouraged to report the incident by identifying themselves. In case the complainant decides not to disclose his / her identity, an Anonymous report can be submitted; however, anonymity may limit the ability to fully and thoroughly assess or investigate a concern. It is the responsibility of each person to report an incident regardless of the choice of disclosing or not disclosing his/ her identity.

The identity of the complainant will be kept confidential if asked to do so and will be disclosed only if it becomes necessary for investigation purposes or in certain circumstances where it is legally required to be so disclosed.

## **7. Non-Retaliation:**

Sanofi has a strict non-retaliation policy i.e. the Company assures that there will be no retaliatory action against any person who has reported any incident of non-compliance in good faith, using any appropriate channel of communication as provided for in this policy.

If any Stakeholder believes he/she has been retaliated against for reporting a concern in good faith, he/she should report the matter to EBI department.

## **8. Role of the Audit Committee:**

The EBI department will provide the Audit Committee with a quarterly update detailing the number of complaints received in the previous quarter, the actions taken in response, and the outcomes of any investigations conducted.

The Audit Committee is responsible for overseeing the development and implementation of this Policy. It will periodically review the Policy to assess any necessary amendments and evaluate the effectiveness of the whistleblower mechanism.

## **9. Complaints made in bad faith:**

If at any point it is found that a An Alert is made maliciously, in bad faith or with a view to financial compensation or gain, Corrective or Disciplinary action may be considered against complainant including dismissal/termination of engagement.

## **10. Records Retention**

All the documents, records in relation to concern received, gathered, and generated during investigations shall be kept retained for a period of eight years.

## **11. Amendment:**

The Company may amend / modify this policy in whole or part from time to time, with the approval of the Board of Directors.

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