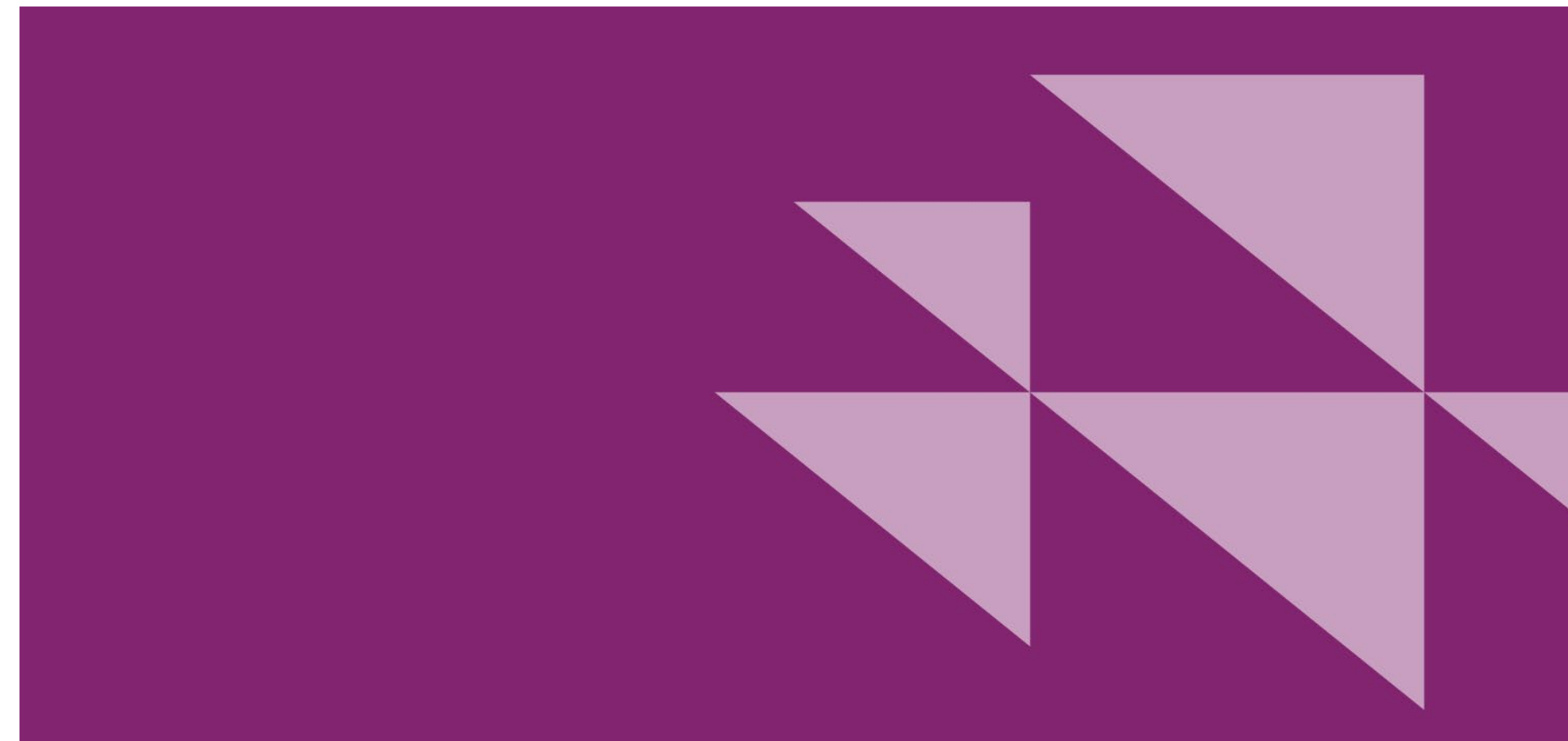


## CDP 2025 Questionnaire – BAYER AG



# 1 Introduction

## 1.1 In which language are you submitting your response?

Select one option

- English

## 1.2 Select the currency used for all financial information disclosed throughout your response.

Currency

- EUR

## 1.3 Provide an overview and introduction to your organization.

Organization type	Description of organization
<ul style="list-style-type: none"><li>• Publicly traded organization</li></ul>	<p>Bayer is a life science company and a global leader in health and nutrition. Our innovative products support efforts to overcome the major challenges presented by a growing and aging global population. Our work helps prevent, alleviate and treat diseases, empowers people to take better care of their own health needs, and also plays a part in ensuring that enough agricultural products are produced while respecting our planet's natural resources. Our activities are systematically guided by our mission: "Health for all, Hunger for none." We aim to enhance our company's earning power and create value for patients, farmers, consumers, shareholders, employees and society. Innovation, growth and sustainability are integral parts of our strategy.</p> <p>As the parent company of the Bayer Group, Bayer AG – represented by its Board of Management – performs the principal management functions for the entire enterprise. This mainly comprises the Group's strategic alignment, resource allocation and the management of financial affairs and managerial staff, along with the management of the Group-wide operational business of the Crop Science, Pharmaceuticals and Consumer Health divisions. The enabling functions support the operational business. Our company has a global footprint. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in around 80 countries.</p> <p>We are reporting according to the financial control approach to provide an accurate picture of Bayer's life science business.</p> <p><b>Forward-Looking Statements</b></p> <p>This report may contain forward-looking statements based on current assumptions and forecasts made by Bayer management. Various known and unknown risks, uncertainties and other factors could lead to material differences between the actual future results, financial situation, development or performance of the company and the estimates given here. These factors include those discussed in Bayer's public reports which are available on the Bayer website at <a href="http://www.bayer.com">www.bayer.com</a>. The company assumes no liability whatsoever to update these forward-looking statements or to conform them to future events or developments.</p>

1.4 State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years	Number of past reporting years you will be providing Scope 1 emissions data for	Number of past reporting years you will be providing Scope 2 emissions data for	Number of past reporting years you will be providing Scope 3 emissions data for
Row 1	12/31/2024	<ul style="list-style-type: none"><li>Yes</li></ul>	<ul style="list-style-type: none"><li>No</li></ul>	<ul style="list-style-type: none"><li>N/A</li></ul>	<ul style="list-style-type: none"><li>N/A</li></ul>	<ul style="list-style-type: none"><li>N/A</li></ul>

1.4.1 What is your organization’s annual revenue for the reporting period?

46,606,000,000

1.5 Provide details on your reporting boundary.

Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?	How does your reporting boundary differ to that used in your financial statement?
Yes	N/A

1.6 Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Unique identifier	Does your organization use this unique identifier?	Provide your unique identifier
<ul style="list-style-type: none"><li>ISIN code - equity</li></ul>	<ul style="list-style-type: none"><li>Yes</li></ul>	DE000BAY0017

1.7 Select the countries/areas in which you operate.

Country/area
Dominican Republic, France, Saudi Arabia, United Arab Emirates, Argentina, Austria, Australia, Bangladesh, Belgium, Burkina Faso, Bulgaria, Bolivia (Plurinational State of), Brazil, Canada, Switzerland, Côte d'Ivoire, Chile, China, Colombia, Costa Rica, Curacao, Cyprus, Czechia, Germany, Denmark, Algeria, Ecuador, Egypt, Spain, Finland, United Kingdom of Great Britain and Norther Ireland, Greece, Guatemala, Hong Kong SAR, China, Honduras, Croatia, Hungary, Indonesia, Ireland, Israel, India, Italy, Japan, Kenya, Republic of Korea, Kazakhstan, Lithuania, Luxembourg, Morocco, Mexico, Malaysia, Nicaragua, Netherlands, Norway, New Zealand, Panama, Peru, Philippines, Pakistan, Poland, Puerto Rico, Portugal, Paraguay, Romania, Serbia, Russian Federation, Sweden, Singapore, Slovenia, Slovakia, El Salvador, Thailand, Turkey, Taiwan, China, Ukraine, United Republic of Tanzania, United States of America, Uruguay, British Virgin Islands, Viet Nam, South Africa, Zambia

## 1.8 Are you able to provide geolocation data for your facilities?

Are you able to provide geolocation data for your facilities?	Comment
<ul style="list-style-type: none"> <li>No, this is confidential data</li> </ul>	We are only reporting geolocation data for sites in water scarce regions. Please see question 9.3.1.

## 1.22 Provide details on the commodities that you produce and/or source.

Commodity	Produced and/or sourced	Commodity value chain	Indicate if you have direct soy and/or embedded soy in your value chain	Indicate if you are providing the total commodity volume that is produced and/or sourced	Total commodity volume (metric tons)	Of the total commodity volume, state how much is embedded soy (metric tons)	Of the total commodity volume, state how much is direct soy (metric tons)	Did you convert the total commodity volume from another unit to metric tons?	Original unit
Palm oil	<ul style="list-style-type: none"> <li>Sourced</li> </ul>	<ul style="list-style-type: none"> <li>Manufacturing</li> </ul>	N/A	Yes, we are providing the total volume	7,277	N/A	N/A	No	N/A
Soy	<ul style="list-style-type: none"> <li>Sourced</li> </ul>	<ul style="list-style-type: none"> <li>Manufacturing</li> </ul>	<ul style="list-style-type: none"> <li>Direct soy only</li> </ul>	Yes, we are providing the total volume	12,129	N/A	N/A	No	N/A
Forest risk commodity	Provide details of the methods, conversion factors used and the total commodity volume in the original unit	Form of commodity	% of procurement spend	% of revenue dependent on commodity	In the questionnaire setup did you indicate that you are disclosing on this commodity?	Is this commodity considered significant to your business in terms of revenue?	Please explain		
Palm oil	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Palm kernel oil derivatives</li> </ul>	<ul style="list-style-type: none"> <li>&lt;1%</li> </ul>	<ul style="list-style-type: none"> <li>21-30%</li> </ul>	<ul style="list-style-type: none"> <li>Yes, disclosing</li> </ul>	<ul style="list-style-type: none"> <li>No</li> </ul>	Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). Bayer is not sourcing palm (kernel) oil directly, but its derivatives produced out of the oil (at the end of a highly complex supply chain, many tier levels, high number of raw materials, many processing sites). We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.		
Soy	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Soy derivatives</li> </ul>	<ul style="list-style-type: none"> <li>&lt;1%</li> </ul>	<ul style="list-style-type: none"> <li>11-20%</li> </ul>	<ul style="list-style-type: none"> <li>Yes, disclosing</li> </ul>	<ul style="list-style-type: none"> <li>No</li> </ul>	We use SOY DERIVATIVES in a very small number (less than 1% of procurement spend) of our products. Bayer is not sourcing soy directly, but its derivatives produced out of the oil (at the end of a highly complex supply chain: many tier levels, high number of raw materials, many processing sites). We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a member in the RTRS board since 2017. 99% of our purchases of soy derivatives are covered by RTRS credits in 2024. The purchase of these credits rewards farmers		

						<p>who grow soy in a legal and ecologically, socially and economically sustainable way and who demonstrate this as part of an audited certification process. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases to a jurisdictional area.</p> <p>We assume that most of soy in our supply chain origins from Brazil. This is WHY Bayer is taking the lead to increase SUSTAINABLE SOY FEEDSTOCK with its PRO Carbono Commodities program in Brazil. In May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint.</p>
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## 1.24 Has your organization mapped its value chains?

Value chain mapped	Value chain stages covered in mapping	Highest supplier tier mapped	Highest supplier tier known but not mapped	Smallholder inclusion in mapping	Description of mapping process and coverage
<ul style="list-style-type: none"> <li>Yes, we have mapped or are currently in the process of mapping our value chain</li> </ul>	<ul style="list-style-type: none"> <li>Upstream value chain</li> <li>Downstream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Tier 2 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Tier 4+ suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Smallholders relevant and included</li> </ul>	<p><b>TOOLS AND METHODS:</b></p> <p>Our SUPPLIER CODE OF CONDUCT (SCoC) considers the well-established principles of sustainability incl. CLIMATE CHANGE, FORESTS, WATER and BIODIVERSITY. The SCoC promotes the application of broadly recognized sustainability standards and certifications. Sustainability issues are evaluated through an ANNUAL RISK EVALUATION for ALL our TIER 1 suppliers. Identified suppliers (based on country and business category sustainability risks) are validated through an EVIDENCE-BASED ASSESSMENT (EcoVadis) or physical ON-SITE AUDIT (TfS or PSCI).</p> <p>Bayer's NET-ZERO DEFORESTATION as well as the HUMAN RIGHTS COMMITMENT along the value chain includes the ambition to source sustainable palm (kernel) oil and soy derivatives. Bayer believes in sustainable value chains with the focus on sustainable production, transparency, traceability and certification. Our activities are aligned with the elements of the ACCOUNTABILITY FRAMEWORK. We collaborate with our partners and suppliers to further decrease our environmental footprint and set social and ethical standards. For PALM OIL, in 2024, we have been answering the WWF PALM OIL SCORECARD.</p> <p>We are working towards implementing the new EU NON-DEFORESTATION REGULATION (EUDR) and strengthening the due diligence obligations: collection of geolocation information, risk assessment, risk mitigation measures. December 2020 is our deforestation cut-off date in line with the EUDR.</p> <p><b>COVERAGE:</b></p> <p>We have mapped 100% of our Tier 1 suppliers.</p> <p>In the past, we have contacted major PALM OIL suppliers to further understand their current activities and promote sustainable behavior. Once we have an indication that a PALM OIL or SOY supplier is not complying with our standards, we start to investigate and map the value chain (Tier 1-4+ and smallholders). For example, in 2021 and 2022, we have looked at one refiner (beyond Tier 1 supplier) and which supplier receives palm oil from this refiner. For soy, more than 80% of our soy volume comes from one supplier in Brazil, who is a RTRS member and informed us that the soybean used originates nationally, usually from the Brazilian middle-west region.</p> <p>For both PALM OIL and SOY derivatives, the value chains are complex. As a purchaser of derivatives for selected materials, we are tier six, seven or eight within the value chain. Therefore, mapping is highly</p>

					complex, and transparency is limited. We are continuously improving our processes and aiming for increased transparency and traceability.
Primary reason for not mapping your upstream value chain or any value chain stages				Explain why your organization has not mapped its upstream value chain or any value chain stages	
N/A				N/A	

#### 1.24.1 Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

Plastics mapping	Value chain stages covered in mapping	End-of-life management pathways mapped	Primary reason for not mapping plastics in your value chain	Explain why your organization has not mapped plastics in your value chain
<ul style="list-style-type: none"> <li>No, but we plan to within the next two years</li> </ul>	N/A	N/A	<ul style="list-style-type: none"> <li>No standardized procedure</li> </ul>	<p>Plastic plays an important role as a packaging material in our value chain, both in the supply chain and in the use phase by our customers. Product properties and transport requirements necessitate the use of plastic to ensure both the product properties and the safety for humans and the environment of our diverse product portfolio across the stages of the value chain.</p> <p>Accessibility of packaging data across the value chain requires a standardized approach to the level of transparency required from raw materials, converters, consumers and waste management organisations. As part of emerging regulation and reporting requirements, we plan to map and establish appropriate processes around our main packaging material flows.</p>

#### 1.24.2 Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

Commodity	Value chain mapped for this sourced commodity	Highest supplier tier mapped for this sourced commodity	% of tier 1 suppliers mapped	% of tier 2 suppliers mapped	% of tier 3 suppliers mapped	% of tier 4+ suppliers mapped	Highest supplier tier known but not mapped for this sourced commodity
Palm oil	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Tier 2 suppliers</li> </ul>	100%	1-25%	N/A	N/A	<ul style="list-style-type: none"> <li>Tier 4+ suppliers</li> </ul>
Soy	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Tier 2 suppliers</li> </ul>	100%	76-99%	N/A	N/A	<ul style="list-style-type: none"> <li>Tier 4+ suppliers</li> </ul>

## 2 Identification, assessment, and management of dependencies, impacts, risks, and opportunities

### 2.1 How does your organization define short-, medium- and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Time horizon	From (years)	Is your long-term time horizon open ended?	To (years)	How this time horizon is linked to strategic and/or financial planning
Short-term	0	N/A	1	<p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM designed to ensure the continued existence and future target attainment of the Bayer Group through the early identification, assessment and treatment of risks. The risk management system is oriented towards internationally recognized standards and principles such as the ISO 31000 risk management standard of the International Organization for Standardization, and is defined and implemented with the help of binding corporate policies.</p> <p>In addition, we conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) and identified several material impacts, risks and opportunities in our own operations and in the upstream and downstream value chains. Oriented towards our Enterprise Risk Management (ERM), our DMA looked at the probability of financial risks and opportunities occurring over a 10-year horizon. We estimate that short-term impacts such as possible regulatory changes and market adjustments can be realized over a short- to medium-term period of one to five years. We expect long-term impacts pertaining to the environment, such as the physical effects of climate change, over a long-term period of 5 to 10 years or longer.</p> <p>We have also defined clear time horizons for our sustainability statement to establish transparency for our strategic planning: short-term time horizon corresponds to the reporting period in our financial statements.</p>
Medium-term	1	N/A	5	<p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM designed to ensure the continued existence and future target attainment of the Bayer Group through the early identification, assessment and treatment of risks. The risk management system is oriented towards internationally recognized standards and principles such as the ISO 31000 risk management standard of the International Organization for Standardization, and is defined and implemented with the help of binding corporate policies.</p> <p>In addition, we conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) and identified several material impacts, risks and opportunities in our own operations and in the upstream and downstream value chains. Oriented towards our Enterprise Risk Management (ERM), our DMA looked at the probability of financial risks and opportunities occurring over a 10-year horizon. We estimate that short-term impacts such as possible regulatory changes and market adjustments can be realized over a short- to medium-term period of one to five years. We expect long-term impacts pertaining to the environment, such as the physical effects of climate change, over a long-term period of 5 to 10 years or longer.</p> <p>We have also defined clear time horizons for our sustainability statement to establish transparency for our strategic planning: short-term time horizon corresponds to the reporting period in our financial statements.</p>
Long-term	5	<ul style="list-style-type: none"> <li>No</li> </ul>	10	<p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM designed to ensure the continued existence and future target attainment of the Bayer Group through the early identification, assessment and treatment of risks. The risk management system is oriented towards internationally recognized standards and principles such as the ISO 31000 risk management standard, and is defined and implemented with the help of binding corporate policies.</p>

				<p>In addition, we conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) and identified several material impacts, risks and opportunities in our own operations and in the upstream and downstream value chains. Oriented towards our ERM, our DMA looked at the probability of financial risks and opportunities occurring over a 10-year horizon. We expect long-term impacts pertaining to the environment, such as the physical effects of climate change, over a long-term period of 5 to 10 years or longer. We have also defined clear time horizons for our sustainability statement to establish transparency for our strategic planning: Long-term time horizon: more than five years.</p> <p>In the climate-related scenario analysis, which also covers the resilience of our business fields, we include a longer time horizon considering long-term risks as risks arising between 2036 and 2050. We use the results of our scenario analysis to assess from this perspective the effects on our company and thus the Group's financial position or results of operations.</p>
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## 2.2 Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Process in place	Dependencies and/or impacts evaluated in this process	Primary reason for not evaluating dependencies and/or impacts	Explain why you do not evaluate dependencies and/or impacts and describe any plans to do so in the future
<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Both dependencies and impacts</li> </ul>	N/A	N/A

### 2.2.1 Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?	Primary reason for not evaluating risks and/or opportunities	Explain why you do not evaluate risks and/or opportunities and describe any plans to do so in the future	Explain why you do not have a process for evaluating both risks and opportunities that is informed by a dependencies and/or impacts process
<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Both risks and opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	N/A	N/A	N/A

### 2.2.2 Provide details of your organization's process for identifying, assessing and managing environmental dependencies, impacts, risks and/or opportunities.

Environmental issue	Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue	Value chain stages covered	Coverage	Supplier tiers covered	Type of assessment	Frequency of assessment	Time horizons covered	Integration of risk management process
Climate change	<ul style="list-style-type: none"> <li>Dependencies</li> <li>Impacts</li> <li>Risks</li> <li>Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> <li>Upstream value chain</li> <li>Downstream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Full</li> </ul>	<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Qualitative and quantitative</li> </ul>	<ul style="list-style-type: none"> <li>More than once a year</li> </ul>	<ul style="list-style-type: none"> <li>Short-term</li> <li>Medium-term</li> <li>Long-term</li> </ul>	<ul style="list-style-type: none"> <li>Integrated into multi-disciplinary organization-wide risk management process</li> </ul>



Water	<ul style="list-style-type: none"><li>• Dependencies</li><li>• Impacts</li><li>• Risks</li><li>• Opportunities</li></ul>	<ul style="list-style-type: none"><li>• Direct operations</li><li>• Upstream value chain</li><li>• Downstream value chain</li></ul>	• Full	• Tier 1 suppliers	• Qualitative and quantitative	• More than once a year	<ul style="list-style-type: none"><li>• Short-term</li><li>• Medium-term</li><li>• Long-term</li></ul>	• Integrated into multi-disciplinary organization-wide risk management process
Forests	<ul style="list-style-type: none"><li>• Dependencies</li><li>• Impacts</li><li>• Risks</li><li>• Opportunities</li></ul>	<ul style="list-style-type: none"><li>• Direct operations</li><li>• Upstream value chain</li><li>• Downstream value chain</li></ul>	• Full	<ul style="list-style-type: none"><li>• Tier 1 suppliers</li><li>• Tier 2 suppliers</li></ul>	• Qualitative and quantitative	• More than once a year	<ul style="list-style-type: none"><li>• Short-term</li><li>• Medium-term</li><li>• Long-term</li></ul>	• Integrated into multi-disciplinary organization-wide risk management process
Bio-diversity	<ul style="list-style-type: none"><li>• Dependencies</li><li>• Impacts</li><li>• Risks</li><li>• Opportunities</li></ul>	<ul style="list-style-type: none"><li>• Direct operations</li><li>• Upstream value chain</li><li>• Downstream value chain</li></ul>	• Full	Tier 1 suppliers	• Qualitative and quantitative	• Annually	<ul style="list-style-type: none"><li>• Short-term</li><li>• Medium-term</li><li>• Long-term</li></ul>	• Integrated into multi-disciplinary organization-wide risk management process
Plastics	<ul style="list-style-type: none"><li>• Dependencies</li><li>• Impacts</li><li>• Risks</li><li>• Opportunities</li></ul>	<ul style="list-style-type: none"><li>• Direct operations</li><li>• Upstream value chain</li><li>• Downstream value chain</li></ul>	• Full	• Tier 1 suppliers	• Qualitative and quantitative	• Annually	<ul style="list-style-type: none"><li>• Short-term</li><li>• Medium-term</li><li>• Long-term</li></ul>	• A specific environmental risk management process
Environmental issue	Location-specificity used	Tools and methods used	Risk types and criteria considered				Partners and stakeholders considered	Has this process changed since the previous reporting year?
Climate change	<ul style="list-style-type: none"><li>• Site-specific</li><li>• Local</li><li>• Sub-national</li><li>• National</li></ul>	<p>Commercially/publicly available tools</p> <ul style="list-style-type: none"><li>• LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD</li><li>• TNFD – Taskforce on Nature-related Financial Disclosures</li><li>• Trase</li><li>• Other commercially/publicly available tools, please specify: EcoVadis, SEDEX, WRI Aqueduct, WWF Biodiversity Risk Filter, WWF Water Risk Filter</li></ul> <p>Enterprise Risk Management</p> <ul style="list-style-type: none"><li>• Enterprise Risk Management</li><li>• ISO 31000 Risk Management Standard</li></ul> <p>International methodologies and standards</p> <ul style="list-style-type: none"><li>• IPCC Climate Change Projections</li><li>• ISO 14001 Environmental Management Standard</li><li>• Life Cycle Assessment</li></ul>	<p>Acute physical</p> <ul style="list-style-type: none"><li>• Cyclones, hurricanes, typhoons</li><li>• Drought</li><li>• Flood (coastal, fluvial, pluvial, ground water)</li><li>• Heat waves</li><li>• Heavy precipitation (rain, hail, snow/ice)</li></ul> <p>Chronic physical</p> <ul style="list-style-type: none"><li>• Changing precipitation patterns and types (rain, hail, snow/ice)</li><li>• Increased severity of extreme weather events</li><li>• Soil erosion</li><li>• Water availability at a basin/catchment level</li><li>• Water stress</li></ul> <p>Policy</p> <ul style="list-style-type: none"><li>• Carbon pricing mechanisms</li><li>• Changes to international law and bilateral agreements</li></ul>				<ul style="list-style-type: none"><li>• Customers</li><li>• Employees</li><li>• Investors</li><li>• Local communities</li><li>• NGOs</li><li>• Regulators</li><li>• Suppliers</li><li>• Other, please specify: industry associations, academic institutions, health service providers</li></ul>	<ul style="list-style-type: none"><li>• Yes</li></ul>

		<p>Other</p> <ul style="list-style-type: none"> <li>• Desk-based research</li> <li>• External consultants</li> <li>• Internal company methods</li> <li>• Materiality assessment</li> <li>• Partner and stakeholder consultation/analysis</li> <li>• Scenario analysis</li> </ul>	<p>Market</p> <ul style="list-style-type: none"> <li>• Availability and/or increased cost of raw materials</li> </ul> <p>Reputation</p> <ul style="list-style-type: none"> <li>• Increased partner and stakeholder concern and partner and stakeholder negative feedback</li> <li>• Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation &amp; conversion, water stress)</li> </ul> <p>Technology</p> <ul style="list-style-type: none"> <li>• Transition to lower emissions technology and products</li> </ul> <p>Liability</p> <ul style="list-style-type: none"> <li>• Non-compliance with regulations</li> </ul>		
Water	<ul style="list-style-type: none"> <li>• Site-specific</li> <li>• Local</li> <li>• Sub-national</li> <li>• National</li> </ul>	<p>Commercially/publicly available tools</p> <ul style="list-style-type: none"> <li>• EcoVadis</li> <li>• WRI Aqueduct</li> <li>• WWF Water Risk Filter</li> </ul> <p>Enterprise Risk Management</p> <ul style="list-style-type: none"> <li>• Enterprise Risk Management</li> <li>• ISO 31000 Risk Management Standard</li> </ul> <p>International methodologies and standards</p> <ul style="list-style-type: none"> <li>• IPCC Climate Change Projections</li> </ul> <p>Databases</p> <ul style="list-style-type: none"> <li>• FAO/AQUASTAT</li> <li>• Regional government databases</li> </ul> <p>Other</p> <ul style="list-style-type: none"> <li>• Desk-based research</li> <li>• External consultants</li> <li>• Internal company methods</li> <li>• Materiality assessment</li> <li>• Partner and stakeholder consultation/analysis</li> <li>• Scenario analysis</li> <li>• Other, please specify: on-site audits</li> </ul>	<p>Acute physical</p> <ul style="list-style-type: none"> <li>• Cyclones, hurricanes, typhoons</li> <li>• Drought</li> <li>• Flood (coastal, fluvial, pluvial, ground water)</li> <li>• Heat waves</li> <li>• Heavy precipitation (rain, hail, snow/ice)</li> </ul> <p>Chronic physical</p> <ul style="list-style-type: none"> <li>• Water availability at a basin/catchment level</li> <li>• Water stress</li> <li>• Water quality at a basin/catchment level</li> <li>• Increased ecosystem vulnerability</li> </ul> <p>Policy</p> <ul style="list-style-type: none"> <li>• Changes to international law and bilateral agreements</li> <li>• Introduction of regulatory standards for previously unregulated contaminants</li> </ul> <p>Market</p> <ul style="list-style-type: none"> <li>• Availability and/or increased cost of raw materials</li> <li>• Inadequate access to water, sanitation, and hygiene services (WASH)</li> </ul> <p>Reputation</p> <ul style="list-style-type: none"> <li>• Increased partner and stakeholder concern and partner and stakeholder negative feedback</li> <li>• Stakeholder conflicts concerning water resources at a basin/catchment level</li> <li>• Impact on human health</li> </ul>	<ul style="list-style-type: none"> <li>• Customers</li> <li>• Employees</li> <li>• Investors</li> <li>• Local communities</li> <li>• Indigenous peoples</li> <li>• NGOs</li> <li>• Regulators</li> <li>• Suppliers</li> <li>• Water utilities at a local level</li> <li>• Other water users at the basin/catchment level</li> <li>• Other, please specify: industry associations, academic institutions, health service providers</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>

			<p>Technology</p> <ul style="list-style-type: none"> <li>Transition to water efficient and low water intensity technologies and products</li> </ul> <p>Liability</p> <ul style="list-style-type: none"> <li>Non-compliance with regulations</li> </ul>		
Forests	<ul style="list-style-type: none"> <li>Local</li> <li>National</li> <li>Not location specific</li> </ul>	<p>Commercially/publicly available tools</p> <ul style="list-style-type: none"> <li>Other commercially/publicly available tools, please specify: EcoVadis, WWF Biodiversity Risk Filter</li> </ul> <p>Enterprise Risk Management</p> <ul style="list-style-type: none"> <li>Enterprise Risk Management</li> <li>ISO 31000 Risk Management Standard</li> </ul> <p>Other</p> <ul style="list-style-type: none"> <li>Desk-based research</li> <li>Materiality assessment</li> <li>Partner and stakeholder consultation/analysis</li> <li>Internal company methods</li> <li>Other, please specify: a) benchmarking and interaction with peer companies; b) external reports and assessments</li> </ul>	<p>Acute physical</p> <ul style="list-style-type: none"> <li>Drought</li> </ul> <p>Chronic physical</p> <ul style="list-style-type: none"> <li>Changing temperature (air, freshwater, marine water)</li> <li>Increased ecosystem vulnerability</li> <li>Water stress</li> </ul> <p>Policy</p> <ul style="list-style-type: none"> <li>Changes to international law and bilateral agreements</li> <li>Changes to national legislation</li> </ul> <p>Market</p> <ul style="list-style-type: none"> <li>Availability and/or increased cost of certified sustainable material</li> <li>Availability and/or increased cost of raw materials</li> <li>Changing customer behavior</li> <li>Leakage markets</li> </ul> <p>Reputation</p> <ul style="list-style-type: none"> <li>Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation &amp; conversion, water stress)</li> </ul> <p>Technology</p> <ul style="list-style-type: none"> <li>Data access/availability and monitoring systems</li> </ul> <p>Liability</p> <ul style="list-style-type: none"> <li>Non-compliance with regulations</li> </ul>	<ul style="list-style-type: none"> <li>Customers</li> <li>Employees</li> <li>Investors</li> <li>Local communities</li> <li>Indigenous peoples</li> <li>NGOs</li> <li>Regulators</li> <li>Suppliers</li> <li>Other commodity users/producers at a local level</li> <li>Other, please specify: industry associations, academic institutions, health service providers</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>
Bio-diversity	<ul style="list-style-type: none"> <li>Site-specific</li> </ul>	<p>Commercially/publicly available tools</p> <ul style="list-style-type: none"> <li>TNFD – Taskforce on Nature-related Financial Disclosure</li> </ul> <p>Databases</p> <ul style="list-style-type: none"> <li>Other databases, please specify: World Database of Key Biodiversity Areas (KBA), World Database</li> </ul>	<p>Acute physical</p> <ul style="list-style-type: none"> <li>Cyclones, hurricanes, typhoons</li> <li>Drought</li> <li>Flood (coastal, fluvial, pluvial, ground water)</li> <li>Heat waves</li> <li>Heavy precipitation (rain, hail, snow/ice)</li> </ul> <p>Chronic physical</p> <ul style="list-style-type: none"> <li>Declining ecosystem services</li> </ul>	<ul style="list-style-type: none"> <li>Customers</li> <li>Employees</li> <li>Investors</li> <li>NGOs</li> <li>Regulators</li> <li>Suppliers</li> <li>Other, please specify: industry</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

		<p>on Protected Areas (PA), IUCN Red List of Threatened Species</p> <p>Other</p> <ul style="list-style-type: none"> <li>• Desk-based research</li> <li>• Materiality assessment</li> <li>• Partner and stakeholder consultation/analysis</li> <li>• Internal company methods</li> </ul>	<ul style="list-style-type: none"> <li>• Increased ecosystem vulnerability</li> <li>• Other chronic physical driver, please specify: Presence of species/habitats listed as globally threatened (IUCN Red List categories CR, EN, VU).</li> </ul> <p>Policy</p> <ul style="list-style-type: none"> <li>• Changes to international law and bilateral agreements</li> <li>• Changes to national legislation</li> </ul> <p>Market</p> <ul style="list-style-type: none"> <li>• Availability and/or increased cost of certified sustainable material</li> <li>• Availability and/or increased cost of raw materials</li> </ul> <p>Reputation</p> <ul style="list-style-type: none"> <li>• Impact on human health</li> <li>• Increased partner and stakeholder concern and partner and stakeholder negative feedback</li> </ul> <p>Liability</p> <ul style="list-style-type: none"> <li>• Non-compliance with regulations</li> </ul>	<p>associations, academic institutions, health service providers</p>	
Plastics	<ul style="list-style-type: none"> <li>• Site-specific</li> </ul>	<p>Other</p> <ul style="list-style-type: none"> <li>• Desk-based research</li> <li>• Materiality assessment</li> <li>• Partner and stakeholder consultation/analysis</li> <li>• Internal company methods</li> </ul>	<p>Acute physical</p> <ul style="list-style-type: none"> <li>• Pollution incident</li> </ul> <p>Policy</p> <ul style="list-style-type: none"> <li>• Changes to international law and bilateral agreements</li> <li>• Changes to national legislation</li> </ul> <p>Market</p> <ul style="list-style-type: none"> <li>• Availability and/or increased cost of raw materials</li> <li>• Availability and/or increased cost of recycled or renewable content</li> </ul> <p>Technology</p> <ul style="list-style-type: none"> <li>• Data access/availability or monitoring system</li> <li>• Transition to recyclable plastics products</li> <li>• Transition to increasing recycled content</li> </ul> <p>Liability</p> <ul style="list-style-type: none"> <li>• Non-compliance with regulations</li> </ul>	<ul style="list-style-type: none"> <li>• Customers</li> <li>• Employees</li> <li>• Investors</li> <li>• NGOs</li> <li>• Regulators</li> <li>• Suppliers</li> <li>• Other, please specify: industry associations, academic institutions, health service providers</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Environmental issue	Further details of process				

Climate Change	<p>As part of our annual planning activities, we identify OPPORTUNITIES by analyzing internal and external factors that may affect our business, e.g. of a social, economic or environmental nature. Our planning process involves a comprehensive analysis of the markets. In addition, we identify and leverage opportunities as part of our regular business operations and through our daily monitoring of internal processes and markets.</p> <p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM, which is oriented towards internationally recognized standards and principles such as ISO 31000. It consists of risk identification, assessment, treatment, reporting and process monitoring and improvement. The risks are monitored CONTINUOUSLY by risk owners in the operational business units and functions. The risk portfolio is reviewed REGULARLY by the Bayer Assurance Committee. Within our integrated holistic risk management system, the impact of each risk is rated according to quantity and/or quality. The QUANTITATIVE ASSESSMENT reflects a potentially negative effect on cash flows. Risks are assessed on a net basis, taking into account the risk control measures in place to mitigate the potential impact and/or likelihood of occurrence. The potential impact is determined on a scale from 1 (above EUR 500 to 750 million), 2 (EUR 750-1,000 million), 3 (EUR 1,000-1,500 million), 4 (EUR 1,500-2,500 million) to 5 (above EUR 2,500 million).</p> <p>The QUALITATIVE EVALUATION is based on criteria such as strategic impact, effects on our reputation, or potential loss of trust among stakeholder groups. The higher rating – qualitatively or quantitatively – determines the overall assessment. Where applicable, we take into account the potential impact on people and/or the environment as an additional criterion in our assessment. The likelihood of occurrence is assessed on a scale ranging from very unlikely (less than 10%), unlikely (10-30%), possible (30-50%), likely (50-70%), very likely (above 70%) over a maximum PERIOD OF 10 YEARS. The risk owners define a risk management strategy as well as risk management measures.</p> <p>In 2024, we also conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) in accordance with the European Sustainability Reporting Standards (ESRS). Through our DMA, we have identified several MATERIAL IMPACTS, RISKS AND OPPORTUNITIES in our OWN OPERATIONS and in the UPSTREAM and DOWNSTREAM value chains. The DMA process for identifying, evaluating and prioritizing the financial risks and opportunities is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. We take into account dependencies and the material impacts as the input for identifying financial risks and opportunities. This approach enables us to understand the POTENTIAL LINKS between the identified impacts and the associated financial risks and opportunities.</p> <p>Sustainability risks are treated with equal importance to the other risk categories. The results of the materiality assessment are thus approved by the Board of Management to ensure that the material impacts, risks and opportunities are accounted for in strategic decisions. The findings are taken into consideration in our enterprise risk management process.</p> <p>In conducting our DMA, we analyzed impacts, risks and opportunities related to CLIMATE CHANGE. Here we particularly took into account the following sustainability matters: Climate change adaptation, Climate protection and Energy.</p>
Water	<p>As part of our annual planning activities, we identify OPPORTUNITIES by analyzing internal and external factors that may affect our business, e.g. of social, economic or environmental nature. Our planning process involves a comprehensive analysis of the markets. In addition, we identify and leverage opportunities as part of our regular business operations and through our daily monitoring of internal processes and markets.</p> <p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM, oriented towards internationally recognized standards and principles such as ISO 31000. It consists of risk identification, assessment, treatment, reporting and process monitoring and improvement. Risks are monitored CONTINUOUSLY by risk owners in the operational business units and functions. The risk portfolio is reviewed REGULARLY by the Bayer Assurance Committee. Within our integrated holistic risk management system, the impact of each risk is rated according to quantity and/or quality. The QUANTITATIVE ASSESSMENT reflects a potentially negative effect on cash flows. Risks are assessed on a net basis, taking into account the risk control measures in place to mitigate the potential impact and/or likelihood of occurrence. The potential impact is determined on a scale from 1 (above EUR 500 to 750 million), 2 (EUR 750-1,000 million), 3 (EUR 1,000-1,500 million), 4 (EUR 1,500-2,500 million) to 5 (above EUR 2,500 million).</p> <p>The QUALITATIVE EVALUATION is based on criteria such as strategic impact, effects on our reputation, or potential loss of trust among stakeholder groups. The higher rating – qualitatively or quantitatively – determines the overall assessment. Where applicable, we take into account the potential impact on people and/or the environment as an additional criterion in our assessment. The likelihood of occurrence is assessed on a scale ranging from very unlikely (less than 10%), unlikely (10-30%), possible (30-50%), likely (50-70%), very likely (above 70%) over a maximum PERIOD OF 10 YEARS. The risk owners define a risk management strategy as well as risk management measures.</p> <p>In 2024, we also conducted a DMA in accordance with ESRS. Through our DMA, we identified several MATERIAL IMPACTS, RISKS AND OPPORTUNITIES in our OWN OPERATIONS and in the UPSTREAM and DOWNSTREAM value chains. The DMA process for identifying, evaluating and prioritizing the financial risks and opportunities is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. We take into account dependencies and the material impacts as input for identifying risks and opportunities. This approach enables us to understand the POTENTIAL LINKS between the identified impacts and the associated financial risks and opportunities.</p> <p>Sustainability risks are treated with equal importance to the other risk categories. The results of the materiality assessment are thus approved by the Board of Management to ensure that the material impacts, risks and opportunities are accounted for in strategic decisions. The findings are taken into consideration in our enterprise risk management process.</p> <p>In our DMA process, we systematically examined our activities to identify real and potential impacts, risks and opportunities related to WATER AND MARINE RESOURCES, focusing particularly on our production sites that could present an elevated risk of adverse effects on marine resources. We further analyzed the pollution of air, water and soil.</p>

Forests	<p>As part of our annual planning activities, we identify OPPORTUNITIES by analyzing internal and external factors that may affect our business, e.g. of a social, economic or environmental nature. Our planning process involves a comprehensive analysis of the markets. In addition, we identify and leverage opportunities as part of our regular business operations and through our daily monitoring of internal processes and markets.</p> <p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM, which is aligned to internationally recognized standards and principles such as the ISO 31000 risk management standard. It consists of risk identification, assessment, treatment, reporting and process monitoring and improvement. The risks are monitored CONTINUOUSLY by risk owners in the operational business units and functions. The risk portfolio is reviewed REGULARLY by the Bayer Assurance Committee. Within our integrated holistic risk management system, the impact of each risk is rated according to quantity and/or quality. The QUANTITATIVE ASSESSMENT reflects a potentially negative effect on cash flows. Risks are assessed on a net basis, taking into account the risk control measures in place to mitigate the potential impact and/or likelihood of occurrence. The potential impact is determined on a scale from 1 (above EUR 500 to 750 million), 2 (EUR 750-1,000 million), 3 (EUR 1,000-1,500 million), 4 (EUR 1,500-2,500 million) to 5 (above EUR 2,500 million). The QUALITATIVE EVALUATION is based on criteria such as strategic impact, effects on our reputation, or potential loss of trust among stakeholder groups. The higher rating – qualitatively or quantitatively – determines the overall assessment. Where applicable, we take into account the potential impact on people and/or the environment as an additional criterion in our assessment. The likelihood of occurrence is assessed on a scale ranging from very unlikely (less than 10%), unlikely (10-30%), possible (30-50%), likely (50-70%), very likely (above 70%) over a maximum PERIOD OF 10 YEARS. The risk owners define a risk management strategy as well as risk management measures.</p> <p>In 2024, we also conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) in accordance with ESRS. Through our DMA, we identified several MATERIAL IMPACTS, RISKS AND OPPORTUNITIES in our OWN OPERATIONS and in the UPSTREAM and DOWNSTREAM value chains. The DMA process is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. We take into account dependencies and the material impacts as the input for identifying financial risks and opportunities. This approach enables us to understand the POTENTIAL LINKS between the identified impacts and the associated financial risks and opportunities.</p> <p>Sustainability risks are treated with equal importance to the other risk categories. The results of the materiality assessment are thus approved by the Board of Management to ensure that the material impacts, risks and opportunities are accounted for in strategic decisions. The findings are taken into consideration in our enterprise risk management process. Within the scope of our DMA, we identified, assessed and prioritized the impacts, risks and opportunities related to DEFORESTATION as well as BIODIVERSITY AND ECOSYSTEMS. We did not identify any forest-related risk or opportunity material for Bayer.</p>
Biodiversity	<p>As part of our annual planning activities, we identify OPPORTUNITIES by analyzing internal and external factors that may affect our business, e.g. of social, economic or environmental nature. Our planning process involves a comprehensive analysis of the markets. In addition, we identify and leverage opportunities as part of our regular business operations and through our daily monitoring of internal processes and markets.</p> <p>Bayer has implemented a holistic and INTEGRATED RISK MANAGEMENT SYSTEM, which is oriented towards internationally recognized standards and principles such as ISO 31000. It consists of risk identification, assessment, treatment, reporting and process monitoring and improvement. The risks are monitored CONTINUOUSLY by risk owners in the operational business units and functions. The risk portfolio is reviewed REGULARLY by the Bayer Assurance Committee. Within our integrated holistic risk management system, the impact of each risk is rated according to quantity and/or quality. The QUANTITATIVE ASSESSMENT reflects a potentially negative effect on cash flows. Risks are assessed on a net basis, taking into account the risk control measures in place to mitigate the potential impact and/or likelihood of occurrence. The potential impact is determined on a scale from 1 (above EUR 500 to 750 million), 2 (EUR 750-1,000 million), 3 (EUR 1,000-1,500 million), 4 (EUR 1,500-2,500 million) to 5 (above EUR 2,500 million). The QUALITATIVE EVALUATION is based on criteria such as strategic impact, effects on our reputation, or potential loss of trust among stakeholder groups. The higher rating – qualitatively or quantitatively – determines the overall assessment. Where applicable, we take into account the potential impact on people and/or the environment as additional criterion in our assessment. The likelihood of occurrence is assessed on a scale ranging from very unlikely (less than 10%), unlikely (10-30%), possible (30-50%), likely (50-70%), very likely (above 70%) over a maximum PERIOD OF 10 YEARS. The risk owners define a risk management strategy as well as risk management measures.</p> <p>In 2024, we also conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) in accordance with ESRS. Through our DMA, we identified several MATERIAL IMPACTS, RISKS AND OPPORTUNITIES in our OWN OPERATIONS and in the UPSTREAM and DOWNSTREAM value chains. The DMA process is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. We take into account dependencies and the material impacts as the input for identifying financial risks and opportunities. This approach enables us to understand the POTENTIAL LINKS between the identified impacts and the associated financial risks and opportunities.</p> <p>Sustainability risks are treated with equal importance to the other risk categories. The results of the materiality assessment are thus approved by the Board of Management to ensure that the material impacts, risks and opportunities are accounted for in strategic decisions. The findings are taken into consideration in our enterprise risk management process. Within the scope of our DMA, we identified, assessed and prioritized the impacts, risks and opportunities related to BIODIVERSITY AND ECOSYSTEMS, with regard to the following sustainability matters: Direct impact drivers of biodiversity loss, Impacts on the state of species, Impacts on the extent and condition of ecosystems, Impacts and dependencies on ecosystem services.</p>

Plastics	<p>As part of our annual planning activities, we identify OPPORTUNITIES by analyzing internal and external factors that may affect our business, e.g. of a social, economic or environmental nature. Our planning process involves a comprehensive analysis of the markets. In addition, we identify and leverage opportunities as part of our regular business operations and through our daily monitoring of internal processes and markets.</p> <p>In 2024, we also conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) in accordance with ESRS. Through our DMA, we identified several MATERIAL IMPACTS, RISKS AND OPPORTUNITIES in our OWN OPERATIONS and in the UPSTREAM and DOWNSTREAM value chains. The DMA process is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. We take into account dependencies and the material impacts as the input for identifying financial risks and opportunities. This approach enables us to understand the POTENTIAL LINKS between the identified impacts and the associated financial risks and opportunities.</p> <p>Sustainability risks are treated with equal importance to the other risk categories. The results of the materiality assessment are thus approved by the Board of Management to ensure that the material impacts, risks and opportunities are accounted for in strategic decisions. The findings are taken into consideration in our enterprise risk management process.</p> <p>The issue of pollution was comprehensively accounted for in our double materiality assessment. In the identification, evaluation and prioritization of impacts, risks and opportunities in this area, we analyzed MICROPLASTICS as one sustainability matter in particular. During this process, we did not identify any plastics-related risk or opportunity material for Bayer.</p>
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## 2.2.7 Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed	Description of how interconnections are assessed	Primary reason for not assessing interconnections between environmental dependencies, impacts, risks and/or opportunities	Explain why you do not assess the interconnections between environmental dependencies, impacts, risks and/or opportunities
<ul style="list-style-type: none"> <li>Yes</li> </ul>	<p>To assess interconnections between environmental dependencies, impacts, risks and/or opportunities, Bayer follows a systematic and comprehensive approach. This involves several steps and methodologies:</p> <p>Our DOUBLE MATERIALITY ASSESSMENT in accordance with ESRS was based on extensive experiences and methods from earlier evaluations, such as our most recent materiality assessment, and the climate scenario analysis. The analysis was conducted in close coordination with our ENTERPRISE RISK MANAGEMENT (ERM). In our analysis, we made the assumption that the planetary limits and the needs of our stakeholders are especially crucial for identifying issues. We also assumed that regulatory changes, economic conditions, technological progress, environmental changes and sustainability in the value chains will continue to significantly impact the materiality of certain aspects in the future.</p> <p>There are several elements to our process for identifying, evaluating, prioritizing and monitoring the impacts on people and the environment, involving both internal and external experts. First, we identify potential material impacts by conducting comprehensive research, followed by a detailed assessment to evaluate our impacts. We then apply specific thresholds to prioritize and identify the materiality of the identified impacts. Our process takes into account all significant activities and business relations in the Crop Science, Pharmaceuticals and Consumer Health divisions. Here we particularly focus on our production activities and the resources used during these processes that can lead to an elevated risk of adverse effects. The process thus also involves analyzing the impacts that can result both from our own activities, such as research, development and production, and from our business relationships in the up- and downstream value chain. Such consultations are validated by our Sustainability Council, which comprises external ESG experts. This is intended to ensure that we adequately account for the opinions and concerns of relevant stakeholder groups. The DMA process is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. We take into account the material impacts as the input for identifying financial risks and opportunities. This approach enables us to understand the</p>	N/A	N/A



	<p>POTENTIAL LINKS between the identified impacts and the associated financial risks and opportunities. Furthermore, our ENVIRONMENTAL MANAGEMENT SYSTEMS comply with international standards such as ISO 14001 which helps us to systematically manage and improve environmental performance. Our non-financial Group TARGETS and KPIs help us track our performance. Also, our continuous investment in technology and innovation for sustainable solutions enables us to unlock environmental opportunities.</p> <p>By integrating these steps and methodologies, we assess and manage the interconnections between environmental dependencies, impacts, risks and opportunities.</p>		
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## 2.3 Have you identified priority locations across your value chain?

Identification of priority locations	Value chain stages where priority locations have been identified	Types of priority locations identified	Description of process to identify priority locations	Will you be disclosing a list/spatial map of priority locations?	Provide a list and/or spatial map of priority locations	Primary reason for not identifying priority locations	Explain why you do not identify priority locations
<ul style="list-style-type: none"> <li>Yes, we have identified priority locations</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	<p>Sensitive locations</p> <ul style="list-style-type: none"> <li>Areas important for biodiversity</li> <li>Areas of limited water availability, flooding, and/or poor quality of water</li> <li>Areas of importance for ecosystem service provision</li> </ul> <p>Locations with substantive dependencies, impacts, risks, and/or opportunities</p> <ul style="list-style-type: none"> <li>Locations with substantive dependencies, impacts, risks, and/or</li> </ul>	<p><b>WATER:</b></p> <p>Climate change will further exacerbate the problem of water scarcity in various regions of the Earth in the future. To avert future and current risks for our sites and the local communities, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 T cubic meters. We identify these regions using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites in regions with a high level of water stress (Baseline Water Stress indicator is greater than or equal to 0.4). The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p><b>FORESTS:</b></p> <p>In most regions across the world, FORESTS play a critical role in balancing ecosystems and mitigating climate change. In 2023, we launched our global “Bayer Forest Protection Strategy”, which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests and biomes. Brazil is the first country in which we are developing this program, since it holds important environmental assets, such as the Cerrado, a biodiverse savanna in eastern Brazil, the Amazon rainforest and other habitats.</p> <p><b>BIODIVERSITY:</b></p>	<ul style="list-style-type: none"> <li>Yes, we will be disclosing the list/geospatial map of priority locations</li> </ul>	Bayer_CDP_Water Priority Sites	N/A	N/A



		opportunities relating to water <ul style="list-style-type: none"> <li>Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity</li> </ul>	Using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species, we analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine). Eight of these 46 sites and nine additional Bayer sites are located near areas in which more than 10 different species are endangered (EN) or critically endangered (CR) according to the IUCN Red List.				
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## 2.4 How does your organization define substantive effects on your organization?

Effect type	Type of definition	Indicator used to define substantive effect	Change to indicator	% change to indicator	Absolute increase/decrease figure	Metrics considered in definition	Application of definition
Risks	<ul style="list-style-type: none"> <li>Qualitative</li> <li>Quantitative</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: Cash flow, and/or effect on our strategy or reputation, the potential loss of stakeholder confidence, as well as potential impact on people and/or the environment</li> </ul>	<ul style="list-style-type: none"> <li>Absolute increase</li> </ul>	N/A	500,000,000	<ul style="list-style-type: none"> <li>Time horizon over which the effect occurs</li> <li>Likelihood of effect occurring</li> </ul>	<p>Risks are classified as high, medium or low when assessing their materiality within the overall risk portfolio. The extent of the impact is rated in quantitative and/or qualitative terms. The quantitative assessment reflects a potentially negative effect on cash flows, while the qualitative evaluation is based on criteria such as strategic impact, effects on our reputation, or potential loss of trust among stakeholder groups. Where applicable, we take into account the potential impact on people and/or the environment as an additional criterion in our assessment. Risks are assessed on a net basis, taking into account the risk control measures in place to mitigate the potential impact and/or likelihood of occurrence. The likelihood of occurrence is assessed on a scale ranging from very unlikely (less than 10%), unlikely (10-30%), possible (30-50%), likely (50-70%), very likely (above 70%) over a period of 10 years. The potential impact is determined on a scale from 1 (above EUR 500 to 750 million), 2 (EUR 750-1,000 million), 3 (EUR 1,000-1,500 million), 4 (EUR 1,500-2,500 million) to 5 (above EUR 2,500 million).</p> <p>In 2024, we also conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) in accordance with ESRS. The DMA process for identifying, evaluating and prioritizing the financial risks and opportunities is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. First, we record the potential material risks and opportunities, which are then assessed by internal and external experts with regard to their likelihood of occurrence and potential financial scope. We then apply specific thresholds to determine the materiality of the identified risks and opportunities. To determine materiality, we consult both external and internal experts. To prioritize and determine impact materiality, we use an average view with a threshold of 2.5 on a scale of 1 to 5. There are different TIME HORIZONS in which the identified impacts, risks and opportunities can be realized. We estimate</p>

Opportunities							that short-term impacts such as possible regulatory changes and market adjustments can be realized over a short- to medium-term period of one to five years. We expect long-term impacts pertaining to the environment and social aspects, such as the physical effects of climate change, biodiversity loss and the development of human rights in our supply chains, over a long-term period of 5 to 10 years or longer.
	<ul style="list-style-type: none"> <li>Qualitative</li> <li>Quantitative</li> </ul>	<ul style="list-style-type: none"> <li>Revenue</li> </ul>	<ul style="list-style-type: none"> <li>Absolute increase</li> </ul>	N/A	10,000,000	<ul style="list-style-type: none"> <li>Time horizon over which the effect occurs</li> <li>Likelihood of effect occurring</li> </ul>	<p>As part of our annual planning activities, we identify opportunities by analyzing internal and external factors that may affect our business. These may be factors of a social, economic or environmental nature, for example. Our planning process involves a comprehensive analysis of the markets. We build on this by analyzing the respective market environments to identify opportunities. We use different TIME PERIODS across our various planning activities since trends or developments may impact our business over the shorter or longer term. In addition, we identify and leverage opportunities as part of our regular business operations and through our daily monitoring of internal processes and markets. Depending on developments, factors affecting our business, such as market risks, may result in either risks or opportunities.</p> <p>In 2024, we also conducted a DOUBLE MATERIALITY ASSESSMENT (DMA) in accordance with ESRS. The DMA process for identifying, evaluating and prioritizing the financial risks and opportunities is oriented toward the ERM method to ensure a consistent and comprehensive risk assessment. First, we record the potential material risks and opportunities, which are then assessed by internal and external experts with regard to their likelihood of occurrence and potential financial scope. We then apply specific thresholds to determine the materiality of the identified risks and opportunities. To determine materiality, we consult both external and internal experts. To prioritize and determine impact materiality, we use an average view with a threshold of 2.5 on a scale of 1 to 5.</p> <p>There are different TIME HORIZONS in which the identified impacts, risks and opportunities can be realized. We estimate that short-term impacts such as possible regulatory changes and market adjustments can be realized over a short- to medium-term period of one to five years. We expect long-term impacts pertaining to the environment and social aspects, such as the physical effects of climate change, biodiversity loss and the development of human rights in our supply chains, over a long-term period of 5 to 10 years or longer.</p>

## 2.5 Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

Identification and classification of potential water pollutants	How potential water pollutants are identified and classified*	Please explain
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<ul style="list-style-type: none"> <li>Yes, we identify and classify our potential water pollutants</li> </ul>	<p>i) <b>POLICIES AND PROCESSES</b>  For ALL products we determine Predicted No Effect Concentrations (PNEC), widely accepted as safe levels for the ecological integrity of water bodies. PNEC are based on experimental data, reflect the ecotoxicological profile of the products and can range from few ng/m<sup>3</sup> to several g/m<sup>3</sup>. Experimental studies and derivation of PNEC values follow INTERNATIONAL TEST GUIDELINES (OECD) and SECTORIAL RULES AND REGULATIONS (ECHA, EFSA, EMA), respectively.  PNEC are the basis for our environmental risk assessments following a STEPWISE APPROACH:  Define the ecotoxicological profile of our Active Ingredients (AI),  Develop specific PNEC,  Set voluntary internal discharge limits that are specific to each site and each AI,  If our emissions can potentially cause a PNEC exceedance a risk mitigation roadmap must be developed.  All relevant wastewater discharges are treated using sector-specific and state-of-the-art treatment processes according to our POLICIES (HSE key requirements, Group regulation on safe design and operation of processes and plants). For active (pharmaceutical) ingredients the approach is described in our Group-wide knowledge document "SAFE DISCHARGE LIMITS FOR AIs/APIs IN WASTEWATER", which applies to all relevant production sites. Compliance with internal and external thresholds is regularly monitored, overseen by supervisory and regulatory authorities, and reviewed at regular intervals during on-site audits by internal experts.  To mitigate the risks associated with possible pollution hazards related to substances of (very) high concern, we apply our GLOBAL POLICY GOVERNING THE ASSESSMENT OF CHEMICAL SUBSTANCES. It describes how we monitor substances of concern identified by the EUROPEAN CHEMICALS AGENCY (ECHA) and what measures we subsequently undertake in our company. It aligns with international regulations (e.g. EU REACH and CLP), ensuring substances are properly classified, labeled, and registered before being marketed.</p> <p>ii) <b>METRICS + INDICATORS</b> to identify pollutants in our CORPORATE DIRECTIVE ON THE ASSESSMENT OF CHEMICAL SUBSTANCES:  ALL substances with ANNUAL VOLUME ABOVE 1T require a comparable minimum data set with physical, chemical, toxicological, and ecotoxicological data (e.g. melting point, boiling point, density, vapor pressure, solubility, flash point); potential for irritation, mutagenicity, sensitization, acute aquatic toxicity, biodegradation; carcinogenic, teratogenic, or reproduction-impacting effects.</p>	n/a
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### 2.5.1 Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Water pollutant category	Description of water pollutant and potential impacts	Value chain stage	Actions and procedures to minimize adverse impacts	Please explain
<ul style="list-style-type: none"> <li>Pesticides</li> </ul>	<p>Our products (Plant Protection Products and Pharmaceuticals) are designed to have an impact on the metabolisms of living organisms and must be managed adequately to prevent adverse environmental impacts.</p> <p><b>Pesticides:</b>  Bayer's consistent safety standard aims that our crop protection products are safe for humans (from operators to consumers) and cause no undue harm to the environment if used according to label instructions. Before crop protection products and technologies can be introduced to the market, it must be demonstrated that their label-compliant use is without harm for</p>	<ul style="list-style-type: none"> <li>Direct operations</li> <li>Upstream value chain</li> <li>Downstream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience</li> <li>Beyond compliance with regulatory requirements</li> <li>Implementation of integrated solid waste management systems</li> <li>Industrial and chemical accidents prevention, preparedness, and response</li> </ul>	<p>HOW RISKS ARE MANAGED WITH THESE PROCEDURES:</p> <p>// At all our production and formulation facilities, we set voluntary internal discharge limits for our Active Ingredients in order to comply with safe levels in the water bodies.</p> <p>// All our facilities comply with strict safety standards as described in our HSE Key Requirements.</p> <p>// All solid waste is handled in a safe way according to standards described in our HSE Key Requirements.</p> <p>// All our facilities have detailed state-of-the-art programs for accident prevention, preparedness, and response, as described in our HSE Key Requirements</p> <p>// Detailed instructions on product use can be found on the packaging label.</p>

	<p>humans and does not expose the environment to an unjustifiable risk. They therefore require official approval, which is governed by numerous international and national laws and regulations. We test products in compliance with the applicable official regulations and perform extensive risk assessments. We support safe and label-compliant use of our products by stewardship activities (e.g. training of users, provision of best practice instructions, technical solutions). Uncontrolled release of pesticides from production and formulation facilities could lead to local hotspots with concentrations above the widely accepted safe levels (i.e. PNECs) and therefore cause local negative impacts on the ecological integrity of our water bodies.</p>		<ul style="list-style-type: none"> <li>• Provision of best practice instructions on product use</li> <li>• Reduction or phase out of hazardous substances</li> <li>• Requirement for suppliers to comply with regulatory requirements</li> <li>• Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements</li> </ul>	<p>// Our Supplier Code of Conduct requires suppliers to comply with all regulatory requirements.</p> <p>// All relevant wastewater discharges are treated using sector-specific and state-of-the-art treatment processes, either in our own treatment facilities or in third-party facilities.</p> <p>With these measures we prevent risks coming from uncontrolled outlets and ensure safe discharges.</p> <p>EVALUATING SUCCESS: Success is defined as compliance with our HSE requirements and regulatory limits. In accordance with the Group Regulation on HSE Management and HSE Key Requirements, our sites must have environmental management systems in place that follow recognized international standards, e.g. ISO 14001. We aim to cover 80% of business activities with certification to ISO 14001 or 45001 by the end of 2025 (2024: 79% with ISO 14001/EMAS validation).</p>
<ul style="list-style-type: none"> <li>• Other synthetic organic compounds</li> </ul>	<p>Our products (Plant Protection Products and Pharmaceuticals) are designed to have an impact on the metabolisms of living organisms and must be managed adequately to prevent adverse environmental impacts.</p> <p><b>Other synthetic compounds:</b> Although the largest contribution to the occurrence of pharmaceuticals in the environment comes from patient excretions and improper disposal of unused medicines (and is therefore not in our hands), uncontrolled release from production and formulation facilities could lead to local hotspots with concentrations above the widely accepted safe levels (i.e. PNECs) and therefore cause local negative impacts on the ecological integrity of our water bodies. We collaborate with the German Fraunhofer-Gesellschaft and industry partners to reduce Iodine from patients' urine in hospital wastewater. To lower Iodine and Gadolinium levels in wastewater further, we also collect leftover contrast media from hospitals to recover these substances through our re:contrast program.</p>	<ul style="list-style-type: none"> <li>• Direct operations</li> <li>• Upstream value chain</li> <li>• Downstream value chain</li> </ul>	<ul style="list-style-type: none"> <li>• Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience</li> <li>• Beyond compliance with regulatory requirements</li> <li>• Implementation of integrated solid waste management systems</li> <li>• Industrial and chemical accidents prevention, preparedness, and response</li> <li>• Provision of best practice instructions on product use</li> <li>• Requirement for suppliers to comply with regulatory requirements</li> <li>• Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements</li> </ul>	<p>HOW RISKS ARE MANAGED:</p> <p>// At all our production and formulation facilities, we set voluntary internal discharge limits for our Active Ingredients in order to comply with safe levels in the water bodies.</p> <p>// All our facilities comply with strict safety standards as described in our HSE Key Requirements.</p> <p>// All solid waste is handled in a safe way according to standards described in our HSE Key Requirements.</p> <p>// All our facilities have detailed state-of-the-art programs for accident prevention, preparedness, and response, as described in our HSE Key Requirements</p> <p>// Detailed instructions on product use can be found on the packaging label.</p> <p>// Our Supplier Code of Conduct requires suppliers to comply with all regulatory requirements.</p> <p>// All relevant wastewater discharges are treated using sector-specific and state-of-the-art treatment processes, either in our own treatment facilities or in third-party facilities.</p> <p>With these measures we prevent risks coming from uncontrolled outlets and ensure safe discharges.</p> <p>MEASURING AND EVALUATING SUCCESS: Success is defined as compliance with our HSE requirements and regulatory limits. In accordance with the Group Regulation on HSE Management and HSE Key Requirements, our sites must have environmental management systems in place that follow recognized international standards, e.g. ISO 14001. We aim to cover 80% of our business activities with certification to ISO 14001 or ISO 45001 by the end of 2025 (2024: 79% with ISO 14001/EMAS validation).</p>



### 3 Disclosure of dependencies, risks, and opportunities

#### 3.1 Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Environmental issue	Environmental risks identified	Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain	Please explain
Climate change	<ul style="list-style-type: none"> <li>Yes, both in direct operations and upstream/downstream value chain</li> </ul>	N/A	N/A
Forests	<ul style="list-style-type: none"> <li>No</li> </ul>	<ul style="list-style-type: none"> <li>Environmental risks exist, but none with the potential to have a substantive effect on our organization</li> </ul>	<p>In 2024, through our double materiality assessment, we have identified several material impacts, risks and opportunities in our own operations and in the upstream and downstream value chains. These impacts, risks and opportunities comprise, for example, possible environmental and health risks, social challenges at the workplace and the potential for innovation and sustainable development in the value chain. All identified material impacts, risks and opportunities fall under the disclosure requirements of the ESRS. This assessment was based on extensive experiences and methods from earlier evaluations, such as our most recent materiality assessment, our human rights risk assessment and the climate scenario analysis. The analysis was conducted in close coordination with our enterprise risk management (ERM). In our analysis, we made the assumption that the planetary limits and the needs of our stakeholders are especially crucial for identifying issues. We also assumed that regulatory changes, economic conditions, technological progress, environmental changes and sustainability in the value chains will continue to significantly impact the materiality of certain aspects in the future.</p> <p>Through our DMA, we have not identified any FOREST-related risk with a substantive effect on our direct operations or value chain in the reporting year.</p>
Water	<ul style="list-style-type: none"> <li>Yes, both in direct operations and upstream/downstream value chain</li> </ul>	N/A	N/A
Plastics	<ul style="list-style-type: none"> <li>No</li> </ul>	<ul style="list-style-type: none"> <li>Environmental risks exist, but none with the potential to have a substantive effect on our organization</li> </ul>	<p>In 2024, through our double materiality assessment, we have identified several material impacts, risks and opportunities in our own operations and in the upstream and downstream value chains. These impacts, risks and opportunities comprise, for example, possible environmental and health risks, social challenges at the workplace and the potential for innovation and sustainable development in the value chain. All identified material impacts, risks and opportunities fall under the disclosure requirements of the ESRS. This assessment was based on extensive experiences and methods from earlier evaluations, such as our most recent materiality assessment, our human rights risk assessment and the climate</p>

			<p>scenario analysis. The analysis was conducted in close coordination with our enterprise risk management (ERM). In our analysis, we made the assumption that the planetary limits and the needs of our stakeholders are especially crucial for identifying issues. We also assumed that regulatory changes, economic conditions, technological progress, environmental changes and sustainability in the value chains will continue to significantly impact the materiality of certain aspects in the future.</p> <p>Through our DMA, we have not identified any PLASTIC-related risks with a substantive effect on our direct operations or value chain in the reporting year.</p>
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### 3.1.1 Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

#### Risk 1

part 1

Environmental issue the risk relates to	Risk identifier	Risk types and primary environmental risk driver	Value chain stage where the risk occurs	Country/area where the risk occurs	Organization-specific description of risk	Primary financial effect of the risk
Climate change	<ul style="list-style-type: none"> <li>Risk1</li> </ul>	Policy <ul style="list-style-type: none"> <li>Carbon pricing mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	<ul style="list-style-type: none"> <li>Austria</li> <li>Belgium</li> <li>Bulgaria</li> <li>China</li> <li>Croatia</li> <li>Czechia</li> <li>Denmark</li> <li>Finland</li> <li>France</li> <li>Germany</li> <li>Greece</li> <li>Hungary</li> <li>Italy</li> <li>Ireland</li> <li>Lithuania</li> <li>Luxembourg</li> <li>Netherlands</li> <li>Norway</li> <li>Poland</li> <li>Portugal</li> <li>Romania</li> <li>Slovenia</li> <li>Slovakia</li> <li>Spain</li> <li>Sweden</li> </ul>	<p>We identified the risk of high capital expenditure requirements to adapt to new climate-change-related regulations and laws e.g. as regards the emission of greenhouse gases during production processes such as emissions trading systems (ETS). Transitory risks are necessitating significant investment to adapt production processes to the envisaged ambition level and ensure compliance with possible new regulations, laws and guidelines. Based on the Paris Agreement, the most important countries and regions in which we operate have committed to limiting global warming by reducing their GHG emissions. The EU published the Green Deal to accelerate transformation towards a net Zero future; China committed to become Net Zero in 2060. The EU ETS is the main regulatory framework that poses a risk to European industry. A further increase in carbon prices is expected through the reduction in the number of carbon allowances (EUA) on the market. A further impact on the ETS factor is expected from the framework for the EU Roadmap 2030.</p> <p>To prevent the transfer of production to countries with less stringent emission rules, the EU is introducing CARBON BORDER ADJUSTMENT mechanisms from 2026 onwards. This would place a carbon price on imports of certain goods from outside the EU. As part of the revision of the EU ETS, a new Emissions Trading System was created in 2023, covering CO2 emissions from the combustion of fuels in buildings, road transport, and small-scale industry (ETS2).</p>	<ul style="list-style-type: none"> <li>Increased direct costs</li> </ul>

part 2

Time horizon over which the risk is anticipated to have a substantive effect on the organization	Likelihood of the risk having an effect within the anticipated time horizon	Magnitude	Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year	Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effect of the risk?
<ul style="list-style-type: none"> <li>Long-term</li> </ul>	Likely	<ul style="list-style-type: none"> <li>Low</li> </ul>	N/A	<p>Transitory risks are necessitating significant investment to adapt production processes to the envisaged ambition level and ensure compliance with possible new regulations, laws and guidelines, such as those related to the emission of greenhouse gases during production processes as part of emissions trading systems. They are also expected to increase operational cost (e.g. EU ETS and CBAM).</p> <p>In light of this risk, the EU ETS has already influenced Bayer directly and indirectly: directly through its own combined heat and power (CHP) plants, which receive fewer free-allocated EUAs, and indirectly through the energy industry.</p> <p>As a globally operating company with a widely diversified value chain, the carbon border adjustment mechanisms could affect Bayer in its direct operations and its procurement. The additional carbon price on imports could increase the price of primary purchasing products.</p> <p>Overall, the degree to which Bayer is affected is rather minor as the scope of the Carbon Border Adjustment Mechanism is limited and as a life science company we don't have any energy intensive production in the EU.</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term – minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term – minimum (currency)	Anticipated financial effect figure in the medium-term – maximum (currency)	Anticipated financial effect figure in the long-term – minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	N/A	N/A	500,000,000	750,000,000



Explanation of financial effect figure	Primary response to risk	Cost of response to risk	Explanation of cost calculation	Description of response
<p>i) APPROACH:</p> <p>In our holistic and integrated Risk Management System, the potential impact of each risk is rated according to quantity and/or quality. The impact is determined on a scale from 1 to 5.</p> <p>The scale is defined as 1: above EUR 500 to 750 million, 2: above EUR 750 to 1,000 million, 3: above EUR 1,000 to 1,500 million, 4: above EUR 1,500 to 2,500 million to 5: above EUR 2,500 million.</p> <p>This risk was assessed quantitatively and qualitatively with a higher qualitative assessment of 1. The range of this scale (above EUR 500 million to EUR 750 million aggregated cash flow impact over 3 years) determines the minimum and the maximum anticipated effect if the risk was assessed financially.</p> <p>ii) CALCULATION:</p> <p>In addition to the financial assessment, following our risk analysis method, the risk was evaluated qualitatively and was classified as risk with a corresponding financial impact between EUR 500 to 750 million according to Bayer's risk methodology (low impact according to CDP drop down options).</p> <p>iii) ASSUMPTIONS:</p> <p>The transitional changes are expected to increase operational cost (e.g. EU ETS and CBAM) and require higher CapEx investments to comply with the tightened requirements.</p> <p>Overall, the indirect impact of the EU ETS should remain relatively low as Bayer has invested heavily in energy efficiency measures in the past.</p>	<p>Infrastructure, technology and spending</p> <ul style="list-style-type: none"> <li>• Increase environment-related capital expenditure</li> </ul>	200,000,000	<p>Both Scope 1 and 2 GHG emissions can be reduced through more modern and energy-efficient buildings, plants and processes. We implemented numerous such projects between 2019 and 2024 that had a positive impact on our Scope 1 or Scope 2 emissions overall. We expect the capital expenditures necessary for investment in our buildings, plants or processes at our sites to achieve further reductions through 2029 to total up to EUR 200 million in the coming years. This amount is accounted for in our divisions' capital expenditure budgets.</p> <p>The capital expenditures needed to achieve our ambitious climate target of net zero greenhouse gas emissions in 2050 are subject to various uncertainties due to the long timeframe, which is why we currently are not publishing any possible capital expenditure costs for the years after 2029.</p>	<p>Through our strategy for decarbonization, with a focus on reducing GHG emissions on the pathway to a 1.5 degree Celsius scenario, we are reducing the risk of additional costs being caused by the expected regulations.</p> <p>We are pursuing the goal of achieving net zero GHG emissions (net zero target) by 2050, including the entire value chain. This means an at least 90% reduction in Scope 1, 2 and 3 GHG emissions compared with the base year 2019. The remaining 10% GHG emissions should be offset by long-term emission credits.</p> <p>We already reduced total direct GHG emissions (Scope 1) and indirect GHG emissions (Scope 2, market-based) by 21.3% between 2019 and 2024 at those of our sites where energy consumption exceeds 1.5 terajoules. The main levers to further reduce emissions from 2025 to 2029 are:</p> <ul style="list-style-type: none"> <li>// Conversion to 100% purchased electricity out of renewable energies,</li> <li>// Energy efficiency and production process optimization and electrification,</li> <li>// Decarbonization of additionally purchased indirect energy sources (heating, cooling),</li> <li>// By 2030, we aim to switch our fleet of currently some 23,000 vehicles over to electric vehicles wherever technically and economically feasible.</li> </ul> <p>We reduced GHG emissions in the value chain (Scope 3) by 12.7% between 2019 and 2024. We plan to reduce our Scope 3 GHG emissions further e.g. by 4.2 percentage points by 2029 (compared with 2019) in cooperation with our suppliers. With regard to individual Scope 3 activities, including warehousing, transport, travel and packaging, we expect a further reduction contribution in Scope 3 GHG emissions.</p> <p>In addition, new technologies – including carbon capture and storage – will be needed both for our own sites and along our value chain to achieve the net zero GHG emission target by 2050. Beyond the decarbonization of our own activities, we can make an additional contribution by supporting climate protection projects and promoting our concept of regenerative agriculture and innovations in agriculture.</p>

## Risk 2 in the CDP system

### part 1

Environmental issue the risk relates to	Risk identifier	Risk types and primary environmental risk driver	Value chain stage where the risk occurs	Country/ area where the risk occurs	River basin where the risk occurs	Organization-specific description of risk	Primary financial effect of the risk
Water	<ul style="list-style-type: none"> <li>Risk 2</li> </ul>	Policy <ul style="list-style-type: none"> <li>Introduction of regulatory standards for previously unregulated contaminants</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	<ul style="list-style-type: none"> <li>Germany</li> </ul>	<ul style="list-style-type: none"> <li>Rhine</li> </ul>	<p>We identified the risk of losses on sales due to regulatory restrictions for products containing substances of concern.</p> <p>Increasing requirements for the use of crop protection, pharmaceutical or chemical products under the EU Green Deal for existing and upcoming EU Directives may lead to restrictions in some uses and an increasing need for measures to reduce the concentration of respective active ingredients mainly in surface water. This might impact individual Bayer products. This discussion is relevant for whole Europe with specific aspects (like trace substances) for Germany where Bayer's headquarter is located.</p> <p>Restrictive regulations for active ingredients might lead to limitation or even ban of use. A thorough internal Bayer analysis came to the result that pharma active substances are out of scope, a prohibition on certain active ingredients for Crop Science would require the replacement or exchange of these active ingredients in our products. This would require, in most countries, a new registration of the product. The risk could have a significant impact on our product portfolio. Moreover, the risks could generate significant sales losses. To manage and minimize the risk an internal high level Steering Committee has been implemented.</p>	<ul style="list-style-type: none"> <li>Constraint to growth</li> </ul>

### part 2

Time horizon over which the risk is anticipated to have a substantive effect on the organization	Likelihood of the risk having an effect within the anticipated time horizon	Magnitude	Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year	Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effect of the risk?
<ul style="list-style-type: none"> <li>Medium-term</li> </ul>	<ul style="list-style-type: none"> <li>Unlikely</li> </ul>	<ul style="list-style-type: none"> <li>Medium</li> </ul>	N/A	<p>Restrictive regulations for active ingredients might lead to limitation or even ban of use. A thorough internal Bayer analysis came to the result that pharma active substances are out of scope, a prohibition on certain active ingredients for Crop Science would require the replacement or exchange of these active ingredients in our products. This would require, in most countries, a new registration of the product. The risk could have a significant impact on our product portfolio. Moreover, the risks could generate significant SALES LOSSES.</p> <p>Regulatory changes may also lead to higher product development costs and longer development times, or even necessitate adjustments to our product portfolio, which in turn may negatively impact our reputation.</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

### part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term – minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term – minimum (currency)	Anticipated financial effect figure in the medium-term – maximum (currency)	Anticipated financial effect figure in the long-term – minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	750,000,000	1,000,000,000	N/A	N/A

#### part 4

Explanation of financial effect figure	Primary response to risk	Cost of response to risk	Explanation of cost calculation	Description of response
<p>i) APPROACH: In our holistic and integrated Risk Management System, the potential impact of each risk is rated according to quantity and/or quality. The impact is determined on a scale from 1 to 5. The scale is defined as 1: above EUR 500 to 750 million, 2: above EUR 750 to 1,000 million, 3: above EUR 1,000 to 1,500 million, 4: above EUR 1,500 to 2,500 million to 5: above EUR 2,500 million. This risk is assessed qualitatively with 2. The range of this scale (above EUR 750 to 1,000 million) determines the minimum and the maximum anticipated effect if the risk was assessed financially.</p> <p>ii) CALCULATION</p> <p>During our risk assessment, it was concluded that the potential impact of the specific part of the risk concerning water cannot be singled out easily from the overall risk related to intensified regulations that could constrain growth and thus, have not been evaluated stand alone. During our risk assessment, it was concluded that the primary potential impact cannot be evaluated financially. Following our risk analysis method, the risk was evaluated qualitatively with regard to strategic effects and sustainability and was classified as risk with impact 2 (medium impact according to CDP drop down options).</p> <p>For risks that can be evaluated quantitatively, risks with impact 2 are defined to have a financial impact of above EUR 750 - 1,000 million aggregated cash flow over 3 years. Therefore, we came up with an estimated financial impact between EUR 750 million and EUR 1,000 million for this risk. This represents ca. 2% of CropScience sales over 3 years: EUR 22,259 million x 2% x 3 years equals EUR 1,335 million.</p>	<ul style="list-style-type: none"> <li>Engage with regulators/ policy-makers</li> </ul>	8,500,000	<p>As Bayer's EU lobbying work also included water-related discussions (zero pollution ambition), we added the costs incurred at our liaison offices in Europe in 2024 to estimate the costs of our engagement with policy makers in the EU: Including human resources, material and project expenses, the costs incurred at our liaison offices totaled approximately EUR 2.1 million in Germany and EUR 6.4 million in the EU (CALCULATION of total costs: EUR 2.1 m plus EUR 6.4 m equals EUR 8.5 million). The costs represent 2024 costs and are recurring each year.</p>	<p>We counter such risks by monitoring changes in regulatory requirements in order to adequately address them within the company. We pursue a global strategy that bundles our strong product portfolio and sustainability commitments, and leverages our global business presence. In addition, we deploy in-house R&amp;D capacities, make acquisitions and enter into collaborations to adapt to such developments, and align our product portfolio to reflect anticipated changes. We also address these risks by engaging in dialogue with the authorities with the goal of promoting science-based decision-making, and by taking appropriate action to defend against challenges to product approvals.</p> <p>Bayer has built management structures to participate actively in the discussion on EU level and to evaluate the associated risks internally as well as defining mitigation measures. Bayer also remains involved in the stakeholder dialogue initiated by the German government with the goal of drawing up a strategy for dealing with trace substances in bodies of water. In roundtable formats that bring together stakeholders from water management, environmental authorities and associations, health service providers and industry, measures are developed that aim to reduce the discharge of relevant trace substances.</p>

### Risk 3 in the CDP system

#### part 1

Environmental issue the risk relates to	Risk identifier	Risk types and primary environmental risk driver	Value chain stage where the risk occurs	Country/are a where the risk occurs	Organization-specific description of risk	Primary financial effect of the risk
Climate change	<ul style="list-style-type: none"> <li>Risk3</li> </ul>	Chronic physical <ul style="list-style-type: none"> <li>Changing precipitation patterns and types (rain, hail, snow/ice)</li> </ul>	<ul style="list-style-type: none"> <li>Down-stream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Argentina</li> <li>Belgium</li> <li>Brazil</li> <li>China</li> <li>France</li> <li>Germany</li> <li>India</li> <li>Mexico</li> <li>Spain</li> <li>United States of America</li> </ul>	<p>We identified the risk of a potential decline in demand and associated losses of sales for certain products because the current product range is not fully aligned to the future requirements resulting from the effects of climate change (such as shifts in cultivation regions for certain plants and shifts in demands on products).</p> <p>For a number of years now, we have conducted a climate-based scenario analysis with which we analyze the impacts, risks and opportunities of climate change. In our analysis we focus on the impacts on our businesses, especially agriculture. In 2024, we also further developed our own agricultural climate model to analyze impacts on agricultural productivity in relation to the different scenarios.</p> <p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle (for example through a transition to a wetter or drier climate or a delay in the monsoon season), the spread of diseases and insect pests, and further coupling effects of temperature changes. These effects will be particularly relevant for our agricultural business.</p> <p>We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own greenhouse gas emissions and cultivate healthy crops.</p> <p>NOTE: The risk applies globally. To ensure readability, we selected our 10 largest countries.</p>	<ul style="list-style-type: none"> <li>Decreased revenues due to reduced demand for products and services</li> </ul>

## part 2

Time horizon over which the risk is anticipated to have a substantive effect on the organization	Likelihood of the risk having an effect within the anticipated time horizon	Magnitude	Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year	Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effect of the risk?
<ul style="list-style-type: none"> <li>Long-term</li> </ul>	<ul style="list-style-type: none"> <li>Likely</li> </ul>	<ul style="list-style-type: none"> <li>Medium-high</li> </ul>	N/A	<p>Global agriculture and food systems in particular are confronted with major challenges, such as climate change (in terms of both mitigation and adaptation), water scarcity and population growth. In the area of climate change, we face both numerous risks and opportunities that could impact our operating activities. There are acute and chronic physical and transitory risks that could lead to a REDUCTION IN DEMAND and corresponding SALES DECLINES for certain products in case the current product portfolio does not meet future customer requirements related to the effects of climate change.</p> <p>However, these challenges also result in opportunities. It is possible that extreme weather events and climate-related natural disasters could result in higher demand for products that are particularly suited to climate change adaptation in agriculture. The perception of the effects of climate change (e.g. extreme weather conditions, low water levels, rising temperatures) can also accelerate the development of new business</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

				models that help to reduce greenhouse gas emissions (including carbon farming, low-carbon products and products with low global warming potential).	
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### part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term – minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term – minimum (currency)	Anticipated financial effect figure in the medium-term – maximum (currency)	Anticipated financial effect figure in the long-term – minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	N/A	N/A	500,000,000	750,000,000

### part 4

Explanation of financial effect figure	Primary response to risk	Cost of response to risk	Explanation of cost calculation	Description of response
<p>i) APPROACH:</p> <p>In our holistic and integrated Risk Management System, the potential impact of each risk is rated according to quantity and/or quality. The impact is determined on a scale from 1 to 5. The scale is defined as 1: above EUR 500 to 750 million, 2: above EUR 750 to 1,000 million, 3: above EUR 1,000 to 1,500 million, 4: above EUR 1,500 to 2,500 million to 5: above EUR 2,500 million. This risk is assessed qualitatively with 1. The range of this scale (above EUR 500 million to EUR 750 million aggregated cash flow impact over 3 years) determines the minimum and the maximum anticipated effect if the risk was assessed financially.</p> <p>ii) CALCULATION:</p> <p>We have made a calculation for the entire risk and climate modeling to get a better understanding. Calculation can only be provided with limited accuracy as we are looking until 2050 or longer. Following our risk analysis method, the risk was evaluated qualitatively and was classified as a risk with impact of 1. The equivalent financial impact is above EUR 500-750 million.</p> <p>This is in line with external market assumptions which assume that Climate Change already had a market impact of 1-2%. If total CropScience sales are multiplied by 1% and aggregated over three years this results in EUR 667.8 million, which is in the range of a moderate impact in our ERM (above EUR 500-</p>	<p>Diversification</p> <ul style="list-style-type: none"> <li>Develop new products, services and/or markets</li> </ul>	2,611,000,000	<p>Bayer's 2024 R&amp;D investment of EUR 2.6 billion in our Crop Science division points to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital solutions. Our business planning takes account of research and development expenses for product innovations that can help adapt our business model to the impacts of climate change. Planned product launches are included in our product innovation pipeline. Specific allocations of R&amp;D expenses cannot be disclosed for competitive reasons.</p> <p>R&amp;D investments of the CropScience division represent 42% of total R&amp;D expenses of Bayer</p>	<p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle, the spread of diseases and insect pests, and further coupling effects of temperature changes. We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own greenhouse gas emissions and cultivate healthy crops.</p> <p>Our plant scientists today routinely advance solutions that help farmers combat environmental challenges such as pests, diseases or drought. Plants bred to be adapted to certain climates or more resistant to changing environmental conditions have better chances of survival in the field, which leads to more productive harvests.</p> <p>Examples: For example, our Arize® hybrid rice seed AZ 7006 is specially designed to survive even in extreme flood conditions, producing consistent yields despite unfavorable weather conditions. This helps safeguard the nutrition and livelihoods of people in countries struck by weather-related calamities, such as those occurred in the Philippines, India, and Bangladesh. At Vegetables by Bayer, we are working to improve growers' resilience to water and climate stress. Over the last two years, we conducted trials with our Seminis® processing tomato varieties, comparing different irrigation schedules by mimicking growers' practices to adapt to water restrictions. In 2024, we also further developed our own agricultural climate model to analyze impacts on agricultural productivity in relation to the different climate scenarios. At the same time, we can use this climate model for various other analyses; for example, as a useful extension of specific</p>

<p>750 million aggregated CF over 3 years): EUR 22,259 million x 1% x 3 years equals EUR 667.8 million.</p> <p>iii) ASSUMPTIONS: During our risk assessment, it was concluded that the potential impact of the specific part of the risk concerning climate on our business cannot be singled out easily from the overall global effects which are closely linked together. And thus, have not been evaluated stand alone at this point.</p>			<p>AG as shown by the following BREAKDOWN OF THE COST CALCULATION: 2.611 billion divided by 6.209 billion equals 42%.</p>	<p>analyses on the impacts and opportunities of climate change as regards our business activities in agriculture.</p>
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## Risk 4 in the CDP system

part 1

Environmental issue the risk relates to	Risk identifier	Risk types and primary environmental risk driver	Value chain stage where the risk occurs	Country/ area where the risk occurs	Organization-specific description of risk	Primary financial effect of the risk
Climate change	<ul style="list-style-type: none"> <li>Risk 4</li> </ul>	<p>Acute Physical</p> <ul style="list-style-type: none"> <li>Heat wave</li> </ul>	<ul style="list-style-type: none"> <li>Down-stream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Argentina</li> <li>Belgium</li> <li>Brazil</li> <li>China</li> <li>France</li> <li>Germany</li> <li>India</li> <li>Mexico</li> <li>Spain</li> <li>United States of America</li> </ul>	<p>We identified the risk of disruption of the value chain and production processes due to extreme weather events and climate-related natural disasters caused or exacerbated by climate change.</p> <p>For a number of years now, we have conducted a climate-based scenario analysis with which we analyze the impacts, risks and opportunities of climate change. In our analysis we focus on the impacts on our businesses, especially agriculture. In 2024, we further developed an agricultural climate model to analyze the impacts on agricultural productivity in relation to the different scenarios.</p> <p>All climate models anticipate an increase in extreme weather conditions (such as drought, heavy rains and storms) that present an elevated risk of crop losses and therefore also pose risks for the agricultural value chain as a whole. In addition to risks, however, climate change can also create opportunities for our business. Our product range and innovative capability – particularly in the agricultural value chain – will create a foundation for leveraging new options and sales opportunities in the future against the background of climate change.</p> <p>PLEASE NOTE: The risk applies globally. To ensure readability, we selected our 10 largest countries.</p>	<ul style="list-style-type: none"> <li>Decreased revenues due to reduced demand for products and services</li> </ul>

part 2

Time horizon over which the risk is anticipated to have a substantive effect on the organization	Likelihood of the risk having an effect within the anticipated time horizon	Magnitude	Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year	Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effect of the risk?
<ul style="list-style-type: none"> <li>Medium-term</li> </ul>	<ul style="list-style-type: none"> <li>About as likely as not</li> </ul>	<ul style="list-style-type: none"> <li>Medium-high</li> </ul>	N/A	<p>Extreme weather events or changing climatic conditions can have negative impacts at upstream production sites in the supply chain, at our own sites and in the downstream supply chain. These risks are accounted for in our companywide risk management process as part of our enterprise risk management (ERM) system.</p> <p>In the area of climate change, we face both numerous risks and opportunities that could impact our operating activities. There are acute and chronic physical and transitory risks that could lead to a REDUCTION IN DEMAND and corresponding SALES DECLINES for certain products in case the current product portfolio does not meet future customer requirements related to the effects of climate change.</p> <p>However, these challenges also result in opportunities. It is possible that extreme weather events and climate-related natural disasters could result in higher demand for products that are particularly suited to climate change adaptation in agriculture. The perception of the effects of climate change (e.g. extreme weather conditions, low water levels, rising temperatures) can also accelerate the development of new business models that help to reduce greenhouse gas emissions (including carbon farming, low-carbon products and products with low global warming potential).</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term – minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term – minimum (currency)	Anticipated financial effect figure in the medium-term – maximum (currency)	Anticipated financial effect figure in the long-term – minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	1,000,000,000	1,500,000,000	N/A	N/A

part 4

Explanation of financial effect figure	Primary response to risk	Cost of response to risk	Explanation of cost calculation	Description of response
<p>i) APPROACH: In our holistic and integrated Risk Management System, the potential impact of each risk is rated according to quantity and/or quality. The impact is determined on a scale from 1 to 5. The scale is defined as 1: above EUR 500 to 750 million, 2: above EUR 750 to 1,000 million, 3: above EUR 1,000 to 1,500 million, 4: above EUR 1,500 to 2,500 million to 5: above EUR 2,500</p>	<p>Diversification</p> <ul style="list-style-type: none"> <li>Develop new products, services</li> </ul>	2,611,000,000	<p>Bayer's 2024 R&amp;D investment of EUR 2.611 billion in our Crop Science points to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital</p>	<p>Extreme weather events or changing climatic conditions can have negative impacts at upstream production sites in the supply chain, at our own sites and in the downstream supply chain. To reduce these impacts and maintain the availability of our products, we take this into account for relevant cases in</p>

<p>million. This risk is assessed qualitatively with 3. The range of this scale (above EUR 1000m to EUR 1,500m aggregated cash flow impact over 3 years) determines the minimum and the maximum anticipated effect if the risk was assessed financially.</p> <p>The overarching risk of seasonal and economic fluctuations could negatively affect our Crop Science business. The potential impact of this risk is a reduced demand for products and impacts liquidity of the value chain, a negative annual sales growth rate in total for all our Crop Science products and services at global level, which arise in different areas of the world. Volatile weather conditions – which are anticipated to increase in frequency due to climate change, are one driver of this overarching risk.</p> <p>ii) CALCULATION: We have made a calculation for the entire risk of economic and seasonal fluctuations. Following our risk analysis method, the risk was evaluated qualitatively and was classified as a risk with an impact of above EUR 1,000-1,500 million.</p> <p>This is in line with external market assumptions which assume that Climate Change already had a market impact of 1-2%. If total CropScience sales are multiplied by 2% and aggregated over 3 years, this is in the range of an impact of 3 of our ERM (above EUR 1,000-1,500 million): EUR 22,259million x 2% x 3 years equals EUR 1,335 million.</p> <p>iii) ASSUMPTIONS: During our risk assessment, it was concluded that the potential impact of the specific part of the risk concerning weather/climate on our business cannot be singled out easily from the overall global effects which are closely linked together. And thus, have not been evaluated stand alone at this point.</p>	<p>and/or markets</p>		<p>solutions. Our business planning takes account of research and development expenses for product innovations that can help adapt our business model to the impacts of climate change. Planned product launches are included in our product innovation pipeline. Specific allocations of R&amp;D expenses cannot be disclosed for competitive reasons. R&amp;D investments of the CropScience division represent 42% of total R&amp;D expenses of Bayer AG as shown by the following BREAKDOWN OF THE COST CALCULATION: 42% x EUR 6.209 billion equals EUR 2.611 billion.</p> <p>Potential financial consequences resulting for our sites due to climate-related natural events are hedged through insurance coverage to the extent customary in the industry.</p>	<p>business continuity plans, take out insurance coverage, invest in modernization measures and undertake other activities, for example in our procurement strategies. All climate models anticipate an increase in extreme weather conditions (such as drought, heavy rains and storms) that present an elevated risk of crop losses and therefore also pose risks for the agricultural value chain as a whole. In addition to risks, however, climate change can also create opportunities for our business. Our product range and innovative capability – particularly in the agricultural value chain – will create a foundation for leveraging new options and sales opportunities in the future against the background of climate change. As a seed producer, we already offer plants with increased resistance to extreme weather conditions. That includes short-stature corn. Through breeding, we have succeeded in developing seed hybrids that enable the growth of shorter corn plants that have the potential to not bend or break (agronomists call this root and stalk lodging) as easily as corn plants of regular height in the presence of strong winds or heavy rain. Losses in the United States due to bent (lodged) plants amount to between 5% and 25% a year, depending on the severity of weather events. We also enable farmers to react better and more quickly to extreme weather conditions with our FieldView™ digital farming platform.</p>
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## Risk 5

### part 1

Environmental issue the risk relates to	Risk identifier	Risk types and primary environmental risk driver	Value chain stage where the risk occurs	Country/ area where the risk occurs	River basin where the risk occurs	Organization-specific description of risk	Primary financial effect of the risk
Water	<ul style="list-style-type: none"> <li>Risk5</li> </ul>	Reputation <ul style="list-style-type: none"> <li>Increased partner and stakeholder concern or negative partner and stakeholder feedback</li> </ul>	<ul style="list-style-type: none"> <li>Up-stream value chain</li> </ul>	<ul style="list-style-type: none"> <li>India</li> </ul>	<ul style="list-style-type: none"> <li>Damodar</li> <li>Godavari</li> <li>Krishna</li> </ul>	<p>We identified the risk of operational disruptions due to supply chain interruptions resulting from pollution. From the perspective of the Bayer Group as a whole, there is a risk that our partners, such as suppliers, do not pay due attention to our requirements concerning ethics, compliance and sustainability. Low enforcement of wastewater standards for pharmaceutical or chemical suppliers could potentially lead to incidences of increased respective concentrations of harmful substances in water bodies and potentially in drinking water, e.g. in 2019, there was a spill-over in India related to suppliers of several companies in the industry. After diligent investigations by Bayer, it was confirmed that Bayer suppliers were not affected.</p> <p>With the zero liquid discharge strategy of the Indian government this is especially relevant in India. Not meeting the wastewater quality norms would lead to a stoppage of production by the State Pollution Control Board.</p> <p>We see no risk of discharging any wastewater not meeting the norm in our own operations. Our facilities in India installed online analyzers to monitor critical parameters at the outlets of their wastewater treatment plants. The analysis results are transmitted directly to the government's Central Pollution Control Board, and the outlet valve of the treatment plant closes automatically if the thresholds are exceeded.</p>	<ul style="list-style-type: none"> <li>Brand damage</li> </ul>

### part 2

Time horizon over which the risk is anticipated to have a substantive effect on the organization	Likelihood of the risk having an effect within the anticipated time horizon	Magnitude	Effect of the risk on the financial position, financial performance and cash flows of the organization in the reporting year	Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effect of the risk?
<ul style="list-style-type: none"> <li>Medium-term</li> </ul>	<ul style="list-style-type: none"> <li>Unlikely</li> </ul>	<ul style="list-style-type: none"> <li>Medium</li> </ul>	N/A	<p>A sustainability issue at a supplier company may lead to negative media coverage, affecting public opinion, Bayer's image and perception by stakeholders. Consequences could be a potential reputational impact, increased organizational effort or interruption of supply as we can't use the supplier any longer.</p> <p>With the zero liquid discharge strategy of the Indian government this risk is especially relevant in India. Not meeting the wastewater quality norms would lead to a stoppage of production by the State Pollution Control Board. If the topic receives high media coverage, this could affect our brand image, even if our own production wastewater or suppliers are not affected. If the case of brand damage occurs, this could lead to a decline in demand for our products. Depending on the extent of the reputational damage and the decline in demand, this could lead to a suboptimal workload at our production sites and thus to INCREASED COSTS.</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term – minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term – minimum (currency)	Anticipated financial effect figure in the medium-term – maximum (currency)	Anticipated financial effect figure in the long-term – minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	750,000,000	1,000,000,000	N/A	N/A

part 4

Explanation of financial effect figure	Primary response to risk	Cost of response to risk	Explanation of cost calculation	Description of response
<p>i) APPROACH: In our holistic and integrated Risk Management System, the potential impact of each risk is rated according to quantity and/or quality. The impact is determined on a scale from 1 to 5. The scale is defined as 1: above EUR 500 to 750 million, 2: above EUR 750 to 1,000 million, 3: above EUR 1,000 to 1,500 million, 4: above EUR 1,500 to 2,500 million to 5: above EUR 2,500 million. This risk is assessed qualitatively with 2. The range of this scale (above EUR 750-1,000) determines the minimum and the maximum anticipated effect if the risk was assessed financially.</p> <p>ii) CALCULATION: During our risk assessment, it was concluded that the potential impact of the specific part of the risk concerning water cannot be singled out easily from the overall risk related to our external suppliers and thus, has not been evaluated stand alone. In addition to the financial assessment, following our risk analysis method, the risk was evaluated qualitatively and was classified as risk with financial impact above EUR 750 to 1,000 million according to Bayer's risk methodology (medium impact according to CDP drop down options). This represents ca. 1% of Bayer Group sales, aggregated over 3 years: EUR 46,606 million x 1% x 3 years equals EUR 1,398 million.</p>	<p>Compliance, monitoring and targets</p> <ul style="list-style-type: none"> <li>Improve monitoring of upstream and downstream activities</li> </ul>	220,000	<p>To estimate the reported costs, we aggregated the membership fees for the two supplier initiatives and the interface to EcoVadis and CDP Supply Chain. In 2024, we spent about EUR 120,000 for membership fees for supplier initiatives and EcoVadis and CDP Supply Chain and about EUR 100,000 on initiatives related to the engagement with suppliers and their assessment and audits in relation to sustainability topics, including water. In addition, we conduct internal HSE audits, PSCI audits and supplier-paid TfS audits and EcoVadis assessments. As these are part of our regular HSE management or paid by suppliers, we do not include them as extra costs.</p> <p>CALCULATION:</p>	<p>Bayer's Code of Conduct covers our commitment to acting responsibly along the entire value chain and to comply with all applicable regulations regarding the generation, use, storage, and disposal of waste, emissions, hazardous chemicals, and other materials. We are committed to preventing uncontrolled pollution in our supply chain by evaluating the performance of our chemical suppliers. This is achieved through a combination of assessments, audits and the implementation of corrective measure plans. These measures are designed to identify areas requiring improvement and ensure compliance with the Bayer Supplier Code of Conduct (SCoC). Whenever material impacts are identified, we cooperate with the affected parties to provide remedial measures and support corrective measures.</p> <p>The SCoC deals with the management of hazardous materials, substances of concern, natural resources, climate protection and compliance with laws and regulations related to pollutants and substances. It addresses our potential impacts on pollution by prescribing strict compliance with environmental and safety standards, and the responsible procurement and handling of hazardous substances, including substances of concern and very high concern, thereby reducing the risk of uncontrolled emissions and ensuring compliance with legal requirements to prevent operational and sales disruptions. E.g., suppliers must have safety programs and management systems in place to manage and maintain all of their production processes in compliance with applicable safety standards.</p> <p>Bayer verifies the observance of the code requirements by means of EcoVadis online assessments and through audits conducted by both external and Bayer auditors. In total, EcoVadis assessed 1,324</p>

			EUR 120,000 plus EUR 100,000 equals EUR 220,000.	suppliers on our behalf in 2024. In 2024, 131 audits were conducted at our suppliers by external or internal auditors. Audit criteria included both the specifications of our SCoC and the requirements of industry initiatives such as TFS and PSCI.
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### 3.1.2 Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Environmental issue	Financial metric	Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)	% of total financial metric vulnerable to transition risks for this environmental issue	Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)	% of total financial metric vulnerable to physical risks for this environmental issue	Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue	Explanation of financial figures
Climate change	<ul style="list-style-type: none"> <li>OPEX</li> </ul>	500,000,000	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	0	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	N/A	<p><b>RATIONALE:</b></p> <p>Risk 1: Transitory risks are necessitating significant investment to adapt production processes to the envisaged ambition level and ensure compliance with possible new regulations, laws and guidelines, such as those related to the emission of greenhouse gases during production processes as part of emissions trading systems. They are also expected to increase operational cost (e.g. EU ETS and CBAM). In light of this risk, the EU ETS has already influenced Bayer directly and indirectly: directly through its own combined heat and power (CHP) plants, which receive fewer free-allocated EUAs, and indirectly through the energy industry.</p> <p>As a globally operating company with a widely diversified value chain, the carbon border adjustment mechanisms could affect Bayer in its direct operations and its procurement. The additional carbon price on imports could increase the price of primary purchasing products. Overall, the degree to which Bayer is affected is rather minor as the scope of the Carbon Border Adjustment Mechanism is limited and as a life science company we don't have any energy intensive production in the EU.</p> <p><b>CALCULATION APPROACH:</b></p> <p>In our holistic and integrated Risk Management System, the potential impact of each risk is rated according to quantity and/or quality. The impact is determined on a scale from 1 to 5.</p> <p>This risk was assessed quantitatively and qualitatively with a higher qualitative assessment of 1. The range of this scale (above EUR 500 million to EUR 750 million aggregated cash flow impact over 3 years)</p>

							<p>determines the minimum and the maximum anticipated effect if the risk was assessed financially.  EUR 500 million (minimum aggregated cash flow impact of Climate-related transitory risk in our ERM over 3 years) / 3 years / EUR 27,186 million (Selling expenses plus R&amp;D expenses plus General administration expenses plus Other operating expenses 2024) equals 0.6%</p> <p>ASSUMPTIONS:  The transitional changes are expected to increase operational cost (e.g. EU ETS and CBAM) and require higher CapEx investments to comply with the tightened requirements.  Overall, the indirect impact of the EU ETS should remain relatively low as Bayer has invested heavily in energy efficiency measures in the past.</p>
Water	<ul style="list-style-type: none"> <li>Other, please specify: effect on brand damage or constraint to growth and thus potentially revenue</li> </ul>	750,000,000	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	0	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	N/A	<p>RATIONALE:  Risk 2: Increasing requirements for the use of crop protection, pharmaceutical or chemical products under the EU Green Deal for existing and upcoming EU Directives may lead to restrictions in some uses and an increasing need for measures to reduce the concentration of respective active ingredients mainly in surface water.  Risk 5: Low enforcement of wastewater standards for pharmaceutical or chemical suppliers could potentially lead to incidences of increased respective concentrations of harmful substances in water bodies and potentially in drinking water. A sustainability issue at a supplier company may lead to negative media coverage, affecting public opinion, Bayer's image and perception by stakeholders. Consequences could be a potential reputational impact, increased organizational effort or interruption of supply as we can't use the supplier any longer.</p> <p>CALCULATION APPROACH:  In our holistic and integrated Risk Management System, both WATER-related transitional risks are assessed qualitatively, with 2. The range of this scale (more than EUR 750 million to EUR 1,500 million aggregated cash flow impact over 3 years) determines the minimum and the maximum anticipated effect if the risk was assessed financially.  EUR 750 million (minimum aggregated cash flow impact of Water-related transitory risks in our ERM over 3 years) / 3 years / EUR 46,606 million (Total Revenue 2024) equals 0.5%</p> <p>ASSUMPTIONS:  During our risk assessment, it was concluded that the potential impact of the specific parts of the two risks concerning water cannot be singled out easily from the overall risks related to intensified regulations or increased stakeholder concerns and thus, have not been</p>

							evaluated stand alone. During our risk assessment, it was concluded that the primary potential impact cannot be evaluated financially. Following our risk analysis method, the risk was evaluated qualitatively with regard to reputational effects and sustainability.
Climate Change	• Revenue	0	• Less than 1%	1,000,000,000	• Less than 1%	N/A	<p><b>RATIONALE:</b></p> <p>Risk 3: Global agriculture and food systems in particular are confronted with major challenges, such as climate change (in terms of both mitigation and adaptation), water scarcity and population growth. In the area of climate change, we face both numerous risks and opportunities that could impact our operating activities. There are acute and chronic physical and transitory risks that could lead to a <b>REDUCTION IN DEMAND</b> and corresponding <b>SALES DECLINES</b> for certain products in case the current product portfolio does not meet future customer requirements related to the effects of climate change.</p> <p>Risk 4: All climate models anticipate an increase in extreme weather conditions (such as drought, heavy rains and storms) that present an elevated risk of crop losses and therefore also pose risks for the agricultural value chain as a whole.</p> <p>Extreme weather events or changing climatic conditions can have negative impacts at upstream production sites in the supply chain, at our own sites and in the downstream supply chain.</p> <p>The overarching risk of seasonal and economic fluctuations could negatively affect our Crop Science business. The potential impact of this risk is a reduced demand for products and impacts liquidity of the value chain, a negative annual sales growth rate in total for all our Crop Science products and services at global level, which arise in different areas of the world. Volatile weather conditions – which are anticipated to increase in frequency due to climate change, are one driver of this overarching risk.</p> <p><b>CALCULATION APPROACH:</b></p> <p>We have made a calculation for the entire risk of economic and seasonal fluctuations. Following our risk analysis method, the risk was evaluated qualitatively and was classified as a risk with an impact of above EUR 1,000-1,500 million aggregated cash flow over 3 years. This is in line with external market assumptions which assume that Climate Change already had a market impact of 1-2%.</p> <p>This covers both, Risk 3 and Risk 4.</p> <p>EUR 1,000 million (min. aggregated cash flow impact of Climate-related physical risks in our ERM over 3 years) / 3 years / EUR 46,606 million (Revenue 2024) equals 0.7%</p> <p><b>ASSUMPTIONS:</b></p> <p>During our risk assessment, it was concluded that the potential impact of the specific parts of the two risks concerning climate on our business cannot be singled out easily from the overall global effects, which are</p>

							closely linked together. And thus, have not been evaluated stand alone at this point.
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### 3.2 By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?

Country/ Area & River basin	Value chain stages where facilities at risk have been identified in this river basin	Number of facilities within direct operations exposed to water- related risk in this river basin	% of your organization's total facilities within direct operations exposed to water-related risk in this river basin	Number of facilities within downstream value chain exposed to water-related risk in this river basin	Number of facilities in upstream value chain exposed to water- related risk in this river basin	% organi- zation's total global revenue that could be affected	Please explain
Spain • Other, please specify: Tagus 2, Tagus	• Direct operations	1	• Less than 1%	N/A	N/A	• Unknown	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks (Weighted Aggregated Water Risk Total by Default Weighing Scheme indicator is greater than or equal to 3) and all sites in regions with a high level of water stress (Baseline Water Stress indicator is greater than or equal to 0.4). The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
Germany: Elbe River	• Direct operations	2	• Less than 1%	• N/A	• N/A	• Unknown	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers</p>

							<p>all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Indonesia: Other please specify: Java-Timor; Cisadane</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>

<ul style="list-style-type: none"> <li>Mexico: Other please specify; Mexico, Northwest Coast; Culiacán</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Spain: Other, please specify: Spain, South and East Coast</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual</p>



							back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.
<ul style="list-style-type: none"> <li>Germany: Rhine</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>United States of America: Other please specify: Middle San Joaquin/ Chowchilla / Fresno / Panoche</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We</p>

							operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.
<ul style="list-style-type: none"> <li>United States of America: Mississippi River</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>India: Godavari</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p>

							<p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Peru: Other, please specify: Ica, Peru, Pacific Coast</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Mexico: Other, please specify: Lerma / Salamanca, Rio Lerma</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated</p>

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<ul style="list-style-type: none"> <li>United States of America: Other please specify: Río Grande – Bravo; El Paso / Las Cruces</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Mexico: Other, please specify: Lerma / Toluca, Río Lerma</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis</p>

							<p>on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>. In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>United States of America: Other please specify: North America, Colorado; Brawley Wash</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>. In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Chile: Other, please specify: Maipo, North</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	2	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the</p>

Chile, Pacific Coast							<p>highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>United States of America: Other, please specify: Columbia and Northwest ern United States; Middle Snake / Payette</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>

<ul style="list-style-type: none"> <li>• South Africa: Orange</li> </ul>	<ul style="list-style-type: none"> <li>• Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>• Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>• Thailand: Chao Phraya</li> </ul>	<ul style="list-style-type: none"> <li>• Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>• Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual</p>

							back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.
<ul style="list-style-type: none"> <li>Mexico: Other, please specify: Ameca / Ixtapa, Pacific Central Coast</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Chile: Rapel</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We</p>



							operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.
<ul style="list-style-type: none"> <li>United States of America: Other, please specify: Columbia and Northwest ern United States; Blackfoot</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>Mexico: Other, please specify: Río Lerma; Santiago Guadalajara</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p>

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<ul style="list-style-type: none"> <li>Mexico: Balsas</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>India: Other, please specify: Sarya, India West Coast</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated</p>

							<p>the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>
<ul style="list-style-type: none"> <li>United States of America: Other, please specify: Cache - California Central Valley Aquifer System</li> </ul>	<ul style="list-style-type: none"> <li>Direct operations</li> </ul>	1	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	<p>We identify regions with water risks using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks and all sites in regions with a high level of water stress. The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p> <p>Bayer divisions operate global production networks with multiple production steps for a single product across different sites (internal and external). We operate sites around the world. As of December 31, 2024, the Bayer Group comprised 291 consolidated companies in approximately 80 countries. Depending on market and customer demands, productions have individual back-up and flexibility strategies. Revenue contribution of individual sites can therefore not directly be allocated.</p>

### 3.3 In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

Water-related regulatory violations	Fines, enforcement orders, and/or other penalties	Comment
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<ul style="list-style-type: none"> <li>No</li> </ul>	N/A	<p>To identify and monitor water-related environmental or compliance issues, we reviewed answers provided by our sites for Bayer's Annual Report regarding the corresponding GRI indicators for environmental compliance as well as their answers in internal tools such our central reporting platform, where we report "environmental incidents".</p> <p>For environmental incidents, we report on emissions of substances listed in the European Pollutant Release and Transfer Register into the air, water and/or soil, and on emissions of so-called substances of concern and very high concern according to ESRS. We report the emissions volumes of substances whose emitted volumes lie above the threshold values of the E-PRTR or the concentration thresholds of the CLP regulation. We define environmental incidents as all transport and plant incidents occurring at one of our sites worldwide in the current reporting period and entered into our central reporting platform by the HSE officers of the respective site.</p>
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### 3.5 Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

- Yes

#### 3.5.1 Select the carbon pricing regulation(s) which impacts your operations.

- EU ETS

#### 3.5.2 Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

System name		% of Scope 1 emissions covered by the ETS	% of Scope 2 emissions covered by the ETS	Period start date	Period end date
EU ETS		13	0	01/01/2024	12/31/2024
Allowances allocated	Allowances purchased	Verified Scope 1 emissions in metric tons CO2e	Verified Scope 2 emissions in metric tons CO2e	Details of ownership	Comment
156,283	0	248,000	0	<ul style="list-style-type: none"> <li>Facilities we own and operate</li> </ul>	13% of our Scope 1 greenhouse gas emissions were generated in 2024 at sites that are subject to a regulated emissions trading system in which we participate (2023: 14%). In 2024, we participated in European emissions trading with a total of five plants (2023: five plants). The greenhouse gas emissions of these plants amounted to approximately 248,000 metric tons of CO2 equivalents in 2024 (2023: approximately 265,000 metric tons of CO2 equivalents).

#### 3.5.4 What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Bayer's strategy to make sure we comply with the EU ETS is to keep sufficient allowances. Additional allowances will be bought if our own allowances do not meet the needs under regulatory national calculation. FOR EXAMPLE, we appraise our situation in terms of allowances for each year. We match our expected requirements of allowances against our expected apportionment and our sizeable buffer to decide whether there is a need to buy additional allowances.

Furthermore, Bayer has introduced an ambitious strategy for decarbonization, with a focus on reducing greenhouse gas emissions on the pathway to a 1.5 degree Celsius scenario. Our ambitious GHG reduction plan helps to comply with the EU ETS and to manage risks that arise from this scheme and potential future emission cap-and-trade systems.

We are pursuing the goal of achieving net zero greenhouse gas emissions (net zero target) by 2050, including the entire value chain. This means an at least 90% reduction in Scope 1, 2 and 3 greenhouse gas emissions compared with the base year 2019. The remaining 10% greenhouse gas emissions should be offset by long-term emission credits. We already reduced total direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2, market-based) by 21.3% between 2019 and 2024 at those of our sites where energy consumption exceeds 1.5 terajoules. The main levers to further reduce emissions from 2025 to 2029 are:

// Conversion to 100% electricity from renewable energies,

// Energy efficiency and production process optimization and electrification,

// Decarbonization of additionally purchased indirect energy sources (heating, cooling),

// By 2030, we aim to switch our fleet of currently some 23,000 vehicles over to electric vehicles wherever technically and economically feasible.

We reduced GHG emissions in the value chain (Scope 3) by 12.7% between 2019 and 2024. We plan to reduce our Scope 3 greenhouse gas emissions by 4.2 percentage points by 2029 (compared with the base year 2019) in cooperation with our suppliers. With regard to individual Scope 3 activities, including warehousing, transport, travel and packaging, we expect a further reduction contribution in Scope 3 greenhouse gas emissions.

In addition, new technologies – including carbon capture and storage (CCS) – will be needed both for our own sites and along our value chain to achieve the net zero GHG emission target by 2050. Beyond the decarbonization of our own activities, we can make an additional contribution by supporting climate protection projects and promoting our concept of regenerative agriculture and innovations in agriculture.

Furthermore, we are aligning our capital expenditures to our target of achieving net zero greenhouse gas emissions by 2050. To make the carbon footprint of a capital expenditure visible for the decision-making process, we have introduced for the calculation of a capital expenditure an internal CO2 shadow price of EUR 100 / metric ton CO2 equivalents for the greenhouse gas emissions expected with a 10-year use of the investment. The internal CO2 shadow price covers both the expected Scope 1 emissions and the Scope 2 emissions from the capital expenditures. Excluded here is the use of electricity associated with the capital expenditure, for which our strategy to transition to electricity from renewable energies is the crucial factor. The calculation of the internal CO2 price is part of our capital expenditure decision analysis for projects with a volume exceeding EUR 10 million that are directly related to the consumption of fossil fuels or the use of cooling or heating energy. This calculation is part of the environmental assessment, which takes into consideration both emissions reduction and energy efficiency measures. In some cases, the internal CO2 price is also voluntarily applied for projects with a volume below EUR 10 million that are directly related to the consumption of fossil fuels or the use of heating or cooling energy. The following criteria were used to determine our CO2 price:

// Conformity with the price of CO2 emissions certificates within an emissions trading system

// Conformity with the price of a carbon tax

// Societal costs of carbon

// Price/cost of voluntary carbon compensation certificates

// Cost of measures needed to attain greenhouse gas emissions reduction targets

// Valuation compared with competitors.

### 3.6 Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Environmental issue	Environmental opportunities identified	Primary reason why your organization does not consider itself to have environmental opportunities	Please explain
Climate change	<ul style="list-style-type: none"> <li>Yes, we have identified opportunities, and some/all are being realized</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	N/A
Forests	<ul style="list-style-type: none"> <li>No</li> </ul>	<ul style="list-style-type: none"> <li>Opportunities exist, but non anticipated to have a substantive effect on organization</li> </ul>	In 2024, through our double materiality assessment, we have identified several material impacts, risks and opportunities in our own operations and in the upstream and downstream value chains. These impacts, risks and opportunities comprise, for example, possible environmental and health risks, social challenges at the workplace and the potential for innovation and sustainable development in the value chain. All identified material impacts, risks and opportunities fall under the disclosure requirements of the ESRS. This assessment was based on extensive experiences and methods from earlier evaluations, such as our most recent materiality assessment, our human rights risk assessment and the climate

			<p>scenario analysis. The analysis was conducted in close coordination with our enterprise risk management (ERM). In our analysis, we made the assumption that the planetary limits and the needs of our stakeholders are especially crucial for identifying issues. We also assumed that regulatory changes, economic conditions, technological progress, environmental changes and sustainability in the value chains will continue to significantly impact the materiality of certain aspects in the future.</p> <p>Through our DMA, we have not identified any FOREST-related OPPORTUNITIES with a substantive effect on our direct operations or value chain in the reporting year.</p>
Water	<ul style="list-style-type: none"> <li>• Yes, we have identified opportunities, and some/all are being realized</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	N/A

### 3.6.1 Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

#### Opportunity 1

part 1

Environmental issue the opportunity relates to	Opportunity identifier	Opportunity type and primary environmental opportunity driver	Value chain stage where the opportunity occurs	Country/area where the opportunity occurs	Organization specific description	Primary financial effect of the opportunity
Climate change	Opp1	Products and services <ul style="list-style-type: none"> <li>Development of new products or services through R&amp;D and innovation</li> </ul>	<ul style="list-style-type: none"> <li>Downstream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Argentina</li> <li>Belgium</li> <li>Brazil</li> <li>China</li> <li>France</li> <li>Germany</li> <li>India</li> <li>Mexico</li> <li>Spain</li> <li>United States of America</li> </ul>	<p>Through our double materiality assessment, we identified opportunities for an increase in demand: 1) for products adapted to climate change and 2) for products to manage the consequences of climate change. It is possible that extreme weather events and climate-related natural disasters could result in higher demand for products that are particularly suited to climate change adaptation in agriculture.</p> <p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle (for example through a transition to a wetter or drier climate or a delay in the monsoon season), the spread of diseases and insect pests, and further coupling effects of temperature changes. These effects will be particularly relevant for our agricultural business. We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own greenhouse gas emissions and cultivate healthy crops.</p> <p>There is also the opportunity of increased demand for products that help to cope with the negative effects of climate change, particularly in the prescription and non-prescription medicines and nutritional supplements of our Pharmaceuticals and Consumer Health divisions. Health risks such as cardiovascular disease can intensify due to hotter summer months or more frequent heatwaves. This could create increased demand for products for cardiovascular disease or nutritional supplements.</p>	<ul style="list-style-type: none"> <li>Increased revenues resulting from increased demand for products and services</li> </ul>

Time horizon over which the opportunity is anticipated to have a substantive effect on the organization	Likelihood of the opportunity having an effect within the anticipated time horizon	Magnitude	Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period	Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effects of the opportunity?
<ul style="list-style-type: none"> <li>Long-term</li> </ul>	<ul style="list-style-type: none"> <li>Virtually certain (99-100%)</li> </ul>	<ul style="list-style-type: none"> <li>Low</li> </ul>	N/A	<p>All climate models anticipate an increase in extreme weather conditions (such as drought, heavy rains and storms) that present an elevated risk of crop losses and therefore also pose risks for the agricultural value chain as a whole. In addition to risks, however, climate change can also create opportunities for our business. Our product range and innovative capability – particularly in the agricultural value chain – will create a foundation for leveraging new options and SALES OPPORTUNITIES in the future against the background of climate change. As a seed producer, we already offer plants with increased resistance to extreme weather conditions. That includes short-stature corn. Through breeding, we have succeeded in developing seed hybrids that enable the growth of shorter corn plants that have the potential to not bend or break (agronomists call this root and stalk lodging) as easily as corn plants of regular height in the presence of strong winds or heavy rain. Losses in the United States due to bent (lodged) plants amount to between 5% and 25% a year, depending on the severity of weather events. We also enable farmers to react better and more quickly to extreme weather conditions with our FieldView™ digital farming platform.</p> <p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle (for example through a transition to a wetter or drier climate or a delay in the monsoon season), the spread of diseases and insect pests, and further coupling effects of temperature changes. These effects will be particularly relevant for our agricultural business. We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own greenhouse gas emissions and cultivate healthy crops. As there are no uniform solutions in agriculture, farmers need numerous options from which they can select the most suitable for their fields and the prevailing local conditions. In addition, health risks such as cardiovascular disease can also intensify due to hotter summer months or more frequent heatwaves. This could create INCREASED DEMAND for products for cardiovascular disease or nutritional supplements.</p> <p>PLEASE NOTE: This opportunity applies globally. To ensure readability of this report, we selected our 10 largest countries of operation.</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>



part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term - minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term - minimum (currency)	Anticipated financial effect figure in the medium-term - maximum (currency)	Anticipated financial effect figure in the long-term - minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	N/A	N/A	50,000,000	100,000,000

part 4

Explanation of financial effect figures	Cost to realize opportunity	Explanation of cost calculation	Strategy to realize opportunity
<p>i) APPROACH: Financial implications apply to Crop Science as a whole affecting sales of EUR 22.259 billion in 2024, of which Seed &amp; Traits has a major impact with EUR 10.39 billion.</p> <p>ii) CALCULATION: Assuming an exemplary growth of demand by 0.5-1% related to our Seed &amp; Traits business, this would translate into minimum ca. EUR 50 million and maximum EUR 100 million additional revenues.</p> <p>MIN impact: Seed &amp; Traits sales EUR 10 billion * 0.5% equals EUR 50 million;</p> <p>MAX impact: Seed &amp; Traits Sales EUR 10 billion * 1% equals EUR 100 million</p> <p>iii) ASSUMPTIONS: We expect the global seed and crop protection market to see moderate growth of between 0 and 2% in 2025 (2024: –2%) amid continued market volatility, in particular in crop protection segments and in connection with geopolitical developments that may impact the industry. Positive development is anticipated in the seeds and traits segments, driven by acreage increases in corn, particularly in Latin America, with further growth expected to come from vegetable seeds and cereals.</p>	375,000,000	<p>Leaps by Bayer is Bayer's strategic impact investment unit. Founded in 2015, our mission is to invest in breakthrough technologies and disruptive business models that align with or are adjacent to Bayer's core businesses.</p> <p>By leveraging minority equity to both establish new ventures and invest in existing start-ups, we offer support to portfolio companies that extends beyond financial backing. With a focus on early-stage innovation within the life sciences across all Bayer divisions, Leaps aims to drive progress in two critical areas: advancing healthcare from treatment to cure and prevention and improving agriculture by moving from more food production to better and more sustainable food.</p> <p>With 2+ billion USD invested in 65+ companies since our founding in 2015, we aim to build and accompany companies from creation until successful exit. Total investments into the agricultural Leaps portfolio amounted to ca. EUR 375 million with ca. EUR 225 million until 2020, and ca. EUR 150 million from 2021 to 2024.</p> <p>Cost calculation: EUR 225 million plus EUR 150 million equals EUR 375 million.</p>	<p>Global agriculture and food systems in particular are confronted with major challenges, such as climate change (particularly through adaptation), water scarcity and population growth. We promote a concept of regenerative agriculture (mainly downstream in our value chain). For us, regenerative agriculture is an outcome-based production model based on two key building blocks: productivity, which focuses on helping farms to produce more with less, and regeneration, which focuses on delivering a positive impact on nature. Key outcomes we strive for are yield increase and improved social and economic well-being of farmers and communities, and positive impact on nature, which can be achieved, for instance, by improving soil health, reducing on-field GHG emissions, and increasing carbon capture to mitigate climate change. The products and services we offer help farmers to optimally utilize their farmland, and thus contribute to food security and better adapt local agriculture to the respective environmental conditions going forward. We are only at the beginning of our journey toward regenerative agriculture. We also realize there is not one single solution for every farm, but instead a combination of different solutions that deliver a regenerative agriculture system and its benefits. Some of the innovations and solutions we have developed have the potential to advance the future of regenerative farming (e.g. short-stature corn, hybrid wheat, direct seeded rice).</p> <p>Climate change also has significant impacts on human health. We are therefore working on innovative solutions in the Pharmaceuticals and Consumer Health divisions. Our R&amp;D activities focus on the cardiovascular system, women's healthcare, respiratory diseases, allergies and nutritional supplements. Through our Leaps by Bayer program, we invest in future-oriented ideas across all divisions that also address the challenges presented by climate change.</p> <p>Among others, the Leaps portfolio company Pairwise Plants LLC, United States, entered into a five-year cooperation agreement with the Crop Science Division to jointly optimize gene-edited short-stature corn. Short-stature corn offers a number of sustainability benefits, including protections from crop loss due to increasingly severe weather events and extreme winds brought about by climate change.</p>

## Opportunity 2

### part 1

Environmental issue the opportunity relates to	Opportunity identifier	Opportunity type and primary environmental opportunity driver	Value chain stage where the opportunity occurs	Country/ area where the opportunity occurs	River basin where the opportunity occurs	Organization specific description	Primary financial effect of the opportunity
Water	Opp2	Products and services <ul style="list-style-type: none"> <li>Increased sales of existing products/ services</li> </ul>	<ul style="list-style-type: none"> <li>Down-stream value chain</li> </ul>	<ul style="list-style-type: none"> <li>India</li> <li>Ethiopia</li> <li>Kenya</li> <li>Mozambique</li> <li>Nigeria</li> <li>South Africa</li> <li>United Republic of Tanzania</li> <li>Uganda</li> </ul>	<ul style="list-style-type: none"> <li>Ganges - Brahmaputra</li> <li>Other, please specify: Several river basins in Ethiopia, Kenya, Mozambique, Nigeria, South Africa, Tanzania, Uganda</li> </ul>	<p>Through our double materiality assessment (DMA), we identified opportunities for an increase in demand: 1) for products adapted to climate change and 2) for products to manage the consequences of climate change.</p> <p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle (for example through a transition to a wetter or drier climate or a delay in the monsoon season), the spread of diseases and insect pests, and further coupling effects of temperature changes. These effects will be particularly relevant for our agricultural business.</p> <p>We have identified several positive impacts and opportunities in connection with water management. The opportunities associated with product innovations include the development of more resilient seeds and varieties (e.g. early varieties, stress tolerance, improved resilience against flooding). Examples include Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice. We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale.</p> <p>For example, we participate in the TELA project (previously Water Efficient Maize for Africa [WEMA]) to improve sub-Saharan farmers' yields, food quality and profitability through improved drought-tolerant hybrids. The Food and Agriculture Organization (FAO) of the United Nations evaluated the TELA project as part of a case study in 2023.</p>	<ul style="list-style-type: none"> <li>Increased revenues resulting from increased demand for products and services</li> </ul>

### part 2

Time horizon over which the opportunity is anticipated to have a substantive effect on the organization	Likelihood of the opportunity having an effect within the anticipated time horizon	Magnitude	Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period	Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effects of the opportunity?
<ul style="list-style-type: none"> <li>Long-term</li> </ul>	<ul style="list-style-type: none"> <li>Likely (66–100%)</li> </ul>	<ul style="list-style-type: none"> <li>High</li> </ul>	N/A	FINANCIAL IMPLICATIONS apply to Crop Science SALES affecting Crop Science as a whole with sales of EUR 22.259 billion in 2024 of which crop protection has a major impact with EUR 10.265 billion. Our offerings of products/services helping farmers to use water more efficiently are contributing to this growth.	<ul style="list-style-type: none"> <li>Yes</li> </ul>

part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term - minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term - minimum (currency)	Anticipated financial effect figure in the medium-term - maximum (currency)	Anticipated financial effect figure in the long-term - minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	N/A	N/A	50,000,000	100,000,000

part 4

Explanation of financial effect figures	Cost to realize opportunity	Explanation of cost calculation	Strategy to realize opportunity
<p>FINANCIAL IMPLICATIONS apply to Crop Science as a whole with sales of EUR 22.259 billion in 2024 of which crop protection has a major impact with EUR 10.265 billion.</p> <p>We expect the global seed and crop protection market to see moderate growth of between 0 and 2% in 2025 (2024: –2%) amid continued market volatility, in particular in crop protection segments and in connection with geopolitical developments that may impact the industry. Positive development is anticipated in the seeds and traits segments, driven by acreage increases in corn, particularly in Latin America, with further growth expected to come from vegetable seeds and cereals.</p> <p>A continued growth of the crop protection demand by 0.5% - 1% would translate into EUR 50-100 million additional revenues.</p> <p>CALCULATION: MINIMUM: EUR 10 billion (Crop protection sales 2024) x 0.5% equals EUR 50 million; MAX: EUR 10 billion x 1% equals EUR 100 million.</p>	2,611,000,000	<p>Bayer's 2024 R&amp;D investment of EUR 2.611 billion in our Crop Science division is leading to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital solutions. Our business planning takes account of research and development expenses for product innovations that can help adapt our business model to the impacts of climate change. Planned product launches are included in our product innovation pipeline. Specific allocations of R&amp;D expenses cannot be disclosed for competitive reasons. R&amp;D investments of the CropScience division represent 42% of total R&amp;D expenses of Bayer AG as shown by the following</p> <p>BREAKDOWN OF THE COST CALCULATION: 2.611 billion divided by 6.209 billion equals 42%.</p>	<p>Our innovation potential is leveraged to develop scientific solutions, promote sustainable farming practices and enter into partnerships to strengthen water resilience in agriculture, among other goals.</p> <p>EXAMPLES:</p> <p>Through Water Efficient Maize for Africa (WEMA, now operating as the TELA Maize project), a public-private partnership supported by the Bill and Melinda Gates Foundation and USAID, we are helping protect harvests in water-limited conditions. The project uses conventional and advanced plant breeding together with biotechnology in the development of maize varieties designed to tolerate drought and resist pests. The program helps these smallholder farmers acquire locally adapted maize hybrids from local African seed companies without paying a trait royalty fee, allowing them to feed their families and communities, thus improving food security as well as their livelihoods, even in the presence of drought conditions.</p> <p>Since 2013, more than 100 drought-tolerant hybrids have been approved for commercial release in Ethiopia, Kenya, Mozambique, Nigeria, South Africa, Tanzania and Uganda. The first 50 tons of TELA Maize hybrids seeds were available to Nigeria's smallholder farmers for planting in June 2024.</p> <p>We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water-intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated GHG emissions by up to 45%. The adoption of DSR can also reduce the demand for manual labor by up to 50% and thus help alleviate the labor shortage in rural areas.</p> <p>India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% CAGR, driven by labor and water shortages. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program. We plan to introduce DirectAcres in other rice-growing countries in Asia/Pacific, starting with the Philippines in 2025.</p>

Opportunity 3

part 1

Environmental issue the opportunity relates to	Opportunity identifier	Opportunity type and primary environmental opportunity driver	Value chain stage where the opportunity occurs	Country/area where the opportunity occurs	Organization specific description	Primary financial effect of the opportunity
Climate change	Opp3	Products and services <ul style="list-style-type: none"> <li>Development of new products or services through R&amp;D and innovation</li> </ul>	<ul style="list-style-type: none"> <li>Down-stream value chain</li> </ul>	<ul style="list-style-type: none"> <li>Canada</li> <li>Italy</li> <li>Spain</li> <li>United States of America</li> </ul>	<p>We identified the opportunity of new business models in the agricultural value chain due to changed climate conditions. The perception of the effects of climate change (e.g. extreme weather conditions, low water levels, rising temperatures) can accelerate the development of new business models that help to reduce GHG emissions (incl. carbon farming, low-carbon products and products with low global warming potential). Increased pressures due to climate change combined with a growing population have created a pivotal moment in how our customers provide food, fuel and textile fibers for a world that needs to find ways to manage its limited resources responsibly.</p> <p>With our innovation pipeline across Seeds &amp; Traits, Crop Protection and Digital Farming, a deep digital ecosystem, a leading global footprint and a multitude of partnerships, we are very well positioned moving forward, with a clear focus on new, resilient business models.</p> <p>We develop innovative system solutions for our customers, such as our Preceon™ Smart Corn System, our next-generation herbicide-tolerant soybean varieties and the first new post-emergent broadacre herbicide mode of action in 30 years, as well as novel system solutions such as wheat hybrids, direct-seeded rice, biotechnology traits for corn in Africa and Asia, biological crop protection products, and carbon farming.</p>	<ul style="list-style-type: none"> <li>Increased revenues resulting from increased demand for products and services</li> </ul>

part 2

Time horizon over which the opportunity is anticipated to have a substantive effect on the organization	Likelihood of the opportunity having an effect within the anticipated time horizon	Magnitude	Effect of the opportunity on the financial position, financial performance and cash flows of the organization in the reporting period	Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons	Are you able to quantify the financial effects of the opportunity?
<ul style="list-style-type: none"> <li>Medium-term</li> </ul>	<ul style="list-style-type: none"> <li>Very likely (90-100%)</li> </ul>	<ul style="list-style-type: none"> <li>High</li> </ul>	N/A	<p>The landscape is changing in agriculture: Increased pressures due to climate change combined with a growing population have created a pivotal moment in how our customers provide food, fuel and textile fibers for a world that needs to find ways to manage its limited resources responsibly. These challenges have spurred rapid, disruptive changes in the industry, changing competition across the value chain, creating new players and opening up new adjacent market opportunities.</p> <p>In this dynamic environment, the speed and scale of innovation and a focus on sustainable results for our customers are crucial factors for success. We aim to launch 10 blockbuster products (each more than EUR 500 million in SALES) in the next 10 years to support farmers worldwide with new technologies. With our innovation pipeline across Seeds &amp; Traits, Crop</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

				Protection and Digital Farming, a deep digital ecosystem, a leading global footprint and a multitude of partnerships, we are in close proximity to our customers and very well positioned moving forward, with a clear focus on new, resilient business models.	
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### part 3

Financial effect figure in the reporting year (currency)	Anticipated financial effect figure in the short-term - minimum (currency)	Anticipated financial effect figure in the short-term – maximum (currency)	Anticipated financial effect figure in the medium-term - minimum (currency)	Anticipated financial effect figure in the medium-term - maximum (currency)	Anticipated financial effect figure in the long-term - minimum (currency)	Anticipated financial effect figure in the long-term – maximum (currency)
N/A	N/A	N/A	500,000,000	1,500,000,000	N/A	N/A

### part 4

Explanation of financial effect figures	Cost to realize opportunity	Explanation of cost calculation	Strategy to realize opportunity
<p>i) APPROACH:</p> <p>In Crop Science, we have successfully launched the breeding version of our Preceon™ Smart Corn System in the United States and are currently introducing it in Italy and Spain.</p> <p>Crop Science has announced a total of ten potential blockbusters in the next decade, i.e. products with a peak sales potential of more than EUR 500 million each.</p> <p>Crop Science is also supporting medium- to long-term growth by working on innovative crops that can be used in the production of low carbon intensity biofuels, which will help decarbonize the transport sector.</p> <p>ii) CALCULATION:</p> <p>We aim to launch 10 blockbuster products (each more than EUR 500 million in SALES) in the next 10 years to support farmers worldwide with new technologies. Preceon™ has the potential to attain more than 1.5 billion Euros in peak sales and the opportunity to reach more than 220 million acres globally. The financial effect of this opportunity provides the range for the launch of one blockbuster (peak sales potential of more than EUR 500 million) the potential for Preceon™ to attain more than EUR 1.5 billion in peak sales. This represents ca. 2% to 6.5% of CropScience sales:</p> <p>MAX: EUR 22,259 million x 6.5% equals EUR 1.45 billion;</p> <p>MIN: EUR 22,259 million x 2% equals EUR 445 million</p> <p>iii) Further details:</p> <p>We have successfully launched the breeding version of our Preceon™ Smart Corn System in the United States and are currently introducing it in Italy and Spain.</p>	2,611,000,000	<p>Our business planning takes account of research and development expenses for product innovations that can help adapt our business model to the impacts of climate change. Planned product launches are included in our product innovation pipeline. Bayer's 2024 R&amp;D investment of EUR 2.611 billion in our Crop Science division is unparalleled in the industry, leading to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital solutions. Specific allocations of R&amp;D expenses cannot be disclosed for competitive reasons.</p> <p>R&amp;D investments of the CropScience division</p>	<p>One example of the possibilities offered by plant breeding innovations is our Preceon™ Smart Corn System. This crop system will include digital support tools and agronomic recommendations to improve the way corn is grown to make it more sustainable. Through plant breeding, we have succeeded in developing corn hybrids that enable the growth of shorter corn plants that have the potential to not bend or break (agronomists call this root and stalk lodging) as easily as corn plants of regular height in the presence of strong winds or heavy rain. Losses in the United States due to bent (lodged) plants amount to between 5% and 25% a year depending on the severity of weather events. Due to its short stature, the corn hybrids of the Preceon™ Smart Corn System also allow farmers in-season access, which enables optimized application of crop protection products and nutrients such as nitrogen. We completed the first market launch of our Preceon™ Smart Corn System in 2024.</p> <p>Combining our portfolio with digital insights increases the benefits for farmers, as is the case with our Climate FieldView™ digital software platform, for example. In addition, we generate value in the business-to-business area through a variety of digital platforms (e.g., through AgPowered Services, our partnership with Microsoft). Our digital developments accelerate innovation, drive process automation and increase R&amp;D pipeline productivity.</p> <p>Our majority holding in CoverCress Inc., the producer of the eponymous cash crop which is used to produce biofuels, offers us additional market opportunities. Planted as a cash crop, this oilseed</p>

<p>The PRECEON™ biotech approach in partnership with BASF has advanced to Phase 4 and is scheduled to launch in the US in 2027 with Canada expected to follow in 2029. The biotech approach will allow short corn to be combined with a wide array of germplasm to enable broad acre application in more environments. The PRECEON™ gene editing approach in partnership with Pairwise was announced in 2024 and will allow the system to fit within diverse environments while accelerating further development.</p>		<p>represent 42% of total R&amp;D expenses of Bayer AG as shown by the following BREAKDOWN OF THE COST CALCULATION: 2.611 billion divided by 6.209 billion equals 42%.</p>	<p>can help reduce erosion, improve soil health, reduce water and nutrient loss and boost carbon sequestration in soil.</p> <p>Our vision is to transform the agricultural sector at scale by enabling the adoption of regenerative farming systems to create a more prosperous and resilient food production system.</p>
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### 3.6.2 Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Environmental issue	Financial metric	Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)	% of total financial metric aligned with opportunities for this environmental issue	Explanation of financial figures
Climate change	<ul style="list-style-type: none"> <li>Revenue</li> </ul>	1,500,000,000	<ul style="list-style-type: none"> <li>1-10%</li> </ul>	<p><b>RATIONALE:</b></p> <p>Opportunity 1: Our product range and innovative capability – particularly in the agricultural value chain – will create a foundation for leveraging new options and sales opportunities in the future against the background of climate change. As a seed producer, we already offer plants with increased resistance to extreme weather conditions. We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own greenhouse gas emissions and cultivate healthy crops.</p> <p>Opportunity 3: The perception of the effects of climate change (e.g. extreme weather conditions, low water levels, rising temperatures) can accelerate the development of new business models that help to reduce GHG emissions (incl. carbon farming, low-carbon products and products with low global warming potential).</p> <p>We develop innovative system solutions for our customers, such as our Preceon™ Smart Corn System, our next-generation herbicide-tolerant soybean varieties and the first new post-emergent broadacre herbicide mode of action in 30 years, as well as novel system solutions such as wheat hybrids, direct-seeded rice, biotechnology traits for corn in Africa and Asia, biological crop protection products, and carbon farming.</p> <p><b>CALCULATION:</b></p> <p>We aim to launch 10 blockbuster products (each more than EUR 500 million in sales) in the next 10 years to support farmers worldwide with new technologies. Preceon™ has the potential to attain more than 1.5 billion Euros in peak sales and the opportunity to reach more than 220 million acres globally.</p> <p>EUR 1,500 million (Preceon™ peak sales potential) / EUR 46,606 million (Total Revenue 2024) equals 3.2%</p> <p><b>FURTHER DETAILS:</b></p> <p>We have successfully launched the breeding version of our Preceon™ Smart Corn System in the United States and are currently introducing it in Italy and Spain. The PRECEON™ biotech approach in partnership with BASF has advanced to Phase 4 and is scheduled to launch in the US in 2027 with Canada expected to follow in 2029. The biotech approach will allow short corn to be combined with a wide array of germplasm to enable broad acre application in more environments.</p>

				<p>The PRECEON™ gene editing approach in partnership with Pairwise was announced in 2024 and will allow the system to fit within diverse environments while accelerating further development.</p>
Water	<ul style="list-style-type: none"> <li>• Revenue</li> </ul>	50,000,000	<ul style="list-style-type: none"> <li>• Less than 1%</li> </ul>	<p><b>RATIONALE:</b></p> <p>Opportunity 2: We have identified several positive impacts and opportunities in connection with water management. The opportunities associated with product innovations include the development of more resilient seeds and varieties (e.g. early varieties, stress tolerance, improved resilience against flooding). Examples include Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice. We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale.</p> <p>Through Water Efficient Maize for Africa (WEMA, now operating as the TELA Maize project), a public-private partnership supported by the Bill and Melinda Gates Foundation and USAID, we are helping protect harvests in water-limited conditions. We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water-intensive.</p> <p><b>CALCULATION:</b></p> <p>Financial implications apply to Crop Science as a whole with sales of EUR 22.259 billion in 2024 of which crop protection has a major impact with EUR 10.265 billion. A continued growth of the crop protection demand by 0.5% to 1% would translate into EUR 50 to 100 million additional revenues.</p> <p>EUR 50 million (potential growth of crop protection revenues by 0.5%) / EUR 46,606 million (Total Revenue 2024) equals 0.1%</p>

# Governance – Module 4

## 4.1 Does your organization have a board of directors or an equivalent governing body?

Board of directors or equivalent governing body	Frequency with which the board or equivalent meets	Types of directors your board or equivalent is comprised of	Board diversity and inclusion policy	Briefly describe what the policy covers	Attach the policy (optional)
<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>More frequently than quarterly</li> </ul>	<ul style="list-style-type: none"> <li>Executive directors or equivalent</li> <li>Non-executive directors or equivalent</li> <li>Independent non-executive directors or equivalent</li> </ul>	<ul style="list-style-type: none"> <li>Yes, and it is publicly available</li> </ul>	<p>Pursuant to Section 76, Paragraph 3a of the German Stock Corporation Act (AktG), the Supervisory Board must ensure that the Board of Management includes at least one woman and at least one man if it consists of three or more members.</p> <p>An additional aspect that the Supervisory Board has resolved to pursue is diversity. Without basing selection decisions on this aspect in individual cases, the Supervisory Board aims to ensure that different age groups are adequately represented on the Board of Management, while also taking into account the experience required for a position on the Board of Management. The composition of the Board of Management should adequately reflect the company's international operations. The Supervisory Board therefore endeavors to include on the Board of Management several members of different nationalities or with an international background. The Supervisory Board also strives to ensure diversity with regard to the educational and professional backgrounds of the members of the Board of Management.</p> <p>The Supervisory Board has also resolved to pursue diversity in its own composition, e.g. with regard to age, gender, education and professional background. It endeavors to ensure that its members collectively possess the necessary expertise, skills and professional experience to properly perform their duties. This also includes key sustainability aspects for the company, such as climate protection and biodiversity (see attachment, p. 242f.).</p>	Bayer Annual Report 2024

### 4.1.1 Is there board-level oversight of environmental issues within your organization?

Environmental issue	Board-level oversight of this environmental issue	Primary reason for no board-level oversight of this environmental issue	Explain why your organization does not have board-level oversight of this environmental issue
Climate Change	<ul style="list-style-type: none"> <li>Yes</li> </ul>	n/a	n/a
Forests	<ul style="list-style-type: none"> <li>Yes</li> </ul>	n/a	n/a
Water	<ul style="list-style-type: none"> <li>Yes</li> </ul>	n/a	n/a
Biodiversity	<ul style="list-style-type: none"> <li>Yes</li> </ul>	n/a	n/a



**4.1.2 Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.**

Environmental issue	Positions of individuals or committees with accountability for this environmental issue	Positions' accountability for this environmental issue is outlined in policies applicable to the board	Policies which outline the positions' accountability for this environmental issue	Frequency with which this environmental issue is a scheduled agenda item	Governance mechanisms into which this environmental issue is integrated	Please explain
Climate Change	<ul style="list-style-type: none"> <li>Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Board mandate</li> </ul>	<ul style="list-style-type: none"> <li>Scheduled agenda item in every board meeting (standing agenda item)</li> </ul>	<ul style="list-style-type: none"> <li>Overseeing the setting of corporate targets</li> <li>Monitoring progress towards corporate targets</li> <li>Reviewing and guiding annual budgets</li> <li>Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities</li> <li>Overseeing and guiding the development of a business strategy</li> <li>Monitoring the implementation of the business strategy</li> <li>Monitoring supplier compliance with organizational requirements</li> <li>Approving and/or overseeing employee incentives</li> <li>Overseeing and guiding the development of a climate transition plan</li> <li>Monitoring the implementation of a climate transition plan</li> <li>Overseeing and guiding public policy engagement</li> </ul>	<p>i) STRUCTURE AND MECHANISMS:</p> <p>The chairman of the Board of Management (CEO) holds the function of Chief Sustainability Officer (CSO). Together with the full Board of Management (BoM), this role forms the first level of responsibility for managing the IMPACTS, RISKS AND OPPORTUNITIES associated with sustainability. An external Sustainability Council advises the BoM. The BoM is supported by the Public Affairs, Sustainability &amp; Safety (PASS) Enabling Function and the global company organization. The head of PASS reports directly to the CEO. The Supervisory Board's ESG Committee supports the full Supervisory Board in the oversight of the BoM as regards integrating sustainability into the BUSINESS STRATEGY AND BUSINESS CONDUCT, as well as on sustainability-related opportunities and risks.</p> <p>The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing STRATEGIES and defining TARGETS AND GUIDELINES for sustainability management.</p> <p>The BoM uses defined non-financial targets and metrics to steer the company's orientation toward the UN SDGs. These are reflected in the Bayer Group's planning and steering process as management indicators and metrics. Our Group-wide sustainability targets are integrated into the compensation system for the BoM.</p> <p>ii) WHO BRIEFS THE BOARD ON WHAT / AGENDA ITEMS: In REGULAR JOUR FIXES, the CSO and the Head of PASS discuss operational topics in the field of sustainability, incl. climate-related issues. Climate-related strategic decisions are brought up in board discussions by the Head of PASS or the CSO as needed. In REGULAR MEETINGS of the BoM, the Sustainability Council, the Supervisory Board and the ESG Committee, the Group-wide sustainability strategy incl. climate-related issues is discussed. The Head of PASS informs the board about environmental KPIs incl. climate-related KPIs and target achievement in the annual board meeting dedicated to the approval of our Annual Report and monthly reports HSE KPIs to the CSO.</p> <p>One of the issues dealt with by the administrative, management and supervisory bodies or their responsible committees in 2024 was mitigating and</p>

					<ul style="list-style-type: none"> <li>• Overseeing and guiding acquisitions, mergers, and divestitures</li> <li>• Overseeing and guiding major capital expenditures</li> <li>• Overseeing and guiding scenario analysis</li> <li>• Overseeing reporting, audit, and verification processes</li> <li>• Approving corporate policies and/or commitments</li> <li>• Monitoring compliance with corporate policies and/or commitments</li> <li>• Reviewing and guiding innovation / R&amp;D priorities</li> <li>• Overseeing and guiding value chain engagement</li> </ul>	<p>adapting to climate change: negative impacts on the environment, e.g. emissions through production processes; financial risks and opportunities due to physical and transitional effects of climate change.</p> <p>iii) EXAMPLE DECISIONS: The governance mechanisms selected contribute to an informed view of the board on climate-related issues and ensure a coherent and Group-wide response. EXAMPLE: The CSO decides on our Science Based climate targets. Through the reporting of climate-related KPIs, the board can ensure a group-wide response in case of any deviations of CO2 emissions or energy efficiency KPIs from the target values.</p>
Forests	<ul style="list-style-type: none"> <li>• Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Board mandate</li> </ul>	<ul style="list-style-type: none"> <li>• Scheduled agenda item in some board meetings – at least annually</li> </ul>	<ul style="list-style-type: none"> <li>• Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities</li> <li>• Overseeing the setting of corporate targets</li> <li>• Monitoring progress towards corporate targets</li> <li>• Overseeing and guiding the development of a business strategy</li> <li>• Monitoring the implementation of the business strategy</li> <li>• Overseeing and guiding acquisitions, mergers, and divestitures</li> <li>• Overseeing and guiding major capital expenditures</li> <li>• Reviewing and guiding annual budgets</li> <li>• Reviewing and guiding innovation/R&amp;D priorities</li> </ul>	<p>i) STRUCTURE AND MECHANISMS: The chairman of the Board of Management (CEO) holds the function of Chief Sustainability Officer (CSO). Together with the full Board of Management (BoM), this role forms the first level of responsibility for managing the IMPACTS, RISKS AND OPPORTUNITIES associated with sustainability. An external Sustainability Council advises the BoM. The BoM is supported by the Public Affairs, Sustainability &amp; Safety (PASS) Enabling Function and the global company organization. The head of PASS reports directly to the CEO. The Supervisory Board's ESG Committee supports the full Supervisory Board in the oversight of the BoM as regards integrating sustainability into the BUSINESS STRATEGY AND BUSINESS CONDUCT, as well as on sustainability-related opportunities and risks. The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing STRATEGIES and defining TARGETS AND GUIDELINES for sustainability management. The BoM uses defined non-financial targets and metrics to steer the company's orientation toward the UN SDGs. These are reflected in the Bayer Group's planning and steering process as management indicators and metrics. Our Group-wide sustainability targets are integrated into the compensation system for the BoM.</p> <p>FOREST-RELATED RESPONSIBILITIES: The highest level of responsibility for FOREST-related issues lies with Bayer's CEO who also functions as CSO. As CSO he is RESPONSIBLE FOR THE</p>

					<ul style="list-style-type: none"> <li>• Approving and/or overseeing employee incentives</li> <li>• Overseeing and guiding public policy engagement</li> <li>• Overseeing and guiding value chain engagement</li> <li>• Other, please specify: Reviewing and guiding business plans, Reviewing and guiding corporate responsibility strategy, Reviewing and guiding major plans of action</li> </ul>	<p>GROUP-WIDE SUSTAINABILITY PROGRAM INCLUDING CLIMATE-RELATED TARGETS AND MEASURES with a linkage to FOREST.</p> <p>ii) WHO BRIEFS THE BOARD ON WHAT / AGENDA ITEMS: In REGULAR JOUR FIXES, the CSO and the Head of PASS discuss operational topics in the field of sustainability, incl. forest-related issues. Forest-related strategic decisions are brought up in board discussions by the Head of PASS or by the CSO as needed. In REGULAR MEETINGS of the Board and the Supervisory Board the group-wide sustainability strategy incl. forest-related issues is discussed. In addition, the CSO and the CFO are informed several times e.g., by the Annual Report taskforce during the reporting cycle. The Head of PASS monthly reports HSE KPIs to the CSO.</p> <p>The governance mechanisms selected contribute to an informed view of the Board and ensure a coherent and Group-wide response, if needed.</p> <p>iii) EXAMPLE DECISIONS: The BoM was involved in decisions related to the Bayer Forest Protection initiative, which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests. Brazil is the first country in which we are developing this program, since it holds important environmental assets, such as the Cerrado, the Amazon rainforest and other habitats.</p>
Water	<ul style="list-style-type: none"> <li>• Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Board mandate</li> </ul>	Scheduled agenda item in every board meeting (standing agenda item)	<ul style="list-style-type: none"> <li>• Monitoring progress towards corporate targets</li> <li>• Overseeing the setting of corporate targets</li> <li>• Overseeing and guiding acquisitions, mergers, and divestitures</li> <li>• Overseeing and guiding major capital expenditures</li> <li>• Approving and/or overseeing employee incentives</li> <li>• Reviewing and guiding annual budgets</li> <li>• Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities</li> <li>• Overseeing and guiding the development of a business strategy</li> </ul>	<p>i) STRUCTURE &amp; MECHANISMS: The CEO holds the function of CSO. Together with the full Board of Management (BoM), this role forms the first level of responsibility for managing the IMPACTS, RISKS AND OPPORTUNITIES associated with sustainability. An external Sustainability Council advises the BoM. The BoM is supported by the Public Affairs, Sustainability &amp; Safety (PASS) Enabling Function and the global company organization. The head of PASS reports directly to the CEO. The Supervisory Board's ESG Committee supports the full Supervisory Board in the oversight of the BoM as regards integrating sustainability into the BUSINESS STRATEGY AND BUSINESS CONDUCT, as well as on sustainability-related opportunities and risks. The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing STRATEGIES and defining TARGETS AND GUIDELINES for sustainability management. The BoM uses defined non-financial targets and metrics to steer the company's orientation toward the UN SDGs. These are reflected in the Bayer Group's planning and steering process as management indicators and metrics. Our Group-wide sustainability targets are integrated into the compensation system for the BoM.</p> <p>ii) WHO BRIEFS ON WHAT / AGENDA ITEMS:</p>

					<ul style="list-style-type: none"> <li>• Reviewing and guiding innovation/R&amp;D priorities</li> <li>• Overseeing and guiding public policy engagement</li> <li>• Overseeing and guiding scenario analysis</li> <li>• Overseeing reporting, audit, and verification processes</li> <li>• Approving corporate policies and/or commitments</li> <li>• Monitoring compliance with corporate policies and/or commitments</li> <li>• Monitoring supplier compliance with organizational requirements</li> <li>• Overseeing and guiding value chain engagement</li> <li>• Monitoring the implementation of the business strategy</li> </ul>	<p>Water-related strategic decisions are brought up in board discussions by the Head of PASS or the CSO as needed. The Head of PASS informs the board about environmental KPIs incl. water-related KPIs and target achievement in the context of the annual board meeting dedicated to the approval of our Annual Report (AR). The CSO and the CFO are informed several times by the AR taskforce during the reporting cycle. The Head of PASS monthly reports HSE KPIs to the board.</p> <p>One issue dealt with by the administrative, management and supervisory bodies or their responsible committees in 2024 included water as an integral element of agriculture: dependency on water as a resource and potential positive impacts on water use, e.g. through transitioning to an innovation-driven system of direct seeded rice.</p> <p>iii) EXAMPLE DECISIONS:</p> <p>1) Our Water Stewardship Strategy was approved by the BoM and launched at the UN Water Conference in 2023.</p> <p>2) The Board approved the integration of water quality and quantity into business decisions and processes. It was a board decision to sign the WASH Pledge.</p> <p>The governance mechanisms selected contribute to an informed view of the board on water-related issues and ensure a coherent and Group-wide response.</p> <p>Through the reporting of water-related KPIs, the board can ensure a Group-wide response in case of any deviations from the required values. Through the integration of water-related issues in major investment decisions, the review of water-related risks, and integration of water-related issues in the review of strategic decisions or R&amp;D priorities, the board can ensure an adequate inclusion of water risks and opportunities in our business, sustainability or risk management strategy.</p>
Bio-diversity	<ul style="list-style-type: none"> <li>• Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Board mandate</li> </ul>	<ul style="list-style-type: none"> <li>• Scheduled agenda item in some board meetings – at least annually</li> </ul>	<ul style="list-style-type: none"> <li>• Monitoring progress towards corporate targets</li> <li>• Overseeing the setting of corporate targets</li> <li>• Overseeing and guiding acquisitions, mergers, and divestitures</li> <li>• Overseeing and guiding major capital expenditures</li> <li>• Approving and/or overseeing employee incentives</li> <li>• Reviewing and guiding annual budgets</li> </ul>	<p>i) STRUCTURE AND MECHANISMS:</p> <p>The chairman of the Board of Management (CEO) holds the function of Chief Sustainability Officer (CSO). Together with the full Board of Management (BoM), this role forms the first level of responsibility for managing the IMPACTS, RISKS AND OPPORTUNITIES associated with sustainability. An external Sustainability Council advises the BoM. The BoM is supported by the Public Affairs, Sustainability &amp; Safety (PASS) Enabling Function and the global company organization. The head of PASS reports directly to the CEO.</p> <p>The Supervisory Board's ESG Committee supports the full Supervisory Board in the oversight of the BoM as regards integrating sustainability into the BUSINESS STRATEGY AND BUSINESS CONDUCT, as well as on sustainability-related opportunities and risks.</p>

				<ul style="list-style-type: none"> <li>• Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities</li> <li>• Overseeing and guiding the development of a business strategy</li> <li>• Reviewing and guiding innovation/R&amp;D priorities</li> <li>• Overseeing and guiding public policy engagement</li> <li>• Overseeing and guiding scenario analysis</li> <li>• Overseeing and guiding value chain engagement</li> </ul>	<p>The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing STRATEGIES and defining TARGETS AND GUIDELINES for sustainability management.</p> <p>The BoM uses defined non-financial targets and metrics to steer the company's orientation toward the UN SDGs. These are reflected in the Bayer Group's planning and steering process as management indicators and metrics. Our Group-wide sustainability targets are integrated into the compensation system for the BoM.</p> <p>The highest level of responsibility for sustainability issues incl. biodiversity lies with Bayer's CSO who is responsible for the group-wide sustainability program including activities focusing on the RESPONSIBLE USE OF NATURAL RESOURCES TO CONSERVE AND PROTECT ECOSYSTEMS, SPECIES AND GENETIC BIODIVERSITY.</p> <p>ii) WHO BRIEFS ON WHAT / AGENDA ITEMS: The Head of PASS is responsible for Bayer's sustainability strategy including Bayer's BIODIVERSITY STRATEGY. Relevant topics in the field of sustainability incl. biodiversity topics are discussed during regular meetings between the Head of PASS and the CSO.</p> <p>iii) EXAMPLE DECISIONS:</p> <p>Deforestation is one of the climate change and biodiversity loss drivers, with complex root causes and land use dynamics. Globally, Bayer has made a public commitment for net-zero deforestation in its supply chain and aspires to become a positive impact generator on nature by assuming a leading role on forest protection.</p> <p>One issue dealt with by the administrative, management and supervisory bodies or their responsible committees in 2024 included: Our products contain substances of (very) high concern: several potential negative impacts, e.g. on biodiversity through uncontrolled release into the air, water and soil (industrial accidents, improper use of products, improper disposal of waste).</p> <p>In 2023, we launched the Bayer Forest Protection initiative, which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests. Brazil is the first country in which we are developing this program, since it holds important environmental assets, such as the Cerrado, the Amazon rainforest and other habitats.</p>
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## 4.2 Does your organization's board have competency on environmental issues?

Environmental issue	Board level competency on this environmental issue	Mechanisms to maintain an environmentally competent board	Environmental expertise of the board member	Primary reason for no board-level competency on this environmental issue	Explain why your organization does not have a board with competence on this environmental issue
Climate Change	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Consulting regularly with an internal, permanent, subject-expert working group</li> <li>Engaging regularly with external stakeholders and experts on environmental issues</li> <li>Integrating knowledge of environmental issues into board nominating process</li> <li>Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)</li> <li>Having at least one board member with expertise on this environmental issue</li> </ul>	Experience <ul style="list-style-type: none"> <li>Executive-level experience in a role focused on environmental issues</li> <li>Management-level experience in a role focused on environmental issues</li> <li>Staff-level experience in a role focused on environmental issues</li> <li>Active member of an environmental committee or organization</li> </ul>	n/a	n/a
Forests	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Consulting regularly with an internal, permanent, subject-expert working group</li> <li>Engaging regularly with external stakeholders and experts on environmental issues</li> <li>Integrating knowledge of environmental issues into board nominating process</li> <li>Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)</li> <li>Having at least one board member with expertise on this environmental issue</li> </ul>	Experience <ul style="list-style-type: none"> <li>Executive-level experience in a role focused on environmental issues</li> <li>Management-level experience in a role focused on environmental issues</li> <li>Staff-level experience in a role focused on environmental issues</li> <li>Experience in the environmental department of a government (national or local)</li> <li>Active member of an environmental committee or organization</li> </ul>	n/a	n/a
Water	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Consulting regularly with an internal, permanent, subject-expert working group</li> <li>Engaging regularly with external stakeholders and experts on environmental issues</li> <li>Integrating knowledge of environmental issues into board nominating process</li> <li>Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)</li> <li>Having at least one board member with expertise on this environmental issue</li> </ul>	Experience <ul style="list-style-type: none"> <li>Executive-level experience in a role focused on environmental issues</li> <li>Management-level experience in a role focused on environmental issues</li> <li>Staff-level experience in a role focused on environmental issues</li> <li>Active member of an environmental committee or organization</li> </ul>	n/a	n/a

## 4.3 Is there management-level responsibility for environmental issues within your organization.

Environmental issue	Management-level responsibility for this environmental issue	Primary reason for no management-level responsibility for environmental issues	Explain why your organization does not have management-level responsibility for environmental issues
Climate Change	• Yes	n/a	n/a
Forests	• Yes	n/a	n/a
Water	• Yes	n/a	n/a
Biodiversity	• Yes	n/a	n/a

#### 4.3.1 Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Environmental issue	Position of individual or committee with responsibility	Environmental responsibilities of this position	Reporting line	Frequency of reporting to the board on environmental issues	Please explain
Climate Change	Executive level • Chief Sustainability Officer (CSO)	<ul style="list-style-type: none"> <li>Assessing future trends in environmental dependencies, impacts, risks, and opportunities</li> <li>Assessing environmental dependencies, impacts, risks, and opportunities</li> <li>Managing environmental dependencies, impacts, risks, and opportunities</li> <li>Setting corporate environmental policies and/or commitments</li> <li>Monitoring compliance with corporate environmental policies and/or commitments</li> <li>Setting corporate environmental targets</li> <li>Measuring progress towards environmental corporate targets</li> <li>Measuring progress towards environmental science-based targets</li> <li>Managing public policy engagement related to environmental issues</li> <li>Managing value chain engagement related to environmental issues</li> <li>Managing engagement in landscapes and/or jurisdictions</li> <li>Managing supplier compliance with environmental requirements</li> <li>Conducting environmental scenario analysis</li> </ul>	<ul style="list-style-type: none"> <li>Reports to the board directly</li> </ul>	<ul style="list-style-type: none"> <li>More frequently than quarterly</li> </ul>	<p>As Bayer's CEO, the CSO is the Chairman of the Board of Management. In this position, he and the other Board members report to the Supervisory Board. The CEO is the direct superior of the Head of Public Affairs, Science, Sustainability (PASS). The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing strategies and defining targets and guidelines for sustainability management. Sustainability management is integrated into the existing management and governance structures and the core processes of the organization. Operational implementation takes place in the divisions and along the value chain. Each of our divisions has an established sustainability organization, with sustainability aspects also being integrated into the processes of Enabling Functions such as Internal Audit &amp; Risk Management, Human Resources, Procurement, and Mergers, Acquisitions &amp; Licensing.</p> <p>The CSO WAS SELECTED on management-level for oversight of all climate-related issues to ensure that climate-related targets and measures are monitored and driven on Group-level to ensure a comprehensive and cohesive approach.</p> <p>The CSO carries DIRECT RESPONSIBILITY FOR the Group-wide sustainability program incl. CLIMATE-RELATED TARGETS AND MEASURES. The CSO is CONTINUOUSLY INFORMED ABOUT THE STATUS OF CLIMATE-RELATED TARGETS AND MEASURES during his regular meetings with the Head of PASS. The Head of PASS is the direct superior of the ESG Head, who is responsible for the day-to-day management of climate-related targets and measures, their monitoring, reporting and verification of related milestones.</p> <p>During the official sign-off process of the Annual and Sustainability Report, the CSO is RESPONSIBLE FOR the non-financial section including our CLIMATE-RELATED REPORTING. The CSO is further informed on progress on climate related KPI as they</p>



		<ul style="list-style-type: none"> <li>• Developing a climate transition plan</li> <li>• Implementing a climate transition plan</li> <li>• Developing a business strategy which considers environmental issues</li> <li>• Implementing the business strategy related to environmental issues</li> <li>• Managing acquisitions, mergers, and divestitures related to environmental issues</li> <li>• Managing major capital and/or operational expenditures relating to environmental issues</li> <li>• Managing annual budgets related to environmental issues</li> <li>• Managing priorities related to innovation/low-environmental impact products or services (including R&amp;D)</li> <li>• Managing environmental reporting, audit, and verification processes</li> <li>• Providing employee incentives related to environmental performance</li> </ul>			are part of the board compensation targets. The CSO is also responsible for SIGNING OFF BAYER'S CDP RESPONSE.
Forests	Executive level <ul style="list-style-type: none"> <li>• Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>• Assessing environmental dependencies, impacts, risks, and opportunities</li> <li>• Managing environmental dependencies, impacts, risks, and opportunities</li> <li>• Setting corporate environmental policies and/or commitments</li> <li>• Setting corporate environmental targets</li> <li>• Measuring progress towards environmental corporate targets</li> <li>• Managing public policy engagement related to environmental issues</li> <li>• Managing value chain engagement related to environmental issues</li> <li>• Implementing the business strategy related to environmental issues</li> <li>• Managing acquisitions, mergers, and divestitures related to environmental issues</li> <li>• Managing major capital and/or operational expenditures relating to environmental issues</li> <li>• Providing employee incentives related to environmental performance</li> </ul>	<ul style="list-style-type: none"> <li>• Reports to the board directly</li> </ul>	<ul style="list-style-type: none"> <li>• Annually</li> </ul>	<p>As Bayer's CEO, the CSO and the other Board members report to the Supervisory Board. The CEO is the direct superior of the Head of Public Affairs, Science, Sustainability (PASS). The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing strategies and defining targets and guidelines for sustainability management. Sustainability management is integrated into the existing management and governance structures and the core processes of the organization.</p> <p>Operational implementation takes place in the divisions and along the value chain. Each of our divisions has an established sustainability organization, with sustainability aspects also being integrated into the processes of Enabling Functions such as Internal Audit &amp; Risk Management, Human Resources, Procurement, and Mergers, Acquisitions &amp; Licensing.</p> <p>The CSO is CONTINUOUSLY INFORMED ABOUT THE STATUS OF CLIMATE-RELATED TARGETS AND MEASURES incl. FOREST-RELATED ISSUES during his regular meetings with the Head of PASS who monitors all relevant topics in the field of sustainability. The Head of PASS is an expert in the field of sustainability incl. FOREST with 25 years of experience. The CSO is responsible for our sustainability strategy, which includes forest-related activities including global carbon offsetting. Bayer's offsetting supports reforestation and other carbon compensation programs.</p> <p>In our Sustainability Council (SC) we have an expert within sustainability incl. FOREST with more than 30 years of experience. His focus is among others in biodiversity science and policy, including as Executive Secretary of the UN Convention on Biological Diversity and as National Secretary for Biodiversity and Forests in Brazil's Ministry of the Environment.</p>



					During the official sign-off process of the Annual and Impact Report, the CSO is RESPONSIBLE FOR the non-financial section including our FOREST-RELATED REPORTING. The CSO is also responsible for SIGNING OFF BAYER'S CDP RESPONSE.
Water	Executive level • Chief Sustainability Officer (CSO)	<ul style="list-style-type: none"> <li>Assessing future trends in environmental dependencies, impacts, risks, and opportunities</li> <li>Assessing environmental dependencies, impacts, risks and opportunities</li> <li>Managing environmental dependencies, impacts, risks and opportunities</li> <li>Setting corporate environmental targets</li> <li>Measuring progress towards environmental corporate targets</li> <li>Developing a business strategy which considers environmental issues</li> <li>Managing annual budgets related to environmental issues</li> <li>Managing major capital and/or operational expenditures related to environmental issues</li> <li>Managing acquisitions, mergers, and divestitures related to environmental issues</li> <li>Providing employee incentives related to environmental performance</li> <li>Managing public policy engagement related to environmental issues</li> <li>Managing value chain engagement related to environmental issues</li> <li>Implementing the business strategy related to environmental issues</li> <li>Conducting environmental scenario analysis</li> <li>Managing engagement in landscapes and/or jurisdictions</li> <li>Managing supplier compliance with environmental requirements</li> <li>Monitoring compliance with corporate environmental policies and/or commitments</li> <li>Setting corporate environmental policies and/or commitments</li> <li>Managing environmental reporting, audit, and verification processes</li> <li>Managing priorities related to innovation/low-environmental impact products or services (including R&amp;D)</li> </ul>	<ul style="list-style-type: none"> <li>Reports to the board directly</li> </ul>	<ul style="list-style-type: none"> <li>More frequently than quarterly</li> </ul>	<p>As Bayer's CEO, the CSO and the other Board members report to the Supervisory Board. The CEO is the direct superior of the Head of Public Affairs, Science, Sustainability (PASS). The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing strategies and defining targets and guidelines for sustainability management. Sustainability management is integrated into the existing management and governance structures and the core processes of the organization.</p> <p>There are regular meetings with the Head of PASS, in which sustainability topics are discussed. The Head of PASS is the direct superior of the ESG Head, who is responsible for the day-to-day management of sustainability-related targets and measures, their monitoring, reporting and verification of related milestones. Operational implementation takes place in the divisions and along the value chain. Each of our divisions has an established sustainability organization, with sustainability aspects also being integrated into the processes of Enabling Functions such as Internal Audit &amp; Risk Management, Human Resources, Procurement, and Mergers, Acquisitions &amp; Licensing.</p> <p>In REGULAR MEETINGS of the BoM, the Supervisory Board and the Sustainability Council, the Group-wide sustainability strategy incl. water-related issues is discussed. Target achievement is reported ANNUALLY to the BoM in a REGULAR BOARD MEETING.</p> <p>The CSO is responsible for the Group-wide sustainability program incl. water-related targets and measures and for fulfilling Bayer's commitment to the CEO Water Mandate. He signs off the CDP Report, the sustainability section in our Annual Report and our Impact Report, including all water-related information.</p> <p>Furthermore, the CSO decided to join the Water Resilience Coalition, substantiating the ambitions of the CEO Water Mandate at the private-sector level.</p> <p>The BoM approved our new Water Stewardship Strategy launched at the UN Water Conference in New York in 2023.</p>

Bio-diversity	Executive level • Chief Sustainability Officer (CSO)	<ul style="list-style-type: none"> <li>Managing environmental dependencies, impacts, risks, and opportunities</li> <li>Setting corporate environmental policies and/or commitments</li> <li>Setting corporate environmental targets</li> <li>Measuring progress towards environmental corporate targets</li> </ul>	<ul style="list-style-type: none"> <li>Reports to the board directly</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> </ul>	<p>The highest management level of responsibility for sustainability issues incl. biodiversity lies with Bayer's CEO who also functions as Bayer's CSO. As CSO he is RESPONSIBLE FOR THE GROUP-WIDE SUSTAINABILITY PROGRAM INCLUDING ACTIVITIES FOCUSING ON THE RESPONSIBLE USE OF NATURAL RESOURCES TO CONSERVE AND PROTECT ECOSYSTEMS, SPECIES AND GENETIC BIODIVERSITY.</p> <p>As Bayer's CEO, the CSO and the other Board members report to the Supervisory Board. The CEO is the direct superior of the Head of Public Affairs, Science, Sustainability (PASS). The PASS Enabling Function supports the CSO and the BoM in identifying risks and opportunities, developing strategies and defining targets and guidelines for sustainability management. Sustainability management is integrated into the existing management and governance structures and the core processes of the organization.</p> <p>Operational implementation takes place in the divisions and along the value chain. Each of our divisions has an established sustainability organization, with sustainability aspects also being integrated into the processes of Enabling Functions such as Internal Audit &amp; Risk Management, Human Resources, Procurement, and Mergers, Acquisitions &amp; Licensing.</p> <p>Relevant topics in the field of sustainability incl. biodiversity topics are discussed during regular meetings between the CSO and the Head of PASS. The Head of PASS is the direct superior of the ESG Head, who is responsible for the day-to-day management of sustainability-related targets and measures, their monitoring, reporting and verification of related milestones.</p> <p>During the official sign-off process of the Annual and Impact Report, the CSO is RESPONSIBLE FOR the non-financial section including our reporting on biodiversity. The CSO is also responsible for SIGNING OFF BAYER'S CDP Report including all sections on biodiversity.</p>
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#### 4.5 Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Environmental issue	Provision of monetary incentives related to this environmental issue	% of total C-suite and board-level monetary incentives linked to the management of this environmental issue	Please explain
Climate Change	• Yes	10	For employees responsible for our climate-related strategy or management, climate-related issues form part of the variable salary component. For the calculation of the long-term stock-based compensation (LTI) for members of the Board of Management (BoM) and LTI-entitled managerial employees, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. GHG emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component. Sustainability targets can also be accounted for within individual targets for BoM members in connection with short-term variable compensation (factor for individual targets: plus/minus 20%). E.g. 2024 targets for two BoM members were: 1) Implement EU taxonomy/CSRD, 2) Successfully scale regenerative agriculture.
Forests	• Yes	3	For employees responsible for our forest-related management, forest-related issues form part of the variable salary component.

			<p>For the calculation of the long-term stock-based compensation (LTI) for members of the Board of Management (BoM) and LTI-entitled managerial employees, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. GHG emissions reduction targets are weighted at (10%), of which offsetting remaining emissions is one of the three GHG reduction targets. This includes purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.</p> <p>Sustainability targets can also be accounted for within individual targets for BoM members in connection with short-term variable compensation (factor for individual targets: plus/minus 20%). E.g. 2024 targets for two BoM members were: Implement EU taxonomy/CSRD, Successfully scale regenerative agriculture.</p>
Water	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	10	<p>For employees responsible for water management, water-related criteria form part of the variable salary component.</p> <p>For the calculation of the long-term stock-based compensation (LTI) for members of the Board of Management (BoM) and LTI-entitled managerial employees, sustainability is weighted at 20% including i) Climate and ii) social targets (each 10%). Water can be linked to these targets e.g.: i) by improving energy-intensive processes like water purification, cooling, or wastewater treatment; or ii) by integrating water-efficient practices (e.g. direct seeded rice) into the delivery of support to smallholder farmers.</p> <p>Sustainability targets can also be accounted for within individual targets for BoM members in connection with short-term variable compensation (factor for individual targets: plus/minus 20%). E.g. 2024 targets for two BoM members were: Implement EU taxonomy/CSRD, Successfully scale regenerative agriculture.</p>

#### 4.5.1 Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Environmental issue	Position entitled to monetary incentive	Incentives	Performance metrics	Incentive plan the incentive are linked to	Further details of incentives	How the position's incentive contributes to the achievement of your environmental commitments and/or climate transition plan
Climate Change	Board or executive level <ul style="list-style-type: none"> <li>• Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>• Bonus - % of salary</li> <li>• Shares</li> </ul>	<p>Targets</p> <ul style="list-style-type: none"> <li>• Progress towards environmental targets</li> <li>• Achievement of environmental targets</li> <li>• Reduction in absolute emissions in line with net-zero target</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>• Board approval of climate transition plan</li> </ul>	<ul style="list-style-type: none"> <li>• Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>To link economic success with social and environmental responsibility, the compensation system for the Board of Management takes into account both Bayer's financial success and sustainability-related performance aspects. The total compensation of the members of the Board of Management of Bayer AG comprises fixed and variable components.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030.</p> <p>For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan, which was published for the first time in 2024 and represents an update of our climate program from 2020. A core element of our Transition and Transformation Plan is the reduction of greenhouse gas emissions. Our compensation system for the Board of Management takes into account our targets for reducing our greenhouse gas emissions. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.</p> <p>Further details: We embrace sustainability in our activities, helping to safeguard our future social and economic viability. As a leader in nutrition and health, we aim to play our part in overcoming some of the world's biggest challenges by leveraging our innovative products and services. This includes combating hunger and</p>

			<ul style="list-style-type: none"> <li>• Achievement of climate transition plan</li> </ul> <p>Emission reduction</p> <ul style="list-style-type: none"> <li>• Implementation of an emissions reduction initiative</li> </ul> <p>Resource use and efficiency</p> <ul style="list-style-type: none"> <li>• Energy efficiency improvement</li> </ul>		<p>(10%) and social targets (10%) each account for half of the sustainability component.</p> <p>Sustainability targets can also be accounted for within the individual targets to be newly established each year (multiplication factor of between 0.8 and 1.2) for the respective members of the Board of Management in connection with short-term variable compensation. The short-term variable cash compensation (STI) incentivizes operational success in the form of profitable growth, with a focus on increasing cash flow. In addition, strategy development and execution are evaluated as part of a multiplicative factor that allows additional financial and non-financial targets (e.g., ESG targets) to be set.</p> <p>Within the scope of our Group sustainability targets through 2030, our 100 million targets and our greenhouse gas emissions reduction targets represent sustainability-related performance metrics that are integrated into the compensation policy as performance benchmarks. At least 70% of contractually agreed target direct compensation is performance-based (assuming 100% target attainment for variable compensation and excluding fringe benefits and the pension installment).</p> <p>As part of the Board of Management, the above incentive system applies to the CSO.</p>	<p>improving healthcare, as well as taking measures to reduce our carbon footprint. Against this backdrop, we have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI).</p> <p>At the beginning of each LTI tranche, the Supervisory Board defines measurable sustainability targets for the respective four-year performance period that are in line with our corporate strategy. In setting the sustainability targets, the Supervisory Board takes care to ensure that they are aligned with the Sustainable Development Goals (SDGs) of the United Nations as a minimum, and are also in step with international best practice, such as the Science Based Targets initiative (SBTi), with respect to how they are determined, measured and reviewed. Sustainability targets for the 2024-2027 tranche include the following:</p> <p>// Reduction in Scope 1 and 2 greenhouse gas emissions</p> <p>// Reduction in Scope 3 greenhouse gas emissions from relevant categories</p> <p>// Offsetting of remaining Scope 1 and 2 greenhouse gas emissions (by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture)</p> <p>// Number of smallholder farmers supported in low- and middle-income countries</p> <p>// Number of people supported with self-care in underserved communities</p> <p>// Number of women in low- and middle-income countries with access to modern contraception</p>
Forests	<p>Board or executive level</p> <ul style="list-style-type: none"> <li>• Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>• Bonus - % of salary</li> <li>• Shares</li> </ul>	<p><b>Targets</b></p> <ul style="list-style-type: none"> <li>• Progress towards environmental targets</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>• Achievement of climate transition plan</li> </ul> <p>Resource use and efficiency</p>	<ul style="list-style-type: none"> <li>• Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>To link economic success with social and environmental responsibility, the compensation system for the Board of Management takes into account both Bayer's financial success and sustainability-related performance aspects. The total compensation of the members of the Board of Management of Bayer AG comprises fixed and variable components.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan, which was published for the first time in 2024 and represents an update of our climate program from 2020. A core element of our Transition and Transformation Plan is the reduction of greenhouse gas emissions. Our compensation system for the Board of Management takes into account our targets for reducing our greenhouse gas emissions. This includes offsetting by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.</p> <p>By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.</p>

			<ul style="list-style-type: none"> <li>Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain</li> </ul>		<p>serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component. One of the three GHG reduction targets is to offset remaining Scope 1 and 2 greenhouse gas emissions by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.</p> <p>Sustainability targets can also be accounted for within the individual targets to be newly established each year (multiplication factor of between 0.8 and 1.2) for the respective members of the Board of Management in connection with short-term variable compensation. The short-term variable cash compensation (STI) incentivizes operational success in the form of profitable growth, with a focus on increasing cash flow. In addition, strategy development and execution are evaluated as part of a multiplicative factor that allows additional financial and non-financial targets (e.g., ESG targets) to be set.</p> <p>Within the scope of our Group sustainability targets through 2030, our 100 million targets and our greenhouse gas emissions reduction targets represent sustainability-related performance metrics that are integrated into the compensation policy as performance benchmarks. At least 70% of contractually agreed target direct compensation is performance-based (assuming 100% target attainment for variable compensation and excluding fringe benefits and the pension installment).</p>	<p>Further details: We embrace sustainability in our activities, helping to safeguard our future social and economic viability. As a leader in nutrition and health, we aim to play our part in overcoming some of the world's biggest challenges by leveraging our innovative products and services. This includes combating hunger and improving healthcare, as well as taking measures to reduce our carbon footprint. Against this backdrop, we have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI). In setting the sustainability targets, the Supervisory Board takes care to ensure that they are aligned with the Sustainable Development Goals (SDGs) of the United Nations as a minimum, and are also in step with international best practice, such as the Science Based Targets initiative (SBTi), with respect to how they are determined, measured and reviewed. Sustainability targets for the 2024-2027 tranche include the following: // Reduction in Scope 1 and 2 greenhouse gas emissions // Reduction in Scope 3 greenhouse gas emissions from relevant categories // Offsetting of remaining Scope 1 and 2 greenhouse gas emissions by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture // Number of smallholder farmers supported in low- and middle-income countries // Number of people supported with self-care in underserved communities // Number of women in low- and middle-income countries with access to modern contraception</p>
Water	<p>Board or executive level</p> <ul style="list-style-type: none"> <li>Chief Sustainability Officer (CSO)</li> </ul>	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<p>Targets</p> <ul style="list-style-type: none"> <li>Progress towards environmental targets</li> <li>Achievement of environmental targets</li> </ul> <p>Resource use and efficiency</p>	<ul style="list-style-type: none"> <li>Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>To link economic success with social and environmental responsibility, the compensation system for the Board of Management takes into account both Bayer's financial success and sustainability-related performance aspects. The total compensation of the members of the Board of Management of Bayer AG comprises fixed and variable components.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment</p>	<p>We embrace sustainability in our activities, helping to safeguard our future social and economic viability. As a leader in nutrition and health, we aim to play our part in overcoming some of the world's biggest challenges by leveraging our innovative products and services. This includes combating hunger and improving healthcare, as well as taking measures to reduce our carbon footprint. Against this backdrop, we have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI).</p>

			<ul style="list-style-type: none"> <li>Improvements in water efficiency – direct operations</li> </ul> <p>Pollution</p> <ul style="list-style-type: none"> <li>Improvements in waste water quality – direct operations</li> </ul>		<p>of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component.</p> <p>Water can be linked to these targets e.g.: i) by improving energy-intensive processes like water purification, cooling, or wastewater treatment (GHG reduction targets); or ii) by integrating water-efficient practices (e.g. direct seeded rice) into the delivery of support to smallholder farmers (social targets).</p> <p>Sustainability targets can also be accounted for within the individual targets to be newly established each year (multiplication factor of between 0.8 and 1.2) for the respective members of the Board of Management in connection with short-term variable compensation. The short-term variable cash compensation (STI) incentivizes operational success in the form of profitable growth, with a focus on increasing cash flow. In addition, strategy development and execution are evaluated as part of a multiplicative factor that allows additional financial and non-financial targets (e.g., ESG targets) to be set.</p> <p>Within the scope of our Group sustainability targets through 2030, our 100 million targets and our greenhouse gas emissions reduction targets represent sustainability-related performance metrics that are integrated into the compensation policy as performance benchmarks. At least 70% of contractually agreed target direct compensation is performance-based (assuming 100% target attainment for variable compensation and excluding fringe benefits and the pension installment).</p>	<p>In setting the sustainability targets, the Supervisory Board takes care to ensure that they are aligned with the Sustainable Development Goals (SDGs) of the United Nations as a minimum, and are also in step with international best practice, such as the Science Based Targets initiative (SBTi), with respect to how they are determined, measured and reviewed. Sustainability targets for the 2024-2027 tranche include the following:</p> <ul style="list-style-type: none"> <li>// Reduction in Scope 1 and 2 greenhouse gas emissions</li> <li>// Reduction in Scope 3 GHG emissions from relevant categories</li> <li>// Offsetting of remaining Scope 1 and 2 GHG emissions</li> <li>// Number of smallholder farmers supported in low- and middle-income countries</li> <li>// Number of people supported with self-care in underserved communities</li> <li>// Number of women in low- and middle-income countries with access to modern contraception</li> </ul> <p>At the core of Bayer's climate strategy is the Transition and Transformation Plan. A core element of our Transition and Transformation Plan is the reduction of GHG emissions. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our GHG emissions. Water can be linked to our Climate and social targets. For example: Improving energy-intensive processes like water purification, cooling, or wastewater treatment can help reduce GHG emissions. By developing drought-tolerant maize varieties, we aim to enhance food security and support smallholder farmers in building a sustainable agricultural future. We successfully brought 'Direct Seeded Rice' to around 18,700 hectares in India, with the goal of reaching 1 million hectares by 2030. Direct Seeded Rice is a less resource-intensive rice cultivation system, offering several environmental benefits, such as reduced water use and lower GHG emissions.</p>
Climate Change	Board or executive level	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<p>Targets</p> <ul style="list-style-type: none"> <li>Progress towards environmental targets</li> </ul>	Both Short-Term and Long-Term	<p>To link economic success with social and environmental responsibility, the compensation system for the Board of Management takes into account both Bayer's financial success and sustainability-related</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan, which was published for the first time in 2024 and represents an update of our</p>



	<ul style="list-style-type: none"> <li>Board/ Executive Board</li> </ul>		<ul style="list-style-type: none"> <li>Achievement of environmental targets</li> <li>Reduction in absolute emissions in line with net-zero target</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>Achievement of climate transition plan</li> <li>Other, strategy and financial planning-related metrics, please specify: Implement EU taxonomy/CSRD; Successfully scale regenerative agriculture</li> </ul> <p>Emission reduction</p> <ul style="list-style-type: none"> <li>Implementation of an emissions reduction initiative</li> </ul> <p>Resource use and efficiency</p> <ul style="list-style-type: none"> <li>Energy efficiency improvement</li> </ul>	Incentive Plan, or equivalent	<p>performance aspects. The total compensation of the members of the Board of Management of Bayer AG comprises fixed and variable components.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component.</p> <p>Sustainability targets can also be accounted for within the individual targets to be newly established each year (multiplication factor of between 0.8 and 1.2) for the respective members of the Board of Management in connection with short-term variable compensation. The short-term variable cash compensation (STI) incentivizes operational success in the form of profitable growth, with a focus on increasing cash flow. In addition, strategy development and execution are evaluated as part of a multiplicative factor that allows additional financial and non-financial targets (e.g., ESG targets) to be set. For two BoM members individual targets in 2024 were 1) Implement EU taxonomy / CSRD, 2) Successfully scale regenerative agriculture.</p> <p>Within the scope of our Group sustainability targets through 2030, our 100 million targets and our greenhouse gas emissions reduction targets represent sustainability-related performance metrics that are integrated into the compensation policy as performance benchmarks. At least 70% of contractually agreed target direct compensation is performance-based (assuming 100% target attainment for variable compensation and excluding fringe benefits and the pension installment).</p>	<p>climate program from 2020. A core element of our Transition and Transformation Plan is the reduction of greenhouse gas emissions. Our compensation system for the Board of Management takes into account our targets for reducing our greenhouse gas emissions. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.</p> <p>Further details: We embrace sustainability in our activities, helping to safeguard our future social and economic viability. As a leader in nutrition and health, we aim to play our part in overcoming some of the world's biggest challenges by leveraging our innovative products and services. This includes combating hunger and improving healthcare, as well as taking measures to reduce our carbon footprint. Against this backdrop, we have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI).</p> <p>At the beginning of each LTI tranche, the Supervisory Board defines measurable sustainability targets for the respective four-year performance period that are in line with our corporate strategy. In setting the sustainability targets, the Supervisory Board takes care to ensure that they are aligned with the Sustainable Development Goals (SDGs) of the United Nations as a minimum, and are also in step with international best practice, such as the Science Based Targets initiative (SBTi), with respect to how they are determined, measured and reviewed. Sustainability targets for the 2024-2027 tranche include the following:  // Reduction in Scope 1 and 2 greenhouse gas emissions  // Reduction in Scope 3 greenhouse gas emissions from relevant categories  // Offsetting of remaining Scope 1 and 2 greenhouse gas emissions (by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture)  // Number of smallholder farmers supported in low- and middle-income countries  // Number of people supported with self-care in underserved communities</p>
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Climate Change						// Number of women in low- and middle-income countries with access to modern contraception
	<p>Senior-mid management</p> <ul style="list-style-type: none"> <li>Management group</li> </ul>	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<p>Targets</p> <ul style="list-style-type: none"> <li>Progress towards environmental targets</li> <li>Achievement of environmental targets</li> <li>Reduction in absolute emissions in line with net-zero target</li> </ul> <p>Emission reduction</p> <ul style="list-style-type: none"> <li>Implementation of an emissions reduction initiative</li> </ul> <p>Resource use and efficiency</p> <ul style="list-style-type: none"> <li>Energy efficiency improvement</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>Other, strategy and financial planning-related metrics, please specify: Company performance against sustainability indices (e.g., DJSI, CDP Climate, etc.)</li> </ul>	Both Short-Term and Long-Term Incentive Plan, or equivalent	<p>The attainment of our Group targets for reducing greenhouse gases is factored into the long-term compensation of the Board of Management and Bayer's LTI-entitled managerial employees. The compensation-relevant target is based on Bayer's necessary contribution to a Science Based Targets (SBTi)-validated 1.5 °C scenario.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan, which was published for the first time in 2024 and represents an update of our climate program from 2020. A core element of our Transition and Transformation Plan is the reduction of greenhouse gas emissions. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.</p> <p>Further details: We embrace sustainability in our activities, helping to safeguard our future social and economic viability. As a leader in nutrition and health, we aim to play our part in overcoming some of the world's biggest challenges by leveraging our innovative products and services. This includes combating hunger and improving healthcare, as well as taking measures to reduce our carbon footprint. Against this backdrop, we have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI).</p> <p>At the beginning of each LTI tranche, the Supervisory Board defines measurable sustainability targets for the respective four-year performance period that are in line with our corporate strategy. In setting the sustainability targets, the Supervisory Board takes care to ensure that they are aligned with the Sustainable Development Goals (SDGs) of the United Nations as a minimum, and are also in step with international best practice, such as the Science Based Targets initiative (SBTi), with respect to how they are determined, measured and reviewed. Sustainability targets for the 2024-2027 tranche include the following: // Reduction in Scope 1 and 2 greenhouse gas emissions // Reduction in Scope 3 greenhouse gas emissions from relevant categories // Offsetting of remaining Scope 1 and 2 greenhouse gas emissions (by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture) // Number of smallholder farmers supported in low- and</p>



						<p>middle-income countries</p> <p>// Number of people supported with self-care in underserved communities</p> <p>// Number of women in low- and middle-income countries with access to modern contraception</p>
Forests	<p>Board or executive level</p> <ul style="list-style-type: none"> <li>Board/ Executive board</li> </ul>	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<p><b>Targets</b></p> <ul style="list-style-type: none"> <li>Progress towards environmental targets</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>Achievement of climate transition plan</li> <li>Other, strategy and financial planning-related metrics, please specify: Implement EU taxonomy/CSRD; Successfully scale regenerative agriculture</li> </ul> <p><b>Resource use and efficiency</b></p> <ul style="list-style-type: none"> <li>Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain</li> </ul>	<ul style="list-style-type: none"> <li>Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>To link economic success with social and environmental responsibility, the compensation system for the Board of Management takes into account both Bayer's financial success and sustainability-related performance aspects. The total compensation of the members of the Board of Management of Bayer AG comprises fixed and variable components.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component. One of the three GHG reduction targets is to offset remaining Scope 1 and 2 greenhouse gas emissions by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.</p> <p>Sustainability targets can also be accounted for within the individual targets to be newly established each year (multiplication factor of between 0.8 and 1.2) for the respective members of the Board of Management in connection with short-term variable compensation. The short-term variable cash compensation (STI) incentivizes operational success in the form of profitable growth, with a focus on increasing cash flow. In addition, strategy development and execution are evaluated as part of a multiplicative factor that allows additional financial and non-financial targets (e.g., ESG targets) to be set. For two BoM members individual targets in 2024 were 1) Implement EU taxonomy / CSRD, 2) Successfully scale regenerative agriculture.</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan. For transformation, our business areas can be part of the solution when it comes to adapting to the effects of climate change. This is how we can help to reduce the negative impacts that climate change has, particularly on our agricultural customers. We are working on numerous innovations, particularly in the areas of new varieties, biotechnology, small molecules, biologicals, digital farming and systems for our concept of regenerative agriculture. We want to contribute to achieve long-term food security with our concept of regenerative agriculture.</p> <p>As part of our Forest Protection Strategy, our PRO Carbono Commodities Program currently includes soybean production by Brazilian growers and agricultural companies in the state of Mato Grosso, within the Cerrado and Amazon biomes. As a prerequisite for taking part in this initiative, farmers may not work on agricultural fields that have been converted from natural vegetation in the last 10 years, even if legally authorized and commit to conserving the surplus of natural vegetation on their properties.</p> <p>ProCarbono has undergone extensive testing, confirming key assumptions about the benefits of regenerative agriculture. Farms implementing regenerative agricultural practices have achieved a 10% increase in yield and a boost in carbon sequestration compared to farms using non-regenerative methods.</p> <p>Another core element of our Transition and Transformation Plan is the reduction of greenhouse gas emissions. Our compensation system takes into account our targets for reducing our greenhouse gas emissions. This includes offsetting by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.</p> <p>In setting the sustainability targets, the Supervisory Board takes care to ensure that they are aligned with the</p>

					<p>Within the scope of our Group sustainability targets through 2030, our 100 million targets and our greenhouse gas emissions reduction targets represent sustainability-related performance metrics that are integrated into the compensation policy as performance benchmarks. At least 70% of contractually agreed target direct compensation is performance-based (assuming 100% target attainment for variable compensation and excluding fringe benefits and the pension installment).</p>	<p>Sustainable Development Goals (SDGs) of the United Nations as a minimum, and are also in step with international best practice, such as the Science Based Targets initiative (SBTi), with respect to how they are determined, measured and reviewed.</p>
Forests	<p>Senior-mid management</p> <ul style="list-style-type: none"> <li>Management group</li> </ul>	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<p><b>Targets</b></p> <ul style="list-style-type: none"> <li>Progress towards environmental targets</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>Achievement of climate transition plan</li> <li>Other, strategy and financial planning-related metrics, please specify: Company performance against sustainability indices (e.g., CDP Forest)</li> </ul> <p><b>Resource use and efficiency</b></p> <ul style="list-style-type: none"> <li>Eliminating deforestation and conversion of other natural ecosystems in direct operations and/or other parts of the value chain</li> </ul>	<ul style="list-style-type: none"> <li>Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>Bayer remunerates employees in accordance with a transparent and fair system that includes fixed and variable salary components. The variable component is determined by the company performance, the divisions, corporate functions and business services performance and by the individual employee's achievements. For employees responsible for our forest protection strategy or management, forest-related issues form part of the variable salary component.</p> <p>The attainment of our Group targets for reducing greenhouse gases is factored into the long-term compensation of the Board of Management and Bayer's LTI-entitled managerial employees. One of these targets includes offsetting remaining Scope 1 and 2 greenhouse gas emissions by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component.</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan. For transformation, our business areas can be part of the solution when it comes to adapting to the effects of climate change. This is how we can help to reduce the negative impacts that climate change has, particularly on our agricultural customers. We are working on numerous innovations, particularly in the areas of new varieties, biotechnology, small molecules, biologicals, digital farming and systems for our concept of regenerative agriculture. We want to contribute to achieve long-term food security with our concept of regenerative agriculture.</p> <p>As part of our Forest Protection Strategy, our PRO Carbono Commodities Program currently includes soybean production by Brazilian growers and agricultural companies in the state of Mato Grosso, within the Cerrado and Amazon biomes. As a prerequisite for taking part in this initiative, farmers may not work on agricultural fields that have been converted from natural vegetation in the last 10 years, even if legally authorized and commit to conserving the surplus of natural vegetation on their properties.</p> <p>ProCarbono has undergone extensive testing, confirming key assumptions about the benefits of regenerative agriculture. Farms implementing regenerative agricultural practices have achieved a 10% increase in yield and a boost in carbon sequestration compared to farms using non-regenerative methods.</p> <p>Another core element of our Transition and Transformation Plan is the reduction of greenhouse gas emissions. Our compensation system takes into account our targets for reducing our greenhouse gas emissions. This includes offsetting by purchasing certificates from verified climate protection projects, primarily in forestry</p>

						and agriculture. By including the reduction targets in the calculation of the LTI, we want to ensure the continued reduction of our greenhouse gas emissions.
Water	Board or executive level <ul style="list-style-type: none"> <li>Board/ Executive board</li> </ul>	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<b>Targets</b> <ul style="list-style-type: none"> <li>Progress towards environmental targets</li> </ul> <p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>Achievement of climate transition plan</li> <li>Other, strategy and financial planning-related metrics, please specify: Implement EU taxonomy/CSRD; Successfully scale regenerative agriculture</li> </ul> <p>Resource use and efficiency</p> <ul style="list-style-type: none"> <li>Improvements in water efficiency – direct operations</li> </ul> <p>Pollution</p> <ul style="list-style-type: none"> <li>Improvements in waste water quality – direct operations</li> </ul>	<ul style="list-style-type: none"> <li>Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>To link economic success with social and environmental responsibility, the compensation system for the Board of Management takes into account both Bayer's financial success and sustainability-related performance aspects. The total compensation of the members of the Board of Management of Bayer AG comprises fixed and variable components.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component. Water can be linked to these targets e.g.: i) by improving energy-intensive processes like water purification, cooling, or wastewater treatment (GHG reduction targets); or ii) by integrating water-efficient practices (e.g. direct seeded rice) into the delivery of support to smallholder farmers (social targets).</p> <p>Sustainability targets can also be accounted for within the individual targets to be newly established each year (multiplication factor of between 0.8 and 1.2) for the respective members of the Board of Management in connection with short-term variable compensation. The short-term variable cash compensation (STI) incentivizes operational success in the form of profitable growth, with a focus on increasing cash flow. In addition, strategy development and execution are evaluated as part of a multiplicative factor that allows additional financial and non-financial targets (e.g., ESG targets) to be set. For two BoM members individual targets in 2024 were 1) Implement EU taxonomy / CSRD, 2) Successfully scale regenerative agriculture.</p>	<p>We embrace sustainability in our activities, helping to safeguard our future social and economic viability. As a leader in nutrition and health, we aim to play our part in overcoming some of the world's biggest challenges by leveraging our innovative products and services. This includes combating hunger and improving healthcare, as well as taking measures to reduce our carbon footprint. Against this backdrop, we have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI). Sustainability targets for the 2024-2027 tranche include the following:</p> <p>// Reduction in Scope 1 and 2 GHG emissions and in Scope 3 GHG emissions from relevant categories</p> <p>// Offsetting of remaining Scope 1 and 2 GHG emissions</p> <p>// Number of smallholder farmers supported in low- and middle-income countries</p> <p>// Number of people supported with self-care in underserved communities</p> <p>// Number of women in low- and middle-income countries with access to modern contraception</p> <p>A core element of our Transition and Transformation Plan is the reduction of GHG emissions. By including the targets in the calculation of the LTI, we want to ensure the continued reduction of our GHG emissions. Water can be linked to our Climate and social targets, e.g. by improving energy-intensive processes like water purification, cooling, or wastewater treatment. By developing drought-tolerant maize varieties, we aim to enhance food security and support smallholder farmers in building a sustainable agricultural future. We successfully brought Direct Seeded Rice to around 18,700 hectares in India, with the goal of reaching 1 million hectares by 2030. Direct Seeded Rice is a less resource-intensive rice cultivation system, offering several environmental benefits, such as reduced water use and lower GHG emissions.</p> <p>Our business areas can be part of the solution when it comes to adapting to the effects of climate change.</p>

					<p>Within the scope of our Group sustainability targets through 2030, our 100 million targets and our greenhouse gas emissions reduction targets represent sustainability-related performance metrics that are integrated into the compensation policy as performance benchmarks. At least 70% of contractually agreed target direct compensation is performance-based (assuming 100% target attainment for variable compensation and excluding fringe benefits and the pension installment).</p>	<p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle (for example through a transition to a wetter or drier climate or a delay in the monsoon season), the spread of diseases and insect pests, and further coupling effects of temperature changes. Our innovation potential is leveraged to develop scientific solutions, promote sustainable farming practices and enter into partnerships to strengthen water resilience in agriculture, among other goals.</p>
Water	<p>Senior-mid management</p> <ul style="list-style-type: none"> <li>Management group</li> </ul>	<ul style="list-style-type: none"> <li>Bonus - % of salary</li> <li>Shares</li> </ul>	<p>Strategy and financial planning</p> <ul style="list-style-type: none"> <li>Other, strategy and financial planning-related metrics, please specify: Suitable water management systems at all relevant sites that are or will be threatened by water scarcity by 2030; Company performance against sustainability indices with water-related factors (e.g., DJSI, CDP Water, etc.)</li> </ul> <p>Resource use and efficiency</p> <ul style="list-style-type: none"> <li>Improvements in water efficiency – direct operations</li> </ul> <p>Pollution</p> <ul style="list-style-type: none"> <li>Improvements in waste water quality – direct operations</li> </ul>	<ul style="list-style-type: none"> <li>Both Short-Term and Long-Term Incentive Plan, or equivalent</li> </ul>	<p>Bayer remunerates employees in accordance with a transparent and fair system that includes fixed and variable salary components. The variable component is determined by the company performance, the divisions, corporate functions and business services performance and by the individual employee's achievements. For employees responsible for our water strategy or management, water-related issues form part of the variable salary component.</p> <p>The attainment of our Group targets is factored into the long-term compensation of the Board of Management and Bayer's LTI-entitled managerial employees.</p> <p>The calculation model for long-term stock-based compensation (LTI) takes into account the attainment of targets newly established each year on the basis of our Group sustainability targets through 2030. For the calculation of the LTI, the components of relative capital market performance and sustainability serve as a factor by which the change in the share price is multiplied. The relative capital market performance is weighted at 80% and sustainability at 20%. Greenhouse gas emissions reduction targets (10%) and social targets (10%) each account for half of the sustainability component.</p> <p>Water can be linked to these targets e.g.: i) by improving energy-intensive processes like water purification, cooling, or wastewater treatment (GHG reduction targets); or ii) by integrating water-efficient practices (e.g. direct seeded rice) into the delivery of support to smallholder farmers (social targets).</p>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan. Our business areas can be part of the solution when it comes to adapting to the effects of climate change.</p> <p>The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle (for example through a transition to a wetter or drier climate or a delay in the monsoon season), the spread of diseases and insect pests, and further coupling effects of temperature changes. Our innovation potential is leveraged to develop scientific solutions, promote sustainable farming practices and enter into partnerships to strengthen water resilience in agriculture, among other goals.</p> <p>We have set ourselves sustainability targets as part of our sustainability strategy. These targets are also reflected in our long-term compensation system (LTI). Sustainability targets for the 2024-2027 tranche include the following:</p> <ul style="list-style-type: none"> <li>// Reduction in Scope 1 and 2 GHG emissions</li> <li>// Reduction in Scope 3 GHG emissions from relevant categories</li> <li>// Offsetting of remaining Scope 1 and 2 GHG emissions</li> <li>// Number of smallholder farmers supported in low- and middle-income countries</li> <li>// Number of people supported with self-care in underserved communities</li> <li>// Number of women in low- and middle-income countries with access to modern contraception</li> </ul> <p>A core element of our Transition and Transformation Plan is the reduction of GHG emissions. By including the targets in the calculation of the LTI, we want to ensure</p>

			<p>Policies and commitments</p> <ul style="list-style-type: none"> <li>• Increased access to workplace WASH - direct operations</li> <li>• Increased access to workplace WASH - upstream value chain (excluding direct operations)</li> </ul> <p>Engagement</p> <ul style="list-style-type: none"> <li>• Implementation of employee awareness campaign or training program on environmental issues</li> </ul>			<p>the continued reduction of our GHG emissions. Water can be linked to our Climate and social targets, e.g. by improving energy-intensive processes like water purification, cooling, or wastewater treatment. By developing drought-tolerant maize varieties, we aim to enhance food security and support smallholder farmers in building a sustainable agricultural future. We successfully brought 'Direct Seeded Rice' to around 18,700 hectares in India, with the goal of reaching 1 million hectares by 2030. Direct Seeded Rice is a less resource-intensive rice cultivation system, offering several environmental benefits, such as reduced water use and lower GHG emissions.</p>
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## 4.6 Does your organization have an environmental policy that addresses environmental issues?

Does your organization have any environmental policies?	Primary reason for not having an environmental policy	Explain why you do not have an environmental policy
<ul style="list-style-type: none"> <li>• Yes</li> </ul>	n/a	n/a

### 4.6.1 Provide details of your environmental policies.

Environmental issue covered	Level of coverage	Value chain stages covered	Explain the coverage	Environmental policy content	Indicate whether your environmental policy is in line with global environmental treaties or policy goals	Public availability	Attach the policy
<ul style="list-style-type: none"> <li>• Climate Change</li> <li>• Forests</li> <li>• Water</li> <li>• Bio-diversity</li> </ul>	<ul style="list-style-type: none"> <li>• Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>• Direct operations</li> <li>• Upstream value chain</li> <li>• Downstream value chain</li> </ul>	<p>We publicly communicate commitments related to climate change, forests, water and biodiversity in Bayer's "CORPORATE POLICY SUSTAINABILITY". This Policy outlines the role of sustainability at Bayer as well as clear standards, roles &amp; responsibilities in sustainability management throughout the entire organization. The policy is applicable for EVERY BAYER EMPLOYEE. ALL CORE PROCESSES are in scope.</p> <p>With our SUPPLIER CODE OF CONDUCT, we extend our GROUP-WIDE sustainability policy to our SUPPLIERS.</p>	<p>Environmental commitments</p> <ul style="list-style-type: none"> <li>• Commitment to comply with regulations and mandatory standards</li> <li>• Commitment to take environmental action beyond regulatory compliance</li> <li>• Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals</li> <li>• Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems</li> <li>• Commitment to respect legally designated protected areas</li> <li>• Commitment to stakeholder engagement and capacity building on environmental issues</li> </ul> <p>Climate-specific commitments</p> <ul style="list-style-type: none"> <li>• Commitment to 100% renewable energy</li> <li>• Commitment to net-zero emissions</li> </ul> <p>Forests-specific commitments</p> <ul style="list-style-type: none"> <li>• Commitment to best management practices for soils and peat</li> <li>• Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion</li> <li>• Commitment to facilitate the inclusion of smallholders into the value chain</li> <li>• Commitment to no land clearance by burning or clearcutting</li> <li>• Commitment to no-conversion of natural ecosystems by target date, please specify: Bayer has committed to help 100 million smallholder farmers increase their livelihood in farming. We believe that the increase in productivity will decrease the need to convert forest into agricultural land.</li> <li>• Commitment to no-deforestation by target date, please specify: Bayer aims for net-zero deforestation in its supply chain. We are committed</li> </ul>	<ul style="list-style-type: none"> <li>• Yes, in line with the Paris Agreement</li> <li>• Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation</li> <li>• Yes, in line with the Kunming-Montreal Global Biodiversity Framework</li> </ul>	<ul style="list-style-type: none"> <li>• Publicly available</li> </ul>	<p>Attachment with:</p> <ul style="list-style-type: none"> <li>• Bayer Sustainability Policy</li> <li>• Bayer Supplier CoC</li> <li>• Bayer_Position_Global_Climate_Policy_FIN.pdf</li> <li>• Renewable Electricity Quality and Portfolio Definition</li> <li>• Position on Deforestation and Forest Degradation</li> <li>• Bayer Water Position Update</li> <li>• Position on biodiversity</li> <li>• HSE Key Requirements</li> <li>• Bayer Responsible Care</li> </ul>

			<p>In order to communicate environmental specific commitments and targets, Bayer has published the following policies, positions and internal regulations – that cover our OWN OPERATIONS AND PRODUCT PORTFOLIO, OUR DIRECT SUPPLIERS AND OUR DOWNSTREAM VALUE CHAIN:</p> <p>// Global climate policy position</p> <p>// Renewable Electricity Quality and Portfolio Definition</p> <p>// Position on Deforestation and Forest Degradation</p> <p>// Water Position</p> <p>// Conservation and Restoration of Biodiversity in Agriculture and Forestry</p> <p>// HSE Key Requirements</p> <p>// Guidelines for Responsible Care</p>	<p>to using Bayer's expertise and technologies to support Brazil's goal of restoring 12 million hectares of native forest by 2030.</p> <p>Water-specific commitments</p> <ul style="list-style-type: none"> <li>• Commitment to reduce or phase out hazardous substances</li> <li>• Commitment to control/reduce/eliminate water pollution</li> <li>• Commitment to reduce water consumption volumes</li> <li>• Commitment to reduce water withdrawal volumes</li> <li>• Commitment to safely managed WASH in local communities</li> <li>• Commitment to the conservation of freshwater ecosystems</li> <li>• Commitment to water stewardship and/or collective action</li> <li>• Other water-related commitment, please specify: Water efficiency in agriculture</li> </ul> <p>Social commitments</p> <ul style="list-style-type: none"> <li>• Adoption of the UN International Labour Organization principles</li> <li>• Commitment to promote gender equality and women's empowerment</li> <li>• Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities</li> <li>• Commitment to respect internationally recognized human rights</li> <li>• Commitment to secure Free, Prior and Informed Consent (FPIC) of indigenous people and local communities'</li> </ul> <p>Additional references/Descriptions</p> <ul style="list-style-type: none"> <li>• Acknowledgement of the human right to water and sanitation</li> <li>• Description of dependencies on natural resources and ecosystems</li> <li>• Description of impacts on natural resources and ecosystems</li> <li>• Description of environmental requirements for procurement</li> <li>• Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns</li> <li>• Description of renewable electricity procurement practices</li> <li>• Recognition of environmental linkages and trade-offs</li> <li>• Reference to timebound environmental milestones and targets</li> </ul>			
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#### 4.10 Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Are you a signatory or member of any environmental collaborative frameworks or initiatives?	Collaborative framework or initiative	Describe your organization's role within each framework or initiative
<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• CEO Water Mandate</li> <li>• Climate Action 100+</li> <li>• Science-Based Targets Initiative (SBTi)</li> <li>• UN Global Compact</li> <li>• Water Resilience Coalition</li> <li>• Other, please specify: Business Ambition for 1.5°, RTRS, Leaf Coalition, SAI</li> </ul>	<p>Among others, we are signatory member of the following collaborative frameworks and initiatives:</p> <p><b>BUSINESS AMBITION FOR 1.5°C:</b> Bayer has undertaken to achieve a net zero target for greenhouse gas emissions throughout the entire value chain by 2050 or earlier. As an external expression of commitment to net zero greenhouse gas emissions, the company also signed the Business Ambition for 1.5 °C, a campaign of the SBTi in partnership with the UN Global Compact and the We Mean Business Coalition.</p> <p><b>CLIMATE ACTION 100+:</b> In line with our goals, we critically scrutinize our memberships in relevant industry associations and their positions as regards climate policy measures. The analysis forms the basis for Bayer's further efforts to advocate for scientifically founded policies to combat climate change through its member associations. In developing this approach, we have worked together with Climate Action 100+, an investor initiative that cooperates with the world's biggest industrial companies on the issue of climate change.</p> <p><b>UN GLOBAL COMPACT, CEO WATER MANDATE, CARING FOR CLIMATE:</b> Bayer has been among the first signatories of the United Nations Global Compact and their 10 principles in 2000. Bayer will continue to show the way as a LEAD company in the United Nations Global Compact. We believe the UNGC plays an important role in the delivery of the Sustainable Development Goals and that multisector engagement is crucial to do so. Over the past decade we have steadily expanded our commitment to the Global Compact. For example, we became a signatory to the CEO WATER MANDATE and the Caring for Climate initiative. And we have signed the Women's Empowerment Principles, a set of seven principles governing gender equality that sum up how women can be strengthened in the workplace, on the employment market and in the community. In 2019, we joined the Science Based Target Initiative and thus support ambitious goals with respect to the protection of water resources and the climate.</p> <p><b>SCIENCE-BASED TARGETS INITIATIVE (SBTi):</b> Climate change affects us all and is one of the greatest challenges that humankind will face in the future. Bayer considers climate protection and the related reduction of greenhouse gas emissions to be a top priority. We support the Paris Agreement and the objective of limiting global warming to 1.5 °C relative to the preindustrial level. The Science Based Targets initiative (SBTi) has validated our target and confirms our contribution to fulfilling the Paris Agreement.</p> <p><b>CEO WATER MANDATE, WATER RESILIENCE COALITION:</b> Bayer has a strong network through its participation in various initiatives. These include the Water Resilience Coalition. We want to support these strong partnerships to ensure the engagement of the private sector in the upcoming water debate. Bayer continues to support the CEO WATER MANDATE of the UN Global Compact with the goal of working with key stakeholders to develop sustainable strategies for water usage. We are also a member of the WATER RESILIENCE COALITION (WRC), which concretizes and complements the ambitions of the CEO Water Mandate at a private-sector level.</p>

#### 4.11 In the reporting year, did your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?



External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment	Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals	Global environmental treaties or policy goals in line with public commitment or position statement	Attach commitment or position statement	Indicate whether your organization is registered on a transparency register	Types of transparency register your organization is registered on	Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization	Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan
<ul style="list-style-type: none"> <li>• Yes, we engage directly with policy makers</li> <li>• Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation</li> </ul>	<ul style="list-style-type: none"> <li>• Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals</li> </ul>	<ul style="list-style-type: none"> <li>• Paris Agreement</li> <li>• Kunming-Montreal Global Biodiversity Framework</li> <li>• Sustainable Development Goal 6 on Clean Water and Sanitation</li> </ul>	Bayer_Positions_ClimatePolicy_Deforestation_Water	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Mandatory government register</li> <li>• Voluntary government register</li> </ul>	<p>// EU Transparency Register, ID 3523776801-85</p> <p>// Lobbying Register of the German Bundestag, ID R002249</p> <p>// Transparency Register of the Federal Republic of Germany</p> <p>- Bayer Vital GmbH, ID R002256</p> <p>- Bayer CropScience Deutschland GmbH, ID R002257</p> <p>We publish details of costs, employee numbers, and additional data required by each registry such as in the transparency registers of the EU, the U.S. Congress, and <u>Germany</u>. We also report data for countries in which there is no legal disclosure obligation.</p>	<p>We have established clear accountabilities for governing the exertion of political influence and lobbying. In this connection, the head of Global Public Relations reports to the global head of Public Affairs, Sustainability &amp; Safety, who reports directly to our Chairman of the Board of Management (CEO). Both regularly inform the Board of Management and the Supervisory Board – either individually or jointly, depending on the issue – about material developments of relevance for us in the area of public relations. We strive to continuously increase transparency not just in our political lobbying work, but also as regards the focus areas of our efforts. For this purpose, we publish our political positions on the most pressing issues associated with our activities, where we have also listed our most important political lobbying focuses. These focuses are in line with the findings of our double materiality assessment and the resulting ambitions to reduce negative material impacts and risks and to leverage positive material impacts and opportunities. Central elements of our political activities and our public relations function comprise, for example, sustainability issues in connection with consumers and end-users, as well as affected communities.</p> <p>Bayer's initiative-specific climate policy positions and engagement activities around the globe are guided by our climate commitments and Global Climate Policy Position. These positions are informed by the latest climate science and requirements set out by the Intergovernmental Panel on Climate Change in limiting global warming to no more than 1.5°C. The positions outlined in our Global Climate Policy Position reflect the goals of our transition decarbonization policy, set out in our Transition and Transformation Plan. They are the benchmark for our interactions with stakeholders and their policies, be it our own actions or activities of industry associations.</p> <p>Our aim is to achieve the broadest possible alignment with our positions with a focus on stakeholders who can make a difference on climate policies. In turn, our positions reflect the concrete measures for achieving the goals of the Paris</p>

							Agreement and therefore the requisite policy support, to enable realization of the projections and baseline requirements captured in our Transition and Transformation Plan.
Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the environment				Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the environment			
n/a				n/a			

#### 4.11.1 On what policy, law, or regulation that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

##### ENG 1

Specify the policy, law, or regulation on which your organization is engaging with policy makers			Environmental issues the policy, law, or regulation relates to	Focus area of policy, law, or regulation that may impact the climate	Geographic coverage of policy, law, or regulation	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation
National, regional and global policy developments concerning Sustainable Aviation Fuels (SAF)			<ul style="list-style-type: none"> <li>Climate Change</li> </ul>	Energy and renewables <ul style="list-style-type: none"> <li>Alternative fuels</li> <li>Other energy and renewables, please specify: Feedstock eligibility, Mandates, Emissions-CO2, Carbon offsets</li> </ul>	<ul style="list-style-type: none"> <li>Global</li> </ul>	N/A	<ul style="list-style-type: none"> <li>Support with minor exceptions</li> </ul>
Details of any exceptions and your organization's proposed alternative approach to the policy, law or regulation	Type of direct engagement with policy makers on this policy, law, or regulation	Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)	Explain the relevance of this policy, law or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement and how you measure the success of your engagement?		Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals		Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation
Clear definitions concerning the eligibility of feedstocks, especially intermediate crops	<ul style="list-style-type: none"> <li>Discussion in public forums</li> <li>Other, please specify: Meetings with decision-</li> </ul>	0	Bayer's focus area is further promoting the uptake of sustainable aviation fuels. Oil-based crops have a significant role to play in meeting the increasing demand for alternative fuels. Currently, global production remains insufficient, with announced projects covering only 30 – 40% of global fuel supply in 2030. If this production gap remains unaddressed, the aviation sector will fail to decarbonize on the scale required to reach net zero emissions by 2050. The role of agriculture and novel biobased feedstock such as intermediate oil seed crops should be particularly promoted to further meet global sustainable aviation fuel demands.		<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>		<ul style="list-style-type: none"> <li>Paris Agreement</li> <li>Another global environmental treaty or policy goal, please specify: ICAO long term aspirational goal</li> </ul>

	makers and stakeholders		At UNFCCC COP29 in Baku, Bayer actively participated in discussions including in a co-organised roundtable regarding carbon neutral aviation.		
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## ENG 2

Specify the policy, law, or regulation on which your organization is engaging with policy makers			Environmental issues the policy, law, or regulation relates to	Focus area of policy, law, or regulation that may impact the climate	Geographic coverage of policy, law, or regulation	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation
Benefit sharing on Digital Sequence Information (DSI) / reduction of pollution risk and impact targets/ support for biotechnological innovation for food security and sustainable food production			<ul style="list-style-type: none"> <li>Water</li> </ul>	Environmental protection and management procedures <ul style="list-style-type: none"> <li>Restoration / Rehabilitation</li> <li>Other environmental protection and management procedures, please specify: protection and restoration of biodiverse watersheds, Genetic resource preservation, prior informed consent, gene banks, Rights of local and Indigenous communities, Non monetary benefit sharing eg capacity building, in-kind conservation services</li> </ul>	<ul style="list-style-type: none"> <li>Global</li> </ul>	N/A	<ul style="list-style-type: none"> <li>Neutral</li> </ul>
Details of any exceptions and your organization's proposed alternative approach to the policy, law or regulation	Type of direct engagement with policy makers on this policy, law, or regulation	Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)	Explain the relevance of this policy, law or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement and how you measure the success of your engagement?		Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals		Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation
N/A	<ul style="list-style-type: none"> <li>Discussion in public forums</li> <li>Responding to consultations</li> </ul>	0	At CBD COP16, Bayer constructively partnered with industry allies (ICC, CLI, ISF) and supported negotiations by the CBD Parties committed to establish a multilateral mechanism, including a global fund, to share the benefits from uses of digital sequence information (DSI) on genetic resources more fairly and equitably. Its main purpose is to establish a global mechanism for fairly sharing the benefits that arise from the commercial use of DSI on genetic resources—such as genomic data from plants, animals, or microbes—used in biotechnology, agriculture, pharmaceuticals, etc.		<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>		<ul style="list-style-type: none"> <li>Kunming-Montreal Global Biodiversity Framework</li> <li>Another global environmental treaty or policy goal, please specify: SDG 2 Zero Hunger</li> <li>Sustainable Development Goal 6 on Clean Water and Sanitation</li> </ul>

			<p>directing funding - potentially up to US \$1 billion annually – to protection and restoration of FORESTS and biodiverse WATERsheds to help secure clean water sources.</p> <p>Bayer urged policymakers to better understand major levers how business can contribute to meeting the reduction of pollution risk and impact targets and to agree that innovation is critical for sustainable productivity in agriculture and to recognize the benefits of biotechnology in current and future agriculture applications.</p>		
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### ENG 3

Specify the policy, law, or regulation on which your organization is engaging with policy makers			Environmental issues the policy, law, or regulation relates to	Focus area of policy, law, or regulation that may impact the climate	Geographic coverage of policy, law, or regulation	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation
EU Green Deal			<ul style="list-style-type: none"> <li>Climate change</li> </ul>	<p>Environmental impacts and pressure</p> <ul style="list-style-type: none"> <li>Emissions – CO2</li> <li>Emissions – other GHGs</li> <li>Other environmental impacts and pressures, please specify: In addition to impacts and pressures, the EU Green Deal also focuses on Low-carbon, non-renewable energy generation, Circular economy, Low environmental impact innovation and R&amp;D, Recycling and recyclability</li> </ul>	<ul style="list-style-type: none"> <li>Regional</li> </ul>	EU 27	<ul style="list-style-type: none"> <li>Support with no exceptions</li> </ul>
Details of any exceptions and your organization's proposed alternative approach to the policy, law or regulation	Type of direct engagement with policy makers on this policy, law, or regulation	Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)	Explain the relevance of this policy, law or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement and how you measure the success of your engagement?		Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals		Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation
N/A	<ul style="list-style-type: none"> <li>Regular meetings</li> <li>Participation in working groups organized by policy makers</li> </ul>	0	<p>In February 2024, Bayer became a signatory to The Antwerp Declaration, calling for a European Industrial Deal to complement the EU Green Deal.</p> <p>The Declaration, now supported by over 1,000 organizations, highlights the investments and supportive policy conditions needed to achieve Europe's transition to climate neutrality.</p>		<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>		<ul style="list-style-type: none"> <li>Paris Agreement</li> </ul>

			<p>Bayer was a key partner in this process, working closely with Cefic, as well as our sector-specific industry associations, CropLife Europe, AESGP and EFPIA. Among other objectives, at the heart of the Declaration is a focus on ensuring Europe is a globally competitive provider of clean energy and de-risking of private investment into clean technologies. Lean and supportive policy levers are key to enabling Europe's industry, not unintentionally frustrating its growth or development. A revision of existing legislation under the EU Green Deal is in no way intended to dilute existing climate goals. Quite the opposite, Bayer is a signatory on the basis that the policy changes suggested will help ensure the region can achieve important climate and industrial policy objectives hand-in-hand. Critical dialogue and collaboration by industry and policymakers is imperative to enhancing the realization of shared goals and supporting innovation fundamental to European competitive advantage, climate mitigation, and resilience all in one.</p> <p>Apart from the active involvement in the development of the Antwerp Declaration together with Cefic and other industry associations, Bayer's CEO engaged directly with EU president Ursula von der Leyen.</p>		
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#### ENG 4

Specify the policy, law, or regulation on which your organization is engaging with policy makers	Environmental issues the policy, law, or regulation relates to	Focus area of policy, law, or regulation that may impact the climate	Geographic coverage of policy, law, or regulation	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation
EU Carbon Removals Certification Framework Regulation (CRCF) and underlying delegated and implementing acts.	<ul style="list-style-type: none"> <li>Climate change</li> </ul>	<p>Environmental impacts and pressures</p> <ul style="list-style-type: none"> <li>Other environmental impacts and pressures, please specify: Carbon Removal</li> </ul>	<ul style="list-style-type: none"> <li>Regional</li> </ul>	<ul style="list-style-type: none"> <li>EU27</li> </ul>	<ul style="list-style-type: none"> <li>Support with no exceptions</li> </ul>
Details of any exceptions and your organization's proposed alternative approach to the policy, law or regulation	Type of direct engagement with policy makers on this policy, law, or regulation	Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)	Explain the relevance of this policy, law or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement and how you measure the success of your engagement?	Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals	Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation
N/A	<ul style="list-style-type: none"> <li>Participation in working</li> </ul>	0	The Carbon Removal Certification Framework (CRCF) Regulation provides a solid basis for the	<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>	<ul style="list-style-type: none"> <li>Paris Agreement</li> </ul>

	<p>groups organized by policy makers</p> <ul style="list-style-type: none"> <li>• Responding to consultations</li> </ul>		<p>voluntary certification of carbon removals. The most relevant quality criteria for carbon removals are addressed in general provisions and the proposed mechanism supports necessary harmonization of approach. The proposed governance structure contributes to both independence, transparency, and standardization, which is crucial to creating the necessary trust in carbon removals.</p> <p>Bayer recognizes the importance of carbon removals to mitigate climate change, in addition to necessary emission reductions. Climate mitigation, first and foremost, must be based on emission reduction.</p> <p>Carbon removals should only be used in addition to the emission reduction required to stay below 1.5 degree Celsius. Carbon removals will be essential for the EU to reach its ambitious 2030 55% net emission reduction target, its 2050 climate neutrality target and its 2030 310MtCO<sub>2</sub>e carbon removal target. Where possible, we will actively contribute to the development of land-based carbon removals in the EU. Bayer has contributed to the work of the EU expert group on the CRCF (although not a member). This includes providing a response to the EU survey on an EU certification methodology on carbon removals and soil emission reductions through carbon farming under the CRCF regulation in November 2024.</p> <p>Our assessment has proven an alignment with our own climate goals. In 2021, Bayer launched its EU Carbon Program, where we engage in partnerships to create a business case for farmers and their value chain partners on climate mitigation (emission reduction and carbon removal). We are designing our EU Carbon Program to reach a multitude of objectives that include carbon and go beyond to yield social, environmental, and economic benefits. The CRCF provides a constructive regulatory setting for our program.</p> <p>Bayer is engaging on the drafting of the Draft elements for an EU certification methodology on carbon removals and soil emission reductions through carbon farming under the CRCF</p>		
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			Regulation. Type of activity: soil carbon in mineral soils and agro forestry. These draft elements will be a basis for a draft delegated regulation scheduled for publication end 2025.		
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## ENG 5

Specify the policy, law, or regulation on which your organization is engaging with policy makers	Environmental issues the policy, law, or regulation relates to	Focus area of policy, law, or regulation that may impact the climate	Geographic coverage of policy, law, or regulation	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation
EU 2040 Climate Targets	<ul style="list-style-type: none"> <li>Climate change</li> </ul>	Environmental impacts and pressures <ul style="list-style-type: none"> <li>Emissions – CO2</li> <li>Emissions – Other GHGs</li> <li>Other environmental impacts and pressures, please specify: In addition to environmental impacts, the EU 2040 Climate Targets also focus on Energy efficiency requirements, Renewable energy generation</li> </ul>	<ul style="list-style-type: none"> <li>Regional</li> </ul>	EU 27	Support with no exceptions
Details of any exceptions and your organization's proposed alternative approach to the policy, law or regulation	Type of direct engagement with policy makers on this policy, law, or regulation	Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)	Explain the relevance of this policy, law or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement and how you measure the success of your engagement?	Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals	Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation
N/A	<ul style="list-style-type: none"> <li>Participation in working groups organized by policy makers</li> <li>Responding to consultations</li> <li>Other, please specify:</li> </ul>	0	<p>The European Commission presented its assessment for a 2040 climate target for the EU in February 2024. The Commission recommended reducing the EU's net greenhouse gas emissions by 90% by 2040 relative to 1990.</p> <p>Bayer welcomes the EU's initiative to develop a GHG reduction pathway towards the 2050 climate neutrality objective. Setting the 2040 climate target would provide businesses with much needed clarity and predictability on the future framework for decarbonization of EU economy. Bayer believes that land-based carbon removals have a role to play under the future EU climate policy framework.</p>	<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>	<ul style="list-style-type: none"> <li>Paris Agreement</li> </ul>

	Bayer has engaged through trade associations on this topic.		We want to stress that climate mitigation first and foremost must be based on emission reduction. Carbon removals should only be used in addition to the emission reduction needed to stay below 1.5°C. Carbon removals will be essential for the EU to reach its ambitious 2030 55% net emission reduction target, its 2050 climate neutrality target and its 2030 310MtCO <sub>2</sub> e carbon removal target. Where possible Bayer will actively contribute to the development of land-based carbon removals in the EU. Bayer has engaged key industry and sectoral stakeholders on this topic. In 2021 Bayer launched its EU Carbon Program where we engage in partnerships to create a business case for farmers and their value chain partners on climate mitigation (emission reduction and carbon removal). We are designing our EU Carbon Program to reach a multitude of objectives that include carbon and go beyond to yield social, environmental and economic benefits.		
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## ENG 6

Specify the policy, law, or regulation on which your organization is engaging with policy makers	Environmental issues the policy, law, or regulation relates to	Focus area of policy, law, or regulation that may impact the climate	Geographic coverage of policy, law, or regulation	Country/area/region the policy, law, or regulation applies to	Your organization's position on the policy, law, or regulation
Green Power Purchase Agreements (PPA)	<ul style="list-style-type: none"> <li>Climate change</li> </ul>	Energy and renewables <ul style="list-style-type: none"> <li>Green electricity tariffs/renewable energy PPAs</li> </ul>	<ul style="list-style-type: none"> <li>National</li> </ul>	<ul style="list-style-type: none"> <li>Germany</li> </ul>	<ul style="list-style-type: none"> <li>Support with minor exceptions</li> </ul>
Details of any exceptions and your organization's proposed alternative approach to the policy, law or regulation	Type of direct engagement with policy makers on this policy, law, or regulation	Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)	Explain the relevance of this policy, law or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement and how you measure the success of your engagement?	Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals	Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation
Bayer advocates to remove the following obstacles: // Misguided incentives for subsidies for renewable energies: Marketing of RE from solar/wind is usually based on the RE subsidy, which does not reflect the market value of the assets/investment and thus does not allow for a cost increase.	<ul style="list-style-type: none"> <li>Discussion in public forums</li> <li>Other, please specify: Bayer is in talks with companies, trade unions and academia to find concepts to</li> </ul>	0	Bayer has advocated for a better regulatory framework for Green PPAs in talks with politicians, inter alia in a panel discussion during the German Economic Day in June 2024. The demand for renewable energies (RE) continues to increase – especially in view of the decommissioning of conventional power plants, advancing electrification and new technologies such as AI.	<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>	<ul style="list-style-type: none"> <li>Paris Agreement</li> </ul>



<p>// High costs for companies: The financing and hedging of longer-term PPAs lead to additional work and additional costs for companies (high CAPEX demand among producers).</p> <p>// No needs-based expansion: Investments are not based on supply and demand (Example solar: strong surplus and increasingly negative electricity prices).</p> <p>// Too large volumes: For many SMEs Assets/PPAs are generally only marketed to one buyer – this is not in line with the needs of small volumes of SMEs.</p> <p>// Too long runtimes: Usual terms of PPAs (approx. 10-20 years) often contradict market requirements (approx. 1-5 years).</p>	<p>overcome existing hurdles for a massive expansion of Green PPA-Projects in Germany.</p>		<p>The German government is facing the challenge of achieving its sustainability goals without jeopardizing the prosperity of the German economy.</p> <p>Bayer is promoting for a better framework for Green Power Purchase Agreements (PPAs). These contracts between providers of renewable energy projects and customers (such as industry) have the potential to significantly accelerate the transformation of the energy sector and significantly reduce costs for companies.</p> <p>The right framework conditions to be able to develop the instrument in its full effect can be significantly improved with little effort and thus activate private capital for energy transformation.</p> <p>The difficult situation of an internal non-alignment of the traffic light coalition, resulting in a premature end in November 2024, led to a paralysis of ambitioned climate legislation. Bayer advocates in its Policy Positions for the National Federal Legislation (taking place in February 2025), published in November 2024, again for an improved framework for Green PPAs.</p>		
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#### 4.11.2 Provide details of your indirect engagement on policy, law or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

##### ENG INDIRECT TRADE ASSOCIATION 1

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position		Indicate whether your organization's position is consistent with the organization or individual you engage with	
<ul style="list-style-type: none"><li>Indirect engagement via a trade association</li></ul>	n/a	n/a	Europe <ul style="list-style-type: none"><li>German Chemical Industry Association (VCI)</li></ul>	<ul style="list-style-type: none"><li>Climate change</li><li>Forests</li><li>Water</li></ul>	<ul style="list-style-type: none"><li>Mixed</li></ul>		
Indicate whether your organization attempted to influence the		Describe how your organization's position is consistent with or differs from the organization or	Funding figure your organization provided to this organization or	Describe the aim of this funding and how it could influence policy, law or	Indicate if you have you evaluated whether your organization's		Global environmental treaties or policy goals aligned with your

organization or individual's position in the reporting year	individual's position, and any actions taken to influence their position	individual in the reporting year, (currency)	regulation that may impact the environment	engagement is aligned with global environmental treaties or policy goal	organization's engagement on policy, law or regulation
<ul style="list-style-type: none"> <li>Yes, and they have changed their position</li> </ul>	<p>i) POSITION OF THE ASSOCIATION: The VCI acknowledges the commitment of the chemical industry in Germany to sustainability and promotes the sustainable development in companies. The VCI holds the position that, with its products and with its efficient co-generation plants, the chemical industry is contributing to sustainable development. The VCI is committed to international standards for sustainability and works closely with global organizations for the promotion of sustainable development, climate mitigation and resource efficiency.</p> <p>ii) CONSISTENCY: In 2024, Bayer published the Climate Advocacy Report. The report also compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours: // Support transition to net-zero: Aligned. // Policies to enable net-zero: Partially misaligned. VCI highlights changed geopolitical framework and ongoing energy crisis as a reason for "inclusion of the global perspective" in setting the EU's 2040 climate target. // Promote technologies &amp; innovation to improve climate performance: Aligned. // Source 100% energy of electricity from renewables by 2029: Aligned. // Acknowledge climate related trade measures within rules-based trade system: Aligned. // Carbon offsetting &amp; natural climate solutions to deliver net zero: Aligned.</p> <p>iii) ATTEMPT TO INFLUENCE: Bayer's CEO Bill Anderson joined the presidium of VCI. Bayer chairs the VCI Trace substances working group, which was involved in the National Water Dialogue with the Federal Ministry of Environment. Water-related topics on the VCI agenda in 2024 included the Urban Wastewater Directive and EU Water resilience strategy.</p> <p>Furthermore, Bayer regularly participates in the Task Force on the EU Deforestation Regulation (EUDR). The VCI officially supports the objectives of the EUDR - preventing global deforestation and its associated risks</p>	1,000,000	The value in the funding of ca EUR 1 million represents an approximation of the membership fees. We are part of the association since the VCI is the main chemical association in Germany and it therefore represents the industry interests towards politicians, authorities, and other relevant stakeholders. Furthermore, it offers a platform for best practice sharing within the industry.	<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>	<ul style="list-style-type: none"> <li>Paris Agreement</li> <li>Kunming-Montreal Global Biodiversity Framework</li> <li>Sustainable Development Goal 6 on Clean Water and Sanitation</li> </ul>

	(e.g., biodiversity loss, agricultural expansion). However, it emphasizes a need for clarity and practicability in verifying deforestation-free sourcing - companies must collect geolocation data, conduct risk assessments, implement mitigation strategies, and submit declarations before market entry.				
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## ENG INDIRECT TRADE ASSOCIATION 2

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position		Indicate whether your organization's position is consistent with the organization or individual you engage with	
<ul style="list-style-type: none"><li>Indirect engagement via a trade association</li></ul>	N/A	N/A	<ul style="list-style-type: none"><li>Other trade association in Europe, please specify: Industrieverband Agrar (IVA)</li></ul>	<ul style="list-style-type: none"><li>Climate change</li></ul>		<ul style="list-style-type: none"><li>Mixed</li></ul>	
Indicate whether your organization attempts to influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position			Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
<ul style="list-style-type: none"><li>Yes, and they have changed their position</li></ul>	i) POSITION OF THE ASSOCIATION: The IVA is committed to the goals of the United Nations Agenda 2030, which in turn covers goals of the Paris Agreement.  ii) CONSISTENCY: In 2024 Bayer published its Climate Advocacy Report. This report compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours: // Support transition to net-zero: Partially misaligned. Despite content on regenerative agricultural practices and stating that man-made climate change is the greatest ecological, economic and social challenge of this Century, IVA does not focus on net zero transition, but only on THG-reduction. // Lower GHG emissions in agriculture by 30%: Aligned. IVA has produced an in-depth study looking at ways to ensure innovations can reduce the GHG footprint of agriculture.			1,000,000	The value in the funding of ca EUR 1,000,000 represents an approximation of the membership fees.  IVA issued a "summary of climate positions"-paper promoting climate friendly agricultural production in 2024.	<ul style="list-style-type: none"><li>Yes, we have evaluated, and it is aligned</li></ul>	<ul style="list-style-type: none"><li>Paris Agreement</li></ul>

	<p>// Promote technologies &amp; innovation to improve climate performance: Aligned. IVA has produced an in-depth study looking at ways to ensure innovations can reduce the GHG footprint of agriculture.</p> <p>// Market-based approaches to carbon pricing &amp; trading: Aligned. IVA supports carbon capture and storage, in particular through regenerative farming techniques.</p> <p>// Carbon offsetting &amp; natural climate solutions to deliver net zero: Aligned. IVA sets out clear support for achieving qualitative biodiversity targets as part of Germany's 2025 federal election.</p> <p>iii) ATTEMPT TO INFLUENCE: Bayer has engaged with IVA to encourage the association to be clearer on their climate ambitions. As a result, IVA underlined the need to reduce GHG especially against the background of the German climate protection law, inter alia in its climate study.</p>				
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### ENG INDIRECT TRADE ASSOCIATION 3

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
<ul style="list-style-type: none"> <li>Indirect engagement via a trade association</li> </ul>	N/A	N/A	<ul style="list-style-type: none"> <li>Other global trade association, please specify: Global Selfcare Federation (GSCF)</li> </ul>	<ul style="list-style-type: none"> <li>Climate change</li> </ul>	<ul style="list-style-type: none"> <li>Consistent</li> </ul>
Indicate whether your organization attempted to influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
<ul style="list-style-type: none"> <li>No, we did not attempt to influence their position</li> </ul>	<p>i) POSITION OF THE ASSOCIATION: GSCF publicly acknowledges the Paris agreement and its goals, while stating that members should work towards the goals.</p> <p>ii) CONSISTENCY: In 2024, Bayer published the Climate Advocacy Report. The report compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours: // Support transition to net-zero: Aligned. The organization's Charter for Environmentally Sustainable Self-Care encourages members to reduce carbon emissions through Science-Based Targets (SBTs) to keep warming below 1.5°C degrees above pre-industrial levels, in line with the Paris Agreement. // Policies to enable net zero: Aligned. Charter for Environmentally Sustainable Self-Care encourages members to address Scope 1 to 3 GHG emissions. // Promote technologies &amp; innovation to improve climate performance: Aligned. Sets out a general, albeit generic, support for innovation and technological advancement.</p> <p>iii) ATTEMPT TO INFLUENCE: Bayer led the effort to establish the Charter for Environmentally Sustainable Self-Care, the first sector-wide climate action pledge in consumer health.</p>	100,000	The value in the funding of ca EUR 100,000 represents an approximation of the membership fees. Bayer has a Member and Environmental Advisory Board position at GSCF	<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>	<ul style="list-style-type: none"> <li>Paris Agreement</li> </ul>

	Additional action has included championing cross-industry collaboration on material issues for the self-care industry, including climate change. Through continued engagement with GSCF's Environmental Advisory Board, Bayer will continue to maintain and develop the association's focus on climate-related policy and action.				
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#### ENG INDIRECT TRADE ASSOCIATION 4

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with	
<ul style="list-style-type: none"><li>Indirect engagement via a trade association</li></ul>	N/A	N/A	<ul style="list-style-type: none"><li>Other global trade association, please specify: Association of British HealthTech Industries (ABHI)</li></ul>	<ul style="list-style-type: none"><li>Climate change</li></ul>	<ul style="list-style-type: none"><li>Mixed</li></ul>	
Indicate whether your organization attempts to influenc the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position		Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
<ul style="list-style-type: none"><li>Yes, and they have changed their position</li></ul>	i) POSITION OF THE ASSOCIATION: Given its focus as a trade association, ABHI is aligned with delivery of the National Health Service's (NHS) commitment to becoming net zero by 2045. In turn, it references significance of the Paris Agreement and action on climate change. Clarification is, however, still required on the ABHI's overall level of commitment to support decarbonization, based on caveated policy statements emphasizing "many challenges to overcome" in achieving associated targets. An improvement in achieving alignment on support for necessary innovation to support action on climate is encouraging and welcome.  ii) CONSISTENCY: In 2024, Bayer published the Climate Advocacy Report. The report also compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public		50,000	<p>The value in the funding of ca EUR 50,000 represents an approximation of the membership fees.</p> <p>Collaboration via association in support of UK Department of Health policy to support the move to circular economy for pharmaceutical and health companies.</p>	<ul style="list-style-type: none"><li>Yes, we have evaluated , and it is aligned</li></ul>	<ul style="list-style-type: none"><li>Paris Agreement</li></ul>

	<p>debate, we disclose where we agree with these positions and where they diverge from ours:  // Support transition to net-zero: Aligned. Aligned with goal of achieving net zero across goals across the National Health Service (NHS).  // Policies to enable net zero: Aligned. Commits to support its members to become net zero in line with policies of the NHS.  // Promote technologies &amp; innovation to improve climate performance: Aligned. Emphasis placed on ability of health tech sector to reduce carbon footprint of healthcare delivery.</p> <p>iii) ATTEMPT TO INFLUENCE:  Our engagement helped resolve tensions in wider government policy development, that otherwise would undercut the move to circularity. Clarification through the process led by Bayer provided legal certainty to companies in meeting the circular economy requirements.</p>				
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#### ENG INDIRECT TRADE ASSOCIATION 5

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with	
<ul style="list-style-type: none"><li>Indirect engagement via a trade association</li></ul>	N/A	N/A	<ul style="list-style-type: none"><li>Other global trade association, please specify: The Association of the British Pharmaceutical Industry (ABPI)</li></ul>	<ul style="list-style-type: none"><li>Climate change</li></ul>	<ul style="list-style-type: none"><li>Consistent</li></ul>	
Indicate whether your organization attempts to influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position		Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
<ul style="list-style-type: none"><li>No, we did not attempt to influence their position</li></ul>	i) POSITION OF THE ASSOCIATION: ABPI makes a clear and unequivocal commitment to support delivery of the National Health Service (NHS) net zero target and its support for its members in delivering on the commitment. This is accompanied with		500,000	The value in the funding of ca EUR 500,000 represents an approximation of the membership fees.	<ul style="list-style-type: none"><li>Yes, we have evaluated and it is aligned</li></ul>	<ul style="list-style-type: none"><li>Paris Agreement</li></ul>

	<p>reference to NHS analysis that shows medicines account for 25% of its total emissions footprint. The organization also is a signatory to a joint industry association statement on the importance of climate action issue for COP27.</p> <p>ii) CONSISTENCY: In 2024, Bayer published the Climate Advocacy Report. The report also compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours: // Support transition to net-zero: Aligned. A clear and unequivocal commitment to support delivery of the NHS net zero target and its support for its members in delivering on the goal. // Policies to enable net zero: Aligned. It has previously focused on the role the UK can play in green healthcare innovation, and the benefit supportive policy provides in speeding progress in reducing emissions. // Promote technologies &amp; innovation to improve climate performance: Aligned. Clear support for innovation that improves climate performance // Source 100% of electricity from renewables by 2029: Aligned. Top-level, but still clear position on benefit of moving to renewable energy for healthcare manufacturing facilities. // Market-based approaches to carbon pricing &amp; trading: Aligned. Cites sector-led uptake on carbon offsetting. // Carbon offsetting &amp; natural climate solutions to deliver net zero: Aligned. Cites sector led uptake on carbon offsetting.</p> <p>iii) ATTEMPT TO INFLUENCE: Bayer's contribution includes establishing internal program on product carbon footprinting, to proactively discuss how it could be scalable, exchange views with other companies and ensure the industry speaks with one voice on the matter.</p>		<p>Bayer is participant in the association's sustainability leadership group.</p>		
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#### ENG INDIRECT TRADE ASSOCIATION 6

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
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<ul style="list-style-type: none"><li>Indirect engagement via a trade association</li></ul>	N/A	N/A	<ul style="list-style-type: none"><li>Other global trade association, please specify: CropLife International (CLI)</li></ul>	<ul style="list-style-type: none"><li>Climate change</li><li>Forests</li><li>Water</li></ul>	<ul style="list-style-type: none"><li>Consistent</li></ul>	
Indicate whether your organization attempts to influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position		Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
<ul style="list-style-type: none"><li>No, we did not attempt to influence their position</li></ul>	<p>i) POSITION OF THE ASSOCIATION: CropLife International (CLI) promotes innovations in agriculture for sustainable food systems. CLI supports innovation to mitigate and adapt to climate change through sustainable intensification and nature-positive agricultural practices. It also promotes sustainable land use that reduces the pressure to convert forests and advocates for responsible water use in agriculture including cover crops to retain water, drought tolerant seeds and precision irrigation. Organization is a member of the Coalition for Soil Health and also attends COP.</p> <p>ii) CONSISTENCY: In 2024, Bayer published the Climate Advocacy Report. The report also compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours: // Paris Agreement: Aligned // Lower GHG emissions in agriculture by 30%: Aligned Promote technologies &amp; innovation to improve climate performance: Aligned // Acknowledge climate- related trade measures within rules- based trade system: Aligned // Carbon offsetting &amp; natural climate solutions to deliver net zero: Aligned</p> <p>iii) ATTEMPT TO INFLUENCE: Bayer supported the action agenda publication by CLI on "Nature Positive Agriculture: A CropLife International Perspective". The publication offers perspectives and actions on nature -positive approaches for agriculture, including, for example, reducing emissions and increasing carbon sequestration through precision</p>		1,000,000	<p>The value in the funding of ca EUR 1,000,000 represents an approximation of the membership fees.</p> <p>Bayer participated in partnering dialogues emphasizing the importance of regenerative agriculture in providing farmers access to sustainable solutions and in driving change alongside similar stakeholders.</p>	<ul style="list-style-type: none"><li>Yes, we have evaluated and it is aligned</li></ul>	<ul style="list-style-type: none"><li>Paris Agreement</li><li>KunmingMontreal Global Biodiversity Framework</li><li>Sustainable Development Goal 6 on Clean Water and Sanitation</li></ul>

	agriculture, digital tools, and conservation practices. For FORESTS, key topics are to avoid expansion into forested areas by boosting productivity on existing farmland. Key WATER-related actions include soil management and cover crops to retain water and improve water quality and efficiency through stewardship and reduced pesticide risks.				
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## ENG INDIRECT OTHER 1

Type of indirect engagement	Type of organization or individual	State the organization or position of individual		Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with	
<ul style="list-style-type: none"><li>Indirect engagement via other intermediary organization or individual</li></ul>	<ul style="list-style-type: none"><li>University or other educational institution</li></ul>	Coalition for Sustainable and Regenerative Agriculture: In partnership with Purdue University, a public research university in the US, Bayer launched this coalition to deliver science-based recommendations to promote climate-smart agriculture. Announced during Bayer's Climate Innovation Day, the coalition engages in advocacy by providing additional scientific research that supports or incentivizes sustainable practices for farmers and landowners.		N/A	<ul style="list-style-type: none"><li>Climate change</li><li>Forests</li><li>Water</li></ul>	<ul style="list-style-type: none"><li>Consistent</li></ul>	
Indicate whether your organization attempten to influenc the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position		Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation	
<ul style="list-style-type: none"><li>No, we did not attempt to influence their position</li></ul>	Bayer's goal for regenerative agriculture is to reduce GHG emissions per kilogram of harvested produce by 30% in major agricultural markets by 2030. For Bayer, regenerative agriculture is an outcome-based production model which has improving soil health at its core and strengthening resilience as key objective. Other principal aims include mitigating climate change, maintaining or restoring biodiversity, conserving water as well as increasing yields and improving the economic and social well-being of farmers and their communities. The Coalition for Sustainable and Regenerative Agriculture is one key advocacy initiative in this respect.		0	N/A	<ul style="list-style-type: none"><li>Yes, we have evaluated, and it is aligned</li></ul>	<ul style="list-style-type: none"><li>Paris Agreement</li><li>Kunming-Montreal Global Biodiversity Framework</li><li>Sustainable Development Goal 6 on Clean Water and Sanitation</li></ul>	

	<p>The coalition will focus on several key areas:</p> <p><b>// Climate-smart agriculture:</b> Integrate technology to adapt to changing weather patterns, improve water management and optimize resource use.</p> <p><b>// Regenerative practices:</b> Develop more robust practices that capture and store carbon in the soil. Promote techniques that improve soil health and biodiversity and enhance long-term productivity.</p> <p><b>// Farmer empowerment:</b> Provide farmers with the tools, knowledge and resources they need to adopt sustainable practices and access premium markets for their products.</p> <p><b>// Profitability and policy advocacy:</b> Provide additional scientific research that supports or incentivizes sustainable practices for farmers and landowners.</p>				
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## ENG INDIRECT OTHER 2

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
<ul style="list-style-type: none"> <li>Indirect engagement via other intermediary organization or individual</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: business-led international multistakeholder-forum</li> </ul>	World Business Council of Sustainable Development (WBCSD)	N/A	<ul style="list-style-type: none"> <li>Climate change</li> <li>Forests</li> <li>Water</li> </ul>	<ul style="list-style-type: none"> <li>Consistent</li> </ul>
Indicate whether your organization attempten to influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
<ul style="list-style-type: none"> <li>No, we did not attempt to influence their position</li> </ul>	<p>i) POSITION: The WBCSD sets out the vision for living with planetary boundaries, just as a core focus of the organization is delivery of the Paris Agreement while being fully aligned with its goals.</p> <p>ii) CONSISTENCY: // Support transition to net-zero: Aligned.</p>	50,000	<p>The value in the funding of ca EUR 50,000 represents an approximation of the membership fees.</p> <p>In 2024, Bayer was a key member of a working group to develop a roadmap for the pharmaceutical</p>	<ul style="list-style-type: none"> <li>Yes, we have evaluated, and it is aligned</li> </ul>	<ul style="list-style-type: none"> <li>Paris Agreement</li> <li>Kunming-Montreal Global Biodiversity Framework</li> <li>Sustainable Development Goal 6</li> </ul>

	<p>// Policies to enable net zero: Aligned.</p> <p>// Lower GHG emissions in agriculture by 30%: Aligned. WBCSD has a 'pathways' program focused entirely on the transition to sustainable agriculture and food system.</p> <p>// Promote technologies &amp; innovation to improve climate performance: Aligned. A focus on supporting innovation is one of 10 key priority action areas.</p> <p>// Source 100% of electricity from renewables by 2029: Aligned. WBCSD's Rescale initiative supports members in ambition to scale up renewable deployment beyond average growth to achieve 3.5 terawatts of capacity by 2025. This is just one example among others of constructive programmatic activity supportive of renewables.</p> <p>// Market-based approaches to carbon pricing &amp; trading: Aligned. Has a clear and consistent position on relevance of the voluntary carbon market. Includes recent work in supporting understanding of and participation in natural climate solution-based projects and the wider credits market.</p> <p>// Acknowledge climate related trade measures within rules- based trade system: Aligned. Publicly recognizes the inextricable link between trade and GHG reduction.</p> <p>// Carbon offsetting &amp; natural climate solutions to deliver net zero: Aligned. 'Nature Action' is one of the organizations' three key imperatives. In turn it is clear on its support for high integrity voluntary carbon markets and supporting member participation.</p> <p>iii) ATTEMPT TO INFLUENCE:</p> <p>Bayer has a seat on Agriculture and Food working group Boards. Moreover, we play an active role across other relevant WBCSD working groups.</p> <p>Bayer is part of the Use case on Methods for impact monitoring and reporting, published in November 2024.</p> <p>Bayer also contributed with an interview on lessons learned when buying nature-based carbon credits in 2024.</p> <p>The Bayer PRO Carbono approach has been taken up by WBCSD as case study for the nature-based solutions blueprint, published June 2024.</p>		<p>sector to become nature-positive.</p> <p>This initiative aims to guide companies in assessing their impacts and dependencies on nature, preparing for emerging frameworks, and driving collaborative action to address shared challenges including FOREST- and WATER-related issues.</p> <p>In 2024 Bayer was also key member in WBCSD groups and workstreams on Nature Positive, Biodiversity Policy, Nature-based solutions and regenerative agriculture metrics providing feedback and supporting action plans for 2025.</p>		<p>on Clean Water and Sanitation</p>
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#### 4.12 Have you published information about your organization's response to environmental issues for this reporting year in places other than in your CDP response?

- Yes

**4.12.1 Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

Publication	Standard or framework the report is in line with	Environmental issues covered in publication	Status of the publication	Content elements	Page/Section reference	Attach the relevant publication	Comment
<ul style="list-style-type: none"> <li>• In mainstream reports, in line with environmental disclosure standards or frameworks</li> </ul>	<ul style="list-style-type: none"> <li>• ESRS</li> <li>• GRI</li> <li>• IFRS</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Forests</li> <li>• Water</li> <li>• Biodiversity</li> </ul>	<ul style="list-style-type: none"> <li>• Complete</li> </ul>	<ul style="list-style-type: none"> <li>• Content of environmental policies</li> <li>• Governance</li> <li>• Public Policy Engagement</li> <li>• Dependencies &amp; Impacts</li> <li>• Risks &amp; Opportunities</li> <li>• Strategy</li> <li>• Value chain engagement</li> <li>• Biodiversity indicators</li> <li>• Emissions figures</li> <li>• Emission targets</li> <li>• Water accounting figures</li> <li>• Water pollution indicators</li> </ul>	<p>Sustainability Statement in Bayer's Annual report 2024: p. 97-240:  // CLIMATE strategy, risks and opportunities, policies, emissions targets and figures: p. 130ff  // FOREST conservation activities: p. 138  // WATER-related risks and opportunities, policies, targets and figures: p. 164ff  // BIODIVERSITY strategy, risks and opportunities, policies, targets, and metrics: p. 168ff</p> <p>// VALUE CHAIN AND PUBLIC POLICY ENGAGEMENT: e.g. p. 120f., 229f., 232f.</p>	Bayer Annual Report 2024	<p>Bayer's Annual Report includes our Sustainability Statement, which offers a comprehensive overview of our environmental, social and governance-relevant efforts to create transparency for our various stakeholders and show responsibility in our actions. It is strongly aligned to the structural requirements of the European Sustainability Reporting Standards (ESRS). This is integrated in Bayer's Management Report. This management report was prepared on a consolidated basis. The scope of consolidation for sustainability reporting is basically the same as for financial reporting and represents the reporting group for information about our own operations. The sustainability statement contains information on the material impacts, risks and opportunities in connection with our own operations and our direct and indirect business relations. The sustainability statement therefore also comprises material impacts, risks and opportunities within our upstream and downstream value chain in accordance with the conducted materiality assessment. In preparing the sustainability statement, we did not have to avail ourselves of the option of omitting certain information corresponding to intellectual property, know-how or the results of innovation. Deloitte conducted a limited assurance in relation to the consolidated sustainability statement (p. 361ff.). The sustainability information integrated in the report includes the content elements described in column 5.</p>
<ul style="list-style-type: none"> <li>• In voluntary sustainability reports</li> </ul>	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Forests</li> <li>• Water</li> <li>• Biodiversity</li> </ul>	<ul style="list-style-type: none"> <li>• Complete</li> </ul>	<ul style="list-style-type: none"> <li>• Content of environmental policies</li> <li>• Governance</li> <li>• Public policy engagement</li> <li>• Dependencies &amp; Impacts</li> <li>• Strategy</li> <li>• Value chain engagement</li> </ul>	<p>// p. 5-8: Sustainability STRATEGY incl. DECARBONIZATION targets, WATER STEWARDSHIP and FOREST conservation activities  // p. 25-38: Sustainability GOVERNANCE incl. FOREST Protection</p>	Bayer Impact Report 2024	<p>With the Impact Report, Bayer aims to provide transparent and in-depth insights into both its sustainability strategy and its sustainability performance. This report supplements the Sustainability Statement which serves as non-financial statement for the Bayer Group (Section 315b et seq. of the German Commercial Code, HGB). The reporting standards applied for the Sustainability Statement pursuant to Section 289d of the German Commercial Code (HGB) are the European Sustainability Reporting Standards (ESRS). The Sustainability Statement is published in the Combined Management Report of the 2024 Annual Report. Throughout the Impact Report, we refer to data points in the</p>

				<ul style="list-style-type: none"> <li>Emissions figures</li> <li>Emission targets</li> <li>Commodity volumes</li> <li>Water accounting figures</li> <li>Water pollution indicators</li> </ul>	<p>Approach and VALUE CHAIN ENGAGEMENT</p> <p>// p. 111-113: GHG EMISSIONS targets, performance and actions</p> <p>// p. 113-117: WATER strategy, target, accounting figures, and pollution indicators</p> <p>// p. 84-91: SUPPLIER ENGAGEMENT</p> <p>// p. 86: COMMODITY VOLUMES</p>		<p>Sustainability Statement, which has been subject to an external audit with limited assurance for the fiscal year 2024.</p> <p>Furthermore, Bayer discloses information on its SUSTAINABILITY WEBSITE on strategy, targets, impacts, governance and policies regarding climate protection, water stewardship, biodiversity and forest-related issues.</p> <p>With our SUSTAINABILITY WEBSITE, Bayer aims to provide transparent and in-depth insights into both its sustainability strategy and its sustainability performance. The website supplements the non-financial reporting in our Annual Report and the Impact Report. The website is used to communicate updates on our sustainability activities swiftly.</p>
<ul style="list-style-type: none"> <li>In voluntary sustainability reports</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Climate change</li> <li>Forests</li> <li>Water</li> <li>Biodiversity</li> </ul>	<ul style="list-style-type: none"> <li>Complete</li> </ul>	<ul style="list-style-type: none"> <li>Governance</li> <li>Public policy engagement</li> <li>Dependencies &amp; Impacts</li> <li>Risks &amp; Opportunities</li> <li>Strategy</li> <li>Value chain engagement</li> <li>Emissions figures</li> <li>Emission targets</li> <li>Water accounting figures</li> <li>Water pollution indicators</li> </ul>	<p>Among others, the Bayer Crop Science Sustainability Progress Report 2024 discloses on:</p> <p>// CLIMATE CHANGE: P. 66ff. measures and solutions to achieve our target to reduce GHG emissions in agriculture</p> <p>// BIODIVERSITY and FORESTS: P. 93-103: dependencies &amp; impacts, risks and opportunities, value chain engagement and our progress towards biodiversity and forest protection</p> <p>// WATER: P. 104-119: our water policy and our efforts to reduce water consumption and improve water efficiency in Agriculture</p>	<p>BAYER CROP SCIENCE SUSTAINABILITY PROGRESS REPORT 2024</p>	<p>The Crop Science Sustainability Progress Report is meant to supplement the Bayer AG Sustainability Report by providing a closer look at the many ways the Crop Science division is promoting sustainable agriculture and creating the best possible outcomes for farmers and society. The information in the Crop Science Sustainability Progress Report is tailored to ESG-focused audiences that rate, benchmark, and want to learn more about how we embed sustainability into our business and seek to make a positive contribution to the global food and agricultural systems. Our purpose for creating this report is to go beyond stating our targets to sustainability and transparently demonstrate the actions we're taking, the measure of their impacts, and how we're constantly evolving our business to improve our impact on the environment and add value for farmers and society. In addition to serving as a vehicle to share information with our ESG stakeholders, the report is about transparency and accountability more broadly. Our intention is to highlight the areas where we are focused on improving our operations and creating sustainable solutions in agriculture.</p>
<ul style="list-style-type: none"> <li>In voluntary communications</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Climate change</li> </ul>	<ul style="list-style-type: none"> <li>Complete</li> </ul>	<ul style="list-style-type: none"> <li>Content of environmental policies</li> <li>Public policy engagement</li> </ul>	<p>This is the third edition of Bayer's industry association climate advocacy review and covers the period June 2023 to December 2024. The report outlines our global climate policy position, which is in line</p>	<p>Bayer Climate Advocacy Report 2024</p>	<p>The Bayer Climate Advocacy Report 2024 includes a comprehensive overview of our own direct advocacy activities alongside an assessment of association activity. Through our own direct interactions with political stakeholders across different regions we have sought to advance the climate policy agenda. Examples include improving frameworks on carbon markets and carbon removal certification, soil monitoring and resilience, to</p>

					with the Paris Agreement (p. 5-7) and discloses detailed information on our direct engagement with policy makers and our engagement with our 63 association relationships regarding climate policy (p. 8-106).		enabling regulation for sustainable aviation fuel and supporting the climate agenda of the G20.
<ul style="list-style-type: none"> <li>• In voluntary communications</li> </ul>	N/A	<ul style="list-style-type: none"> <li>• Climate change</li> </ul>	<ul style="list-style-type: none"> <li>• Complete</li> </ul>	<ul style="list-style-type: none"> <li>• Governance</li> <li>• Dependencies &amp; Impacts</li> <li>• Risks &amp; Opportunities</li> <li>• Strategy</li> <li>• Value Chain Engagement</li> <li>• Emission figures</li> <li>• Emission targets</li> </ul>	// Governance: p. 2-3 // Strategy including dependencies and impacts as well as climate scenarios: p. 3-8 // Risk Management, p. 10 // Value Chain Engagement, p. 13 – 14 // Emission figures: p. 15 - 17 // Emission targets: p. 8-9 with actions taken to achieve our targets on p. 11-15	Bayer Task Force on Climate-Related Financial Disclosures (TCFD) Report 2024	Bayer reports on Climate Change in accordance with the requirements of the European Sustainability Reporting Standards (ESRS) in our Sustainability Statement in the Annual Report 2024. Bayer also supports the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) with respect to reporting on this topic. In our report, we implement the 11 recommendations of the TCFD in the four categories of Governance, Strategy, Risk Management and Metrics & Targets.
<ul style="list-style-type: none"> <li>• In voluntary communications</li> </ul>	N/A	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	<ul style="list-style-type: none"> <li>• Complete</li> </ul>	<ul style="list-style-type: none"> <li>• Governance</li> <li>• Dependencies &amp; Impacts</li> <li>• Risks &amp; Opportunities</li> <li>• Strategy</li> <li>• Value Chain Engagement</li> </ul>	//Governance: p. 3, 8-9 // Impacts of Climate change on for example soil degradation and water scarcity and related opportunities of regenerative agriculture, p. 4-5 // Sustainability Strategy: p. 7	Bayer Sustainability Council Report 2024	<p>An independent external Sustainability Council advises the Board of Management of Bayer AG and other functions within the company in all sustainability matters. The Sustainability Council helps Bayer further develop the sustainability elements of its business strategy and provides guidance on the contribution that Bayer can make with its research and development. It independently examines the progress made by Bayer in the implementation of its sustainability targets. The Council also promotes cooperation with networks in the areas of society, education, industry and politics.</p> <p>The Sustainability Council 2024 Report provides a reflection of the Council on topics discussed in 2024. In exploring specific discussions around Bayer's sustainability targets, the Council identified several key points, for example:</p> <p>// The comprehensive climate transition and transformation plan published in June 2024, which provides an overarching view of Bayer's climate strategy embedded in its business strategy including key actions for mitigation, adaptation, and access. Demonstrating concrete plans and maintaining transparency truly make a difference.</p> <p>// Bayer's ongoing commitment to regenerative agriculture stands out as a pivotal area where the company can lead and create new</p>

							market opportunities. The commitment to regenerative agriculture should be broadened and deepened to not only align with environmental goals but also create new market opportunities.
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## Module 5 - Business strategy

### 5.1 Does your organization use scenario analysis to identify environmental outcomes?

Environmental issue	Use of scenario analysis	Frequency of analysis	Primary reason why your organization has not used scenario analysis	Explain why your organization has not used scenario analysis
Climate change	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> </ul>	n/a	n/a
Forests	<ul style="list-style-type: none"> <li>No, and we do not plan to within the next two years</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Not an immediate strategic priority</li> </ul>	While Bayer is not a forest holder, we are deeply committed to environmental sustainability and responsible resource management. The development of a forest-specific scenario analysis has not yet been prioritized. This is primarily because our current sustainability efforts are concentrated on areas where we have identified the most significant opportunities for impact, based on our business operations and the needs of our stakeholders. Nonetheless, we assess impact of climate for our upstream value chain.
Water	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> </ul>	n/a	n/a

#### 5.1.1 Provide details of the scenarios used in your organization's scenario analysis.

##### 1: Climate change

Environmental issue this scenario has been used to analyze	Scenario used	Scenario used SSPs used in conjunction with scenario	Approach to scenario	Scenario coverage	Risk types considered in scenario	Temperature alignment of scenario
Climate change	Climate transition scenarios <ul style="list-style-type: none"> <li>IEA NZE 2050</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Qualitative and quantitative</li> </ul>	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Acute physical</li> <li>Chronic physical</li> <li>Policy</li> <li>Market</li> <li>Technology</li> </ul>	<ul style="list-style-type: none"> <li>1.5°C or lower</li> </ul>
Climate change	Physical climate scenarios <ul style="list-style-type: none"> <li>Customized publicly available climate physical scenario, please specify: IPPC AR6, WBCSD model, NGFs</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Qualitative and quantitative</li> </ul>	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Acute physical</li> <li>Chronic physical</li> <li>Policy</li> <li>Market</li> <li>Technology</li> </ul>	<ul style="list-style-type: none"> <li>3.5°C - 3.9°C</li> </ul>

		scenarios and IEA NZE 2050, IEA B2DS, IEA 2DS, IEA 450, IEA SDS				
Reference year	Time-frames covered	Driving forces in scenario	Assumptions, uncertainties and constraints in scenario	Rationale for choice of scenario		
2021	<ul style="list-style-type: none"><li>• 2025</li><li>• 2030</li><li>• 2040</li><li>• 2050</li><li>• 2060</li><li>• 2070</li><li>• 2080</li><li>• 2090</li><li>• 2100</li></ul>	<p>Local ecosystem asset interactions, dependencies and impacts</p> <ul style="list-style-type: none"><li>• Changes to the state of nature</li><li>• Climate change (one of five drivers of nature change)</li></ul> <p>Finance and insurance</p> <ul style="list-style-type: none"><li>• Other finance and insurance driving forces, please specify: commodity prices, carbon pricing and taxation</li></ul> <p>Stakeholder and customer demands</p> <ul style="list-style-type: none"><li>• Consumer sentiment</li><li>• Consumer attention to impact</li></ul> <p>Regulators, legal and policy regimes</p> <ul style="list-style-type: none"><li>• Global regulation</li><li>• Political impact of science (from galvanizing to paralyzing)</li><li>• Level of action (from local to global)</li></ul> <p>Relevant technology and science</p> <ul style="list-style-type: none"><li>• Other relevant technology and</li></ul>	<p>i) IDENTIFICATION OF SCENARIO: We have chosen to build on the Assessment Report 6 of the IPCC, especially the “Green Road” SSP1-1.9. In addition to the AR6, we have included various sources like the WBCSD model, NGFS and IEA scenarios for transitional risks. This scenario is marked by the rapid implementation of ambitious and globally coordinated climate-related laws and rules that can also include transformational requirements and new regulations for companies in the short term. The rapid reduction in GHG emissions leads to less severe weather- and climate-related effects.</p> <p>ii) PARAMETERS AND KEY ASSUMPTIONS: // Average mean temperature rise by 1.6°C between 2041-2060; 2081-2100: 1.4°C (best estimate). // Full decarbonization by 2050 (reduction of 90% CO2e compared to 2019). Carbon capture with high permanency at competitive cost and at scale available in 2040. // High transitional impacts across the world leading to a higher pressure to change and innovate business towards a net zero society. // Lower physical impacts. // Quick technological advances incl. hydrogen and electrification, energy demand increases by 4 times. // Fast growth of alternative fuels. First generation biofuels act as transition technology. // Population growth reaches 8.5 billion by 2050. Focus on SDGs, inequality is reduced and emphasis on human well-being. // Food systems move on accelerated path towards low-GHG emission systems incl. changes in animal feedstock, lower food waste and changing diets. // Full circularity, less resource intensive consumption.</p> <p>iii) ANALYTICAL CHOICES: Climate change already today has an impact on our business and our value chains. We have identified 10 climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance:</p>	<p>RATIONALE: GREEN ROAD (SSP1-1.9): The scenario was selected BECAUSE it shows high transitional impacts for us and in the business areas where we are active. ROCKY ROAD (SSP3-7.0): The scenario was selected BECAUSE it assesses physical risks and regional differences, as we assume that countries/regions develop differently, which are relevant for us and the business areas where we are active. For both scenarios we project similar physical impacts until 2040.</p> <p>FOCAL QUESTIONS: With both scenarios we wanted to understand the transition, acute physical and chronic physical impacts, which might result in risks and opportunities for Bayer. Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance. The goal of the analysis is to identify the relevance and change potential as pertains to Bayer and our fields of business and to determine further activities.</p> <p>TRANSITORY IMPACT DRIVERS: 1) regulatory requirements: change in regulations covering the food and health sector, e.g., increased food chain policies, product registrations 2) CO2 prices/taxes and border adjustment: change in carbon pricing, taxation of carbon and tariffs, as well as demand for biomass and biofuels 3) agricultural innovation and cultivation methods to mitigate climate risks 4) commodity prices: change in commodity prices due to regulations and/or climate change impacts 5) end consumers &amp; costumers: changing consumer preferences and change in sales due to new/lost customers as a result of change in the environmental performance or change of the environment as such, increased legislative and economic pressures for customers/farmers/ distributors 6) food security: due to growing population, agriculture will need to transition to systems that are more productive, use inputs more</p>		

		science driving forces, please specify: agricultural innovation	<p>// Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers&amp; costumers, 6) food security</p> <p>// Acute physical: 7) extreme weather events</p> <p>// Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes.</p> <p>Example: We have described regulations to be introduced to decarbonize agricultural value chains incl. behaviour change, waste streams and agricultural methods.</p> <p>We go beyond the customary ERM time horizons and instead apply the following: short-term (today - 2027), mid-term (2028–2035), long-term (2036–2050).</p>	<p>efficiently, and are more resilient to risks, shocks and long-term climate variability</p> <p><b>ACUTE PHYSICAL:</b></p> <p>7) extreme weather events: increased frequency and severity of hurricanes, floods, tornadoes, extreme precipitation, extreme wind, hail, dust storms, heat waves, fire</p> <p><b>CHRONIC:</b></p> <p>8) water cycle: impacts on the water cycle incl. changes in precipitation patterns, water scarcity and droughts</p> <p>9) diseases: changes in disease distribution (crop and vector-borne diseases)</p> <p>10) temperature: rising mean temperatures</p>
2021	<ul style="list-style-type: none"> <li>• 2025</li> <li>• 2030</li> <li>• 2040</li> <li>• 2050</li> <li>• 2060</li> <li>• 2070</li> <li>• 2080</li> <li>• 2090</li> <li>• 2100</li> </ul>	<p>Local ecosystem asset interactions, dependencies and impacts</p> <ul style="list-style-type: none"> <li>• Changes to the state of nature</li> <li>• Climate change (one of five drivers of nature change)</li> </ul> <p>Finance and insurance</p> <ul style="list-style-type: none"> <li>• Other finance and insurance driving forces, please specify: commodity prices, carbon pricing and taxation</li> </ul> <p>Stakeholder and customer demands</p> <ul style="list-style-type: none"> <li>• Consumer sentiment</li> <li>• Consumer attention to impact</li> </ul> <p>Regulators, legal and policy regimes</p> <ul style="list-style-type: none"> <li>• Global regulation</li> <li>• Level of action (from local to global)</li> </ul>	<p>i) IDENTIFICATION OF SCENARIO:</p> <p>We have chosen to build on the Assessment Report 6 of the IPCC, especially the “Rocky Road” SSP3-7.0. The selected scenario assesses physical risks and regional differences, as we assume that countries/ regions develop differently. In this scenario, we expect less ambitious laws and provisions that vary widely from one region to another. That leads to a slower pace of emissions reduction and thus more intensive weather- and climate-related changes in all regions of the world. The varying levels of ambition also lead to additional trade barriers that can be manifested in measures such as a Carbon Border Adjustment Mechanism (CBAM).</p> <p>ii) PARAMETERS AND KEY ASSUMPTIONS WITH MATERIAL IMPACT:</p> <p>// Average mean temperature increase between 2041 and 2060: 2.1°C; between 2081 and 2100: 3.6°C (best estimate).</p> <p>// Significant amount of GHG are still emitted into the atmosphere.</p> <p>// No-additional-climate-policy scenario; lower and regional different transitional impacts (governments partially fail to introduce strict policies).</p> <p>// High physical impacts (increased acute and chronic physical changes with knock on effects).</p> <p>// Innovation continues as today. Lack of push and additional investments for fast adaptation of green innovative technology.</p> <p>// High population growth (10 billion by 2050), inequalities persist or worsen over time.</p> <p>// Unequal food security on current levels of diets, low-GHG emission food systems only partially implemented.</p> <p>// Limited circularity improvements, resource intensive consumption continues to significant extent.</p> <p>iii) ANALYTICAL CHOICES:</p>	<p><b>RATIONALE:</b></p> <p><b>GREEN ROAD (SSP1-1.9):</b> The scenario was selected BECAUSE it shows high transitional impacts for us and in the business areas where we are active.</p> <p><b>ROCKY ROAD (SSP3-7.0):</b> The scenario was selected BECAUSE it assesses physical risks and regional differences, as we assume that countries/regions develop differently, which are relevant for us and the business areas where we are active.</p> <p>For both scenarios we project similar physical impacts until 2040.</p> <p><b>FOCAL QUESTIONS:</b></p> <p>With both scenarios we wanted to understand the transition, acute physical and chronic physical impacts, which might result in risks and opportunities for Bayer. Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance. The goal of the analysis is to identify the relevance and change potential as pertains to Bayer and our fields of business and to determine further activities.</p> <p><b>TRANSITORY IMPACT DRIVERS:</b></p> <p>1) regulatory requirements: change in regulations covering the food and health sector, e.g., increased food chain policies, product registrations</p> <p>2) CO2 prices/taxes and border adjustment: change in carbon pricing, taxation of carbon and tariffs as well as demand for biomass and biofuels</p> <p>3) agricultural innovation and cultivation methods to mitigate climate risks</p>

		<p>Relevant technology and science</p> <ul style="list-style-type: none"> <li>Other relevant technology and science driving forces, please specify: agricultural innovation</li> </ul>	<p>Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance:</p> <p>// Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers &amp; costumers, 6) food security</p> <p>// Acute physical: 7) extreme weather events</p> <p>// Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes</p> <p>Example: We use water scarcity models to see how water cycles change at our sites but also at our customers to generate actionable insights.</p> <p>We go beyond the customary Enterprise Risk Management time horizons and instead apply the following: short-term (today to 2027), mid-term (2028–2035), long-term (2036–2050).</p>	<p>4) commodity prices: change in commodity prices due to regulations and/or climate change impacts</p> <p>5) end consumers &amp; customers: changing consumer preferences and change in sales due to new/lost customers as a result of change in the environmental performance or change of the environment as such, increased legislative and economic pressures for customers/farmers/ distributors</p> <p>6) food security: due to growing population agriculture will need to transition to systems that are more productive, use inputs more efficiently, and are more resilient to risks, shocks and long-term climate variability</p> <p>ACUTE PHYSICAL:</p> <p>7) extreme weather events: increased frequency and severity of hurricanes, floods, tornadoes, extreme precipitation, extreme wind, hail, dust storms, heat waves, fire</p> <p>CHRONIC:</p> <p>8) water cycle: impacts on the water cycle incl. changes in precipitation patterns, water scarcity and droughts</p> <p>9) diseases: changes in disease distribution (crop and vector-borne diseases)</p> <p>10) temperature: rising mean temperatures</p>
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## 2: Water

Environmental issue this scenario has been used to analyze		Scenario used	Scenario used SSPs used in conjunction with scenario	Approach to scenario	Scenario coverage	Risk types considered in scenario	Temperature alignment of scenario
Water		Water scenarios <ul style="list-style-type: none"> <li>WRI Aqueduct</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Qualitative and quantitative</li> </ul>	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Acute physical</li> <li>Chronic physical</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Water		Water scenarios <ul style="list-style-type: none"> <li>Customized publicly available water scenario, please specify: IPPC AR6, WBCSD scenarios</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Qualitative and quantitative</li> </ul>	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Acute physical</li> <li>Chronic physical</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Reference year	Timeframes covered	Driving forces in scenario	Assumptions, uncertainties and constraints in scenario			Rationale for choice of scenario	
2021	<ul style="list-style-type: none"> <li>2025</li> <li>2030</li> </ul>	Local ecosystem asset interactions,	Climate change will further exacerbate the problem of water scarcity in various regions of the Earth. We used the Aqueduct Water Risk Atlas to identify all our sites that are located in areas threatened by water scarcity by 2030			Climate change will further exacerbate the problem of water scarcity in various regions of the Earth in the future. To avert current and future risks for our sites	

		<p>dependencies and impacts</p> <ul style="list-style-type: none"> <li>• Changes to the state of nature</li> <li>• Number of ecosystems impacted</li> <li>• Climate change (one of five drivers of nature change)</li> </ul>	<p><b>PARAMETERS AND KEY ASSUMPTIONS:</b></p> <p>The evaluation covers all sites impacted by water risks (Weighted Aggregated Water Risk Total by Default Weighing Scheme indicator is greater than or equal to 3) and all sites in regions with a high level of water stress (Baseline Water Stress indicator is greater than or equal to 0.4). The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p><b>ANALYTICAL CHOICES:</b></p> <p>Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and evaluated impact and relevance:</p> <p>// Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers &amp; costumers, 6) food security</p> <p>// Acute physical: 7) extreme weather events</p> <p>// Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes</p> <p>Example: we use water scarcity models to see how water cycles change at our and our customer sites to generate actionable insights. Climate change will manifest in a changing water cycle, with high impact on agriculture. Therefore, we have rated the impacts on water both acute and chronic as high. We used the Aqueduct Water Risk Atlas to identify all our sites that are located in areas threatened by water scarcity by 2030.</p> <p>In our Climate and water-related scenario analyses, we apply the following time horizons: short-term (today to 2027), mid-term (2028–2035), long-term (2036–2050).</p>	<p>and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm³. In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data.</p> <p>Climate change is already affecting water access for people around the world, causing more severe droughts, impacting food security, precipitation and surface water flows projected to become more variable over most land regions within seasons.</p> <p>We identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials. One of them is the WATER CYCLE: Impacts on the water cycle incl. changes in precipitation patterns &amp; water scarcity and droughts.</p> <p>Water and temperature changes are the core of climate impacts for the agricultural sector. The long-term natural and physical effects of climate change will impact particularly the permanent water cycle (for example through a transition to a wetter or a drier climate or a delay in the monsoon season), the spread of diseases or insect pests, and further coupling effects of temperature changes. Already today and increasingly in the next years we will experience the physical impacts.</p>
2021	<ul style="list-style-type: none"> <li>• 2025</li> <li>• 2030</li> <li>• 2040</li> <li>• 2050</li> <li>• 2060</li> <li>• 2070</li> <li>• 2080</li> <li>• 2090</li> <li>• 2100</li> </ul>	<p>Local ecosystem asset interactions, dependencies and impacts</p> <ul style="list-style-type: none"> <li>• Changes to the state of nature</li> <li>• Number of ecosystems impacted</li> <li>• Climate change (one of five drivers of</li> </ul>	<p>Climate change will further exacerbate the problem of water scarcity in various regions of the Earth. We have chosen to build on the Assessment Report 6 of the IPCC, the “Green Road” SSP1-1.9 and the “Rocky Road” SSP3-7.0. The selected scenarios show on one hand high transitory impacts relevant for us and on the other side high physical impacts. Furthermore, we have developed agriculture- and forestry-specific scenario descriptions together with a WBCSD working group.</p> <p>Rocky Road assumes an average global temperature rise of around 2.1°C between 2041 and 2060, and a likely rise of 3.6°C between 2081 and 2100. We expect less ambitious laws and provisions that vary widely from one region to another. That leads to a slower pace of emissions reduction and thus more intensive weather- and climate-related changes in all regions of the world.</p> <p>Additional PARAMETERS AND KEY ASSUMPTIONS include, among others:</p> <p>// Significant amount of GHG are still emitted into the atmosphere.</p> <p>// No-additional-climate-policy scenario; lower and regional different transitional impacts (governments partially fail to introduce strict policies).</p>	<p>Climate change will further exacerbate the problem of water scarcity in various regions of the Earth in the future. To avert future and current risks for our sites and the local communities, we met our goal in 2023 of establishing suitable water management systems at all relevant sites that will be threatened by water scarcity by 2030. We identify such sites using the base scenario of the World Resources Institute (WRI).</p> <p>Climate change is already affecting water access for people around the world, causing more severe droughts, impacting food security, precipitation and surface water flows projected to become more variable over most land regions within seasons.</p> <p>We identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials. One of them is the PERMANENT WATER</p>

		nature change)	<p>// High physical impacts (increased acute and chronic physical changes with knock on effects).</p> <p>// High population growth (10 billion by 2050), inequalities persist or worsen over time.</p> <p>// Unequal food security on current levels of diets</p> <p>// Limited circularity improvements, resource intensive consumption continues to significant extent.</p> <p>ANALYTICAL CHOICES: Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and evaluated impact and relevance: // Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers &amp; costumers, 6) food security // Acute physical: 7) extreme weather events // Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes</p> <p>Example: We use water scarcity models to see how water cycles change at our and our customer sites to generate actionable insights. Climate change will manifest in a changing water cycle, with high impact on agriculture. Therefore, we have rated the impacts on water both acute and chronic as high. We apply the following time horizons: short-term (today - 2027), mid-term (2028–2035), long-term (2036–2050).</p>	<p>CYCLE: Impacts on the water cycle incl. changes in precipitation patterns &amp; water scarcity and droughts. Water and temperature changes are the core of climate impacts for the agricultural sector. The long-term natural and physical effects of climate change will impact particularly the permanent water cycle (for example through a transition to a wetter or a drier climate or a delay in the monsoon season), the spread of diseases or insect pests, and further coupling effects of temperature changes. Already today and increasingly in the next years we will experience the physical impacts. The impact of water cycle is higher in the Rocky Road scenario both due to higher temperature increase and stronger impacts on the water cycle as well as due to stronger conflicts around water usage. To inform our decision making and our capacity to develop innovative products, we are setting up our own climate models. Outcomes of these models are directly integrated into decision making, strategies and development of new products, e.g. direct seeded rice, a cropping system that not only reduces water requirements but also optimizes GHG emissions.</p>
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### 5.1.2 Provide details of the outcomes of your organization's scenario analysis.

Environmental issue	Business processes influenced by your analysis of the reported scenarios	Coverage of analysis	Summarize the outcomes of the scenario analysis and any implications for other environmental issues
Climate change	<ul style="list-style-type: none"> <li>• Risk and opportunities identification, assessment and management</li> <li>• Strategy and financial planning</li> <li>• Resilience of business model and strategy</li> <li>• Capacity building</li> <li>• Target setting and transition planning</li> </ul>	<ul style="list-style-type: none"> <li>• Organization-wide</li> </ul>	<p>All our business areas are impacted by climate change resulting in opportunities and risks for Bayer, influencing strategic planning, the resilience of our business model and strategy, capacity building and target setting.</p> <p>HOW SCENARIO ANALYSIS INFORMS RISK AND OPPORTUNITY ANALYSIS:</p> <p>i) TRANSITORY IMPACT DRIVERS: Based on the Paris Agreement, the most important countries and regions in which we operate have committed to limiting global warming by reducing their GHG emissions. Through our strategy for decarbonization, with a focus on reducing GHG emissions on the pathway to a 1.5 °C scenario, we are reducing the risk of additional costs being caused by the expected regulations. At the same time, the rules, innovation and implementation in agriculture are of particular importance. We continuously analyze the further impacts of regulatory changes on our business and integrate them into our business and planning. Depending on the various scenarios, our customers and value chains will place different demands on our products. Carbon prices not only affect the cost structure of our value chain, but could also impact demand for biomass or biofuels.</p> <p>ii) ACUTE PHYSICAL IMPACT DRIVERS: All climate models anticipate an increase in extreme weather conditions that present an elevated risk of crop losses and therefore also pose risks for the agricultural value chain as a whole. In addition to risks, however,</p>



			<p>climate change can also create opportunities for our business. Our product range and innovative capability – particularly in the agricultural value chain – will create a foundation for leveraging new options and sales opportunities in the future against the background of climate change. As a seed producer, we already offer plants with increased resistance to extreme weather conditions. We also enable farmers to react better and more quickly to extreme weather conditions with our FieldView™ digital farming platform.</p> <p>iii) CHRONIC PHYSICAL IMPACT DRIVERS: The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle, the spread of diseases and insect pests, and further coupling effects of temperature changes. These effects will be particularly relevant for our agricultural business. We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own GHG emissions and cultivate healthy crops.</p> <p>HOW RESULTS INFORM DECISIONS AND ACTIONS:  We looked at the climate-related risks and opportunities from various perspectives to integrate them into our strategy and to describe future challenges and opportunities as accurately as possible to derive short-, medium- and long-term mitigation measures. Extreme weather events or changing climatic conditions can have negative impacts at upstream production sites in the supply chain, at our own sites and in the downstream supply chain. To reduce these impacts and maintain the availability of our products, we take this into account for relevant cases in business continuity plans, take out insurance coverage, invest in modernization measures and undertake other activities, for example in our procurement strategies.  To take advantage of product opportunities, Bayer is involved in R&amp;D and provides crop protection products to address climate-related challenges. Bayer's 2024 R&amp;D investment of EUR 2.611 billion in our Crop Science division, is leading to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital solutions. One EXAMPLE of the possibilities offered by plant breeding innovations is our Preceon™ Smart Corn System. This crop system will include digital support tools and agronomic recommendations to improve the way corn is grown to make it more sustainable. We have succeeded in developing corn hybrids that enable the growth of shorter corn plants that have the potential to not bend or break as easily as corn plants of regular height in the presence of strong winds or heavy rain. Losses in the U.S. due to bent plants amount to between 5% and 25% a year depending on the severity of weather events. We completed the first market launch of our Preceon™ Smart Corn System in 2024. The earlier targeted commercial launch of the conventional breeding short-stature corn approach has been paralleled with progress on the biotech version, which has now advanced to R&amp;D Phase 4 and is expected to be available beginning in 2027.</p> <p>In 2024, we also further developed our own agricultural climate model to analyze impacts on agricultural productivity in relation to the different climate scenarios. At the same time, we can use this climate model for various other analyses; for example, as a useful extension of specific analyses on the impacts and opportunities of climate change as regards our business activities in agriculture.</p>
Water	<ul style="list-style-type: none"> <li>● Risk and opportunities identification, assessment and management</li> <li>● Strategy and financial planning</li> <li>● Resilience of business model and strategy</li> <li>● Capacity building</li> <li>● Target setting and transition planning</li> </ul>	<ul style="list-style-type: none"> <li>● Organization-wide</li> </ul>	<p>COMPANY-SPECIFIC DESCRIPTION:  Climate change is already affecting water access for people around the world, causing more severe droughts, impacting food security, precipitation and surface water flows projected to become more variable over most land regions within seasons. We identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials. One of them is the PERMANENT WATER CYCLE: Impacts on the water cycle incl. changes in precipitation patterns &amp; water scarcity and droughts. Water and temperature changes are the core of climate impacts for the agricultural sector. The long-term natural and physical effects of climate change will impact particularly the permanent water cycle (for example through a transition to a wetter or a drier climate or a delay in the monsoon season), the spread of diseases or insect pests, and further coupling effects of temperature changes. Already today and increasingly in the next years we will experience the physical impacts. The impact of water cycle is higher in the Rocky Road both due to higher temperature increase and stronger impacts on the water cycle as well as due to stronger conflicts around water usage. These effects will become particularly relevant for our agricultural business. Due to the permanency of the challenges, risks and opportunities are balanced, as innovation can be adapted successfully. Already today we experience chronic changes in the water cycle and increased costs for water.</p>

			<p><b>HOW RESULTS INFORM DECISIONS AND ACTIONS:</b></p> <p>Taking account of water-related weather and climate effects is particularly important in the Crop Science Division and is included in both strategic planning and the assessment of the seasonal business risk. To take advantage of product opportunities, Bayer is involved in R&amp;D and provides crop protection products to address climate-related challenges. Bayer's 2024 R&amp;D investment of EUR 2.611 billion in our Crop Science division, is leading to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital solutions. We have identified several positive impacts and opportunities in connection with water management. The opportunities associated with product innovations include the development of more resilient seeds and varieties (e.g. early varieties, stress tolerance, improved resilience against flooding). Examples include Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice.</p> <p>We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale. For EXAMPLE, we participate in the TELA project (previously Water Efficient Maize for Africa [WEMA]) to improve sub-Saharan farmers' yields, food quality and profitability through improved drought-tolerant hybrids. The Food and Agriculture Organization (FAO) of the United Nations evaluated the TELA project as part of a case study in 2023. Through the TELA Maize project, a public-private partnership supported by the Bill and Melinda Gates Foundation and the United States Agency for International Development (USAID), we are helping protect harvests in water-limited conditions. The project uses conventional and advanced plant breeding together with biotechnology in the development of maize varieties designed to tolerate drought and resist pests. Since 2013, more than 100 drought-tolerant hybrids have been approved for commercial release in Ethiopia, Kenya, Mozambique, Nigeria, South Africa, Tanzania and Uganda. The first 50 tons of TELA Maize hybrids seeds were available to Nigeria's smallholder farmers for planting in June 2024.</p> <p>We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water-intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated GHG emissions by up to 45%. The adoption of DSR can also reduce the demand for manual labor by up to 50% and thus help alleviate the labor shortage in rural areas.</p> <p>India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% CAGR, driven by labor and water shortages. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program. We plan to introduce DirectAcres in other rice-growing countries in Asia/Pacific, starting with the Philippines in 2025.</p>
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## 5.2 Does your organization's strategy include a climate transition plan?

Transition plan	Publicly available climate transition plan	Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion	Description of activities included in commitment and implementation of commitment	Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion	Mechanism by which feedback is collected from shareholders on your transition plan	Description of feedback mechanism
Yes, we have a climate transition plan which aligns with a 1.5°C world	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<p>At the core of Bayer's climate strategy is the Transition and Transformation Plan, which was published in 2024 and represents an update of our climate program from 2020. Our climate strategy comprises two subject areas – reduction of greenhouse gas emissions and climate change adaptation, with the latter including the issue of access. Both areas are incorporated into our transition and transformation strategies:</p> <p>TRANSITION: To mitigate climate change, we are pursuing the goal of achieving net zero greenhouse gas emissions (net zero target) by 2050, including the entire value chain. This means an at least 90% reduction in Scope 1, 2 and 3 greenhouse gas emissions compared with the base year 2019. The remaining 10% greenhouse gas emissions should be offset by long-term emission credits.</p> <p>The main levers to reduce emissions from 2025 to 2029 are: conversion to 100% electricity from renewable energies, energy efficiency and production process optimization and electrification, decarbonization of additionally purchased indirect energy sources (heating, cooling), switch our fleet of currently some 23,000 vehicles over to electric vehicles wherever technically and economically feasible.</p> <p>In addition, new technologies – including carbon capture and storage (CCS) – will be needed both for our own sites and along our value chain to achieve the net zero greenhouse gas emission target by 2050.</p> <p>TRANSFORMATION: Transformation encompasses market potentials as a result of climate change adaptation that we see in the areas of healthcare</p>	N/A	<ul style="list-style-type: none"> <li>We have a different feedback mechanism in place</li> </ul>	<p>The Transition and Transformation Plan was confirmed by the Chairman of the Board of Management (CEO) and the ESG Committee of the Supervisory Board.</p> <p>In addition, the INDEPENDENT EXTERNAL SUSTAINABILITY COUNCIL that was established in 2020 advises the Board of Management in all matters relating to sustainability – including climate protection.</p> <p>We regularly engage in intensive discussions with stakeholder groups to receive feedback on our climate transition plan and strategy:</p> <p>In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, climate change, biodiversity and water. Examples include our contributions to the World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany.</p> <p>DIALOGUE WITH INVESTORS: In 2024, we once again engaged in intensive dialogue with the capital market regarding various sustainability topics. The focus here was on the topics of climate protection, biodiversity, safe product use particularly with regard to crop protection, corporate governance and access to medicines for people in low-and middle-income</p>

		<p>and agriculture, as well as access to our products and services, and a socially just transition. At the same time, we want to help reduce greenhouse gas emissions from agriculture in the long term with innovative solutions.</p> <p>We are working on numerous innovations, particularly in the areas of new varieties, biotechnology, small molecules, biologicals, digital farming and systems for our concept of regenerative agriculture. Climate change also has significant impacts on human health. Our research and development activities focus on the cardiovascular system, women's healthcare, respiratory diseases, allergies and nutritional supplements.</p> <p>Through our Transition and Transformation Plan, we support the Paris Agreement and the objective of limiting global warming to 1.5 °C compared with the preindustrial level. In developing the Transition and Transformation Plan, we utilized the standards of the Transition Plan Taskforce and CDP.</p>			<p>countries (LMICs). We engaged through regular investor calls and newsletters, roadshows, conferences, webinars, the Annual Stockholders' Meeting and regular communication.</p> <p><b>INDEPENDENT SUSTAINABILITY COUNCIL:</b> In 2024, the external Sustainability Council held two two-day meetings and one virtual meeting with the CEO and CSO as well as top leaders and experts in the areas of Strategy, Sustainability, Public Affairs, and R&amp;D. Topics included, among others, climate change, biofuels, heat management, and Bayer's sustainability strategy 2.0. In addition, the Council held several focus meetings with Bayer experts on Responsible Advocacy and Public Affairs Strategy, Human Rights, Scope 3 emissions, Regenerative Agriculture, Climate Change and Health Care, Sustainable Finance including EU Taxonomy and CSRD / ESRs reporting.</p>
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Frequency of feedback collection	Description of key assumptions and dependencies on which the transition plan relies	Description of progress against transition plan disclosed in current or previous reporting period	Attach any relevant documents which detail your transition plan (optional)	Other environmental issues that your climate transition plan considers	Explain how the other environmental issues are considered in your climate transition plan	Primary reason for not having a climate transition plan that aligns with a 1.5°C world	Explain why your organization does not have a transition plan that aligns with a 1.5°C world
<ul style="list-style-type: none"> <li>More frequently than annually</li> </ul>	For a number of years now, we have conducted a climate-based scenario analysis with which we analyze the impacts, risks and opportunities of climate change for our entire business from various perspectives. The results and strategic implications of the climate-related scenario analysis are directly accounted for in our climate strategy and thus in our TRANSITION AND TRANSFORMATION PLAN.	<p>Compared with the base year 2019, we reduced our combined Scope 1 and Scope 2 greenhouse gas emissions by 21.3% in 2024 (Scope 1: 9.4%, Scope 2 (market-based): 36.8%). This corresponds to a reduction of 0.63 million metric tons of CO2 equivalents.</p> <p><b>ELECTRICITY FROM RENEWABLE ENERGY SOURCES:</b> We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. We currently already procure 39.5% of our total purchased electricity from renewable energy sources.</p>	<ul style="list-style-type: none"> <li>Bayer transition and transformation plan 2024</li> <li>Bayer Annual Report 2024</li> <li>Bayer Impact Report 2024</li> <li>Sustainability Council Report 2024</li> </ul>	<ul style="list-style-type: none"> <li>No other environmental issue considered</li> </ul>	N/A	n/a	n/a

	<p>The basis comprises the optimistic climate change scenario envisaging warming of below 1.5°C – the Green Road SSP1-1.9, which equates to the fulfillment of the climate goals of the Paris Agreement – and a scenario that reflects current global behavior – the Rocky Road SSP3-7.0.</p> <p><b>Green Road (SSP1-1.9):</b> The Green Road scenario assumes a rise in average global temperature compared with the preindustrial age of 1.6°C by between 2041 and 2060. Between 2081 and 2100, the temperature is likely to have risen by 1.4°C compared with the preindustrial age. This scenario is marked by the rapid implementation of ambitious and globally coordinated climate-related laws and rules that can also include transformational requirements and new regulations for companies in the short term. The rapid reduction in greenhouse gas emissions leads to less severe weather- and climate-related effects.</p> <p><b>Rocky Road (SSP3-7.0):</b> The Rocky Road scenario assumes the rise in average global temperature compared with the preindustrial age to be around 2.1 °C by between 2041 and 2060, and probably 3.6 °C by between 2081 and 2100. In this scenario, we expect less ambitious laws and provisions that vary widely from one region to another. That leads to a slower pace of emissions reduction and thus more intensive weather- and climate-related changes in all regions of the world.</p>	<p>We utilize various types of electricity procurement from renewable energy sources, depending on local conditions and legal requirements. In 2023, for example, we signed a long-term, structured renewable energy credit (REC) purchase agreement with Cat Creek Energy. Under the agreement, Cat Creek Energy will build several plants to produce power from renewable energies, as well as energy storage facilities, in the US state of Idaho. The agreement should enable energy from renewable sources to provide 40% of Bayer's global and 60% of Bayer's US procured power. According to the agreement, full capacity is expected to be reached during 2028.</p> <p>In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.</p> <p><b>OPTIMIZATION OF ENERGY EFFICIENCY IN OUR FACILITIES AND BUILDINGS:</b> We plan to drive forward our energy efficiency and process optimization by 2029. The actions involve increasing the energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. In 2024, we invested in heating, ventilation and air conditioning technology at the sites. We currently plan further capital expenditures of approximately EUR 200 million to attain our climate targets.</p> <p><b>ELECTROMOBILITY:</b> We want to convert our vehicle fleet to electromobility by 2030 wherever possible. So far, we have begun transitioning to electromobility in 50 countries that account for about 86% of our vehicle fleet.</p> <p><b>CLIMATE NEUTRALITY</b> Although our focus is on reducing our emissions, we will 100% offset the remaining greenhouse gas emissions from our own operational processes (Scope 1 and Scope 2) by 2030 by purchasing certificates from verified</p>					
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	The varying levels of ambition also lead to additional trade barriers that can be manifested in measures such as a Carbon Border Adjustment Mechanism (CBAM).	climate protection projects. We offset more than 710,000 metric tons of our greenhouse gas emissions in 2024. We exclusively purchased certificates from nature-based solutions in 2024. 57% of the CO2 certificates originated from projects aimed at reducing CO2 emissions. The projects are implemented in the following countries: Brazil, Colombia, Indonesia, Malawi, Sierra Leone, the United States and Uruguay. All of our certificates lie outside the scope of corresponding adjustments for trade in carbon credits between governments.					
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### 5.3 Have environmental risks and opportunities influenced your strategy and/or financial planning?

Environmental risks and/or opportunities have affected your strategy and/or financial planning	Business areas where environmental risks and/or opportunities have affected your strategy	Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning	Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning
<ul style="list-style-type: none"> <li>• Yes, both strategy and financial planning</li> </ul>	<ul style="list-style-type: none"> <li>• Products and services</li> <li>• Upstream/downstream value chain</li> <li>• Investment in R&amp;D</li> <li>• Operations</li> </ul>	n/a	n/a

#### 5.3.1 Describe where and how environmental risks and opportunities have influenced your strategy.

Business area	Effect type	Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area	Description of influence
Products and services	<ul style="list-style-type: none"> <li>• Risks</li> <li>• Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	<p>Global agriculture and food systems in particular are confronted with major challenges, such as climate change (in terms of both mitigation and adaptation), water scarcity and population growth. There are acute and chronic physical and transitory risks that could lead to a reduction in demand in case the current product portfolio does not meet future customer requirements related to the effects of CLIMATE CHANGE (see CDP Risk 4). However, these challenges also result in opportunities. It is possible that extreme weather events and climate-related natural disasters could result in higher demand for products e.g. that are particularly suited to climate change adaptation in agriculture (e.g. CDP Opp1 and 3).</p> <p>As part of the Bayer Climate Program, we take active steps to address the challenges arising from climate change. We pursue an approach that is based on transition (see Operations) and transformation. The transformation part involves adapting our product portfolio and developing new business models in order to proactively mitigate the impacts of climate change. To support these endeavors, our Crop Science Division focuses on leveraging innovation in areas such as biotechnology and digital farming to build agricultural resilience while also boosting food security. In addition, our Pharmaceuticals and Consumer Health divisions are working on solutions to address health-related challenges linked to climate change.</p>

			<p>The long-term natural and physical effects of climate change will have a particular impact on the permanent WATER cycle, the spread of diseases and insect pests, and further coupling effects of temperature changes. Our mission “Health for all, Hunger for none” cannot be achieved without building a WATER-RESILIENT agriculture. Our innovative potential is used to develop scientific solutions that help build more water resilience in agriculture (see e.g. CDP Opp2). For example, we promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water- intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated greenhouse gas emissions by up to 45%.</p>
Upstream/ downstream value chain	<ul style="list-style-type: none"> <li>• Risks</li> <li>• Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	<p>Extreme weather events or CHANGING CLIMATIC CONDITIONS can have negative impacts at upstream production sites in the supply chain, at our own sites and in the downstream supply chain (CDP Risk 5). To reduce these impacts and maintain the availability of our products, we take this into account for relevant cases in business continuity plans, take out insurance coverage, invest in modernization measures and undertake other activities, for example in our procurement strategies.</p> <p>Based on the Paris Agreement, the most important countries and regions in which we operate have committed to limiting global warming by reducing their GHG emissions. Through our strategy for decarbonization, with a focus on reducing GHG emissions on the pathway to a 1.5 degree Celsius scenario, we are reducing the risk of additional costs being caused by CLIMATE-related regulations (CDP Risk 1). We are pursuing the goal of achieving net zero GHG emissions (net zero target) by 2050, including the entire value chain. We plan to reduce our Scope 3 emissions by 4.2 percentage points by 2029 (compared with 2019) in cooperation with our suppliers. Beyond the decarbonization of our own activities, we can make an additional contribution by supporting climate protection projects and promoting our concept of regenerative agriculture and innovations in agriculture (see CDP Opp 3). In March 2024, we announced a partnership with UK-headquartered company Trinity Agtech Limited to drive regenerative agriculture, supported by Trinity Agtech’s Sandy platform. This platform will be instrumental for Bayer’s Carbon Initiative in the Europe/Middle East/Africa region for measuring and monitoring carbon at farm level.</p> <p>We regularly collaborate with relevant suppliers who contribute to resilient WATER management. We also continuously drive irrigation efficiency forward throughout our seed production and focus on improving water usage efficiency in agricultural practices. We are committed to preventing uncontrolled pollution in our supply chain by evaluating the performance of our chemical suppliers (CDP Risk 6). This is achieved through a combination of assessments, audits and the implementation of corrective measure plans. Whenever material impacts are identified, we cooperate with the affected parties to provide remedial measures and support corrective measures.</p>
Investment in R&D	<ul style="list-style-type: none"> <li>• Risks</li> <li>• Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	<p>Our R&amp;D is influenced by climate- and water-related opportunities. Increased pressures due to CLIMATE CHANGE combined with a growing population have created a pivotal moment in how our customers provide food, fuel and textile fibers for a world that needs to find ways to manage its limited resources responsibly. These challenges have spurred rapid, disruptive changes in the industry, changing competition across the value chain, creating new players and opening up new adjacent market opportunities (see Risk 4 &amp; Opp1, 3).</p> <p>In this dynamic environment, the speed and scale of innovation and a focus on sustainable results for our customers are crucial factors for success. We aim to launch 10 blockbuster products in the next 10 years to support farmers worldwide with new technologies. We develop innovative system solutions for our customers, such as our Preceon™ Smart Corn System or novel system solutions such as direct-seeded rice (DSR) or carbon farming.</p> <p>Climate change places significant pressures on agriculture in the form of reduced yields, land degradation and increased threats from pathogens and diseases. At Bayer, we strive to advance a climate-neutral future for agriculture in close collaboration with farmers and global and local players. This requires the development of new technologies, digital enablement and the transformation of agricultural practices.</p> <p>Through our Leaps by Bayer program, we invest in future-oriented ideas across all divisions that also address the challenges presented by climate change.</p> <p>We have identified several positive impacts and opportunities in connection with WATER management. The opportunities associated with product innovations include the development of more resilient seeds and varieties (e.g. early varieties, stress tolerance, improved</p>

			resilience against flooding) such as Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice. We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale. We participate in the TELA project (previously Water Efficient Maize for Africa [WEMA]) to improve sub-Saharan farmers' yields, food quality and profitability through improved drought-tolerant hybrids.
Operations	<ul style="list-style-type: none"> <li>• Risks</li> <li>• Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	<p>For a number of years now, we have conducted a climate-based scenario analysis with which we analyze the impacts, risks and opportunities of climate change for our businesses, especially agriculture. This enables us to assess the findings relative to our company and integrate them into our strategy, ERM system and actions. We constantly work to adapt our products, services and production to the impacts of climate change. This also includes a consideration of the short-, medium- and long-term future. The results and strategic implications of the climate-related scenario analysis are directly accounted for in our climate strategy and thus in our Transition and Transformation Plan.</p> <p>Based on the Paris Agreement, the most important countries and regions in which we operate have committed to limiting global warming by reducing their GHG emissions. Through our strategy for decarbonization, with a focus on reducing GHG emissions on the pathway to a 1.5 degree Celsius scenario, we are reducing the risk of additional costs being caused by CLIMATE-CHANGE-related regulations (CDP Risk 1). We are pursuing the goal of achieving net zero GHG emissions (net zero target) by 2050, including the entire value chain. Some of the main levers to reduce emissions in our own operations are: Conversion to 100% electricity from renewable energies, Energy efficiency and production process optimization and electrification, Decarbonization of additionally purchased indirect energy sources (heating, cooling).</p> <p>For WATER, to minimize our impacts in our own operations, we strive to apply strict standards worldwide. This commitment encompasses compliance with all international and local laws and the continuous improvement of water reuse, water recycling and wastewater treatment. We monitor local water consumption, quality and emissions around the world and would thereby like to ensure that water bodies are not polluted or endangered through wastewater. To pursue the objectives of our water strategy, we are currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p>

### 5.3.2 Describe where and how environmental risks and opportunities have influenced your financial planning.

Financial planning elements that have been affected	Effect type	Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements	Description how environmental risks and/or opportunities have affected these financial planning elements
<ul style="list-style-type: none"> <li>• Revenues</li> <li>• Direct costs</li> <li>• Indirect costs</li> <li>• Capital expenditures</li> <li>• Capital allocation</li> <li>• Acquisitions and divestments</li> </ul>	<ul style="list-style-type: none"> <li>• Risks</li> <li>• Opportunities</li> </ul>	Climate change	<p>We are aligning our CAPITAL EXPENDITURES to our target of achieving net zero GHG emissions by 2050. To make the carbon footprint of a capital expenditure visible for the decision-making process, we introduced an internal CO2 shadow price of 100 EUR/metric ton CO2e for the GHG emissions expected with a 10-year use of the investment. We perform voluntary Ecological &amp; Sustainability Assessments for capital expenditure projects exceeding EUR10 million. This includes an evaluation of direct and indirect GHG emissions.</p> <p>CASE STUDY: There are transitory risks necessitating significant investment to adapt production processes to ensure compliance with possible new regulations, such as those related to the emission of greenhouse gases during production processes as part of emissions trading systems (CDP Risk 1). Through our strategy for decarbonization we are reducing the risk of additional COSTS being caused by the expected regulations. The actions involve increasing energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. In 2024,</p>

			<p>we invested in heating, ventilation and air conditioning technology at the sites. We currently plan further capital expenditures of ca. EUR200 million in our plants and buildings to attain our climate targets in the coming years through 2029. This spending is accounted for in the capital expenditure budgets of the divisions.</p> <p>R&amp;D INVESTMENTS/IMPACT ON REVENUES: We see market potential for reducing global GHG emissions by up to one gigaton by applying the innovations and practices of our concept of regenerative agriculture and by introducing modified cultivation systems and services (CDP Opp1&amp;3). We promote the use of more climate-smart practices and technologies to help reduce GHG emissions from agriculture. These include high-yielding crop genetics, crop protection products, precision irrigation systems, soil management tactics through no-till and cover crops, crop rotation, fertilization management, microorganisms and soil inoculants, direct seeding and alternate wetting and drying in rice cultivation, and digital and precision farming tools.</p> <p>ACQUISITIONS: Through our venture capital arm Leaps by Bayer, we invest in disruptive innovations in the areas of health and agriculture. Our agriculture portfolio ranges from reducing the environmental impact of agriculture, preventing crop loss, improving soil health, to creating sustainable protein supply.</p>
<ul style="list-style-type: none"> <li>• Revenues</li> <li>• Direct costs</li> <li>• Indirect costs</li> <li>• Capital expenditures</li> <li>• Capital allocation</li> </ul>	<ul style="list-style-type: none"> <li>• Risks</li> <li>• Opportunities</li> </ul>	Water	<p><b>CAPITAL EXPENDITURE &amp; ALLOCATION</b></p> <p>We incorporate water quality and quantity into business and investment decisions to mitigate climate risks (e.g. CDP Risk 1 and 2). As part of Bayer's Ecological &amp; Sustainability Assessments for new investments, all investments above EUR 10 million must be evaluated regarding their environmental impact. This assessment includes both a product and a process evaluation. The process evaluation assesses the site-specific impacts of the new investment projects on the local environment and organisms. The outcome is an improved risk assessment at site level to secure safe handling and use of substances as well as the prevention of incidents and emissions into air, water and soil.</p> <p>R&amp;D INVESTMENTS/COSTS &amp; IMPACT ON REVENUE: Opportunities associated with product innovations include the development of more resilient seeds and varieties (e.g. early varieties, stress tolerance, improved resilience against flooding) such as Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice. We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale. Our R&amp;D organization at Crop Science comprises approximately 7,800 employees operating in more than 60 countries around the world. Total R&amp;D expenses in 2024 amounted to EUR 2,611 million.</p> <p>CASE STUDY: Our innovative potential is used to develop scientific solutions that help build more water resilience in agriculture (e.g. CDP Opp2): We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water-intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated GHG emissions by up to 45%. The adoption of DSR can also reduce the demand for manual labor by up to 50% and thus help alleviate the labor shortage in rural areas.</p> <p>India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% CAGR, driven by labor and water shortages. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program.</p>

## 5.4 In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy*
<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• A sustainable finance taxonomy</li> </ul>	<ul style="list-style-type: none"> <li>• At both the organization and activity level</li> </ul>

### 5.4.1 Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.

Methodology or framework used to assess alignment		Taxonomy under which information is being reported*		Objective under which alignment is being reported*		Indicate whether you are reporting eligibility information for the selected objective	Financial metric	Amount of selected financial metric that is aligned in the reporting year (currency)
• A sustainable finance taxonomy		• EU Taxonomy for Sustainable Activities		• Total across climate change mitigation and climate change adaption		• Yes	• Revenue/ Turnover	0
• A sustainable finance taxonomy		• EU Taxonomy for Sustainable Activities		• Climate change mitigation		• Yes	• CAPEX	0
• A sustainable finance taxonomy		• EU Taxonomy for Sustainable Activities		• Total across climate change mitigation and climate change adaption		• Yes	• OPEX	0
Percentage share of selected financial metric aligned in the reporting year (%)	Percentage share of selected financial metric planned to align in 2025 (%)	Percentage share of selected financial metric planned to align in 2030 (%)	Percentage share of financial metric that is taxonomy-eligible in the reporting year (%)	Percentage share of financial metric that is taxonomy non-eligible in the reporting year (%)	Details of the methodology or framework used to assess alignment with your organization's climate transition			
0	0	0	38.7	61.3	<p>REMARK: Figure 0 provided in "Percentage share of selected financial metric planned to align in 2025 (%)" and figure 0 provided in "Percentage share of selected financial metric planned to align in 2030 (%)" are provisional figures in order to be able to report entirely. Forecasts for 2025 and 2030 cannot be provided at this time. For 2024, we are required to disclose the proportion of taxonomy-eligible and taxonomy-aligned turnover (sales), capital expenditure (CapEx) and operating expenditure (OpEx) in the context of the EU taxonomy environmental objectives. The environmental objectives are climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems. Company activities are assessed for taxonomy eligibility based on the economic activities described in Annexes I and II to the Delegated Act of June 4, 2021, and Annexes I through IV to the Delegated Act of June 27, 2023. To avoid double-counting, results are documented at product master data level, for example. Taxonomy alignment is evaluated based on the technical screening criteria for each economic activity, which are also defined in the aforementioned Annexes.</p> <p>We use our own interpretation when applying the EU taxonomy as definitions are not yet available and the wording used is unclear. The FAQ documents published by the European Commission as of December 31, 2024, were duly taken into account.</p> <p>The definition of turnover according to EU taxonomy corresponds with the sales reported in our Consolidated Financial Statements. The determination of taxonomy-eligible sales takes place at product level. According to our interpretation, sales generated from medicinal products that are merely resold, repackaged or mixed are not taxonomy-eligible.</p>			



					<p>The taxonomy-eligible sales of our Pharmaceuticals and Consumer Health divisions are assignable to the economic activity "manufacture of medicinal products," which can contribute to the environmental objective pollution prevention and control. Taxonomy-eligible sales amounted to EUR 18,047 million in 2024 (2023: EUR 18,299 million), and taxonomy-non-eligible sales amounted to EUR 28,559 million (2023: EUR 29,338 million). The proportion of taxonomy-eligible sales was thus 38.7% (2023: 38.4%). We were unable to identify any taxonomy-aligned sales.</p>
0	0	0	16.7	83.3	<p>REMARK: Figure 0 provided in "Percentage share of selected financial metric planned to align in 2025 (%)" and figure 0 provided in "Percentage share of selected financial metric planned to align in 2030 (%)" are provisional figures in order to be able to report entirely. Forecasts for 2025 and 2030 cannot be provided at this time. The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure. Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy-aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described below.</p> <p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level.</p> <p>Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p> <p>We incurred taxonomy-eligible capital expenditure (CapEx) of EUR 549 million in 2024 (2023: EUR 543 million). Taxonomy-non-eligible capital expenditure amounted to EUR 2,722 million (2023: EUR 2,798 million). The proportion of taxonomy-eligible capital expenditure therefore came to 16.7% (2023: 16.3%). We were once again unable to identify any taxonomy-aligned capital expenditure (2023: EUR 0 million).</p> <p>The taxonomy-eligible capital expenditure of 16.7% is distributed across the different environmental objectives as follows:</p> <ul style="list-style-type: none"> <li>a) Climate change mitigation: 4.3% taxonomy-eligible CAPEX</li> <li>b) Climate change adaptation: 0% taxonomy-eligible CAPEX</li> <li>c) Pollution prevention and control: 12.4% taxonomy-eligible CAPEX.</li> </ul>
0	0	0	2.5	97.5	<p>REMARK: Figure 0 provided in "Percentage share of selected financial metric planned to align in 2025 (%)" and figure 0 provided in "Percentage share of selected financial metric planned to align in 2030 (%)" are provisional figures in order to be able to report entirely. We were unable to identify any taxonomy-aligned operating</p>

					<p>expenditure. Forecasts for 2025 and 2030 cannot be provided at this time. Our operating expenditure with respect to research and development, short-term leasing, and maintenance and repair amounted to EUR 7,176 million in 2024 (2023: EUR 7,204 million).</p> <p>Taxonomy-eligible operating expenditure amounted to EUR 176 million (2023: EUR 161 million), and taxonomy non-eligible operating expenditure amounted to EUR 7,000 million (2023: EUR 7,043 million). The proportion of taxonomy-eligible operating expenditure therefore came to 2.5% (2023: 2.2%). We were unable to identify any taxonomy-aligned operating expenditure.</p> <p>The taxonomy-eligible operating expenditures are completely assigned to the environmental objective “pollution prevention and control”. There are no taxonomy-eligible operating expenditures that contribute to the objectives of climate change mitigation and adaptation.</p>
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#### 5.4.2 Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

Economic activity	Taxonomy under which information is being reported	Taxonomy alignment	Financial metric(s)	Taxonomy-eligible but not aligned turnover from this activity in the reporting year (currency)*	Taxonomy-eligible but not aligned turnover from this activity as % of total turnover in the reporting year*	Taxonomy-eligible but not aligned CAPEX associated with this activity in the reporting year (currency)*	Taxonomy-eligible but not aligned CAPEX associated with this activity as % of total CAPEX in the reporting year	Taxonomy-eligible but not aligned OPEX associated with this activity in the reporting year (currency)*	Taxonomy-eligible but not aligned OPEX associated with this activity as % total OPEX in the reporting year*
• Production of heat/cool from bioenergy	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 12,000,000	• 0.4	• n/a	• n/a
• Construction, extension and operation of water collection, treatment and supply systems	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 1,000,000	• 0	• n/a	• n/a
• Renewal of waste water collection and treatment	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 0	• 0	• n/a	• n/a
• Transport by motorbikes, passenger cars and light commercial vehicles	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 27,000,000	• 0.8	• n/a	• n/a
• Construction of new buildings	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 76,000,000	• 2.3	• n/a	• n/a

• Renovation of existing buildings	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 22,000,000	• 0.7	• n/a	• n/a
• Installation, maintenance and repair of energy efficiency equipment	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 3,000,000	• 0.1	• n/a	• n/a
• Installation, maintenance and repair of renewable energy technologies	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 1,000,000	• 0	• n/a	• n/a
• Acquisition and ownership of buildings	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 0	• 0	• n/a	• n/a
Calculation methodology and supporting information			Substantial contribution criteria met	Details of substantial contribution criteria analysis		Do no significant harm requirements met	Details of do no significant harm analysis	Minimum safeguards compliance requirements met	Attach any supporting evidence
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>			• Yes	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>		• Yes	<p>To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.</p>	Yes	Bayer Annual Report 2024
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible</p>			• Yes	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant</p>		• Yes	<p>To rule out significant harm being caused to environmental</p>	Yes	Bayer Annual Report 2024

<p>assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>		<p>harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>		<p>objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.</p>		
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.</p>	Yes	<p>Bayer Annual Report 2024</p>
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate</p>	Yes	<p>Bayer Annual Report 2024</p>

<p>be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>		<p>cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>		<p>change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.</p>		
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.</p>	Yes	<p>Bayer Annual Report 2024</p>
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular</p>	Yes	<p>Bayer Annual Report 2024</p>

Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.		The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.		requirements for the other environmental objectives were examined at the individual asset level.		
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>	• Yes	We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.	• Yes	To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.	Yes	Bayer Annual Report 2024
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>	• Yes	We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.	• Yes	To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the	Yes	Bayer Annual Report 2024

				individual asset level.		
<p>The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy.</p> <p>The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure.</p> <p>Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy- aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described in the next columns.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<p>To rule out significant harm being caused to environmental objectives, we assessed the respective criteria at various levels. The criteria for climate change adaptation were assessed at site level, while the in some cases highly granular requirements for the other environmental objectives were examined at the individual asset level.</p>	Yes	Bayer Annual Report 2024

### 5.4.3 Provide any additional contextual and/or verification/assurance information relevant to your organization's taxonomy alignment.

Details of minimum safeguards analysis	Additional contextual information relevant to your taxonomy accounting	Indicate whether you will be providing verification/assurance information relevant to your taxonomy alignment in question 13.1	Please explain why you will not be providing verification/assurance information relevant to your taxonomy alignment in question 13.1
<p>Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects.</p>	<p>Our sustainability targets make a crucial contribution to our mission of "Health for all, Hunger for none." Beyond those targets, we also report on other non-financial aspects. For 2024, we are required to disclose the proportion of taxonomy-eligible and taxonomy-aligned turnover (sales), capital expenditure (CapEx) and operating expenditure (OpEx) in the context of the EU taxonomy environmental objectives. The environmental objectives are climate change mitigation, climate change adaptation, the sustainable use and protection of water and marine resources, the transition to a circular economy, pollution prevention and control, and the protection and restoration of biodiversity and ecosystems. Company activities are assessed for taxonomy eligibility based on the economic activities described in Annexes I and II to the Delegated Act of June 4, 2021, and Annexes I through IV to the Delegated Act of June 27, 2023. To avoid double-counting, results are documented at product master data level, for example. Taxonomy alignment is evaluated</p>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	n/a

	<p>based on the technical screening criteria for each economic activity, which are also defined in the aforementioned Annexes.</p> <p>We use our own interpretation when applying the EU taxonomy as definitions are not yet available and the wording used is unclear. The FAQ documents published by the European Commission as of December 31, 2024, were duly taken into account.</p>		
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### 5.9 What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Water-related CAPEX (+/- % change)	Anticipated forward trend for CAPEX (+/- % change)	Water-related OPEX (+/- % change)	Anticipated forward trend for OPEX (+/- % change)	Please explain
0	0	0	0	<p>i) According to Bayer's Ecological Assessment of New Investments Guideline, all investments above EUR 10 million must be evaluated with regard to their environmental impact. The assessment includes a product and process evaluation. The process evaluation assesses the impacts of new investment projects, considering specific conditions at the location/facility.</p> <p>CAPEX remained at the same level in 2024. Projects with respect to water topics focus mainly on efficiency increase. CAPEX is anticipated to stay on the same level also in 2025.</p> <p>OPEX was primarily for</p> <ul style="list-style-type: none"> <li>- sourcing water,</li> <li>- operating cooling and process water systems and</li> <li>- treating process wastewater incl. pre-treatment.</li> </ul> <p>As anticipated, OPEX shows no significant changes in 2024 as total water use and discharge have not changed materially. No significant changes are expected in 2025.</p>

### 5.10 Does your organization use an internal price on environmental externalities?

Use of internal pricing of environmental externalities	Environmental externality priced	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities	Other environmental externalities priced	Further details of other environmental externalities priced
<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Carbon</li> </ul>	n/a	n/a	<ul style="list-style-type: none"> <li>• n/a</li> </ul>	n/a

#### 5.10.1 Provide details of your organization's internal price on carbon.



Type of pricing scheme	Objectives for implementing internal price	Factors considered when determining the price	Calculation methodology and assumptions made in determining the price			Scope(s) covered	Pricing approach used – spatial variance	Indicate how and why the price is differentiated	Pricing approach used – temporal variance	Indicate how you expect the price to change over time*
<ul style="list-style-type: none"> <li>Shadow price</li> </ul>	<ul style="list-style-type: none"> <li>Conduct cost-benefit analysis</li> <li>Drive energy efficiency</li> <li>Drive low-carbon investment</li> <li>Incentivize consideration of climate-related issues in decision making</li> <li>Incentivize consideration of climate-related issues in risk assessment</li> <li>Identify and seize low-carbon opportunities</li> <li>Influence strategy and/or financial planning</li> <li>Setting and/or achieving of climate-related policies and targets</li> <li>Other, please specify: Change internal behavior</li> </ul>	<ul style="list-style-type: none"> <li>Alignment to international standards</li> <li>Alignment to scientific guidance</li> <li>Alignment with the price of a carbon tax</li> <li>Alignment with the price of allowances under an Emissions Trading Scheme</li> <li>Benchmarking against peers</li> <li>Cost of required measures to achieve climate-related targets</li> <li>Price with substantive impact on business decisions</li> <li>Price/cost of voluntary carbon offset credits</li> <li>Social cost of climate-related impact</li> </ul>	<p>To make the carbon footprint of a capital expenditure visible for the decision-making process, we have introduced for the calculation of a capital expenditure an internal CO2 shadow price of EUR 100 / metric ton CO2e for the GHG emissions expected with a 10-year use of the investment. The internal CO2 shadow price covers both the expected Scope 1 emissions and the Scope 2 emissions from the capital expenditures. Excluded here is the use of electricity associated with the capital expenditure, for which our strategy to transition to electricity from renewable energies is the crucial factor. The calculation of the internal CO2 price is part of our capital expenditure decision analysis for projects with a volume exceeding EUR 10 million that are directly related to the consumption of fossil fuels or the use of cooling or heating energy. When fixing the internal price at EUR 100 per ton, Bayer took into consideration cost abatement curves for emission reduction, costs for high-quality energy attribute certificates for renewable gas, and energy taxation trends.</p> <p>The following criteria were used to determine our CO2 price:</p> <ul style="list-style-type: none"> <li>// Conformity with the price of CO2 emissions certificates within an emissions trading system</li> <li>// Conformity with the price of a carbon tax</li> <li>// Societal costs of carbon</li> <li>// Price/cost of voluntary carbon compensation certificates</li> <li>// Cost of measures needed to attain GHG emissions reduction targets</li> <li>// Valuation compared with competitors</li> </ul>			<ul style="list-style-type: none"> <li>Scope 1</li> <li>Scope 2</li> </ul>	<ul style="list-style-type: none"> <li>Uniform</li> </ul>	n/a	<ul style="list-style-type: none"> <li>Static</li> </ul>	n/a
Minimum actual price used (currency per metric ton CO2e)	Maximum actual price used (currency per metric ton CO2e)	Business decision-making processes this internal carbon price is applied to	Internal price is mandatory within business decision-making processes	% total emissions in the reporting year in selected scopes this internal price covers	Pricing approach is monitored and evaluated to achieve objectives	Details of how the pricing approach is monitored and evaluated to achieve your objectives				

100	100	<ul style="list-style-type: none"> <li>• Capital expenditure</li> <li>• Operations</li> </ul>	<ul style="list-style-type: none"> <li>• Yes, for all decision-making processes</li> </ul>	100	<ul style="list-style-type: none"> <li>• Yes</li> </ul> <p>The price and the framework of the incentive scheme WILL BE REVIEWED AFTER TWO YEARS to ensure effectiveness and revalidate market assumptions.</p> <p>COMPANY-SPECIFIC DESCRIPTION OF HOW THE INTERNAL PRICE ON CARBON IS USED:</p> <p>The CO2-price on investment projects was implemented in 2020.</p> <p>As a tool to steer sufficient investment into sustainable alternatives, Bayer decided to apply a cross-divisional stimulus to CAPEX projects with an incentive of EUR 100 per metric ton of reduced or avoided CO2e emissions. By applying this incentive in NPV / DCF calculations, the payback time is shortened, and projects which reduce / avoid CO2e emissions become financially competitive with other projects.</p> <p>A technical procedure "Sustainability in Investment Project Approvals" provides details on formal integration into CAPEX project approvals.</p> <p>First evaluations show that the incentive is well accepted and adopted by all functions and divisions.</p> <p>Example 1: A project to install a new wastewater evaporator at one site was approved following the new procedure. The project appeared especially attractive with a payback including the incentive of 1.7 years compared with a payback without the incentive of 4.3 years.</p> <p>Example 2: A project to install an economizer at a boiler at one site was approved following the new procedure. The project appeared especially attractive with a payback including the incentive of 2.1 years compared with a payback without the incentive of 4.9 years.</p>
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### 5.11 Do you engage with your value chain on environmental issues?

Value chain stakeholder	Engaging with this stakeholder on environmental issues	Environmental issues covered	Primary reason for not engaging with this stakeholder on environmental issues	Explain why you do not engage with this stakeholder on environmental issues
Suppliers	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Forests</li> <li>• Water</li> </ul>	n/a	n/a
Smallholders	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	n/a	n/a	n/a
Customers	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	n/a	n/a
Investors and shareholders	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	n/a	n/a
Other value chain stakeholders	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Forests</li> <li>• Water</li> </ul>	n/a	n/a

#### 5.11.1 Does your organization assess and classify your suppliers according to dependencies and/or impacts on the environment?

Environmental issue covered	Assessment of supplier dependencies and/or impacts on the environment	Criteria for assessing supplier dependencies and/or impacts on the environment	% Tier 1 suppliers assessed	Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment	% Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment	Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment
Climate change	<ul style="list-style-type: none"> <li>• Yes, we assess the dependencies and/or impacts of our suppliers</li> </ul>	<ul style="list-style-type: none"> <li>• Contribution to supplier-related Scope 3 emissions</li> </ul>	<ul style="list-style-type: none"> <li>• 51-75%</li> </ul>	<p>All strategically important suppliers and all suppliers identified with a high sustainability risk are required to undergo a sustainability evaluation.</p> <p>The combination of category and country risk, combined with the threshold of an annual spend of 500 TEUR, enables identification of Bayer's high sustainability risk suppliers.</p> <p>CDP Supply Chain: We invited top-GHG-emitting suppliers (~400), strategically important suppliers, and suppliers active in relevant sustainability initiatives.</p>	<ul style="list-style-type: none"> <li>• 1-25%</li> </ul>	326

Forests	<ul style="list-style-type: none"> <li>Yes, we assess the dependencies and/or impacts of our suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Dependence on commodities</li> <li>Impact on deforestation or conversion of other natural ecosystems</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>	All strategically important suppliers and all suppliers identified with a high sustainability risk are required to undergo a sustainability evaluation. The combination of category and country risk (including environment as one dimension), combined with the threshold of an annual spend of 500 TEUR, enables identification of Bayer's high sustainability risk suppliers. Excluding seeds, ca 8% of our procurement spend in 2024 was attributable to companies with potentially high sustainability risk.	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	326
Water	<ul style="list-style-type: none"> <li>Yes, we assess the dependencies and/or impacts of our suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Basin/landscape condition</li> <li>Dependence on water</li> <li>Impact on water availability</li> <li>Other, please specify: Procurement spend</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>	All strategically important suppliers and all suppliers identified with a high sustainability risk are required to undergo a sustainability evaluation. The combination of category and country risk (including environment as one risk dimension), combined with the threshold of an annual spend of 500 TEUR, enables identification of Bayer's high sustainability risk suppliers. Excluding seeds, ca 8% of our procurement spend in 2024 was attributable to companies with potentially high sustainability risk.	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	326

### 5.11.2 Does your organization prioritize which suppliers to engage with on environmental issues?

Environmental issue covered	Supplier engagement prioritization on this environmental issue	Criteria informing which suppliers are prioritized for engagement on this environmental issue	Primary reason for no supplier prioritization on this environmental issue	Please explain
Climate change	<ul style="list-style-type: none"> <li>Yes, we prioritize which suppliers to engage with on this environmental issue</li> </ul>	<ul style="list-style-type: none"> <li>In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>We have established a 4-step management process so that we can evaluate sustainability practices in the supply chain and improve them over the long term:</p> <p>1) Awareness: the Supplier Code of Conduct establishes principles on ethics, people and work, health, safety and environmental protection (including sections on Natural Resource Conservation, Climate Protection and Renewable Electricity and Energy Use), quality and governance, as well as on established management systems. It is made available to our suppliers. We expect our suppliers also to apply these principles in the downstream stages of their supply chain.</p> <p>2) Nominating suppliers to be evaluated: suppliers are selected for sustainability assessments based on a combination of country and sustainability risk categories, as well as their strategic importance for us.</p> <p>3) Assessment of suppliers' sustainability performance: suppliers are evaluated either on site by external auditors (2024: 131 audits) or using an online assessment by EcoVadis, which includes climate- and energy-related aspects (2024: 1,324 suppliers assessed). In 2024, more than 55% of our purchasing volume was attributable to suppliers with a sustainability rating or subject to a sustainability audit.</p>

				4) (Further) Development of suppliers: the audit and assessment results are internally analyzed and documented. If deficiencies are found, we develop corrective measures together with the respective suppliers to improve their future sustainability evaluations.
Forests	<ul style="list-style-type: none"> <li>Yes, we prioritize which suppliers to engage with on this environmental issue</li> </ul>	<ul style="list-style-type: none"> <li>In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests</li> </ul>	N/A	<p>We have established a 4-step management process throughout the Group so that we can evaluate sustainability practices in the supply chain and improve them over the long term:</p> <p>1) Awareness: the Supplier Code of Conduct establishes principles on ethics, people and work, health, safety and environmental protection (including a section on Deforestation Soil Use &amp; Forest-Risk commodities), quality and governance, as well as on the established management systems. It is made available to our suppliers. We expect our suppliers also to apply these principles in the downstream stages of their supply chain.</p> <p>2) Nominating suppliers to be evaluated: suppliers are selected for sustainability assessments based on a combination of country and sustainability risk categories, as well as their strategic importance for us.</p> <p>3) Assessment of suppliers' sustainability performance: suppliers are evaluated either on site by external auditors (2024: 131 audits) or using an online assessment by EcoVadis, which includes deforestation-related aspects (2024: 1,324 suppliers assessed). In 2024, more than 55% of our purchasing volume was attributable to suppliers with a sustainability rating or subject to a sustainability audit.</p> <p>4) Development of suppliers: the audit and assessment results are internally analyzed and documented. If deficiencies are found when assessing suppliers, we develop corrective measures together with the respective suppliers to improve their future sustainability evaluations.</p>
Water	<ul style="list-style-type: none"> <li>Yes, we prioritize which suppliers to engage with on this environmental issue</li> </ul>	<ul style="list-style-type: none"> <li>In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>We have established a 4-step management process throughout the Group so that we can evaluate sustainability practices in the supply chain and improve them over the long term:</p> <p>1) Awareness: the Supplier Code of Conduct establishes principles on ethics, people and work, health, safety and environmental protection (including a section on Water use and Wastewater), quality and governance, as well as on the established management systems. It is made available to our suppliers. We expect our suppliers also to apply these principles in the downstream stages of their supply chain.</p> <p>2) Nominating suppliers to be evaluated: suppliers are selected for sustainability assessments based on a combination of country and sustainability risk categories, as well as their strategic importance for us.</p> <p>3) Assessment of suppliers' sustainability performance: suppliers selected for assessment are evaluated either on site by external auditors (2024: 131 audits) or using an online assessment by EcoVadis, which includes water-related aspects (2024: 1,324 suppliers assessed). In 2024, more than 55% of our purchasing volume was attributable to suppliers with a sustainability rating or subject to a sustainability audit.</p> <p>4) (Further) development of suppliers: the audit and assessment results are internally analyzed and documented. If deficiencies are found when assessing suppliers, we develop corrective measures together with the respective suppliers to improve their future sustainability evaluations.</p>

### 5.11.5 Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Environmental issue	Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process	Policy in place for addressing supplier non-compliance	Comment (optional)
Climate change	<ul style="list-style-type: none"> <li>Yes, environmental requirements related to this environmental issue are included in our supplier contracts</li> </ul>	<ul style="list-style-type: none"> <li>Yes, we have a policy in place for addressing non-compliance</li> </ul>	<p>We articulate our sustainability requirements and insist on their inclusion in contracts with our suppliers through a contractual clause. This is supplemented by supplier evaluations with regard to their sustainability performance and by development activities to improve sustainability practices in the supply chain.</p> <p>The contractual clause on sustainability has two key underlying points:</p> <p>// The supplier agrees to accept our Supplier Code of Conduct (including sections on "Natural Resource Conservation, Climate Protection and Renewable Electricity and Energy Use") and organize its business in accordance with the described principles.</p> <p>// We reserve the right to evaluate or review compliance by the supplier with our Supplier Code of Conduct. This marks the beginning of our evaluation process based on the Supplier Code of Conduct, respect for human rights and the greenhouse gas emissions emitted by the suppliers. The Sustainability Clause is to be included in every PRO Commercial Contract and automatically appears on each and every PO that is triggered.</p> <p>The principles expressed in the Bayer Supplier Code of Conduct comprise an important component of supplier selection and evaluation. Moreover, Bayer expects its suppliers to address these principles further down the supply chain. If a supplier is in breach of one of these principles and cannot agree on an improvement plan or does not implement it, Bayer reserves the right to end the commercial relationship.</p>
Forest	<ul style="list-style-type: none"> <li>Yes, environmental requirements related to this environmental issue are included in our supplier contracts</li> </ul>	<ul style="list-style-type: none"> <li>Yes, we have a policy in place for addressing non-compliance</li> </ul>	<p>We articulate our sustainability requirements and insist on their inclusion in contracts with our suppliers through a contractual clause. This is supplemented by supplier evaluations with regard to their sustainability performance and by development activities to improve sustainability practices in the supply chain.</p> <p>The contractual clause on sustainability has two key underlying points:</p> <p>// The supplier agrees to accept our Supplier Code of Conduct (including a section on "Deforestation Soil Use &amp; Forest-Risk commodities") and organize its business in accordance with the described principles.</p> <p>// We reserve the right to evaluate or review compliance by the supplier with our Supplier Code of Conduct. This marks the beginning of our evaluation process based on the Supplier Code of Conduct, respect for human rights and the greenhouse gas emissions emitted by the suppliers. The Sustainability Clause is to be included in every PRO Commercial Contract and automatically appears on each and every PO that is triggered.</p> <p>The principles expressed in the Bayer Supplier Code of Conduct comprise an important component of supplier selection and evaluation. Moreover, Bayer expects its suppliers to address these principles further down the supply chain. If a supplier is in breach of one of these principles and cannot agree on an improvement plan or does not implement it, Bayer reserves the right to end the commercial relationship.</p>

Water	<ul style="list-style-type: none"> <li>Yes, environmental requirements related to this environmental issue are included in our supplier contracts</li> </ul>	<ul style="list-style-type: none"> <li>Yes, we have a policy in place for addressing non-compliance</li> </ul>	<p>We articulate our sustainability requirements and insist on their inclusion in contracts with our suppliers through a contractual clause. This is supplemented by supplier evaluations with regard to their sustainability performance and by development activities to improve sustainability practices in the supply chain.</p> <p>The contractual clause on sustainability has two key underlying points:</p> <p>// The supplier agrees to accept our Supplier Code of Conduct (including a section on “Water use and Wastewater”) and organize its business in accordance with the described principles.</p> <p>// We reserve the right to evaluate or review compliance by the supplier with our Supplier Code of Conduct. This marks the beginning of our evaluation process based on the Supplier Code of Conduct, respect for human rights and the greenhouse gas emissions emitted by the suppliers.</p> <p>The Sustainability Clause is to be included in every PRO Commercial Contract and automatically appears on each and every PO that is triggered.</p> <p>The principles expressed in the Bayer Supplier Code of Conduct comprise an important component of supplier selection and evaluation. Moreover, Bayer expects its suppliers to address these principles further down the supply chain. If a supplier is in breach of one of these principles and cannot agree on an improvement plan or does not implement it, Bayer reserves the right to end the commercial relationship.</p>
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#### 5.11.6 Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance mechanisms in place.

Environmental issue	Environmental requirement	Mechanisms for monitoring compliance with this climate-related requirement	% tier 1 suppliers by procurement spend required to comply with this environmental requirement	% tier 1 suppliers by procurement spend in compliance with this environmental requirement	% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement	% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement	% tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement
Climate change	<ul style="list-style-type: none"> <li>Setting a science-based emissions reduction target</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Off-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	N/A	<ul style="list-style-type: none"> <li>100%</li> </ul>
Forests	<ul style="list-style-type: none"> <li>No deforestation or conversion of other natural ecosystems</li> </ul>	<ul style="list-style-type: none"> <li>Certification</li> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>

Water	<ul style="list-style-type: none"> <li>Setting and monitoring water pollution-related targets</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>On-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Climate change	<ul style="list-style-type: none"> <li>Implementation of emissions reduction initiatives</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Off-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>
Climate change	<ul style="list-style-type: none"> <li>Purchasing of low-carbon or renewable energy</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Off-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>
Climate change	<ul style="list-style-type: none"> <li>Setting a low-carbon or renewable energy target</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Off-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>
Climate change	<ul style="list-style-type: none"> <li>Waste and resource reduction and material circularity</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Off-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>
Forests	<ul style="list-style-type: none"> <li>Compliance with an environmental certification, please specify: RSPO mass balance certified sustainable palm oil; RTRS credits for sustainable soy</li> </ul>	<ul style="list-style-type: none"> <li>Certification</li> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Water	<ul style="list-style-type: none"> <li>Setting and monitoring withdrawal reduction targets</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>On-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Water	<ul style="list-style-type: none"> <li>Total water withdrawal volumes reduction</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>



		<ul style="list-style-type: none"> <li>On-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>					
Water	<ul style="list-style-type: none"> <li>Other, please specify: Complying with going beyond water-related regulatory requirements, reducing water demands in water-stressed basins</li> </ul>	<ul style="list-style-type: none"> <li>Grievance mechanism/ Whistleblowing hotline</li> <li>On-site third-party audit</li> <li>Supplier self-assessment</li> <li>Supplier scorecard or rating</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
% tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement	Response to supplier non-compliance with this environmental requirement	% of non-compliant suppliers engaged	Procedures to engage non-compliant suppliers	Comment			
<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TFS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>			
<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TFS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures</p>			

			<ul style="list-style-type: none"> <li>Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>76-99%</li> </ul>	<ul style="list-style-type: none"> <li>Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by</p>

			<p>suppliers back into compliance</p> <ul style="list-style-type: none"> <li>• Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>• 76-99%</li> </ul>	<ul style="list-style-type: none"> <li>• Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>• Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>• Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>• 76-99%</li> </ul>	<ul style="list-style-type: none"> <li>• Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>• Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>• Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Assessing the efficacy and efforts of non-compliant supplier actions through</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational</p>

			<p>consistent and quantified metrics</p> <ul style="list-style-type: none"> <li>• Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>• Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Retain and engage</li> </ul>	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>• Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>• Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>

N/A	Retain and engage	100%	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>
N/A	Retain and engage	100%	<ul style="list-style-type: none"> <li>Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics</li> <li>Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance</li> <li>Providing information on appropriate actions that can be taken to address non-compliance</li> </ul>	<p>The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts.</p> <p>Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.</p>

## 5.11.7 Provide further details of your organization's supplier engagement on environmental issues.

### Climate change

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% of tier 1 suppliers by procurement spend covered by engagement
Climate change	n/a	<ul style="list-style-type: none"> <li>Emissions reduction</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Provide training, support and best practices on how to measure GHG emissions</li> <li>Provide training, support and best practices on how to set science-based targets</li> </ul> <p>Financial incentives</p> <ul style="list-style-type: none"> <li>Feature environmental performance in supplier awards scheme</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>Collect GHG emissions data at least annually from suppliers</li> </ul> <p>Innovation and collaboration</p> <ul style="list-style-type: none"> <li>Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms</li> </ul>	<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>
% of tier 1 supplier-related scope 3 emissions covered by engagement	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue	Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action
<ul style="list-style-type: none"> <li>51-75%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	N/A	<p>As part of our decarbonization strategy, we have committed to achieve a reduction target in accordance with the requirements of the SBTi. We want to achieve a 25% reduction in Scope 3 GHG emissions by 2029 (compared to the base year 2019).</p> <p>With our Scope 3 Decarbonization Accelerator program, we are driving four key priorities – developing our suppliers on their decarbonization journey, sourcing from decarbonizing suppliers, improving our process and reporting capabilities and engaging with value chain partners.</p> <p>We expect the transition to electricity from renewable sources to be a crucial lever for decarbonization. Our suppliers should strive to procure 100% of their electricity from renewable sources by 2030 and continuously improve energy efficiency. We will support our suppliers in this transition, especially within the context of our meetings with suppliers. In our supplier segmentation, we also integrate the share of electricity from renewable sources that our suppliers use. We are working together with our suppliers and partners on a number of solutions. In 2024, we switched, for example, from the supply of a standard</p>	<ul style="list-style-type: none"> <li>Yes, please specify the environmental requirement: Emissions reduction</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

			<p>solution by a supplier to a green alternative. This alternative utilizes 100% green electricity for the electrolysis of an important process step. We are sponsoring the Energize program by Schneider Electric that provides our suppliers with free access to knowledge on how to source renewable electricity and where feasible, develop cohorts to source jointly renewable electricity.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.</p> <p>Via the CDP SC initiative we asked in 2024 our top-GHG-emitting suppliers and our strategically important suppliers (~400) to disclose to us their climate program and GHG data. We hosted supplier webinars together with CDP. We included a guidance how the supplier can improve.</p> <p>In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals. Additionally, we organized webinars on key topics for suppliers, such as a global decarbonization webinar and a Chinese supplier decarbonization webinar.</p>		
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## Forest – Palm Oil

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% total procurement spend covered by engagement
Forest	<ul style="list-style-type: none"> <li>Palm oil</li> </ul>	<ul style="list-style-type: none"> <li>No deforestation and/or conversion of other natural ecosystems</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Develop or distribute resources on how to map upstream value chain</li> <li>Provide training, support and best practices on how to mitigate environmental impact</li> <li>Other capacity building activity, please specify: Offering on-site training and technical assistance, Workshops, Sustainable Agricultural Competence Center</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>Collect environmental risk and opportunity information at least annually from suppliers</li> <li>Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits</li> </ul> <p>Innovation and collaboration</p> <ul style="list-style-type: none"> <li>Engage with suppliers to advocate for policy or regulatory change to address environmental challenges</li> </ul>	<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> <li>Tier 2 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>
% of tier 1 supplier-related scope 3 emissions	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related	Engagement is helping your tier 1 suppliers engage with their own suppliers on

covered by engagement	covered by engagement			to this environmental issue	the selected action
<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	1	<p>We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use &amp; Forest-Risk commodities) and reserving the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain.</p> <p>We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45/100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1,455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024.</p> <p>Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices. We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials.</p> <p>In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.</p>	<ul style="list-style-type: none"> <li>Yes, please specify the environmental requirement: No deforestation and/or conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

## Water

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% total procurement spend covered by engagement
Water	n/a	<ul style="list-style-type: none"> <li>Total water withdrawal volumes reduction</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Provide training, support and best practices on how to mitigate environmental impact</li> </ul> <p>Financial incentives</p> <ul style="list-style-type: none"> <li>Feature environmental performance in supplier awards scheme</li> </ul>	<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>



			<ul style="list-style-type: none"> <li>• Provide financial incentives to encourage progress against water withdrawal targets</li> <li>• Include long-term contracts linked to environmental commitments</li> <li>• Other financial incentive, please specify: Incentivize demonstrable progress against targets on water withdrawals in your supplier relationship management</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>• Collect environmental risk and opportunity information at least annually from suppliers</li> <li>• Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)</li> </ul>		
Water	n/a	<ul style="list-style-type: none"> <li>• Waste and resource reduction and improved end-of-life management</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>• Provide training, support and best practices on how to mitigate environmental impact</li> </ul> <p>Financial incentives</p> <ul style="list-style-type: none"> <li>• Feature environmental performance in supplier awards scheme</li> <li>• Provide financial incentives to encourage progress against water withdrawal targets</li> <li>• Include long-term contracts linked to environmental commitments</li> <li>• Other financial incentive, please specify: Incentivize demonstrable progress against targets on water withdrawals in your supplier relationship management</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>• Collect environmental risk and opportunity information at least annually from suppliers</li> <li>• Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)</li> </ul>	<ul style="list-style-type: none"> <li>• Tier 1 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>• 51-75%</li> </ul>
% of tier 1 supplier-related scope 3 emissions covered by engagement	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue	Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action
<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• 1-25%</li> </ul>	N/A	<p>We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Water use and Wastewater) and reserving the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain.</p> <p>We also continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250 TEUR are examined in advance regarding sustainability aspects.</p> <p>858 of the 1,455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024.</p> <p>Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are</p>	<ul style="list-style-type: none"> <li>• Yes, please specify the environmental requirement: Adherence to Supplier Code of Conduct</li> </ul>	<ul style="list-style-type: none"> <li>• Yes</li> </ul>

			<p>jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.</p> <p>We utilize the activities and training offerings of the industry initiatives TfS and PSCI. In 2024, Bayer selected around 160 suppliers to participate in TfS training courses. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. A global supplier conference and two face-to-face supplier capability-building conferences in China and India took place in 2024, attended by more than 1,100 supplier representatives. Through the PSCI online resource library and e-learning platform, our suppliers can use additional training materials.</p> <p>In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and expectation of suppliers. Additionally, we organized webinars on key topics for suppliers.</p>		
<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	N/A	<p>We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Water use and Wastewater) and reserving the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain.</p> <p>We also continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250 TEUR are examined in advance regarding sustainability aspects. 858 of the 1,455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024.</p> <p>Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.</p>	<ul style="list-style-type: none"> <li>Yes, please specify the environmental requirement: Adherence to Supplier Code of Conduct</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

			<p>We utilize the activities and training offerings of the industry initiatives TfS and PSCI. In 2024, Bayer selected around 160 suppliers to participate in TfS training courses. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. A global supplier conference and two face-to-face supplier capability-building conferences in China and India took place in 2024, attended by more than 1,100 supplier representatives. Through the PSCI online resource library and e-learning platform, our suppliers can use additional training materials.</p> <p>In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and expectation of suppliers. Additionally, we organized webinars on key topics for suppliers.</p>		
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#### Forest continued – Palm Oil and Soy

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% total procurement spend covered by engagement
Forest	<ul style="list-style-type: none"> <li>Palm oil</li> </ul>	<ul style="list-style-type: none"> <li>Natural ecosystem restoration and long-term protection</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Develop or distribute resources on how to map upstream value chain</li> <li>Provide training, support and best practices on how to mitigate environmental impact</li> <li>Other capacity building activity, please specify: Offering on-site training and technical assistance, Workshops, Sustainable Agricultural Competence Center</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>Collect environmental risk and opportunity information at least annually from suppliers</li> <li>Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits</li> </ul> <p>Innovation and collaboration</p> <ul style="list-style-type: none"> <li>Engage with suppliers to advocate for policy or regulatory change to address environmental challenges</li> </ul>	<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> <li>Tier 2 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>
Forest	<ul style="list-style-type: none"> <li>Soy</li> </ul>	<ul style="list-style-type: none"> <li>No deforestation and/or conversion of other natural ecosystems</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Develop or distribute resources on how to map upstream value chain</li> <li>Provide training, support and best practices on how to mitigate environmental impact</li> <li>Other capacity building activity, please specify: Offering on-site training and technical assistance</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>Collect environmental risk and opportunity information at least annually from suppliers</li> <li>Collect targets information at least annually from suppliers</li> <li>Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits</li> </ul> <p>Innovation and collaboration</p>	<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> <li>Tier 2 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>

			<ul style="list-style-type: none"> <li>Engage with suppliers to advocate for policy or regulatory change to address environmental challenges</li> </ul>			
Forest	<ul style="list-style-type: none"> <li>Soy</li> </ul>	<ul style="list-style-type: none"> <li>Natural ecosystem restoration and long-term protection</li> </ul>	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Develop or distribute resources on how to map upstream value chain</li> <li>Provide training, support and best practices on how to mitigate environmental impact</li> <li>Other capacity building activity, please specify: Offering on-site training and technical assistance</li> </ul> <p>Information collection</p> <ul style="list-style-type: none"> <li>Collect environmental risk and opportunity information at least annually from suppliers</li> <li>Collect targets information at least annually from suppliers</li> <li>Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits</li> </ul> <p>Innovation and collaboration</p> <ul style="list-style-type: none"> <li>Engage with suppliers to advocate for policy or regulatory change to address environmental challenges</li> </ul>		<ul style="list-style-type: none"> <li>Tier 1 suppliers</li> <li>Tier 2 suppliers</li> </ul>	<ul style="list-style-type: none"> <li>51-75%</li> </ul>
% of tier 1 supplier-related scope 3 emissions covered by engagement	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action		Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue	Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action
N/A	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	1	<p>We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use &amp; Forest-Risk commodities) and reserve the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024. Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.</p>		<ul style="list-style-type: none"> <li>Yes, please specify the environmental requirement: No deforestation and/or conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection</li> </ul>	Yes

			<p>We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.</p>		
<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	1	<p>We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use &amp; Forest-Risk commodities) and reserve the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024.</p> <p>Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices. We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.</p>	<ul style="list-style-type: none"> <li>Yes, please specify the environmental requirement: No deforestation and/or conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>
N/A	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	1	<p>We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use &amp; Forest-Risk commodities) and reserve the right to assess or audit</p>	<ul style="list-style-type: none"> <li>Yes, please specify the environmental requirement: No deforestation and/or</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>

			<p>compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024.</p> <p>Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024.</p> <p>Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices. We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.</p>	<p>conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection</p>	
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### 5.11.8 Provide details of any environmental smallholders engagement activity

Commodity	Type and details of smallholder engagement approach	Number of smallholders engaged	Effect of engagement and measures of success
Palm oil	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Provide training, support and best practices on sustainable agriculture practices and nutrient management</li> <li>Support smallholders to adhere to regenerative agriculture principles</li> </ul> <p>Financial incentives</p> <ul style="list-style-type: none"> <li>Provide financial incentives for certified products</li> <li>Other financial incentive, please specify: Group certification schemes and subsidies of certification costs</li> </ul>	100,000	<p>Our sustainability contract clause requires our suppliers, including smallholders, to accept our Supplier Code of Conduct, which also includes a section on Deforestation Soil Use &amp; Forest-Risk commodities. This is supplemented by supplier evaluations and development activities to improve sustainability practices in the supply chain. Our SCoC Guidance provides suppliers with practical tips on how they can improve their ethical, social, environmental, and further general organizational and economic efforts, and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.</p> <p>We utilize the activities and training offered by the industry initiatives TfS and PSCI, which are available to all suppliers, including smallholders. These cover topics such as human rights, ethical aspects, HSE topics or anti-corruption measures.</p> <p>We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.</p> <p>Bayer does not engage directly with smallholders regarding palm oil. <b>RSPO engages over 100,000 smallholders</b> globally through structured programs aimed at promoting sustainable practices in palm oil production.</p> <p>RSPO supports smallholders via:</p> <p><b>// Capacity building,</b></p> <p><b>// Group certification schemes,</b></p> <p><b>// The RSPO Smallholder Support Fund (RSSF),</b> which subsidizes up to 75% of the costs related to certification readiness, audits, and sustainability compliance</p> <p><b>// Market linkage support,</b> connecting certified smallholders to supply chains that pay premiums for Certified Sustainable Palm Oil (CSPO)</p> <p><b>Impact of engagement:</b> Smallholders using RSPO methods often experience improved farm productivity and access to premium markets. The adoption of RSPO practices leads to reduced deforestation risk, improved soil health, and better waste and water management. Smallholders gain better understanding of labor rights, safety practices, and land legality, contributing to more secure livelihoods.</p> <p><b>Measures of success:</b></p> <p><b>// More than 100,000 smallholders engaged</b> through RSPO</p> <p><b>// Growth in share of RSPO-certified palm oil volumes</b></p>
Soy	<p>Capacity building</p> <ul style="list-style-type: none"> <li>Provide training, support and best practices on sustainable agriculture practices and nutrient management</li> <li>Support smallholders to adhere to regenerative agriculture principles</li> <li>Offer on-site technical assistance and extension services</li> </ul>	54,000	<p>Our sustainability contract clause requires our suppliers, including smallholders, to accept our Supplier Code of Conduct, which also includes a section on Deforestation Soil Use &amp; Forest-Risk commodities. This is supplemented by supplier evaluations and development activities to improve sustainability practices in the supply chain. Our SCoC Guidance provides suppliers with practical tips on how they can improve their ethical, social, environmental, and further general organizational and economic efforts.</p> <p>We utilize the activities and training offered by the industry initiatives TfS and PSCI, which are available to all suppliers, including smallholders. These cover topics such as human rights, ethical aspects, HSE topics or anti-corruption measures.</p> <p>We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a member of the RTRS board since 2017. 99% of our purchases of soy derivatives are covered by RTRS credits.</p>

	<p>Financial incentives</p> <ul style="list-style-type: none"> <li>• Provide financial incentives for certified products</li> </ul> <p>Other, please specify</p> <ul style="list-style-type: none"> <li>• Other, please specify: Better market access for RTRS-certified soy</li> </ul>	<p>RTRS engages <b>54,509 certified farms</b> globally through its <b>Responsible Soy Production Standard (V4.0)</b> including independent smallholders and larger producers applying RTRS criteria on deforestation avoidance, sustainable and safe use of pesticides, soil and water protection, biodiversity, and labour rights.</p> <p>Through our participation in the Roundtable on Responsible Soy (RTRS), we engage soy smallholders via group/smallholder certification pathways and targeted technical assistance. Support includes BayGAP training and on-farm advice on no-conversion/deforestation requirements, legal compliance, identification and protection of high conservation value and riparian areas, soil and water conservation (e.g., cover crops, contouring, buffer strips), integrated pest management and safe agrochemical handling, nutrient optimization, waste management, and climate-smart/low-emission practices. We facilitate farm mapping, action plans, and continuous improvement, create incentives via RTRS credits/premiums and offtake commitments, and rely on independent third-party audits and RTRS traceability/grievance mechanisms.</p> <p><b>Impact of engagement:</b> This engagement enables smallholders to adopt regenerative, biodiversity-positive practices, access responsible markets, and reduce environmental risks in our soy supply chain.</p> <p><b>Measures of Success:</b>  <b>// RTRS Smallholder reach:</b> 54,509 farms certified, on over 2.1 million hectares land under management</p>
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#### 5.11.9 Provide details of any environmental engagement activity with other stakeholder in the value chain.

Environmental issue	Type of stakeholder	Type and details of engagement	% of stakeholder type engaged	% stakeholder-associated scope 3 emissions	Rationale for engaging these stakeholders and scope of engagement	Effect of engagement and measures of success
Climate change	<ul style="list-style-type: none"> <li>• Customers</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>• Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services</li> </ul>	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Less than 1%</li> </ul>	<p>We establish suitable programs to train and instruct our employees and customers in the responsible management of our products and services, taking into account the entire life cycle. This includes measures to protect the environment, sensitive crops and water sources, as well as to minimize exposure and the risk to people and animals. Through targeted training courses, we show farmers, seed treatment professionals, distributors and other users how to use our products both effectively and safely to maintain healthy plants and thereby increase the yield and quality of their harvested goods. Our objective is to continuously increase the outreach of our training activities through more widespread use of digital media.</p> <p>We focused many of our training activities in countries where there is no legal requirement for farmers to be certified in the safe handling of crop protection products.</p> <p>ii) According to a report of the Intergovernmental Panel on Climate Change (IPCC), agriculture, forestry and other</p>	<p>i) Through on-site and virtual trainings as well as digital tools we reached almost 5.4 million external contacts worldwide (e.g. farmers, field workers, distributors, retailers and other stakeholders in the agriculture industry).</p> <p>ii) We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year GHG intensity. This applies to the highest GHG emitting crop systems in the regions Bayer serves with its products.</p> <p>Based on the data collected for harvest years 2022 or 2023 (depending on the base year for the respective crop country combination), our overall customers' GHG intensity weighted across all crop-country combinations in the scope of our target was reduced by 9% against the overall weighted base-year GHG intensity.</p> <p>PROGRESS:</p>



					<p>land use account for around 22% of global GHG emissions.</p> <p>We promote the use of more climate-smart practices and technologies to help reduce GHG emissions from agriculture. These include high-yielding crop genetics, crop protection products, precision irrigation systems, soil management tactics through no-till and cover crops, crop rotation, fertilization management, microorganisms and soil inoculants, direct seeding and alternate wetting and drying in rice cultivation, and digital and precision farming tools.</p> <p>With our ForwardFarming, we promote regenerative agriculture by fostering dialogue and showcasing on-farm practices with independent farmers. Together with farmers and scientific experts, we are improving and pioneering agronomic practices with a strong focus on improving soil health, biodiversity conservation, environmental impact reduction, carbon-neutral agriculture and water conservation, for example.</p> <p>Via the world-wide ForwardFarming network we promote dialogue and the exchange of ideas and findings via in person-visits. The global network currently includes 24 Forward-Farms spread across Europe, Latin America and Asia. In 2024, a network of 12 independent farms in Argentina and Uruguay was established under the ForwardFarming Scale-Up Model framework. These farmers share their agricultural practices and advocate the adoption of regenerative agriculture within their communities.</p>	<p>// North America: announced collaboration with Mars Petcare with the goal of changing practices on up to 200,000 acres, expanded Bayer ForGround program in the U.S.</p> <p>// Latin America: PRO Carbono Commodities initiative launched in Argentina, closed a PRO Carbono Commodities contract for the 2024 season with Viterra</p> <p>// APAC: In 2021, Bayer started the India Sustainable Rice project, which has since evolved into the Good Rice Alliance. As part of it, Bayer is evaluating the reduction of GHG emissions as well as water-saving potential in the cultivation of rice under Alternate Wetting and Drying and Direct Seeded Rice methods (see also 7.54.2).</p>
Forest	<ul style="list-style-type: none"> <li>Other value chain stakeholders, please specify: Various stakeholders not mentioned before e.g. employees, research institutions, social interest groups, regulators</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>Share information about your products and relevant certification schemes</li> <li>Share information on environmental initiatives, progress and achievements</li> </ul>	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	N/A	<p>Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations.</p> <p>In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, healthcare, nutrition, climate change, biodiversity and water, taxes, political lobbying, poverty alleviation and family planning. Examples include our contributions to the World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for</p>	<p>As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.</p> <p>We assess the expectations and demands of our stakeholders through the double materiality assessment, which surveys external stakeholders and company executives globally. The results reveal the latest developments along with sustainability-related opportunities and risks. Fields of activity with high relevance are accounted</p>

					<p>investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany.</p> <p>Bayer took part in the UN Climate Conference COP29 in Baku in Azerbaijan to drive partnerships and advance the sustainable development goals. The respective agendas included important topics such as agriculture, water, nutrition and biodiversity. Bayer is contributing to the following areas, for example:</p> <p>// We promote existing partnerships such as the LEAF Coalition – the signing of memorandums of understanding for future LEAF credits from 2022 to 2026 should lay the basis for further investment in the reduction in deforestation of tropical rain forests.</p> <p>// We promote research to recuperate degraded soils. Bayer announced a cooperation agreement with the Brazilian nongovernmental organization (NGO) IPAM and the Woodwell Climate Research Center to better understand how deforestation in the Amazon and Cerrado impacts climate conditions and therefore agriculture.</p> <p>// As part of our Forest Protection Strategy, our PRO Carbono Commodities Program currently includes soybean production by Brazilian growers and agricultural companies in the state of Mato Grosso, within the Cerrado and Amazon biomes.</p> <p>Bayer is also a member of the Sustainability Procurement Pledge's (SPP) League of Champions, which provides access to a wide range of capability-building resources and engagement opportunities – developed for Procurement, by Procurement – across all regions, sectors and issues.</p>	for in the focus area of sustainability and integrated into our non-financial Group targets.
Water	<ul style="list-style-type: none"> <li>Customers</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>Educate and work with stakeholders on understanding and measuring exposure to environmental risks</li> <li>Run an engagement campaign to</li> </ul>	<ul style="list-style-type: none"> <li>1-25%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>i) We establish suitable programs to train and instruct our employees and customers in the responsible management of our products and services, taking into account the entire life cycle. This includes measures to protect the environment, sensitive crops and water sources, as well as to minimize exposure and the risk to people and animals. Through targeted training courses, we show farmers, seed treatment professionals, distributors and other users how to use our products both effectively and safely to maintain healthy plants and thereby increase the yield and quality of their harvested goods. Our objective is to continuously increase the outreach of our training activities through more widespread use of digital media.</p>	<p>i) Through on-site and virtual trainings as well as digital tools we reached almost 5.4 million external contacts worldwide (e.g. farmers, field workers, distributors, retailers and other stakeholders in the agriculture industry). We focused many of our training activities in countries where there is no legal requirement for farmers to be certified in the safe handling of crop protection products.</p> <p>ii) In our Bayer ForwardFarms, we promote the adoption of innovative solutions and technologies to conserve water resources as well as preserve water quality. By implementing drip irrigation systems, we've empowered farms in Chile, Spain,</p>

		<p>educate stakeholders about the environmental impacts about your products, goods and/or services</p> <ul style="list-style-type: none"> <li>Share information about your products and relevant certification schemes</li> </ul> <p>Innovation and collaboration</p> <ul style="list-style-type: none"> <li>Collaborate with stakeholders on innovations to reduce environmental impacts in products and services</li> </ul>			<p>ii) With our ForwardFarming, we promote regenerative agriculture by fostering dialogue and showcasing on-farm practices with independent farmers. Together with farmers and scientific experts, we are improving and pioneering agronomic practices with a strong focus on improving soil health, biodiversity conservation, environmental impact reduction, carbon-neutral agriculture and water conservation, for example.</p> <p>Via the world-wide ForwardFarming network we promote dialogue and the exchange of ideas and findings via in person-visits. The global network currently includes 24 Forward-Farms spread across Europe, Latin America and Asia. In 2024, a network of 12 independent farms in Argentina and Uruguay was established under the ForwardFarming Scale-Up Model framework. These farmers share their agricultural practices and advocate the adoption of regenerative agriculture within their communities.</p> <p>iii) Through the BayG.A.P. Program, we trained small and medium-scale farmers in 21 countries to implement sustainable farming standards and principles of good agricultural practices. BayG.A.P. guides farmers on how to reduce the environmental footprint of farming. We support grower's education in sustainable water use to decrease their water consumption footprint and avoid water contamination.</p> <p>For nine years, the BayG.A.P. Service Program has been instrumental in shaping the journey of farmers through training, agronomic advice, and market linkage. Today, our program places a significant emphasis on produce verification, leveraging innovative tools such as BayG.A.P. Verify. This platform empowers farmers to enter competitive markets with confidence, offering more sustainable and high-quality products while establishing direct connections with end consumers.</p>	<p>China and the Netherlands to use up to 60% less water.</p> <p>iii) Our BayG.A.P. messages on good agricultural practices reached over 2.4 million people through digital and social media, and face-to-face events. Close to a million individuals have benefited from our online courses and trainings. We've directly supported over 20,000 farmers with verification, certification, and traceability.</p>
Climate Change	<ul style="list-style-type: none"> <li>Investors and share-holders</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>Share information about your products and relevant certification schemes</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<p>As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.</p> <p>We fundamentally distinguish between four stakeholder groups with which we engage in discussions on different</p>	<p>In 2024, we once again provided transparency in our Impact Report, our Transparency webpage, the Bayer Climate Advocacy Report, and the Bayer Crop Science Sustainability Progress Report. We were applying the European Sustainability Reporting Standard (ESRS) that entered into effect in the European Union in July 2023 for the first time for our Sustainability Statement within our Annual Report 2024.</p>

		<ul style="list-style-type: none"> <li>Share information on environmental initiatives, progress and achievements</li> </ul>			<p>issues: partners, financial market participants, societal stakeholders and regulators. We regard rating agencies, banks and investors as financial market participants. In 2024, we once again engaged in intensive dialogue with the capital market regarding ESG issues, e.g. through regular investor calls and newsletter, roadshows, conferences, webinars, the Annual Stockholders' Meeting and regular communication. These conversations continued to focus on climate protection, biodiversity, access to medicine and the environmental impact of our products.</p> <p>At a webinar held in June 2024, we provided information on the latest developments related to our sustainability strategy. In addition to the updates from the divisions, the discussions mainly centered around the recently published climate plan, in which we describe our transition towards a sustainable, climate-neutral economy. Alongside bilateral investor discussions, we also engaged in targeted dialogue with individual investor groups in the context of collaborative engagements focusing on specific sustainability topics (e.g. Nature Action 100, UNPRI Spring, ShareAction).</p> <p>Overall, we held more than 600 in-person and virtual meetings with investors, and also took part in numerous conferences and roadshows. We specifically focused on compensation as a key topic at our Corporate Governance Roadshow in January 2024, where we met with 23 of our largest investors representing approximately 40% of shares outstanding.</p> <p>Information about our Climate-related performance and initiatives is published in relevant publications available to ALL investors and shareholders e.g. our Annual Report, Impact Report, TCFD Report and our website. We have also produced a detailed report on our political advocacy work, which has been published on our website. In this process, we have taken account of the expectations of different stakeholder groups, particularly those of investors.</p>	<p>Through targeted discourse with ESG rating agencies, we aim to achieve an objective assessment of our company while also raising potential identified in this way. We were able to improve Bayer's ESG rating results in 2024. On a scale from A+ (best grade) to D–, Bayer was rated B– by the ESG rating agency ISS ESG in 2024, making it one of the top 10% of all companies examined in the chemical industry. CDP (formerly the Carbon Disclosure Project) has awarded Bayer the rating of A for its climate strategy. We registered an improvement with Sustainalytics and maintained our score with MSCI and EcoVadis.</p> <p>We have achieved significant progress in recent years and continue working to further improve our scorings. For us, the progress made up until today is also a very strong signal of the relevance and the acknowledgement of Bayer's sustainability strategy. Our focus for the years to come will lie in collaborative engagement with the ESG rating agencies to improve wherever possible and to avoid "red flags".</p>
Water	<ul style="list-style-type: none"> <li>Investors and shareholders</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>Share information about your products and relevant</li> </ul>	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.</p>	<p>In 2024, we once again provided transparency in our Impact Report, our Transparency webpage, and the Bayer Crop Science Sustainability Progress Report.</p> <p>We were applying the European Sustainability Reporting Standard (ESRS) that entered into effect in the European Union in July 2023 for the first time for our Sustainability Statement within our Annual Report 2024.</p>

		<p>certification schemes</p> <ul style="list-style-type: none"> <li>• Share information on environmental initiatives, progress and achievements</li> </ul>			<p>We fundamentally distinguish between four stakeholder groups with which we engage in discussions on different issues: partners, financial market participants, societal stakeholders and regulators. We regard rating agencies, banks and investors as financial market participants. In 2024, we once again engaged in intensive dialogue with the capital market regarding ESG issues, e.g. through regular investor calls and newsletter, roadshows, conferences, webinars, the Annual Stockholders' Meeting and regular communication. These conversations continued to focus on climate protection, biodiversity and water, access to medicine and the environmental impact of our products.</p> <p>At a webinar held in June 2024, we provided information on the latest developments related to our sustainability strategy. In addition to the updates from the divisions, the discussions mainly centered around the recently published climate plan, in which we describe our transition towards a sustainable, climate-neutral economy. Alongside bilateral investor discussions, we also engaged in targeted dialogue with individual investor groups in the context of collaborative engagements focusing on specific sustainability topics (such as Nature Action 100, UNPRI Spring, ShareAction).</p> <p>Overall, we held more than 600 in-person and virtual meetings with investors, and also took part in numerous conferences and roadshows. We specifically focused on compensation as a key topic at our Corporate Governance Roadshow in January 2024, where we met with 23 of our largest investors representing approximately 40% of shares outstanding.</p> <p>Information about our Water-related performance and initiatives is published in relevant publications available to ALL investors and shareholders e.g. our Annual Report, Impact Report, TCFD Report and our website.</p>	<p>Through targeted discourse with ESG rating agencies, we aim to achieve an objective assessment of our company while also raising potential identified in this way. We were able to improve Bayer's ESG rating results in 2024. On a scale from A+ (best grade) to D–, Bayer was rated B– by the ESG rating agency ISS ESG in 2024, making it one of the top 10% of all companies examined in the chemical industry. CDP has awarded Bayer the rating of A for Water Security. We registered an improvement with Sustainalytics and maintained our score with MSCI and EcoVadis.</p> <p>We have achieved significant progress in recent years and continue working to further improve our scorings. For us, the progress made up until today is also a very strong signal of the relevance and the acknowledgement of Bayer's sustainability strategy. Our focus for the years to come will lie in collaborative engagement with the ESG rating agencies to improve wherever possible and to avoid "red flags".</p>
Climate Change	<ul style="list-style-type: none"> <li>• Other value chain stakeholders, please specify: Various stakeholders not mentioned before e.g. employees,</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>• Share information about your products and relevant certification schemes</li> </ul>	<ul style="list-style-type: none"> <li>• Less than 1%</li> </ul>	<ul style="list-style-type: none"> <li>• Less than 1%</li> </ul>	<p>Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations. In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, healthcare, nutrition, climate change, biodiversity and water, taxes, political lobbying, poverty alleviation and family planning. Examples include our contributions to the</p>	<p>As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.</p>

	<p>research institutions, social interest groups, regulators</p> <ul style="list-style-type: none"> <li>Share information on environmental initiatives, progress and achievements</li> </ul> <p>Innovation and Collaboration</p> <ul style="list-style-type: none"> <li>Other innovation and collaboration, please specify: collaboration to develop / promote solutions to the challenges of Climate Change</li> </ul>				<p>World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany. Bayer took part in the UN Climate Conference COP29 in Baku in Azerbaijan to drive partnerships and advance the sustainable development goals. The respective agendas included important topics such as agriculture, water, nutrition and biodiversity. Bayer is contributing to the following areas, for example:</p> <p>// We support a concept of regenerative agriculture. Bayer signed a Memorandum of Understanding (MoU) on innovative farming technologies with the Canadian province of Saskatchewan, with the goal of helping farmers produce more while reducing their environmental footprint against the backdrop of climate change.</p> <p>// We are a founding member of the Vision for Adapted Crops and Soils (VACS), an initiative of the US government, the African Union and the Food and Agriculture Organization of the United Nations, whose goal is to boost agricultural productivity and nutrition by developing diverse, climate-resilient crop varieties and building healthy soils.</p> <p>// We enter new partnerships to better understand how health is affected by climate change. Bayer Foundation and the Asian Venture Philanthropy Network (AVPN), for example, are partnering to establish an ecosystem for social funders in Asia and drive investments in projects at the climate/health intersection.</p> <p>Bayer is also a member of the Sustainability Procurement Pledge's League of Champions, which provides access to a wide range of engagement opportunities.</p>	<p>We assess the expectations and demands of our stakeholders through the double materiality assessment, which surveys external stakeholders and company executives globally. The results reveal the latest developments along with sustainability-related opportunities and risks. Fields of activity with high relevance are accounted for in the focus area of sustainability and integrated into our non-financial Group targets.</p>
Water	<ul style="list-style-type: none"> <li>Other value chain stakeholders, please specify: Various stakeholders not mentioned before e.g.</li> </ul>	<p>Education/Information sharing</p> <ul style="list-style-type: none"> <li>Share information about your products and relevant certification schemes</li> </ul>	<ul style="list-style-type: none"> <li>Less than 1%</li> </ul>	N/A	<p>Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations. In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, healthcare, nutrition, climate change, biodiversity and water, taxes, political lobbying, poverty alleviation and</p>	<p>As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.</p>

	employees, research institutions, social interest groups, regulators	<ul style="list-style-type: none"> <li>Share information on environmental initiatives, progress and achievements</li> </ul> <p>Innovation and Collaboration</p> <ul style="list-style-type: none"> <li>Other innovation and collaboration, please specify: collaboration to develop / promote sustainable solutions</li> </ul>			<p>family planning. Examples include our contributions to the World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany. Bayer took part in the UN Climate Conference COP29 in Baku in Azerbaijan to drive partnerships and advance the sustainable development goals. The respective agendas included important topics such as agriculture, water, nutrition and biodiversity. Bayer is contributing to the following areas, for example:</p> <p>// We are a founding member of the Vision for Adapted Crops and Soils (VACS), an initiative of the US government, the African Union and the Food and Agriculture Organization of the United Nations, whose goal is to boost agricultural productivity and nutrition by developing diverse, climate-resilient crop varieties and building healthy soils.</p> <p>Bayer is also a member of the Sustainability Procurement Pledge's (SPP) League of Champions, which provides access to a wide range of capability-building resources and engagement opportunities – developed for Procurement, by Procurement – across all regions, sectors and issues. SPP is an international organization for procurement professionals, academics and practitioners, driving awareness and knowledge about responsible sourcing practices and empowering people working in procurement.</p>	<p>We assess the expectations and demands of our stakeholders through the double materiality assessment, which surveys external stakeholders and company executives globally. The results reveal the latest developments along with sustainability-related opportunities and risks. Fields of activity with high relevance are accounted for in the focus area of sustainability and integrated into our non-financial Group targets.</p>
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## Module 6 – Environmental Performance – Consolidation Approach

### 6.1 Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Environmental issue	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	<ul style="list-style-type: none"> <li>Financial control</li> </ul>	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.

Forests	<ul style="list-style-type: none"> <li>Financial control</li> </ul>	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.
Water	<ul style="list-style-type: none"> <li>Financial control</li> </ul>	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.
Plastics	<ul style="list-style-type: none"> <li>Financial control</li> </ul>	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.
Biodiversity	<ul style="list-style-type: none"> <li>Financial control</li> </ul>	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.



## Module 7 – Environmental Performance – Climate Change

### 7.1 Is this your first year of reporting emissions data to CDP?

- No

#### 7.1.1 Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?	Name of organization(s) acquired, divested from, or merged with	Details of structural change(s), including completion dates
	<ul style="list-style-type: none"> <li>• Yes, an acquisition</li> <li>• Yes, a divestment</li> </ul>	<p>Acquisitions:</p> <p>i) Tavros Therapeutics Inc., United States;</p> <p>ii) canola business of HyTech Production Ltd., Canada;</p> <p>iii) Bayer Zydus Pharma Private Limited, India</p> <p>Divestments:</p> <p>iv) Progynova™ and Cyclo-Progynova™ business in Asia;</p> <p>v) Iprovalicarb, triadimenol, and ethoxysulfuron business</p>	<p>i) On December 23, 2024, Bayer acquired 100% of the shares of Tavros Therapeutics Inc., United States, a precision oncology platform company. Through this acquisition, Bayer subsidiary Vividion Therapeutics Inc. is expanding its capabilities in terms of proprietary methods for computer-based genomic screening. Combining the Tavros platform with Vividion's chemoproteomics expertise will accelerate the development of previously elusive target proteins and small molecule drugs in the areas of oncology and immunology. The acquisition replaces a strategic collaboration forged in 2022 between Tavros and Vividion.</p> <p>ii) On November 1, 2024, Bayer acquired the canola business of HyTech Production Ltd., Canada. By acquiring the canola processing and packaging facility and the related equipment for a commercial canola line, as well as the expertise of onboarded employees, Bayer is expanding its market share in North America. The acquired assets are assigned to the Crop Science segment.</p> <p>iii) On May 2, 2024, Bayer acquired the remaining 25% of the shares of Bayer Zydus Pharma Private Limited, India. Bayer Zydus Pharma is active in core segments of the Indian pharmaceutical market and focuses on women's health, diagnostic imaging, cardiovascular disease, diabetes treatment and oncology. The acquisition of the remaining shares was already contractually agreed when the joint venture was established in 2011. In 2018, Bayer increased its interest from 50% to 75% plus one share. Bayer Zydus Pharma has since been fully consolidated, Bayer Zydus Pharma is assigned to the Pharmaceuticals segment.</p> <p>iv) On December 2, 2024, the Pharmaceuticals segment transferred its Progynova™ and Cyclo-Progynova™ business in Asia, with India as the primary market (excluding China), to Mercury Pharma Group Limited, United Kingdom.</p> <p>v) In 2024, the Crop Science segment transferred three active substances from its Herbicides and Fungicides businesses to two Indian buyers. On December 19, 2024, the business with the active substance Iprovalicarb, for which India is the primary market, and triadimenol in Brazil was sold to Dhanuka Agritech Ltd., India. On December 23, 2024, furthermore, the active substance ethoxysulfuron, which is primarily marketed in India, was sold to Crystal Crop Protection Limited, India.</p>

### 7.1.2 Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	<ul style="list-style-type: none"> <li>Yes, a change in boundary</li> </ul>	<p>In 2024, we revised the definition of our environmentally relevant sites and thus the reporting basis for all environmental metrics. In addition to the previous threshold value of 1.5 terajoules of energy consumption, upon exceedance of which a site is classified as environmentally relevant and thus included in the reported environmental metrics, we introduced an additional threshold value for water consumption in 2024. All sites where annual energy consumption exceed 1.5 terajoules and/or annual water withdrawal is greater than or equal to 50 thousand m3 are now regarded as environmentally relevant. We therefore newly included eight sites in the reporting of environmental metrics. These sites are included in the disclosures for the 2024 reporting year but not in the prior-year disclosures due to a lack of data collection.</p>

### 7.1.3 Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

	Base year recalculation	Scope(s) recalculated	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
Row 1	<ul style="list-style-type: none"> <li>No, because the impact does not meet our significance threshold</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>There were no significant changes in the corporate structure and value chain in 2024 that could impact the reportable greenhouse gas emissions. Nor were there any significant results or changes with regard to greenhouse gas emissions between our closing date and that of the companies in our supply chain.</p> <p>We strive to continuously improve the transparency and accuracy of our emissions accounting methodology and implement improvements as they become available to us.</p> <p>According to our base year recalculation policy we have evaluated that the changes/adjustments do not influence our baseline emissions. A recalculation therefore was not necessary. The significance threshold applied for determining base year recalculations is 5%.</p>	<ul style="list-style-type: none"> <li>No</li> </ul>

### 7.2 Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

- The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

### 7.3 Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
Row 1	We are reporting a Scope 2, location-based figure	We are reporting a Scope 2, market-based figure	n/a

### 7.4 Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

- No

## 7.5 Provide your base year and base year emissions.

Scope	Base year end	Base year emissions (metric tons CO <sub>2</sub> e)	Methodological Details
Scope 1	12/31/2019	2,080,000	<p><b>MEASUREMENT APPROACH FOR SCOPE 1 AND 2:</b>  We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1) and indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result.</p> <p><b>EXAMPLES FOR EMISSION FACTORS:</b>  Examples for emission factors are kilograms CO<sub>2</sub> emitted per liter of gasoline consumed or electricity consumed.</p> <p><b>DATA SOURCES:</b>  The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food &amp; Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)</p>
Scope 2 (location-based)	12/31/2019	1,770,000	<p><b>MEASUREMENT APPROACH FOR SCOPE 1 AND 2:</b>  We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1) and indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result.</p> <p><b>EXAMPLES FOR EMISSION FACTORS:</b>  Examples for emission factors are kilograms CO<sub>2</sub> emitted per liter of gasoline consumed or electricity consumed.</p> <p><b>DATA SOURCES:</b></p>

			<p>The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food &amp; Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)</p>
Scope 2 (market-based)	12/31/2019	1,680,000	<p>For Bayer, the GHG Protocol's market-based method most reliably reflects the Scope 2 emission values and the success of emissions reduction measures.</p> <p><b>MEASUREMENT APPROACH FOR SCOPE 1 AND 2:</b></p> <p>We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1) and indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result.</p> <p><b>EXAMPLES FOR EMISSION FACTORS:</b></p> <p>Examples for emission factors are kilograms CO<sub>2</sub> emitted per liter of gasoline consumed or electricity consumed.</p> <p><b>DATA SOURCES:</b></p> <p>The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food &amp; Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)</p>
Scope 3 category 1: Purchased goods and services	12/31/2019	6,620,000	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.1) Purchased goods and services: We take into account all upstream processes (cradle-to-gate) of the purchased goods. The activity data is extracted from our purchasing system. We estimate the greenhouse gas emissions with the help of an expenditure-based methodology using the estell 6 model and under consideration of inflation.</p> <p>(i) Data sources:</p> <p>Activity data are taken from the procurement system of Bayer as purchasing volumes in Euros, differentiated by cost types and country of origin. To determine emissions from purchased goods and services, all purchase volumes have been considered except capital goods, fuel &amp; energy, transport, business travel and waste related cost types.</p> <p>estell's emission factors are based on the input-output table of the OECD (<a href="https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm">https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm</a>) with additional inputs from BEA (<a href="http://www.bea.gov">www.bea.gov</a>), World Bank indicators and EXIOBASE (<a href="http://www.exiobase.eu">www.exiobase.eu</a>). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transports. Non-production related inputs are excluded to exclude emission sources with negligible potential to</p>

			<p>influence GHG reductions (see Scope 3 Accounting and Reporting Standard, p.31, minimum boundary) and to align the system boundary to approaches based on life-cycle assessment (LCA).</p> <p>(ii) Methodologies: To determine the emissions, procurement volumes by cost type and country are allocated to economic sectors and multiplied with estell's emission factors for each unit of demand in every economic sector and region. The model uses GWP values from IPCC's AR 5 (2013) for a 100-year time horizon including carbon feedback.</p>
Scope 3 category 2: Capital goods	12/31/2019	510,000	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.2) Capital goods: We take into account all upstream processes (cradle-to-gate) of the purchased capital goods. The activity data is extracted from our purchasing system. We estimate the greenhouse gas emissions with the help of an expenditure-based methodology using the estell 6 model under consideration of inflation.</p> <p>(i) Data sources: Activity data are taken from the procurement system of Bayer as purchasing volumes in euros, differentiated by cost types and country of origin. To determine emissions from capital goods, only purchasing volumes from according cost types (taxonomy of Bayer) have been considered. estell's emission factors are based on the input-output table of the OECD (<a href="https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm">https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm</a>) with additional inputs from BEA (<a href="http://www.bea.gov">www.bea.gov</a>), World Bank indicators and EXIOBASE (<a href="http://www.exiobase.eu">www.exiobase.eu</a>). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transport. Non-production related inputs are excluded to exclude emission sources with negligible potential to influence GHG reductions (see Scope 3 Accounting and Reporting Standard, p.31, minimum boundary) and to align the system boundary to approaches based on life-cycle assessment (LCA).</p> <p>(ii) Methodologies: To determine the emissions, procurement volumes by cost type and country are allocated to economic sectors and multiplied with estell's emission factors for each unit of demand in every economic sector and region The model uses GWP values from IPCC's AR 5 (2013) for a 100-year time horizon including carbon feedback.</p>
Scope 3 category 3: Fuel- and energy-related activities (not included in Scope 1 or 2)	12/31/2019	730,000	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.3) Fuel- and energy-related activities: We take into account all upstream processes (cradle-to-gate) of purchased primary and secondary energy. The activity data is extracted from our environmental reporting system. We estimate the greenhouse gas emissions using the average data methodology, for which we use data from the Managed Life Cycle Assessment (LCA) Content database of Sphera.</p> <p>In this category, Bayer considers GHG emissions from (A) Upstream emissions of purchased fuels and (B) Upstream emissions of purchased electricity and thermal energies (E&amp;T); (C) Transmission and Distribution (T&amp;D) losses are considered by the emission factors applied in (A) and (B).</p>

			<p>(i) Data types and sources: (A) Bayer retrieved the energy consumption (TJ) per primary energy source (internal energy generation and vehicle fleet consumption) type as well as purchased E&amp;T from its Bayer environmental reporting system. Emission factors for fuels, electricity grid mixes and thermal energies are taken from Sphera's latest GaBi product sustainability database. Those emission factors include already T&amp;D losses of fuel, electricity and steam provision. As far as possible national specific emission factors are used, if those are not available regional or global factors were used.</p> <p>(ii) Methodologies: Using the average data method, the emissions are calculated by applying associated emission factors to specific activity data.</p>
Scope 3 category 4: Upstream transportation and distribution	12/31/2019	660,000	<p>(3.4) Upstream transportation and distribution: We take into account the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) in transportation, and all upstream processes (cradle-to-gate) in storage and distribution. The activity data is extracted from our enterprise resource system and our purchasing system. We source the greenhouse gas emissions factors from literature for Cargo Transportation and the estell 6 model for Warehousing under consideration of inflation.</p> <p>Here we consider GHG emissions for up- and downstream which Bayer has directly ordered and paid: (A) all in- and out-bound cargo-transport based emissions and (B) warehousing and logistic services.</p> <p>(i) Data sources: (A) Calculations are based on mass-related transport data taken from SAP Business Warehouses and SAP, JDA TMS and other data sources for the respective divisions globally. Bayer uses the CEFIC Recommended Emission Factors (Measuring and Managing CO<sub>2</sub> Emissions of European Chemical Transport, Edinburgh, 2010) and commercial tools (e.g., Google Geo Tools) for distance calculations enabling accurate assumptions in the relevant mode of transports. (B) For warehousing and logistic services Bayer used procurement spend in euros, as used for calculating scope 3.1 'Purchased goods and services' and 3.2 'Capital goods' category.</p> <p>(ii) Methodologies: (general) Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer's outbound transportation and distribution services that are purchased by us are excluded from category 9 and included in category 4. (A) Bayer used the CEFIC methodology and the GHG Protocol Standard to calculate upstream transportation emissions by multiplying metric tons of transported goods from our SAP and JDA systems by the calculated distance per shipment (based on ZIP based geo-data-based distance computing or calculated or estimated with a commercial tool) to obtain ton-km associated with transport operations (mode of transport). This figure is then multiplied by default average emission factors [g CO<sub>2</sub>/ton-km] for the specific mode of transport. (B) As for 3.1/3.2 the "estell 6" model is applied to calculate emissions from warehousing and logistic services.</p>
Scope 3 category 5: Waste generated in operations	12/31/2019	340,000	<p>(3.5) Waste generated in operations: With externally disposed waste, we take into account the Scope 1 greenhouse gas emissions (gate-to-gate) of our waste disposers. The activity data is extracted from our system for recording environmentally relevant metrics. We source the greenhouse gas emissions factors from our sites, our waste disposers and the literature (Intergovernmental Panel on Climate Change (IPCC)).</p> <p>Bayer separates GHG emissions resulting from waste treated by third parties into (A) incineration, (B) landfill, (C) recycling and (D) other; plus (E) emissions from wastewater treatment.</p> <p>(i) Data sources: The combustion factor for incineration (A) is calculated as a weighted average of waste specific emission factors either generated based on site specific waste information or literature data. These specific emission factors are based on carbon content or heating value of the waste. The emission factors for waste from landfill (B), other (D) and for wastewater (E) are calculated based on IPCC's AR 5 (2013). (C) In line with the IPCC, Bayer uses an emissions factor of 0 for recycled waste.</p> <p>(ii) Methodologies:</p>

			<p>Using the average data method, the emissions are calculated by applying associated emission factors to each waste treatment category. (A) To calculate the emissions associated with incineration, the total amount of waste in this category is multiplied by the average carbon content related combustion emission factor. (B) To calculate the emissions resulting from waste treated in landfills, the total amount of waste in this category is multiplied by the dedicated emissions factor. (C) Emissions from recycling are treated as 0. (D) The small amount of waste which does not fall into categories (A), (B) or (C) is conservatively calculated using the same methodology as for incinerated waste (A). (E) A site-specific analysis of the share of wastewater treated by third parties is performed based on information from our central reporting platform; the emissions are calculated according to IPCC guidelines based on the effluent organic carbon (resulting in CH<sub>4</sub> emissions) and nitrogen (resulting in N<sub>2</sub>O emissions) loads which are retrieved from our central reporting platform.</p>
Scope 3 category 6: Business travel	12/31/2019	300,000	<p>(3.6) Business travel: In this category, we take into account the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) of our business travel. We source the activity data from rental car companies, from travel agencies and from railway companies. We source the greenhouse gas emissions factors directly from the car rental companies. For air travel we use average greenhouse gas emissions factors from the Department for Environment, Food and Rural Affairs (DEFRA). For rail travel we use specific greenhouse gas emissions factors or average data from the Managed LCA Content database of Sphera.</p> <p>We calculated GHG emissions for three main modes of transport: (A) air travel, (B) rental cars, and (C) train travel.</p> <p>(i) Data sources:  (A) Air travel emissions are calculated according to the DEFRA methodology including radiative force (RF). Data (flight miles, departure/arrival destinations, passenger class) are supplied by our global travel agencies. (B) GHG emissions are directly calculated by our relevant rental car companies, covering the main share of Bayer's global rental car travel emissions. (C) Selected rail providers share with Bayer the GHG footprint for our business trips. Data from other rail carriers is only limited/fragmented available so far. For rest of the world, we calculated the GHG emissions using the expense share of the railway volume.</p> <p>(ii) Methodologies:  The methodology used is based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We used primary data to the largest extent and only extrapolated if needed. (A) Flight data from travel agencies are imported into the Business Travel Analyzer tool and clustered according to travel distance (domestic, intracontinental, intercontinental) and service class (economy, premium economy, business, first). Miles traveled in each cluster are multiplied by the corresponding DEFRA emission factor. For data consistency reasons, DEFRA factors with RF are used. (B) GHG emissions are directly calculated by the rental car companies. (C) The total emissions are calculated as a sum of emissions provided by the rail providers and an estimation for the rest of world. For the latter, passenger-kilometers are estimated and then multiplied the latest emission factors available from Sphera's GaBi product sustainability database.</p>
Scope 3 category 7: Employee commuting	12/31/2019	120,000	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.7) Employee commuting: The emissions factors take account of the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) generated in employee commuting. We source the activity data from our enterprise resource system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera.</p> <p>(i) Data sources:  Bayer data on total number of employees and employee distribution per region, Bayer data on corporate fleet size, publicly available information on commuting patterns (distance and mode of transport) for Germany and the United States, emission factors from Sphera's latest GaBi product sustainability database.</p>



			<p>(ii) Methodologies:</p> <p>For two of Bayer's four regions an employee commuting footprint has been calculated, i.e. Europe/Middle East/Africa and North America. For the first using data for Germany and for the second using data from the United States. The remaining two regions are an equally weighted average of Germany and the United States. Calculations followed the GHG Protocol standard and guidance. To avoid double counting, Bayer deducts from its total number of employees the number of cars from its corporate fleet. The emissions caused from these by Bayer employees are already included in Bayer's reported Scope 1 emissions.</p>
Scope 3 category 8: Upstream leased assets	12/31/2019	0	Bayer's business model is not based on leasing assets, in line with the definition given by the GHG Protocol's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" (page 47).
Scope 3 category 9: Downstream transportation and distribution	12/31/2019	0	Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Hence, following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer's outbound transportation and distribution services that are purchased by us are included in category 4 (Upstream transportation and distribution).
Scope 3 category 10: Processing of sold products	12/31/2019	0	Bayer's business model is not based on selling intermediate products that require processing by third parties. Hence, following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" (page 106), this category 10 (Processing of Sold Products) is not relevant for Bayer. In potential exceptional cases where downstream emissions associated with sold intermediate products might occur, these downstream emissions are unknown to Bayer and, following section 6.4 of the GHG Protocol's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard", would be eligible for exclusion (page 60).
Scope 3 category 11: Use of sold products	12/31/2019	0	Bayer does not report emissions from the use of sold products since this category is currently considered as not relevant for Bayer's Scope 3 inventory. A reevaluation of the category showed that no appropriate calculation methods for our product portfolio are available. This category will be re-evaluated in the future as soon as those methods are available.
Scope 3 category 12: End of life treatment of sold products	12/31/2019	720,000	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.12) End-of-life treatment of sold products: We take account of all upstream processes (cradle-to-gate) that occur in the disposal of our product packaging. We source the activity data from our purchasing system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera.</p> <p>To calculate emissions from end-of-life treatment of sold products, only packaging materials are considered. Further potential GHG emissions resulting from our products would be accounted for under category 11 (use of sold products), as the products of Bayer's life-science businesses (pharmaceuticals, consumer health products, crop protection products, and seeds) do not undergo a dedicated end-of-life treatment.</p> <p>(i) Data sources:</p> <p>Activity data is taken from the procurement system of Bayer; from this the actual purchased quantities of packaging materials were obtained. Emissions factors are taken from Sphera's latest GaBi product sustainability database, considering material-specific combustion factors.</p> <p>(ii) Methodologies:</p>



			To calculate emissions from end-of-life treatment of sold packaging materials, packaging materials are clustered, then quantities are multiplied with the emission factors from Sphera's latest GaBi product sustainability database.
Scope 3 category 13: Downstream leased assets	12/31/2019	0	Scope 3 emissions resulting from downstream leased assets are not reported because this category is not applicable to Bayer. A due-diligence check took place in 2022.
Scope 3 category 14: Franchises	12/31/2019	0	Scope 3 emissions resulting from franchises are not reported because this category is not applicable to Bayer. A due-diligence check took place in 2022.
Scope 3 category 15: Investments	12/31/2019	0	Scope 3 emissions resulting from investments are not reported because this category is not applicable to Bayer. A due-diligence check took place in 2022.
Scope 3: Other (upstream)	12/31/2019	0	Other upstream emissions are not relevant.
Scope 3: Other (downstream)	12/31/2019	0	Other downstream emissions are not relevant.

## 7.6 What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Year	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological Details
Reporting year	1,880,000	N/A	<p><b>MEASUREMENT APPROACH</b></p> <p>We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ and/or whose annual water withdrawal is greater than or equal to 50 thousand m3 as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result.</p> <p><b>EXAMPLES FOR EMISSION FACTORS</b></p> <p>Kilograms CO2 emitted per liter of gasoline consumed or electricity consumed.</p> <p><b>DATA SOURCES</b></p>

			The following key sources are used in the calculation process: Bayer central reporting platform Department for Environment, Food & Rural Affairs (DEFRA), estell (multi-regional environmentally-extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)
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## 7.7 What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Year	Gross global Scope 2, location-based emissions (metric tons CO2e)	Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)	End date	Methodological details
Reporting year	1,650,000	1,080,000	N/A	<p>For Bayer, the market-based method of the GHG Protocol most reliably reflects the values for Scope 2 emissions and the success of emissions reduction measures, so we apply emissions volumes calculated using this method when calculating the total and specific greenhouse gas emissions.</p> <p><b>MEASUREMENT APPROACH</b></p> <p>We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ and/or whose annual water withdrawal is greater than or equal to 50 thousand m3 as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result.</p> <p><b>EXAMPLES FOR EMISSION FACTORS</b></p> <p>Examples for emission factors are kilograms CO2 emitted per liter of gasoline consumed or electricity consumed.</p> <p><b>DATA SOURCES</b></p> <p>The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food &amp; Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC).</p>

## 7.8 Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO2e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain
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Purchased goods and services	Relevant, calculated	5,870,000	<ul style="list-style-type: none"> <li>Spend-based method</li> <li>Average spend-based method</li> </ul>	0	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using GHG emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>Purchased goods and services: We take into account all upstream processes (cradle-to-gate) of the purchased goods. The activity data is extracted from our purchasing system. We estimate the GHG emissions with the help of an expenditure-based methodology using the estell 6 model and under consideration of inflation.</p> <p>i) Data sources:</p> <p>Activity data are taken from the procurement system of Bayer as purchasing volumes in Euros, differentiated by cost types and country of origin. To determine emissions from purchased goods and services, all purchase volumes have been considered except capital goods, fuel &amp; energy, transport, business travel and waste related cost types. estell's emission factors are based on the input-output table of the OECD (<a href="https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm">https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm</a>) with additional inputs from BEA (<a href="http://www.bea.gov">www.bea.gov</a>), World Bank indicators and EXIOBASE (<a href="http://www.exiobase.eu">www.exiobase.eu</a>). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transports. Non-production related inputs are excluded to exclude emission sources with negligible potential to influence GHG reductions (see Scope 3 Accounting and Reporting Standard, p.31, minimum boundary) and to align the system boundary to approaches based on life-cycle assessment (LCA).</p> <p>ii) Methodologies:</p> <p>To determine the emissions, procurement volumes by cost type and country are allocated to economic sectors and multiplied with estell's emission factors for each unit of demand in every economic sector and region. The model uses GWP values from IPCC's AR 5 (2013) for a 100-year time horizon including carbon feedback.</p>
Capital goods	Relevant, calculated	370,000	<ul style="list-style-type: none"> <li>Spend-based method</li> <li>Average spend-based method</li> </ul>	0	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.2) Capital goods: We take into account all upstream processes (cradle-to-gate) of the purchased capital goods. The activity data is extracted from our purchasing system. We estimate the greenhouse gas emissions with the help of an expenditure-based methodology using the estell 6 model under consideration of inflation.</p> <p>(i) Data sources:</p>

Fuel-and-energy-related activities (not included in Scope 1 or 2)	Relevant, calculated	640,000	<ul style="list-style-type: none"> <li>• Average data method</li> <li>• Fuel-based method</li> </ul>	0	<p>Activity data are taken from the procurement system of Bayer as purchasing volumes in euros, differentiated by cost types and country of origin. To determine emissions from capital goods, only purchasing volumes from according cost types (taxonomy of Bayer) have been considered.</p> <p>estell's emission factors are based on the input-output table of the OECD (<a href="https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm">https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm</a>) with additional inputs from BEA (<a href="http://www.bea.gov">www.bea.gov</a>), World Bank indicators and EXIOBASE (<a href="http://www.exiobase.eu">www.exiobase.eu</a>). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service.</p> <p>The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transport. Non-production related inputs are excluded to exclude emission sources with negligible potential to influence GHG reductions (see Scope 3 Accounting and Reporting Standard, p.31, minimum boundary) and to align the system boundary to approaches based on life-cycle assessment (LCA).</p> <p>(ii) Methodologies:</p> <p>To determine the emissions, procurement volumes by cost type and country are allocated to economic sectors and multiplied with estell's emission factors for each unit of demand in every economic sector and region The model uses GWP values from IPCC's AR 5 (2013) for a 100-year time horizon including carbon feedback.</p> <p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.3) Fuel- and energy-related activities: We take into account all upstream processes (cradle-to-gate) of purchased primary and secondary energy. The activity data is extracted from our environmental reporting system. We estimate the greenhouse gas emissions using the average data methodology, for which we use data from the Managed Life Cycle Assessment (LCA) Content database of Sphera.</p> <p>In this category, Bayer considers GHG emissions from (A) Upstream emissions of purchased fuels and (B) Upstream emissions of purchased electricity and thermal energies (E&amp;T); (C) Transmission and Distribution (T&amp;D) losses are considered by the emission factors applied in (A) and (B).</p> <p>(i) Data types and sources: (A) Bayer retrieved the energy consumption (TJ) per primary energy source (internal energy generation and vehicle fleet consumption) type as well as purchased E&amp;T from its Bayer environmental reporting system. Emission factors for fuels, electricity grid mixes and thermal energies are taken from Sphera's latest GaBi product sustainability database. Those emission factors include already T&amp;D losses of fuel,</p>
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Upstream transportation and distribution	Relevant, calculated	600,000	<ul style="list-style-type: none"> <li>• Average data method</li> <li>• Distance-based method</li> <li>• Spend-based method</li> <li>• Average spend-based method</li> </ul>	0	<p>electricity and steam provision. As far as possible national specific emission factors are used, if those are not available regional or global factors were used.</p> <p>(ii) Methodologies: Using the average data method, the emissions are calculated by applying associated emission factors to specific activity data.</p> <p>We take into account the Scope 1 and Scope 2 GHG emissions (gate-to-gate/tank-to-wheel) in transportation, and all upstream processes (cradle-to-gate) in storage and distribution. The activity data is extracted from our enterprise resource system and our purchasing system. We source the GHG emissions factors from literature for Cargo Transportation and the estell 6 model for Warehousing under consideration of inflation.</p> <p>Here we consider GHG emissions for up- and down-stream which Bayer has directly ordered and paid: (A) all in- and out-bound cargo-transport based emissions and (B) warehousing and logistic services.</p> <p>(i) Data sources: (A) Calculations are based on mass-related transport data taken from SAP Business Warehouses and SAP, JDA TMS and other data sources for the respective divisions globally. Bayer uses the CEFIC Recommended Emission Factors (Measuring and Managing CO<sub>2</sub> Emissions of European Chemical Transport, Edinburgh, 2010) and commercial tools (e.g., Google Geo Tools) for distance calculations enabling accurate assumptions in the relevant mode of transports. (B) For warehousing and logistic services Bayer used procurement spend in euros, as used for calculating scope 3.1 'Purchased goods and services' and 3.2 'Capital goods' category.</p> <p>(ii) Methodologies: (general) Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer's outbound transportation and distribution services that are purchased by us are excluded from category 9 and included in category 4. (A) Bayer used the CEFIC methodology and the GHG Protocol Standard to calculate upstream transportation emissions by multiplying metric tons of transported goods from our SAP and JDA systems by the calculated distance per shipment (based on ZIP based geo-data-based distance computing or calculated or estimated with a commercial tool) to obtain ton-km associated with transport operations (mode of transport). This figure is then multiplied by default average emission factors [g CO<sub>2</sub>/ton-km] for the specific mode of transport. (B) As for 3.1/3.2 the "estell 6" model is applied to calculate emissions from warehousing and logistic services.</p>
Waste generated in operations	Relevant, calculated	300,000	<ul style="list-style-type: none"> <li>• Average data method</li> <li>• Waste-type-specific method</li> </ul>	15	<p>(3.5) Waste generated in operations: With externally disposed waste, we take into account the Scope 1 greenhouse gas emissions (gate-to-gate) of our waste disposers. The activity data is extracted from our system for recording environmentally relevant metrics. We source the greenhouse gas emissions factors from our sites, our waste disposers and the literature (Intergovernmental Panel on Climate Change (IPCC)).</p>

			<ul style="list-style-type: none"> <li>Site-specific method</li> </ul>		<p>Bayer separates GHG emissions resulting from waste treated by third parties into (A) incineration, (B) landfill, (C) recycling and (D) other; plus (E) emissions from wastewater treatment.</p> <p>(i) Data sources: The combustion factor for incineration (A) is calculated as a weighted average of waste specific emission factors either generated based on site specific waste information or literature data. These specific emission factors are based on carbon content or heating value of the waste. The emission factors for waste from landfill (B), other (D) and for wastewater (E) are calculated based on IPCC's AR 5 (2013). (C) In line with the IPCC, Bayer uses an emissions factor of 0 for recycled waste.</p> <p>(ii) Methodologies: Using the average data method, the emissions are calculated by applying associated emission factors to each waste treatment category. (A) To calculate the emissions associated with incineration, the total amount of waste in this category is multiplied by the average carbon content related combustion emission factor. (B) To calculate the emissions resulting from waste treated in landfills, the total amount of waste in this category is multiplied by the dedicated emissions factor. (C) Emissions from recycling are treated as 0. (D) The small amount of waste which does not fall into categories (A), (B) or (C) is conservatively calculated using the same methodology as for incinerated waste (A). (E) A site-specific analysis of the share of wastewater treated by third parties is performed based on information from our central reporting platform; the emissions are calculated according to IPCC guidelines based on the effluent organic carbon (resulting in CH<sub>4</sub> emissions) and nitrogen (resulting in N<sub>2</sub>O emissions) loads which are retrieved from our central reporting platform.</p>
Business travel	Relevant, calculated	210,000	<ul style="list-style-type: none"> <li>Supplier-specific method</li> <li>Average data method</li> <li>Distance-based method</li> </ul>	1	<p>(3.6) Business travel: In this category, we take into account the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) of our business travel. We source the activity data from rental car companies, from travel agencies and from railway companies. We source the greenhouse gas emissions factors directly from the car rental companies. For air travel we use average greenhouse gas emissions factors from the Department for Environment, Food and Rural Affairs (DEFRA). For rail travel we use specific greenhouse gas emissions factors or average data from the Managed LCA Content database of Sphera.</p> <p>We calculated GHG emissions for three main modes of transport: (A) air travel, (B) rental cars, and (C) train travel.</p> <p>(i) Data sources: (A) Air travel emissions are calculated according to the DEFRA methodology including radiative force (RF). Data (flight miles, departure/arrival destinations, passenger class) are supplied by our global travel agencies. (B) GHG emissions are directly calculated by our relevant rental car companies, covering the main share of Bayer's global rental car travel emissions. (C) Selected rail providers share with Bayer the GHG footprint for our business trips. Data from other rail carriers is only limited/fragmented available so far. For rest of the world, we calculated the GHG emissions using the expense share of the railway volume.</p>

					<p>(ii) Methodologies:</p> <p>The methodology used is based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We used primary data to the largest extent and only extrapolated if needed. (A) Flight data from travel agencies are imported into the Business Travel Analyzer tool and clustered according to travel distance (domestic, intracontinental, intercontinental) and service class (economy, premium economy, business, first). Miles traveled in each cluster are multiplied by the corresponding DEFRA emission factor. For data consistency reasons, DEFRA factors with RF are used. (B) GHG emissions are directly calculated by the rental car companies. (C) The total emissions are calculated as a sum of emissions provided by the rail providers and an estimation for the rest of world. For the latter, passenger-kilometers are estimated and then multiplied the latest emission factors available from Sphera's GaBi product sustainability database.</p>
Employee commuting	Relevant, calculated	120,000	<ul style="list-style-type: none"> <li>• Average data method</li> <li>• Distance-based method</li> </ul>	0	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.7) Employee commuting: The emissions factors take account of the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) generated in employee commuting. We source the activity data from our enterprise resource system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera.</p> <p>(i) Data sources:</p> <p>Bayer data on total number of employees and employee distribution per region, Bayer data on corporate fleet size, publicly available information on commuting patterns (distance and mode of transport) for Germany and the United States, emission factors from Sphera's latest GaBi product sustainability database.</p> <p>(ii) Methodologies:</p> <p>For two of Bayer's four regions an employee commuting footprint has been calculated, i.e. Europe/Middle East/Africa and North America. For the first using data for Germany and for the second using data from the United States. The remaining two regions are an equally weighted average of Germany and the United States. Calculations followed the GHG Protocol standard and guidance. To avoid double counting, Bayer deducts from its total number of employees the number of cars from its corporate fleet. The emissions caused from these by Bayer employees are already included in Bayer's reported Scope 1 emissions.</p>

Upstream leased assets	Not relevant, explanation provided	n/a	n/a	n/a	Bayer's business model is not based on leasing assets, in line with the definition given by the GHG Protocol's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" (page 47).
Downstream transportation and distribution	Not relevant, explanation provided	n/a	n/a	n/a	Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Hence, following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer's outbound transportation and distribution services that are purchased by us are included in category 4 (Upstream transportation and distribution).
Processing of sold products	Not relevant, explanation provided	n/a	n/a	n/a	Bayer's business model is not based on selling intermediate products that require processing by third parties. Hence, following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" (page 106), this category 10 (Processing of Sold Products) is not relevant for Bayer. In potential exceptional cases where downstream emissions associated with sold intermediate products might occur, these downstream emissions are unknown to Bayer and, following section 6.4 of the GHG Protocol's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard", would be eligible for exclusion (page 60).
Use of sold products	Not relevant, explanation provided	n/a	n/a	n/a	Bayer does not report emissions from the use of sold products since this category is currently considered as not relevant for Bayer's Scope 3 inventory. A reevaluation of the category showed that no appropriate calculation methods for our product portfolio are available. This category will be re-evaluated in the future as soon as those methods are available.
End of life treatment of sold products	Relevant, calculated	260,000	<ul style="list-style-type: none"> <li>Average data method</li> <li>Waste-type-specific method</li> </ul>	0	<p>The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants.</p> <p>(3.12) End-of-life treatment of sold products: We take account of all upstream processes (cradle-to-gate) that occur in the disposal of our product packaging. We source the activity data from our purchasing system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera.</p> <p>To calculate emissions from end-of-life treatment of sold products, only packaging materials are considered. Further potential GHG emissions resulting from our products would be accounted for under category 11 (use of sold products), as the products of Bayer's life-science businesses (pharmaceuticals, consumer health products, crop protection products, and seeds) do not undergo a dedicated end-of-life treatment.</p> <p>(i) Data sources:</p>



					<p>Activity data are taken from the procurement system of Bayer; from this the actual purchased quantities of packaging materials were obtained. Emissions factors are taken from Sphera's latest GaBi product sustainability database, considering material-specific combustion factors.</p> <p>(ii) Methodologies: To calculate emissions from end-of-life treatment of sold packaging materials, packaging materials are clustered, then quantities are multiplied with the emission factors from Sphera's latest GaBi product sustainability database.</p>
Downstream leased assets	Not relevant, explanation provided	n/a	n/a	n/a	Scope 3 emissions resulting from downstream leased assets are not reported because this category is not applicable to Bayer. A due-diligence check took place in 2022.
Franchises	Not relevant, explanation provided	n/a	n/a	n/a	Scope 3 emissions resulting from franchises are not reported because this category is not applicable to Bayer. A due-diligence check took place in 2022.
Investments	Not relevant, explanation provided	n/a	n/a	n/a	Scope 3 emissions resulting from investments are not reported because this category is not applicable to Bayer. A due-diligence check took place in 2022.
Other (upstream)	Not relevant, explanation provided	n/a	n/a	n/a	Other upstream emissions are not relevant.
Other (downstream)	Not relevant, explanation provided	n/a	n/a	n/a	Other downstream emissions are not relevant.

## 7.9 Indicate the verification/assurance status that applies to your reported emissions.

Scope	Verification/assurance status
Scope 1	<ul style="list-style-type: none"> <li>Third-party verification or assurance process in place</li> </ul>
Scope 2 (location-based or market-based)	<ul style="list-style-type: none"> <li>Third-party verification or assurance process in place</li> </ul>
Scope 3	<ul style="list-style-type: none"> <li>Third-party verification or assurance process in place</li> </ul>

### 7.9.1 Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported emissions verified (%)
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• Annual process	• Complete	• Limited assurance	Bayer Annual Report 2024	Bayer Annual Report 2024: "Assurance report of the Independent German Public Auditor on a limited assurance engagement in relation to the consolidated sustainability statement": p. 361ff; Assured Scope 1 emissions on p. 148: A Combined Management Report, 4 Sustainability Statement, 4.2 Environmental Information, Table A 4.2.2/3	• ISAE3000	100
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### 7.9.2 Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
• Scope 2 market-based	• Annual process	• Complete	• Limited assurance	Bayer Annual Report 2024	Bayer Annual Report 2024: "Assurance report of the Independent German Public Auditor on a limited assurance engagement in relation to the consolidated sustainability statement": p. 361; Assured Scope 2 market-based emissions on p. 148: A Combined Management Report, 4 Sustainability Statement, 4.2 Environmental Information, Table A 4.2.2/3	• ISAE3000	100
• Scope 2 location-based	• Annual process	• Complete	• Limited assurance	Bayer Annual Report 2024	Bayer Annual Report 2024: Independent Auditor's Report: p. 361; Assured Scope 2 location-based emissions on p. 148: A Combined Management Report, 4 Sustainability Statement, 4.2 Environmental Information, Table A 4.2.2/3	• ISAE3000	100

### 7.9.3 Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
<ul style="list-style-type: none"> <li>• Scope 3: Purchased goods and services</li> <li>• Scope 3: Capital goods</li> <li>• Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)</li> <li>• Scope 3: Upstream transportation and distribution</li> <li>• Scope 3: Waste generated in operations</li> <li>• Scope 3: Business travel</li> <li>• Scope 3: Employee commuting</li> <li>• Scope 3: End-of-life treatment of sold products</li> </ul>	• Annual process	• Complete	• Limited assurance	Bayer Annual Report 2024	Bayer Annual Report 2024: "Assurance report of the Independent German Public Auditor on a limited assurance engagement in relation to the consolidated sustainability statement": p. 361ff.; Assured Scope 3 emissions on page 148: A Combined Management Report, 4 Sustainability Statement, 4.2 Environmental Information, Table A 4.2.2/3	• ISAE 3000	100

## 7.10 How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

- Decreased

### 7.10.1 Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Reason	Change in emissions (metric tons CO <sub>2</sub> e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	106,000	• Decreased	3.5	<p>In 2024, we saved an additional 106,000 metric tons CO<sub>2</sub>e by increasing our consumption of renewable energy. Our total Scope 1 and Scope 2 (market-based) emissions in 2023 were 3,010,000 metric tons CO<sub>2</sub>e; therefore we arrived at a reduction of 3.5% <math>(-106,000 / 3,003,000) * 100</math> equals 3.5%.</p> <p>Calculation: In 2024, the increase in consumption of renewable energy of 564 teraJ led to a decrease of approximately 585,072 metric tons CO<sub>2</sub>e (sum of site-level renewable energy consumption*site-level market-based emission factor). Similarly, in 2023 we saved 479,258 metric tons CO<sub>2</sub>e from consumption of renewable energy. Our total Scope 1 and Scope 2 (market-based) emissions in 2023 were 3,003,000 metric tons CO<sub>2</sub>e; therefore we arrived at a decrease in 3.52% equals <math>(-585,072-479,258) / 3,002,410) * 100</math>.</p>
Other emissions reduction activities	21,000	• Decreased	0.7	<p>In addition to a change in renewable energy consumption, we achieved further reductions in Scope 1 and 2 (market-based) emissions by implementing energy efficiency measures, especially in production processes and buildings, in 2024.</p> <p>Calculation: In 2024, approximately 21,000 t CO<sub>2</sub>e were reduced due to other emissions reduction activities. Our total Scope 1 and Scope 2 (market-based) emissions in the previous year were 3,003,000 t CO<sub>2</sub>e, therefore we arrived at a reduction of 0.7% through <math>(-21,000 / 3,003,000) * 100</math> equals -0.7%.</p> <p>This decrease is due to EMISSION REDUCTION ACTIVITIES. Emission reduction activities especially included process optimizations in several sites e.g. regarding energy efficiency improvements in cold storage, or optimizing start-up and shut-down processes, as well as energy efficiency improvements in our buildings, e.g. by replacing HVAC technology, modernizing lighting or optimizing gas consumption or building structure.</p>
Divestment	0	• No change	0	In 2024, no significant divestments with significant impact on our emissions were made.
Acquisitions	0	• No change	0	In 2024, no significant acquisitions with significant impact on our emissions were made.
Mergers	0	• No change	0	In 2024, no significant mergers with significant impact on our emissions took place.
Change in output	19,000	• Increased	0.6%	<p>In 2024, our Scope 1 and 2 (market-based) emissions increased by approximately 19,000 t CO<sub>2</sub>e due to a change in production volume.</p> <p>Calculation: Our total Scope 1 and Scope 2 (market-based) emissions in the previous year were 3,003,000 t CO<sub>2</sub>e, therefore we arrived at an increase of 0.6% through <math>(19,000 / 3,003,000) * 100</math> equals 0.6%.</p>

Change in methodology	0	• No change	0	In 2024, no significant changes in methodology.
Change in boundary	0	• No change	0	In 2024, no significant changes in boundaries.
Change in physical operating conditions	0	• No change	0	In 2024, no significant changes in physical operating conditions.
Unidentified	0	• No change	0	In 2024, no unidentified changes.
Other	65,000	• Increase	2.2	<p>In 2024, approximately 65,000 t CO2e were increased due to other changes in our total Scope 1 and 2 (market-based) emissions.</p> <p>Calculation: Our total Scope 1 and Scope 2 (market-based) emissions in the previous year were 3,003,000 t CO2e, therefore we arrived at an increase of 2.2% through <math>(65,000 / 3,003,000) * 100</math> equals 2.2%.</p> <p>This change in emissions is due to different reasons leading to increases or decreases in our Scope 1 and 2 (market-based) emissions. For example, a slight reduction could be achieved by a change in the volume of electric vehicles. Increases were due, for example, to minor adjustments in our environmental reporting system.</p>

#### 7.10.2 Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

- Market-based

#### 7.12 Are carbon dioxide emissions from biogenic carbon relevant to your organization?

- Yes

##### 7.12.1 Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

CO2 emissions from biogenic carbon (metric tons CO2e)	Comment
150,000	Biogenic Scope 1 emissions of CO2 from the combustion or biodegradation of biomass. In line with the CDP guidance we are only reporting direct emissions from biogenic carbon.

## Emissions breakdown

### 7.15 Does your organization break down its Scope 1 emissions by greenhouse gas type?

- Yes

**7.15.1 Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).**

Greenhouse gas	Scope 1 emissions (metric tons in CO2e)	GWP Reference
CO2	1,830,000	IPCC Fifth Assessment Report (AR5 - 100 year)
CH4	3,000	IPCC Fifth Assessment Report (AR5 - 100 year)
N2O	7,000	IPCC Fifth Assessment Report (AR5 - 100 year)
HFCs	38,000	IPCC Fifth Assessment Report (AR5 - 100 year)
PFCs	0	IPCC Fifth Assessment Report (AR5 - 100 year)
SF6	0	IPCC Fifth Assessment Report (AR5 - 100 year)
NF3	0	IPCC Fifth Assessment Report (AR5 - 100 year)
Other, please specify: ozone-depleting substances	3,000	IPCC Fifth Assessment Report (AR5 - 100 year)

**7.16 Break down your total gross global emissions by country/area.**

Country/area	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Argentina	72,190	25,069	22,144
Australia	11	2,351	2,351
Belgium	173,546	8,283	8,418
Brazil	86,125	14,889	4,568
Canada	319	593	593
Chile	1,468	847	131
China	344	24,518	14,769
Colombia	155	535	0
Costa Rica	288	5	5
Finland	804	1,742	0
France	11,413	2,480	96

Germany	267,714	442,969	243,402
Guatemala	1,529	1,289	0
Hungary	720	972	1,743
India	23,658	43,547	29,490
Indonesia	1,680	12,096	12,096
Italy	3,592	4,323	351
Japan	3,688	6,328	4,511
Malaysia	55	997	997
Mexico	26,281	23,159	1,247
Morocco	1	2,156	1,823
Netherlands	6,117	2,571	19
Peru	235	234	234
Philippines	11	2,292	2,292
Poland	218	472	617
Puerto Rico	1,967	4,622	4,622
Republic of Korea	143	834	834
Romania	2,314	1,967	0
South Africa	8,608	6,438	6,438
Spain	7,719	4,630	7
Switzerland	5,665	19,891	18,298
Thailand	10,051	3,805	3,805
Turkey	2,320	2,454	358
Ukraine	925	2,160	2,160
United States of America	1,159,745	972,166	690,430

Viet Nam	4	434	434
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#### 7.17 Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

- By business division

##### 7.17.1 Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric tons CO2e)
Pharmaceuticals	170,000
Consumer Health	20,000
Crop Science	1,560,000
Others: Vehicle fleet, enabling functions	130,000

#### 7.20 Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

- By business division

##### 7.20.1 Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Pharmaceuticals	246,000	80,000
Consumer Health	63,000	40,000
Crop Science	1,300,000	930,000
Others: Vehicle fleet, enabling functions	40,000	30,000



**7.22 Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.**

Group of entities	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based emissions (metric tons CO2e)	Scope 2, market-based emissions (metric tons CO2e)	Please explain
Consolidated accounting group	1,880,000	1,650,000	1,080,000	All emissions reported in our CDP report are also reported in our annual financial statements. They are therefore 100% allocated to the consolidated accounting group.
All other entities	0	0	0	All emissions reported in our CDP report are also reported in our annual financial statements. There are therefore no emissions that are attributed to any other entities.

**7.23 Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

- No

**Energy-related activities**

**7.29 What percentage of your total operational spend in the reporting year was on energy?**

- More than 0% but less than or equal to 5%

**7.30 Select which energy-related activities your organization has undertaken.**

Activity	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Consumption of purchased or acquired electricity	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Consumption of purchased or acquired heat	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Consumption of purchased or acquired steam	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Consumption of purchased or acquired cooling	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Generation of electricity, heat, steam, or cooling	<ul style="list-style-type: none"> <li>• Yes</li> </ul>

### 7.30.1 Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Activity	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable) MWh
Consumption of fuel (excluding feedstock)	<ul style="list-style-type: none"> <li>LHV (lower heating value)</li> </ul>	193,975	4,477,556	4,671,532
Consumption of purchased or acquired electricity	Unable to confirm heating value	1,330,595	2,042,040	3,372,635
Consumption of purchased or acquired heat	Unable to confirm heating value	0	0	0
Consumption of purchased or acquired steam	Unable to confirm heating value	35,389	1,225,876	1,261,265
Consumption of purchased or acquired cooling	Unable to confirm heating value	0	184,269	184,269
Consumption of self-generated non-fuel renewable energy	Unable to confirm heating value	3,430	N/A	3,430
Total energy consumption	Unable to confirm heating value	1,563,390	7,929,742	9,493,132

### 7.30.6 Select the applications of your organization's consumption of fuel.

Fuel application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	<ul style="list-style-type: none"> <li>Yes</li> </ul>
Consumption of fuel for the generation of heat	<ul style="list-style-type: none"> <li>Yes</li> </ul>
Consumption of fuel for the generation of steam	<ul style="list-style-type: none"> <li>Yes</li> </ul>
Consumption of fuel for the generation of cooling	<ul style="list-style-type: none"> <li>Yes</li> </ul>
Consumption of fuel for co-generation or tri-generation	<ul style="list-style-type: none"> <li>Yes</li> </ul>

### 7.30.7 State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Fuels (excluding feedstocks)	Heating value	Total fuel MWh consumed by the organization	MWh fuel consumed for self-generation of electricity	MWh fuel consumed for self-generation of heat	MWh fuel consumed for self-generation of steam	MWh fuel consumed for self-generation of cooling	MWh fuel consumed for self-cogeneration or self-trigeneration	Comment
Sustainable biomass	<ul style="list-style-type: none"> <li>Unable to confirm heating value</li> </ul>	0	0	0	0	0	0	n/a

Other biomass	• Unable to confirm heating value	190,545	0	0	190,545	0	0	n/a
Other renewable fuels (e.g. renewable hydrogen)	• Unable to confirm heating value	3,430	0	3,430	0	0	0	n/a
Coal	• LHV	171,699	0	0	171,699	0	0	n/a
Oil	• LHV	176,086	996	137,642	22,011	498	14,939	n/a
Gas	• LHV	3,415,729	66,533	490,539	833,352	21,426	2,003,879	n/a
Other non-renewable fuels (e.g. non-renewable hydrogen)	• Unable to confirm heating value	714,043	2,871	587,813	35,961	925	86,473	n/a
Total fuel	• Unable to confirm heating value	4,671,532	70,400	1,219,424	1,253,568	22,848	2,105,292	n/a

### 7.30.9 Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Energy Carrier	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	63,167	51,448	3,430	3,430
Heat	1,401,460	1,401,460	0	0
Steam	1,292,093	1,063,730	190,545	190,545
Cooling	1,918,242	1,913,595	0	0

### 7.30.14 Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Country/area of low-carbon energy consumption	Sourcing method	Energy carrier	Low-carbon technology type	Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)	Tracking instrument used	Country/area of origin (generation) of the low-carbon energy or energy attribute	Are you able to report the commissioning or re-powering year of the energy generation facility?	Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)	Comment
Argentina	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Renewable energy mix, please specify: Hydropower, Wind, Solar	9,373	Contract	Argentina	No		N/A

Brazil	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Renewable energy mix, please specify: Wind, Hydropower, Solar	166,300	Contract	Brazil	Yes	2018	N/A
Chile	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Hydropower (capacity unknown)	3,721	Contract	Chile	No		N/A
Colombia	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Hydropower (capacity unknown)	3,600	I-REC	Colombia	No		N/A
Finland	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Hydropower (capacity unknown)	24,467	GO	Finland	No		N/A
Finland	Other, please specify: Certificates from energy provider	Steam	Renewable energy mix, please specify: Hydropower, Wind, Solar	35,389	Contract	Finland	No		N/A
France	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Renewable energy mix, please specify: Wind, Hydropower, Solar	41,836	Contract	France	No		N/A
Germany	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Renewable energy mix, please specify: Wind and Solar	42,126	Contract	Germany	No		N/A
Germany	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Renewable energy mix, please specify: Wind and Solar	95,211	GO	Germany	No		N/A
Guatemala	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Hydropower (capacity unknown)	10,376	Contract	Guatemala	No		N/A
Italy	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Renewable energy mix, please specify: Wind, Solar	14,574	GO	Italy	No		N/A
Netherlands	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Renewable energy mix, please specify: Wind, Solar	9,262	GO	Netherlands	No		N/A
China	Retail supply contract with an electricity supplier (retail green electricity)	Electricity	Renewable energy mix, please specify: Wind, Solar	16,473	Contract	China	No		N/A
Romania	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Renewable energy mix, please specify: Wind, Solar	7,103	GO	Romania	No		N/A
Spain	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Renewable energy mix, please specify: Wind, Solar	27,148	Contract	Spain	Yes	2022	N/A
Switzerland	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Renewable energy mix, please specify: Wind, Solar	15,349	GO	Switzerland	No		N/A
Turkey	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Hydropower (capacity unknown)	5,000	I-REC	Turkey	Yes	2020	N/A

United States of America	Unbundled procurement of energy attribute certificates (EACs)	Electricity	Renewable energy mix, please specify: Wind, Hydropower, Solar	383,489	US-REC	United States of America	Yes	2017	N/A
United States of America	Retail supply contract with an electricity supplier (retail green electricity)	Electricity	Renewable energy mix, please specify: Wind, Hydropower, Solar	376,130	Contract	United States of America	No		N/A
Japan	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Solar	431	Contract	Japan	No		N/A
India	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Renewable energy mix, please specify: Wind, Solar	19,123	Contract	India	Yes	2022	N/A
Mexico	Physical power purchase agreement (physical PPA) with a grid-connected generator	Electricity	Solar	59,506	Contract	Mexico	No		N/A

### 7.30.16 Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Country/area	Consumption of purchased electricity (MWh)	Consumption of self-generated electricity (MWh)	Consumption of purchased heat, steam, and cooling (MWh)	Consumption of self-generated heat, steam, and cooling (MWh)	Total heat/steam/cooling (MWh) [Auto-calculated]
Argentina	74,332	25	6,069	313,589	394,015
Australia	3,853	532	0	2,496	6,881
Belgium	21,387	19,417	0	159,681	200,485
Brazil	169,392	0	58,237	365,559	593,188
Canada	5,141	0	0	0	5,141
Chile	4,126	0	0	0	4,126
China	27,513	378	13,917	6,200	48,008
Colombia	3,600	0	0	0	3,600
Costa Rica	15,439	0	1,175	0	16,614
Finland	24,467	0	35,389	0	59,856
France	44,202	381	0	15,211	59,794
Germany	436,188	15,319	638,711	486,830	1,577,048

Guatemala	10,376	10	0	5,894	16,280
Hungary	5,403	0	0	6,490	11,893
India	59,241	441	0	110,964	170,646
Indonesia	15,274	36	0	33,792	49,102
Italy	15,030	1	244	20,069	35,344
Japan	13,305	0	649	22,911	36,865
Malaysia	1,581	0	0	0	1,581
Mexico	62,897	442	0	37,256	100,595
Morocco	2,844	0	0	0	2,844
Netherlands	9,262	7,814	50	0	17,126
Peru	1,103	0	0	0	1,103
Philippines	3,282	0	0	171	3,453
Poland	783	0	0	0	783
Puerto Rico	6,369	0	0	0	6,369
Republic of Korea	1,929	0	0	94	2,023
Romania	7,103	0	0	0	7,103
South Africa	6,492	888	0	0	7,380
Spain	27,361	246	0	41,446	69,053
Switzerland	15,349	0	88,038	19,446	122,833
Thailand	7,819	795	0	0	8,614
Turkey	5,855	6	0	0	5,861

Ukraine	8,053	3	0	8,150	16,206
United States of America	2,255,436	4,713	603,056	2,722,534	5,585,739
Viet Nam	851	3	0	0	854

**7.45 Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

Intensity figure	Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change	Reason(s) for change	Please explain
0.00006351	2,960,000	<ul style="list-style-type: none"> <li>unit total revenue</li> </ul>	46,606,000,000	<ul style="list-style-type: none"> <li>Market-based</li> </ul>	0.85	<ul style="list-style-type: none"> <li>In-creased</li> </ul>	<ul style="list-style-type: none"> <li>Change in renewable energy consumption</li> <li>Other emissions reduction activities</li> <li>Change in revenue</li> </ul>	<p>Bayer's greenhouse gas emissions fell further in 2024 compared to 2023. We reduced our own Scope 1 and Scope 2 emissions by 1.3%, or around 40,000 metric tons of CO2 equivalents, by increasing the share of our electricity derived from renewable energies (Scope 2), and by implementing energy efficiency measures at our sites.</p> <p>In the same period, Bayer's revenue decreased by approximately 2%. This decrease in revenue led to an overall increase of total specific emissions expressed in metric tons CO2e per revenue by 0.85%.</p> <p>In 2024, EMISSION REDUCTION ACTIVITIES had a positive impact on our emissions performance:</p> <p><b>// Optimization of energy efficiency in our facilities and buildings:</b> To reduce our greenhouse gas emissions, we plan to drive forward our energy efficiency and process optimization by 2029. The actions involve increasing the energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. In 2024, we invested in heating, ventilation and air conditioning technology at the sites (see CDP question 7.55.2 for details on the specific actions implemented in 2024).</p> <p><b>// Procurement of electricity from renewable energy sources:</b> We are currently converting our power supply and plan to derive all of our externally procured ELECTRICITY FROM RENEWABLE SOURCES by 2029. Here we take into account specific criteria such as additionality and geographic proximity to our sites. We currently already procure 39.5% of our total purchased electricity</p>

31,89	2,960,000	<ul style="list-style-type: none"> <li>• full time equivalent (FTE) employee</li> </ul>	92,815	<ul style="list-style-type: none"> <li>• Market-based</li> </ul>	6.0	<ul style="list-style-type: none"> <li>• In-creased</li> </ul>	<ul style="list-style-type: none"> <li>• Change in renewable energy consumption</li> <li>• Other emissions reduction initiatives</li> <li>• Change in physical operating conditions</li> </ul>	<p>from renewable energy sources (2023: 35.4%). In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's German sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.</p> <p>Bayer's greenhouse gas emissions fell further in 2024 compared to 2023. We reduced our own Scope 1 and Scope 2 emissions by 1.3%, or around 40,000 metric tons of CO2 equivalents, by increasing the share of our electricity derived from renewable energies (Scope 2), and by implementing energy efficiency measures at our sites.</p> <p>In the same period Bayer's overall number of FTEs decreased by approximately 6.93%. This decrease in FTE led to an overall increase of total specific emissions expressed in metric tons CO2e per FTE by approximately 6%.</p> <p>In 2024, EMISSION REDUCTION ACTIVITIES had a positive impact on our emissions performance:</p> <p><b>// Optimization of energy efficiency in our facilities and buildings:</b> To reduce our greenhouse gas emissions, we plan to drive forward our energy efficiency and process optimization by 2029. The actions involve increasing the energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. In 2024, we invested in heating, ventilation and air conditioning technology at the sites (see CDP question 7.55.2 for details on the specific actions implemented in 2024).</p> <p><b>// Procurement of electricity from renewable energy sources:</b> We are currently converting our power supply and plan to derive all of our externally procured ELECTRICITY FROM RENEWABLE SOURCES by 2029. Here we take into account specific criteria such as additionality and geographic proximity to our sites. We currently already procure 39.5% of our total purchased electricity from renewable energy sources (2023: 35.4%). In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's German sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.</p>
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## 7.52 Provide any additional climate-related metrics relevant to your business.



Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Direction of change	Please explain
<ul style="list-style-type: none"> <li>Waste</li> </ul>	1,021,000	tons	n/a	12%	<ul style="list-style-type: none"> <li>Decreased</li> </ul>	The total volume of waste generated decreased by around 12% in 2024 compared to 2023. This was mainly attributed to a decrease in corn production and therefore biomass waste in several South American sites.
<ul style="list-style-type: none"> <li>Other, please specify: Waste used for conversion into energy</li> </ul>	117,770	MWh	n/a	3%	<ul style="list-style-type: none"> <li>Decreased</li> </ul>	Waste used for conversion into energy declined by 3% compared to 2023 but is considered to remain on a stable level.

### 7.53 Did you have an emissions target that was active in the reporting year?

- Absolute target

#### 7.53.1 Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
Abs1	<ul style="list-style-type: none"><li>Yes, and this target has been approved by the Science Based Targets initiative</li></ul>	Official Target Validation Decision – Bayer AG	<ul style="list-style-type: none"><li>1.5°C aligned</li></ul>	20.08.2020	<ul style="list-style-type: none"><li>Organization-wide</li></ul>	<ul style="list-style-type: none"><li>Carbon dioxide (CO2)</li><li>Methane (CH4)</li><li>Nitrous oxide (N2O)</li><li>Hydrofluorocarbons (HFCs)</li><li>Perfluorocarbons (PFCs)</li><li>Sulphur hexafluoride (SF6)</li><li>Nitrogen trifluoride (NF3)</li></ul>	<ul style="list-style-type: none"><li>Scope 1</li><li>Scope 2</li></ul>	<ul style="list-style-type: none"><li>Market-based</li></ul>
Scope 3 category(ies)		End date of base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3, Category [...] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)	
n/a		31.12.2019	2,080,000	1,680,000	n/a	0	3,760,000	
Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1		Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2		Base year Scope 3, Category [...] emissions covered by target as % of total base year emissions in Scope 3,		Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)	Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes	

						Category [...] (metric tons CO 2e) [One column for each Scope 3 category]							
100.0			100.0			n/a		n/a		100.0			
End date of Target		Targeted reduction from base year (%)		Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]		Scope 1 emissions in reporting year covered by target (metric tons CO2e)		Scope 2 emissions in reporting year covered by target (metric tons CO2e)		Scope 3, Category [...] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]		Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)	
31.12.2029		42.0		2,180,800		1,880,000		1,080,000		n/a		n/a	
Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year [auto- calculated ]	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year				Target derived using a sectoral decarboniz ation approach	List the emissions reduction initiatives which contributed most to achieving this target	
2,960,000	<ul style="list-style-type: none"><li>Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)</li></ul>	50.66	<ul style="list-style-type: none"><li>Underway</li></ul>	N/A	In November 2019, Bayer committed itself to the Science Based Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target “to reduce absolute Scope 1 and Scope 2 GHG emissions by 42 % by 2029 from a 2019 base year.” Bayer achieved the status “target set” by the SBTi in July 2020. Our combined Scope	This target aims to keep Bayer’s emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C to be aligned with the goals of the Paris Agreement of 2015. The focus lies on reducing the greenhouse gas emissions	PLAN TO ACHIEVE TARGET: The most important actions to reduce total Scope 1 and Scope 2 emissions comprise the procurement of electricity from renewable energy sources, the improvement of energy efficiency in our production plants, facilities and buildings, the decarbonization of our sites and the conversion of our vehicle fleet to electromobility:  We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. We currently procure 39.5% of our total purchased electricity from renewable energy sources. We expect to achieve a further 17% reduction in our total Scope 1 and Scope 2 emissions by 2029 (compared with 2019) by converting our electricity procurement to renewable energy sources.  We plan to drive forward our energy efficiency and process optimization by 2029. The actions involve				<ul style="list-style-type: none"><li>No</li></ul>	n/a	

					<p>1 and 2 target was once again validated by the SBTi in 2024; it is ommensurate with the target path of 1.5 °C. We will offset the remaining greenhouse gas emissions from our own operational processes from 2030 by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.</p>	<p>associated with our operations and on the resilience of our business fields.</p>	<p>increasing the energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems.</p> <p>By 2029, we want to conclude individual agreements at various sites to procure low-emission utility services or those based on renewable energies. This measure is based on the use of climate-neutral technologies, including geothermal energy and GHG emission-free steam production.</p> <p>To further reduce our GHG emissions, we want to convert our vehicle fleet to electromobility by 2030 wherever possible. This affects about 23,000 vehicles worldwide. To validate our activities according to the criteria, we have joined the EV100 initiative of the Climate Group.</p> <p>PROGRESS MADE :</p> <p>Compared with the base year 2019, we reduced our combined Scope 1 and Scope 2 greenhouse gas emissions by 21.3% in 2024 (Scope 1: 9.4%, Scope 2 (market-based): 36.8%). This corresponds to a reduction of 0.63 million metric tons of CO2 equivalents.</p> <p>In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.</p> <p>In 2024, we invested in heating, ventilation and air conditioning technology at the sites. We currently plan further capital expenditures of approximately EUR 200 million to attain our climate targets.</p> <p>We have also begun transitioning to electromobility in 50 countries that account for about 86% of our vehicle fleet.</p>		
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Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
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Abs2	<ul style="list-style-type: none"> <li>Yes, and this target has been approved by the Science Based Targets initiative</li> </ul>	BAYE-GER-002-OFF Decision Letter	<ul style="list-style-type: none"> <li>2°C aligned</li> </ul>	20.08.2020	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Carbon dioxide (CO<sub>2</sub>)</li> <li>Methane (CH<sub>4</sub>)</li> <li>Nitrous oxide (N<sub>2</sub>O)</li> <li>Hydrofluorocarbons (HFCs)</li> <li>Perfluorocarbons (PFCs)</li> <li>Sulphur hexafluoride (SF<sub>6</sub>)</li> <li>Nitrogen trifluoride (NF<sub>3</sub>)</li> </ul>	<ul style="list-style-type: none"> <li>Scope 3</li> </ul>	n/a
Scope 3 category(ies)		End date of base year	Base year Scope 1 emissions covered by target (metric tons CO <sub>2</sub> e)	Base year Scope 2 emissions covered by target (metric tons CO <sub>2</sub> e)	Base year Scope 3, Category [...] emissions covered by target (metric tons CO <sub>2</sub> e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO <sub>2</sub> e)	Total base year emissions covered by target in all selected Scopes (metric tons CO <sub>2</sub> e)	
<ul style="list-style-type: none"> <li>Category 1: Purchased goods and services</li> <li>Category 2: Capital goods</li> <li>Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)</li> <li>Category 4: Upstream transportation and distribution</li> <li>Category 6: Business travel</li> </ul>		31.12.2019	n/a	n/a	<ul style="list-style-type: none"> <li>Category 1: 6,621,000</li> <li>Category 2: 508,000</li> <li>Category 3: 728,000</li> <li>Category 4: 656,000</li> <li>Category 6: 303,000</li> </ul>	8,816,000	8,816,000	
Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1	Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2	Base year Scope 3, Category [...] emissions covered by target as % of total base year emissions in Scope 3, Category [...] (metric tons CO <sub>2</sub> e) [One column for each Scope 3 category]				Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)	Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes	
n/a	n/a	<ul style="list-style-type: none"> <li>Category 1: 66.26</li> <li>Category 2: 5.08</li> <li>Category 3: 7.29</li> <li>Category 4: 6.56</li> <li>Category 6: 3.03</li> </ul>				88.3	88.3	

End date of Target			Targeted reduction from base year (%)	Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category [...] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)	
31.12.2029			12.3	7,731,632	n/a	n/a	<ul style="list-style-type: none"> <li>Category 1: 5,870,000</li> <li>Category 2: 370,000</li> <li>Category 3: 640,000</li> <li>Category 4: 600,000</li> <li>Category 6: 210,000</li> </ul>	7,690,000	
Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	Target derived using a sectoral decarbonization approach	List the emissions reduction initiatives which contributed most to achieving this target
7,690,000	<ul style="list-style-type: none"> <li>No, it does not cover any land-related emissions (e.g. non-FLAG SBT)</li> </ul>	103.84	<ul style="list-style-type: none"> <li>Achieved</li> </ul>	N/A	In November 2019, Bayer committed itself to the Science Based Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target "to reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation & distribution, and business travel by 12.3 % by the end of 2029 from a 2019 base year." Bayer achieved the status "target set" by the SBTi in July 2020. This target aims to keep Bayer's emissions from Scope 3 in line with a	This target aims to keep Bayer's emissions from Scope 3 in line with a global temperature raise below 2°C by reducing Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities,	N/A	<ul style="list-style-type: none"> <li>No</li> </ul>	Compared with the base year 2019, we reduced our target-relevant Scope 3 emissions by 12.7% in 2024. This corresponds to a reduction of 1.12 million metric tons of CO2 equivalents. We want in the future to achieve a 25% reduction in Scope 3 missions by 2029 (compared with the base year 2019). This updated target was validated by the SBTi at the end of 2024. This reduction will be based on a modified number of relevant Scope 3 categories including the upstream and downstream value chain, thus going beyond the previous five categories.

					global temperature raise below 2°C.	upstream transportation & distribution, and business travel.			<p>To attain our objectives, we are intensifying our cooperation with suppliers, particularly as regards the transition to the use of renewable energies. We expect the transition to electricity from renewable sources to be a crucial lever for decarbonization both in our own operations and in those of our suppliers. For this reason, our suppliers should strive to procure 100% of their electricity from renewable sources by 2030 and continuously improve energy efficiency. Compliance with the procurement requirements spelled out in our Supplier Code of Conduct is especially important. These are based on the criteria of RE100. We will support our suppliers in this transition, especially within the context of our meetings with suppliers. In our supplier segmentation, we also integrate the share of electricity from renewable sources that our suppliers use. We are working together with our suppliers and partners on a number of solutions. In 2024, we switched, for example, from the supply of a standard solution by a supplier to a green alternative. This alternative utilizes 100% green electricity for the</p>
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									<p>electrolysis of an important process step. This reduces CO2 emissions by about 2,500 metric tons annually. We want to review the emissions from business travel, as well as emissions associated with packaging, and impact them through various measures. Together with selected suppliers, we are investing in low-carbon packaging materials and services to accelerate decarbonization. In 2024, we became the first healthcare company to introduce a one-material blister pack made of polyethylene terephthalate (APET) for Aleve™. This reduces the carbon footprint of this packaging by 38% and has further positive environmental characteristics (including with respect to recycling) through the nonuse of polyvinyl chloride (PVC). This is accompanied by the transition from materials of fossil origin to plant-based materials.</p>
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Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
Abs3	<ul style="list-style-type: none"> <li>No, but we are reporting another target that is science-based</li> </ul>	N/A	n/a	20.08.2020	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Carbon dioxide (CO2)</li> <li>Methane (CH4)</li> <li>Nitrous oxide (N2O)</li> <li>Hydrofluorocarbons (HFCs)</li> <li>Perfluorocarbons (PFCs)</li> <li>Sulphur hexafluoride (SF6)</li> </ul>	<ul style="list-style-type: none"> <li>Scope 1</li> <li>Scope 2</li> </ul>	<ul style="list-style-type: none"> <li>Market-based</li> </ul>

							● Nitrogen trifluoride (NF3)				
Scope 3 category(ies)		End date of base year		Base year Scope 1 emissions covered by target (metric tons CO2e)		Base year Scope 2 emissions covered by target (metric tons CO2e)		Base year Scope 3, Category [...] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)	
n/a		31.12.2019		2,080,000		1,680,000		n/a	0	3,760,000	
Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1			Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2			Base year Scope 3, Category [...] emissions covered by target as % of total base year emissions in Scope 3, Category [...] (metric tons CO 2e) [One column for each Scope 3 category]			Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)		Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
100.0			100.0			n/a			n/a		100.0
End date of Target		Targeted reduction from base year (%)		Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]		Scope 1 emissions in reporting year covered by target (metric tons CO2e)		Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category [...] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)	
31.12.2024		20.0		3,008,000		1,880,000		1,080,000	n/a	n/a	
Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions		Target objective	Plan for achieving target, and progress made to the end of the reporting year	Target derived using a sectoral decarbonization approach	List the emissions reduction initiatives which contributed most to achieving this target	



2,960,000	Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)	106.38%	<ul style="list-style-type: none"> <li>Achieved</li> </ul>	N/A	<p>In November 2019, Bayer committed itself to the Science Based Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target "to reduce absolute Scope 1 and Scope 2 GHG emissions by 42 % by 2029 from a 2019 base year." Bayer achieved the status "target set" by the SBTi in July 2020. This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C. By 2024, as an INTERIM TARGET, we wanted to reduce our Scope 1 and Scope 2 emissions by 20%.</p>	<p>This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C to be aligned with the goals of the Paris Agreement of 2015. The focus lies on reducing the greenhouse gas emissions associated with our operations and on the resilience of our business fields.</p>	N/A	<ul style="list-style-type: none"> <li>No</li> </ul>	<p>Compared with the base year 2019, we reduced our combined Scope 1 and Scope 2 greenhouse gas emissions by 21.3% in 2024 (Scope 1: 9.4%, Scope 2 (market-based): 36.8%). This corresponds to a reduction of 0.63 million metric tons of CO2 equivalents.</p> <p>The most important actions to reduce total Scope 1 and Scope 2 emissions comprise the procurement of electricity from renewable energy sources, the improvement of energy efficiency in our production plants, facilities and buildings, the decarbonization of our sites and the conversion of our vehicle fleet to electromobility.</p> <p>We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. We currently procure 39.5% of our total purchased electricity from renewable energy sources.</p> <p>We utilize various types of electricity procurement from renewable energy sources, depending on local conditions and legal requirements.</p>
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									<p>In 2023, for example, we signed a long-term, structured renewable energy credit (REC) purchase agreement with Cat Creek Energy. Under the agreement, Cat Creek Energy will build several plants to produce power from renewable energies, as well as energy storage facilities, in the US state of Idaho. The agreement should enable energy from renewable sources to provide 40% of Bayer's global and 60% of Bayer's US procured power. According to the agreement, full capacity is expected to be reached during 2028.</p> <p>In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.</p> <p>Furthermore, we invested in heating, ventilation and air conditioning technology at the sites.</p>
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									We have also begun transitioning to electromobility in 50 countries that account for about 86% of our vehicle fleet.
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Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
Abs4	<ul style="list-style-type: none"> <li>No, but we are reporting another target that is science-based</li> </ul>	N/A	n/a	20.08.2020	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Carbon dioxide (CO2)</li> <li>Methane (CH4)</li> <li>Nitrous oxide (N2O)</li> <li>Hydrofluorocarbons (HFCs)</li> <li>Perfluorocarbons (PFCs)</li> <li>Sulphur hexafluoride (SF6)</li> <li>Nitrogen trifluoride (NF3)</li> </ul>	<ul style="list-style-type: none"> <li>Scope 3</li> </ul>	n/a
Scope 3 category(ies)		End date of base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3, Category [...] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)	
<ul style="list-style-type: none"> <li>Category 1: Purchased goods and services</li> <li>Category 2: Capital goods</li> <li>Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)</li> <li>Category 4: Upstream transportation and distribution</li> <li>Category 6: Business travel</li> </ul>		31.12.2019	n/a	n/a	<ul style="list-style-type: none"> <li>Category 1: 6,621,000</li> <li>Category 2: 508,000</li> <li>Category 3: 728,000</li> <li>Category 4: 656,000</li> <li>Category 6: 303,000</li> </ul>	8,816,000	8,816,000	
Base year Scope 1 emissions covered by target as % of		Base year Scope 2 emissions covered by target as % of total		Base year Scope 3, Category [...] emissions covered by		Base year total Scope 3 emissions covered by target as % of total		Base year emissions covered by target in all selected

total base year emissions in Scope 1				base year emissions in Scope 2			target as % of total base year emissions in Scope 3, Category [...] (metric tons CO 2e) [One column for each Scope 3 category]			base year emissions in Scope 3 (in all Scope 3 categories)		Scopes as % of total base year emissions in all selected Scopes	
n/a				n/a			<ul style="list-style-type: none"><li>Category 1: 66.26</li><li>Category 2: 5.08</li><li>Category 3: 7.29</li><li>Category 4: 6.56</li><li>Category 6: 3.03</li></ul>			88.3		88.3	
End date of Target		Targeted reduction from base year (%)		Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]		Scope 1 emissions in reporting year covered by target (metric tons CO2e)		Scope 2 emissions in reporting year covered by target (metric tons CO2e)		Scope 3, Category [...] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]		Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)	
31.12.2024		6.0		8,287,040		n/a		n/a		<ul style="list-style-type: none"><li>Category 1: 5,870,000</li><li>Category 2: 370,000</li><li>Category 3: 640,000</li><li>Category 4: 600,000</li><li>Category 6: 210,000</li></ul>		7,690,000	
Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year [auto-calculated ]	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year		Target derived using a sectoral decarbo nization approach	List the emissions reduction initiatives which contributed most to achieving this target			
7,690,000	<ul style="list-style-type: none"><li>No, it does not cover any land-related</li></ul>	212.87	<ul style="list-style-type: none"><li>Achieved</li></ul>	N/A	In November 2019, Bayer committed itself to the Science Based	This target aims to keep Bayer's emissions from Scope 3 in line			<ul style="list-style-type: none"><li>No</li></ul>	The target set was exceeded. Compared with the base year 2019, we reduced our target-relevant			

	emissions (e.g. non- FLAG SBT)				<p>Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target "to reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation &amp; distribution, and business travel by 12.3 % by the end of 2029 from a 2019 base year." Bayer achieved the status "target set" by the SBTi in July 2020. This target aims to keep Bayer's emissions from Scope 3 in line with a global temperature raise below 2°C. By 2024, as an INTERIM TARGET, we wanted to reduce our Scope 3 emissions by 6%.</p>	<p>with a global temperature raise below 2°C by reducing Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation &amp; distribution, and business travel.</p>		<p>Scope 3 greenhouse gas emissions by 12.7% in 2024. We expect the transition to electricity from renewable sources to be a crucial lever for decarbonization both in our own operations and in those of our suppliers. For this reason, our suppliers should strive to procure 100% of their electricity from renewable sources by 2030 and continuously improve energy efficiency. Compliance with the procurement requirements spelled out in our Supplier Code of Conduct is especially important. These are based on the criteria of RE100. We will support our suppliers in this transition, especially within the context of our meetings with suppliers. In our supplier segmentation, we also integrate the share of electricity from renewable sources that our suppliers use. We are working together with our suppliers and partners on a number of solutions. In 2024, we switched, for example, from the supply of a standard solution by a supplier to a green alternative. This alternative utilizes 100% green electricity for the electrolysis of an important process step. This reduces CO2 emissions by about 2,500 metric tons annually. Together with selected suppliers, we are investing in low-carbon packaging</p>
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									materials and services to accelerate decarbonization. In 2024, we became the first healthcare company to introduce a one-material blister pack made of polyethylene terephthalate (APET) for Aleve™. This reduces the carbon footprint of this packaging by 38% and has further positive environmental characteristics (including with respect to recycling) through the nonuse of polyvinyl chloride (PVC). This is accompanied by the transition from materials of fossil origin to plant-based materials.
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#### 7.54 Did you have any other climate-related targets that were active in the reporting year?

- Targets to increase or maintain low-carbon energy consumption or production
- Net-zero targets
- Other climate-related targets

##### 7.54.1 Provide details of your target(s) to increase or maintain low-carbon energy consumption or production.

Target reference number		Date target was set		Target coverage		Target type: energy carrier		Target type: activity		Target type: energy source	
Low1		20.08.2020		• Organization-wide		• Electricity		• Consumption		• Renewable energy sources only	
End date of base year		Consumption or production of selected energy carrier in base year (MWh)	% share of low-carbon or renewable energy in base year		End date of target		% share of low-carbon or renewable energy at end date of target	% share of low-carbon or renewable energy in reporting year		% of target achieved relative to base year [auto-calculated]	
31.12.2019		48,333	2		31.12.2029		100	39.5		38.27	
Target status in	Explain the reasons for the revision,	Is this target part of an	Is this target part of an	Science Based Targets	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year			List the actions which	

reporting year	replacement, or retirement of the target	emissions target?	overarching initiative?	initiative official validation letter				contributed most to achieving this target
<ul style="list-style-type: none"> <li>Underway</li> </ul>	N/A	<p>Abs1</p> <p>Yes, this target is part of our emissions reduction target to reduce absolute Scope 1 and Scope 2 GHG emissions by 42 % by 2029 from a 2019 base year (see target Abs1 in question 7.53.1). This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C.</p>	<ul style="list-style-type: none"> <li>No, it's not part of an overarching initiative</li> </ul>	N/A	<p>In 2019, Bayer set and published the target to achieve 100% climate-neutral operations through energy efficiencies, shift to green energy, and compensation. This includes our low-carbon energy consumption target to increase our share of renewable energy purchase to 100%. We aim to achieve this through renewable PPA's (Power Purchase Agreement) wherever possible. EAC (Energy Attribute Certificate) purchases will be used for the remaining electricity (approx. 10%).</p>	<p>This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C. By 2029, we intend for 100% of the electricity we purchase to be derived from renewable sources.</p>	<p>PLAN TO ACHIEVE THE TARGET:</p> <p>The most important actions in our roadmap through 2029 to reduce total Scope 1 and Scope 2 greenhouse gas emissions comprise the procurement of electricity from renewable energy sources, the improvement of energy efficiency in our production plants, facilities and buildings, the decarbonization of our sites and the conversion of our vehicle fleet to electromobility. We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. This measure encompasses the global procurement of electricity from renewable sources to reduce our dependency on fossil fuels and increase the sustainability of our energy supply. We plan to transition completely to renewable electricity if regulatory and local circumstances permit this. This measure is scheduled to be fully completed by 2029. We assume we will purchase more electricity in the future due to the electrification of various processes and other actions.</p> <p>PROGRESS MADE TO THE END OF REPORTING YEAR:</p> <p>We currently procure 39.5% of our total purchased electricity from renewable energy sources. We utilize various types of electricity procurement from renewable energy sources, depending on local conditions and legal requirements. In 2023, for example, we signed a long-term, structured renewable energy credit (REC) purchase agreement with Cat Creek Energy. Under the agreement, Cat Creek Energy will build several plants to produce power from renewable energies, as well as energy storage facilities, in the US state of Idaho. The agreement should enable energy from renewable sources to provide 40% of Bayer's global and 60% of Bayer's US procured power. According to the agreement, full capacity is expected to be reached during 2028. In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's German sites in Leverkusen, Dormagen, Monheim, Wuppertal,</p>	n/a

							Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.	
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#### 7.54.2 Provide details of any other climate-related targets, including methane reduction targets.

Target reference number		Date target was set	Target coverage	Target type: absolute or intensity	Target type: category & Metric (target numerator if reporting an intensity target)			Target denominator (intensity targets only)		
Oth1		10.12.2019	<ul style="list-style-type: none"><li>Business division</li></ul>	<ul style="list-style-type: none"><li>Intensity</li></ul>	Beyond Value Chain Mitigation target <ul style="list-style-type: none"><li>GHG emissions reductions and removals</li></ul>			<ul style="list-style-type: none"><li>Other, please specify: kilograms CO2 equivalents per metric ton (mass unit) of crop produced</li></ul>		
End date of base year		Figure or percentage in base year		End date of target		Figure or percentage at end date of target		Figure or percentage in reporting year		% of target achieved relative to base year [calculated automatically]
31.12.2021		100		31.12.2030		70		91		30
Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Science Based Targets initiative official validation letter	Please explain target coverage and identify any exclusions		Target objective	Plan for achieving target, and progress made to the end of the reporting year		List the actions which contributed most to achieving this target
<ul style="list-style-type: none"><li>Underway</li></ul>	N/A	No, this target is not part of our emissions target reported in 7.53.1	<ul style="list-style-type: none"><li>No, it's not part of an overarching initiative</li></ul>	N/A	We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year greenhouse gas emission intensity. The overall base year greenhouse gas intensity includes the weighted greenhouse gas intensities of 17 crop-country combinations. In 2024, the crop-country combination Australia-Cotton was removed from the scope due to the unavailability of data. Base years are defined individually for each crop-country combination, using		The target for reducing greenhouse gas emissions in agriculture is based on our materiality assessment. According to a report of the Intergovernmental Panel on Climate Change (IPCC) published in March 2023, agriculture, forestry and other land use account for around	TO ACHIEVE OUR TARGET, we promote the use of more climate-smart practices and technologies to help reduce GHG emissions from agriculture. These include high-yielding crop genetics, crop protection products, precision irrigation systems, soil management tactics through no-till and cover crops, crop rotation, fertilization management, microorganisms and soil inoculants, direct seeding and alternate wetting and drying in rice cultivation, and digital and precision farming tools. We are working continuously to implement these measures. Based on the data collected for harvest years 2022 or 2023 (depending on the base year for the respective crop-country combination), our overall		n/a



					<p>data from either harvest year 2021 or 2022 depending on the availability of data. Base years were adjusted in 2024 due to additional data requirements based on an updated greenhouse gas emissions calculator methodology and lack of data availability from prior years. This reduction target applies to the highest greenhouse gas-emitting crop systems in the regions we serve with our products (with the exception of the crop-country combinations Italy-Corn and Spain-Corn that were not selected based on these factors but were additionally included because data was already available). To calculate the overall base-year greenhouse gas intensity, individual greenhouse gas intensities per crop and country were weighted according to Bayer's footprint in these crops and regions, estimated using the total production volume of a particular crop in a particular market as stated in the database of the Food and Agriculture Organization of the United Nations (FAO), our market share in this market and the greenhouse gas intensity of this crop in a particular country. Using this methodology, our overall customers' greenhouse gas intensity weighted across all crop-country combinations in the scope of our target was 726 kilograms CO2 equivalents per metric ton of crop produced (base-year greenhouse gas intensity of our target). Total weighted base-year greenhouse gas intensities as published by us in the 2023 Sustainability Report were restated based on the above 10%</p>	<p>22% of global greenhouse gas emissions. With this target, we directly address the implementation of regenerative farming practices and thus support both decarbonization and adaptation to future environmental conditions.</p>	<p>customers' GHG intensity weighted across all crop-country combinations in the scope of our target was reduced by 9% against the overall weighted base-year GHG intensity of 726 kilograms CO2 equivalents per metric ton of crop produced. This reduction was primarily driven by a lower GHG intensity for India-Rice.</p> <p>Main actions:</p> <p>// North America: We provide farmers with incentives to adopt innovative, regenerative agricultural practices through programs such as the Bayer Carbon Program and the ForGround platform. In 2024, we announced our collaboration with Mars Petcare with the goal of changing practices on up to 200,000 acres and expanded our Bayer ForGround program to growers in 28 states with enrollment possibilities extended to 12 cash crops</p> <p>// Latin America: PRO Carboneo, PRO Carboneo Commodities and their regional tools allow farmers to increase carbon sequestration in the soil and support value chain partners in measuring their footprint. In Argentina, we closed a PRO Carboneo Commodities contract for the 2024 season with Viterra</p> <p>// Europe: We support the decarbonization of the food value chain through our Bayer Carbon Program and collaborations with other organizations. In 2024, we announced a collaboration with Trinity Agtech to leverage Trinity Agtech's platform Sandy, an ag tech software for measurement and management of regenerative agricultural practices and an extension of our collaboration with ADM, working with farmers to drive the further adoption of regenerative agricultural practices in Europe</p> <p>// Asia/Pacific: We support GHG emissions reductions in rice cropping systems through initiatives with farmers in India through the Direct Acres Project and the Good Rice Alliance, which combines the</p>	
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					difference threshold compared with previous calculations.		use of sustainable cultivation techniques with our innovative hybrid seeds	
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### 7.54.3 Provide details of your net-zero target(s).

Target reference number	Date target was set	Target coverage	Targets linked to this net zero target	End date of target for achieving net zero	Is this a science-based target?	Science Based Targets initiative official validation letter	Scopes	Greenhouse gases covered by target	Explain target coverage and identify any exclusions	Target objective	Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?
NZ1	20.08.2020	<ul style="list-style-type: none"> <li>Organization-wide</li> </ul>	<ul style="list-style-type: none"> <li>Abs1</li> <li>Abs2</li> <li>Abs3</li> <li>Abs4</li> </ul>	31.12.2050	<ul style="list-style-type: none"> <li>Yes and this target has been approved by the Science Based Target initiative</li> </ul>	Official Target Validation Decision – Bayer AG	<ul style="list-style-type: none"> <li>Scope 1</li> <li>Scope 2</li> <li>Scope 3</li> </ul>	<ul style="list-style-type: none"> <li>Carbon dioxide (CO<sub>2</sub>)</li> <li>Methane (CH<sub>4</sub>)</li> <li>Nitrous oxide (N<sub>2</sub>O)</li> <li>Hydrofluorocarbons (HFCs)</li> <li>Perfluorocarbons (PFCs)</li> <li>Sulphur hexafluoride (SF<sub>6</sub>)</li> <li>Nitrogen trifluoride (NF<sub>3</sub>)</li> </ul>	<p>As a science-based company, Bayer has recognized the risks posed by global climate change. We aim to continuously reduce GHG emissions within our company and along our entire value chain in accordance with the UN SDGs and the Paris Agreement to limit global warming to 1.5 degrees Celsius. To hold off some of the worst climate impacts, and avoid irreversible damage to our societies, economies and the natural world, we must hold temperature rise to 1.5°C above pre-industrial levels. This requires halving greenhouse gas emissions by 2030 and hitting net-zero emissions by 2050. We have set ourselves the target to reach science-based net-zero GHG emissions including our entire value chain by 2050 or sooner and signed the Business Ambition for 1.5°C.</p>	<p>This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature rise below 1.5°C and emissions from Scope 3 in line with a global temperature rise below 2°C.</p>	Yes
Do you plan to mitigate emissions beyond your value chain?		Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?		Planned milestones and/or near-term investments for neutralization at the end of the target			Describe the actions to mitigate emissions beyond your value chain		Target status in reporting year	Explain the reasons for the revision, retirement, or replacement of the target	Process for reviewing target
<ul style="list-style-type: none"> <li>Yes, and we have already acted on this in the</li> </ul>		<ul style="list-style-type: none"> <li>Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target</li> </ul>		Bayer has undertaken to achieve a net zero target for greenhouse gas emissions throughout the entire value chain by 2050 or earlier. As an external expression of commitment to net zero			At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction		<ul style="list-style-type: none"> <li>Under way</li> </ul>	N/A	Our reduction targets for Scope 1, 2 and 3 greenhouse gas emissions are in line with our

reporting year		<p>greenhouse gas emissions, the company also signed the Business Ambition for 1.5°C, a campaign of the SBTi in partnership with the U.N. Global Compact and the We Mean Business Coalition.</p> <p>On our way to net zero, we aim to achieve climate neutrality at all our own sites by 2030. We align our CAPEX spending with our ambition to achieve net zero GHG emissions by 2050, in line with the global goal to limit global warming to 1.5°C. Bayer plans to invest EUR 500 million in energy efficiency and climate-friendly measures until 2030. We also engage in innovative lighthouse projects to foster techniques for long-term carbon removal.</p> <p>To anticipate climate-related business risks and opportunities and drive internal change, we are aligning our capital expenditures to our target of achieving net zero greenhouse gas emissions by 2050. To make the carbon footprint of a capital expenditure visible for the decision-making process, we have introduced for the calculation of a capital expenditure an internal CO2 shadow price of EUR 100 / metric ton CO2 equivalents for the greenhouse gas emissions expected with a 10-year use of the investment. This incentive applies to all CO2 emission reduction initiatives with the exception of emissions from purchased electricity, which are to become zero with the 2030 target of 100% purchased electricity from renewable sources.</p> <p>To achieve climate neutrality, we will offset our own emissions (Scope 1 and 2) that still remain following reduction through technological measures and cannot be avoided (such as greenhouse gas emissions generated by chemical processes) by purchasing certificates from climate protection projects that meet recognized quality standards. These projects need to have a connection to our own business. Here as well, we have established specific criteria for our own procurement of certificates from climate protection projects. In this process, we focus on nature-based climate solutions, preferably concerning forestry and agriculture projects. We will also invest in</p>	<p>with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.). Additionally, we are investing in selected lighthouse projects to support innovative technologies and fight the climate crisis.</p> <p>We offset more than 710,000 metric tons of our greenhouse gas emissions in 2024. We exclusively purchased certificates from nature-based solutions in 2024. 57% of the CO2 certificates originated from projects aimed at reducing CO2 emissions. Through the purchase of CO2 certificates, we supported projects aimed at carbon reduction and capture. All certificates we purchased in 2024 were used for that year. The projects are implemented in the following countries: Brazil, Colombia, Indonesia, Malawi, Sierra Leone, the United States and Uruguay. No projects were supported in the European Union. All of our certificates lie outside the scope of corresponding adjustments for trade in carbon credits between governments.</p> <p>We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year emission intensity. With this target, we directly address the implementation of regenerative farming practices and thus support both decarbonization and adaptation to future environmental conditions.</p>			<p>materiality assessment and the global requirements of the GHG Protocol, as well as the cross-sector guideline of the SBTi.</p> <p>We regularly review our targets, target attainment based on the achieved reductions, and our total inventory of greenhouse gas emissions.</p> <p>A review of the reduction targets was undertaken by the SBTi in 2024. We measure the effectiveness of our activities and actions based on target attainment. In implementing the measures, there are numerous dependencies, particularly as regards the available technologies and implementability along the value chain. There are only indirect, limited opportunities to influence the reduction targets for Scope 3 greenhouse gas emissions in particular. We have therefore set our target here on only part of the full inventory of Scope 3 greenhouse gas emissions in accordance with the SBTi methodology.</p> <p>We are currently observing that the world community is not doing enough to comply with the Paris climate goals. One example is the insufficient availability of renewable energies. We use two scenarios in our climate</p>
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		innovative projects to promote the development of voluntary carbon markets. We report on our website on our strategy and the projects we support.	By implementing sustainable farming and regenerative agricultural practices, farmers can make meaningful contributions by sequestering carbon in the soil, reducing the amount of carbon in the atmosphere and bringing us closer to a climate-neutral future. We are working towards tackling climate change and driving towards a climate-neutral future for agriculture.			analysis that we also take into account when shaping our reduction plans.
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**7.55 Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

- Yes

**7.55.1 Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

Stage of development	Number of initiatives	Total estimated annual CO2e savings in metric tons CO2e (only for rows marked *)
Under investigation	351	N/A
To be implemented*	187	581,030
Implementation commenced*	266	228,228
Implemented*	157	502,481
Not to be implemented	393	N/A

**7.55.2 Provide details on the initiatives implemented in the reporting year in the table below.**

Initiative category	Initiative type	Estimated annual CO2e savings (metric tons CO2e)	Scope(s) or Scope 3 category(ies) where emissions savings occur	Voluntary/ Mandatory	Annual monetary savings (unit currency – as specified in C0.4)	Investment required (unit currency – as specified in C0.4)	Payback period	Estimated lifetime of the initiative	Comment
Energy efficiency in buildings	Building Energy Management Systems (BEMS)	3,029	Scope 2 (market-based)	Voluntary	191,733	596,235	4-10 years	11-15 years	In 2024, several projects have been implemented around Building Energy Management Systems, e.g. optimization of gas consumption, reconstruction of wastewater systems, or roof replacement in an administrative building.
Energy efficiency in buildings	Heating, Ventilation and Air Conditioning (HVAC)	1,888	Scope 2 (market-based)	Voluntary	672,681	4,684,765	4-10 years	16-20 years	In 2024, several projects have been implemented leading to HVAC-optimizations e.g. optimizing circulating air temperature controls, redefining temperature and humidity limits in production lines, replacing HVAC technology such as ventilation systems with heat recovery, or reducing HVAC operating times.
Energy efficiency in buildings	Lighting	109	Scope 2 (market-based)	Voluntary	35,790	114,432	4-10 years	11-15 years	<p>In 2024, several projects have been implemented to modernize lighting in our buildings (e.g. in warehouses, a fire station, office premises), e.g. by replacing fluorescent tubes with LED tubes.</p> <p>Please note: As monetary data was not available, we estimated some of the annual monetary savings and investment costs based on the reported CO2 reductions from our sites.</p>
Energy efficiency in	Compressed air	175	Scope 2 (market-based)	Voluntary	16,550	88,840	4-10 years	11-15 years	In 2024, emissions could be reduced in our production processes by implementing

production processes									projects such as optimizing ammonia chiller units, improving operation and application of air dryers, or investigating pressed air system leakages.
Energy efficiency in production processes	Cooling technology	76	<ul style="list-style-type: none"> <li>Scope 1</li> <li>Scope 2 (market-based)</li> </ul>	Voluntary	23,247	23,600	1-3 years	11-15 years	In 2024, several projects have been implemented at our sites to optimize energy efficiency in cooling technology, e.g. optimizing the boiler room ventilation system, warehouse cooling, or changing the cycle of operation of the supply exhaust machines.
Energy efficiency in production processes	Process optimization	12,823	<ul style="list-style-type: none"> <li>Scope 1</li> <li>Scope 2 (market-based)</li> </ul>	Voluntary	4,792,804	1,187,250	<1 year	11-15 years	<p>In 2024, several projects have been implemented to optimize production processes at individual sites e.g. by minimizing burner start-up and shutdown processes, using distillates, improving energy efficiency in cold storage, or optimizing spray dryer operation or water temperature control.</p> <p>Please note: As complete data sets were not available for all projects, we estimated some of the annual monetary savings and CO2 savings based on investment costs and benchmark data.</p>
Energy efficiency in production processes	Motors and drives	148	Scope 2 (market-based)	Voluntary	121,400	140,00	1-3 years	11-15 years	In 2024, several projects have been implemented to optimize wastewater treatments e.g. through control pumps with variable Speed or frequency drives to match demand loads.
Energy efficiency in production processes	Other, please specify: Boilers & Steam	2,211	Scope 1	Voluntary	479,880	1,535,000	1-3 years	11-15 years	In 2024, several projects have been implemented to improve steam consumption or optimizing natural gas consumption, e.g. through maintenance of steam traps, optimization of condensate utilization, or reducing the steam system operating pressure.

Low-carbon energy consumption	Low-carbon electricity mix	480,000	Scope 2 (market-based)	Voluntary	0	0	<1 year	Ongoing	In 2024, several sites started to purchase low-carbon electricity or increased their share of low-carbon electricity.
Low-carbon energy generation	Solar heating and cooling	335	Scope 2 (market based)	Voluntary	10,003	41,500	16-20 years	21-30 years	<p>In 2024, emissions could be reduced by installing solar photovoltaic (PV) systems and a solar water heating system.</p> <p>Please note: As monetary data was not available for all projects, the monetary figures only include parts of the implemented projects, whereas estimated annual CO2 savings are reported for all implemented projects in this area.</p>
Non-energy industrial process emissions reductions	Other, please specify: Water Management	10	Scope 2 (market based)	Voluntary	81,097	50,913	<1 year	Ongoing	In 2024, several projects have been implemented to reduce or optimize water use e.g., by optimizing irrigation systems and controls.
Transportation	Company fleet vehicle efficiency	9	Scope 1	Voluntary	15,136	0	<1 year	Ongoing	In 2024, emission reductions could be achieved by reducing gasoline consumption and by increasing the number of electric trucks in the organization's vehicle fleet.
Waste reduction and material circularity	Waste reduction	840	Scope 3 category 5: Waste generated in operations	Voluntary	20,021	35,305	1-3 years	6-10 years	In 2024, several projects have been implemented to reduce waste e.g. by recycling or reusing wood pallets, reusing nursery plastic treys, reusing reject water from reverse osmosis, waste reduction from chemical containers, or seed waste reduction.
Company policy or behavioral change	Change in purchasing practices	828	<ul style="list-style-type: none"> <li>Scope 2 (market-based)</li> <li>Scope 3 category 1: Purchased goods and services</li> </ul>	Voluntary	350,000	0	<1 year	Ongoing	<p>In 2024, less use of raw materials/energy through partial outsourcing of the production of demineralized water contributed to a reduction in CO2 emissions.</p> <p>Please note: As monetary data was not</p>



									available, we estimated the annual monetary savings based on the reported CO2 reductions from our sites.
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### 7.55.3 What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Employee engagement	Most global production plants with 85% of energy consumption are staffed with Site Energy Officers who are in charge of managing energy efficiency tasks and the energy management systems. We are also lowering emissions in non-productive areas. These include our Sustainable Fleet initiative and infrastructure of charging stations. Bike sharing and car sharing for all employees have also been launched. At some sites public transport season tickets are available at reduced rates.
Internal incentives/recognition programs	Emission reduction activities are also driven by energy targets within individual performance targets that are set to determine the variable salary component as part of our short-term incentive program. Also, emission reductions are driven by our internal employee ideas pool, which rewards ideas for improving energy efficiency.
Internal price on carbon	We are aligning our capital expenditures to our target of achieving net zero greenhouse gas emissions by 2050. To make the carbon footprint of a capital expenditure visible for the decision-making process, we have introduced for the calculation of a capital expenditure an internal CO2 shadow price of EUR 100 / metric ton CO2 equivalents for the greenhouse gas emissions expected with a 10-year use of the investment. Through this we want to support decisions in favor of more climate-friendly capital expenditures. The internal CO2 shadow price covers both the expected Scope 1 emissions and the Scope 2 emissions from the capital expenditures. Excluded here is the use of electricity associated with the capital expenditure, for which our strategy to transition to electricity from renewable energies is the crucial factor. The calculation of the internal CO2 price is part of our capital expenditure decision analysis for projects with a volume exceeding EUR 10 million that are directly related to the consumption of fossil fuels or the use of cooling or heating energy. This calculation is part of the environmental assessment, which takes into consideration both emissions reduction and energy efficiency measures. In some cases, the internal CO2 price is also voluntarily applied for projects with a volume below EUR 10 million that are directly related to the consumption of fossil fuels or the use of heating or cooling energy.

### 7.74 Do you classify any of your existing goods and/or services as low-carbon products?

- Yes

## 7.74.1 Provide details of your products and/or services that you classify as low-carbon products.

### Example # 1:

Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)		Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
<ul style="list-style-type: none"> <li>Group of products or services</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: Internal evaluation in accordance with standardized taxonomies</li> </ul>	Other: <ul style="list-style-type: none"> <li>Other, please specify: Agricultural practices</li> </ul>	<p>Bayer's products enable our grower partners to produce low carbon products. For example: among other technologies, the Climate FieldView™ digital agriculture platform provides farmers with real-time updates about their fields. Through the platform, we can support farmers' carbon farming by incentivizing practice adoption on their fields. Additionally, farmers can access monitoring tools to manage their operations and use inputs more efficiently – reducing their emissions.</p> <p>The Bayer ForGround program supports growers in considering, adopting and expanding regenerative agricultural practices. For example:</p> <p><b>NO TILLAGE:</b> Soil health depends on the continued capacity of soil to function as a living ecosystem. Tillage can contribute to soil erosion and is an environmental problem worldwide. Tillage releases CO2 from the ground. Conservation tillage helps sequester carbon in the soil and therefore mitigate climate change, support soil health and improve food security</p> <p><b>COVER CROPS:</b> Cover crops are species of grass, small grains, legumes or brassicas grown for seasonal protection and/or soil improvement. Cover crops provide valuable biomass to the soil when left on the field and capture carbon.</p> <p><b>N-FERTILIZER:</b> Bayer has a partnership with VariMax, a Nitrogen Tool for FieldView™ customers. The N-CHECK Nitrogen Management tool provides real-time nitrogen prescriptions, using actual data from farmers' crops and fields to produce a specific application recommendation.</p>		<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: Internal calculation in accordance with best practice calculation methods (e. g. Cool Farm Tool) and scientific studies</li> </ul>	<ul style="list-style-type: none"> <li>Gate-to-gate</li> </ul>
Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/	Estimated avoided emissions (metric tons CO2e per functional unit) compared to	Explain your calculation of avoided emissions, including any assumptions			Revenue generated from low-carbon product(s) or service(s) as %

		service or baseline scenario	reference product/service or baseline scenario		of total revenue in the reporting year
<p>Applying CLIMATE-SMART AGRICULTURAL PRACTICES (on a one hectare field over a whole year) vs. Applying conventional agricultural practices (on a one hectare field over a whole year)</p> <p>Measuring effects in kg CO<sub>2</sub> per year and hectare.</p>	<p>Conventional agricultural practices.</p> <p>Tillage: It involves mechanically turning the soil which can contribute to soil erosion, releases CO<sub>2</sub> and is an environmental problem worldwide. Fuel used for tillage also contributes to carbon emissions.</p> <p>Leave fields fallow: Without cover crops, no additional carbon is captured and the soil is prone to erosion and CO<sub>2</sub> release.</p> <p>N-fertilizer use: Without active management use of nitrogen fertilizers is less efficient and leads to more nitrous oxide emissions.</p>	<ul style="list-style-type: none"> <li>Gate-to-gate</li> </ul>	2,861	<p>PLEASE NOTE: We do not disclose information for particular business for competitive reasons. Therefore, the stated % of REVENUE GENERATED from low-carbon products DOES NOT reflect our current share of revenue from low-carbon products, as we cannot disclose this specific information.</p> <p>CALCULATION OF AVOIDED EMISSIONS:</p> <p>To estimate avoided emissions, we refer to the scientific paper from McNunn et al. (2020): County-scale GHG reductions corresponding with a conversion from conventional tillage to no-tillage practices are estimated to be have a mean reduction potential of 1,477 kg CO<sub>2</sub>e per ha per yr (SOC, N<sub>2</sub>O, and CH<sub>4</sub> flux reductions of 945, 549, -17 kg CO<sub>2</sub>e per ha per yr, respectively, where a negative reduction indicates an increase in emissions) with a standard deviation of 605 kg CO<sub>2</sub>e per ha per yr. Additionally, the adoption of cover crops is predicted to provide a mean reduction of 678 kg CO<sub>2</sub>e per ha per yr (SOC, N<sub>2</sub>O, and CH<sub>4</sub> flux reductions of 824, -173, 26.7 kg CO<sub>2</sub>e per ha per yr, respectively), and improved N-fertilizer timing is estimated to mitigate 413 kg CO<sub>2</sub>e per ha per yr (SOC, N<sub>2</sub>O, and CH<sub>4</sub> flux reductions of 75, 337, 1 kg CO<sub>2</sub>e per ha per yr, respectively). The adoption of multiple CSA practices is estimated to have the greatest mean reduction potential of 2,861 kg CO<sub>2</sub>e per ha per yr (SOC, N<sub>2</sub>O, and CH<sub>4</sub> flux reductions of 2,210, 611, 39 kg CO<sub>2</sub>e per ha per yr, respectively). Use of the spatially explicit subfield modeling approach based on public data provides a relatively low-cost approach for strategically targeting CSA practices to agricultural regions where adoption is most impactful (McNunn et al., 2020).</p>	1

## Example # 2:

Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)	Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
<ul style="list-style-type: none"> <li>Group of products or services</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: Internal evaluation in accordance with standardized taxonomies</li> </ul>	<p>Other:</p> <ul style="list-style-type: none"> <li>Other, please specify: ANSAL tomato seed</li> </ul>	<p>We offer innovative solutions to help farmers reduce food loss and waste on and beyond the farm.</p> <p>For example, Ansal® is a tomato variety with great shelf life and fruit firmness. These characteristics contribute to lower postharvest losses in India from about 20-25% to less than 8-10%, resulting in ~20% less kg of CO<sub>2</sub>e per kg of marketable crop (versus the same leading competitor variety), as more food reaches the end consumer (a climate impact analysis by the Wageningen University using the Agro-Chain Greenhouse Gas Emissions (ACE) calculator).</p>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<p>Other, please specify: A climate impact analysis by the Wageningen University using the Agro-Chain Greenhouse</p>	<ul style="list-style-type: none"> <li>Gate-to-gate</li> </ul>

			<p>This innovation placed Bayer among the 20 most climate friendly companies in 2021 (by European Seeds Magazine).</p> <p>We sell Ansal® in 16 countries in Africa and Asia Pacific, helping smallholder farmers to access innovative vegetable seeds.</p>		Gas Emissions (ACE) calculator	
Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/service or baseline scenario	Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario	Explain your calculation of avoided emissions, including any assumptions		Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
kg CO2e, per kg ANSAL tomato sold to consumer	kg CO2e, per kg Reference Competitor Hybrid Variety tomato sold to customer	<ul style="list-style-type: none"> <li>Gate-to-gate</li> </ul>	0.00005	<p>PLEASE NOTE: We do not disclose information for particular business for competitive reasons. Therefore, the stated % of REVENUE GENERATED from low-carbon products DOES NOT reflect our current share of revenue from low-carbon products, as we cannot disclose this specific information.</p> <p>CALCULATION OF AVOIDED EMISSIONS: In a 2019 case study by Wageningen University for Bayer, using product performance data from 2013-2017 from ca. 65 Bayer internal trials and post-harvest data from ca. 60 growers and ca. 10 dealers and exporters for the south and west India markets, only about 8-10% of Ansal produce was estimated to be lost in the postharvest chain.</p> <p>Using the ACE calculator to calculate the product life cycle, Wageningen University determined that, such a reduction in post-harvest losses could result in ca. 20% less kg of CO2e per kg of marketable crop vs. the same leading competitor variety, as more food reaches the end consumer (<a href="https://cgspace.cgiar.org/handle/10568/106161">https://cgspace.cgiar.org/handle/10568/106161</a>)</p> <p>The ACE calculator stated that ANSAL tomato had a marketed food product CLIMATE IMPACT of 0.189 kg CO2e, per kg sold on market versus 0.239 kg CO2e, per kg sold on market for the Reference Competitor Hybrid Variety. This results in the approximately 20% less kg of CO2e (0.05 kg CO2e equals 0.00005 t CO2e) per kg of marketable crop vs. the same leading competitor variety. (Sustainability / Free Full-Text / Trade-Off Analyses of Food Loss and Waste Reduction and Greenhouse Gas Emissions in Food Supply Chains (mdpi.com))</p> <p>A WBCSD Case Study on the tomato hybrid Ansal is publicly available at: <a href="https://www.bayer.com/sites/default/files/Case%20Study%20-%20Tackling%20Food%20Loss%20and%20Waste.pdf">https://www.bayer.com/sites/default/files/Case%20Study%20-%20Tackling%20Food%20Loss%20and%20Waste.pdf</a></p>		1

### Example # 3:

Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)		Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
<ul style="list-style-type: none"> <li>Group of products or services</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: External evaluation in accordance with standardized taxonomies</li> </ul>	Other: <ul style="list-style-type: none"> <li>Other, please specify: Direct Seeded Rice</li> </ul>	Bayer is supporting farmers' transition to Direct Seeded Rice (DSR) and building entire systems driven by climate-resilient rice hybrids, a high-performing crop protection portfolio and digital advisory and machinery services. Moving from traditional transplanted puddled rice cultivation to direct seeded rice can help farmers reduce water use by up to 40% and can reduce greenhouse gas emissions by up to 45% (by reducing methane emissions from the flooded rice fields).		<ul style="list-style-type: none"> <li>Yes</li> </ul>	Other, please specify: UC Davis researchers compared GHG emissions between conventional continuously flooded rice fields and DSR fields. Bayer also uses the IPCC National GHG Inventories methodology, specifically chapter 5.5. METHANE EMISSIONS FROM RICE CULTIVATION	<ul style="list-style-type: none"> <li>Use Stage</li> </ul>
Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/service or baseline scenario	Estimated avoided emissions (metric tons CO <sub>2</sub> e per functional unit) compared to reference product/service or baseline scenario	Explain your calculation of avoided emissions, including any assumptions		Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year	
Kg CO <sub>2</sub> e/ha	The field trials in California compared three establishment systems: conventional water-seeded (WS), water-seeded in a stale seedbed, and drill-seeded (DS) in a stale seedbed. Methane (CH <sub>4</sub> ) emissions were monitored over an entire annual cycle (growing season plus fallow period) using static chamber methods. For the IRRI study, trials were conducted across six agro-ecological zones (AEZs) of India, targeting different rice	<ul style="list-style-type: none"> <li>Use Stage</li> </ul>	2.115	PLEASE NOTE: We do not disclose information for particular business for competitive reasons. Therefore, the stated % of REVENUE GENERATED from low-carbon products DOES NOT reflect our current share of revenue from low-carbon products, as we cannot disclose this specific information.  CALCULATION OF AVOIDED EMISSIONS: According to a UC Davis study on direct-seeded rice (DSR) systems in California, researchers compared greenhouse gas emissions, specifically methane (CH <sub>4</sub> ) between conventional continuously flooded rice fields and DSR fields. Both systems were subject to standard agronomic practices, with the DSR fields seeded directly into dry or moist soil and later irrigated, thereby avoiding prolonged anaerobic soil conditions. Methane emissions were measured throughout the season using static chamber methods to capture gas fluxes.		1	

	establishment practices (see column "Explain your calculation").			<p>The study found that DSR reduced seasonal methane emissions by approximately 47% compared to the flooded system. Assuming a baseline emission rate of 150 kg CH<sub>4</sub>/ha for flooded rice (a typical range for California), the avoided emissions under DSR would be:</p> <p>Avoided CH<sub>4</sub>: 150 kg CH<sub>4</sub>/ha × 47% equals ca. 70.5 kg CH<sub>4</sub>/ha.</p> <p>Converting this to CO<sub>2</sub>-equivalent using a 100-year GWP of 30 for CH<sub>4</sub>:</p> <p>Avoided emissions: ca. 70.5 kg CH<sub>4</sub>/ha × 30 equals ca. 2,115 kg CO<sub>2</sub>e/ha (divided by 1000 equals 2.115 metric tons CO<sub>2</sub>e / ha).</p> <p>Bayer also uses the IPCC National Greenhouse Gas Inventories methodology, specifically chapter 5.5 METHANE EMISSIONS FROM RICE CULTIVATION to determine the impact reduction from DSR.</p> <p>Additionally, the International Rice Research Institute (IRRI) study title "Greenhouse gas, water, and soil health measurements under rice-based systems in different rice-growing agro ecologies of India" helped to establish regional specific baselines for this production system. For the IRRI study, trials were conducted across six agro-ecological zones (AEZs) of India, targeting different rice establishment practices, including Puddled Transplanted Rice (PTR), Alternate Wetting and Drying (AWD), Direct Seeded Rice (DSR), and DSR with nitrification inhibitors (DSR-NI).</p>	
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#### 7.79 Has your organization canceled any project-based carbon credits within the reporting year?

- Yes

## 7.79.1 Provide details of the project-based carbon credits canceled by your organization in the reporting year.

### PROJECT 1

Project type	Type of mitigation activity	Project description			Credits canceled by your organization from this project in the reporting year (metric tons CO <sub>2</sub> e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Peatland protection and restoration</li> </ul>	<ul style="list-style-type: none"> <li>Carbon Removal</li> </ul>	<p>PROJECT NAME: The Katingan Restoration and Conservation Project ('The Katingan Project') (ID-1477)</p> <p>GEOGRAPHIC LOCATION: Indonesia, Katingan and Kotawaringin Timur in Central Kalimantan Province</p> <p>FURTHER EXPLANATION: The Katingan Restoration and Conservation Project ('The Katingan Project') protects and restores 149,800 hectares of peatland ecosystems, to offer local communities sustainable sources of income, and to tackle global climate change. The project lies within the districts of Katingan and Kotawaringin Timur in Central Kalimantan Province and covers one of the largest remaining intact peat swamp forests in Indonesia</p>			150,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2020
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain		
<ul style="list-style-type: none"> <li>Purchased</li> </ul>	<ul style="list-style-type: none"> <li>VCS /Verra (Verified Carbon Standard)</li> </ul>	<ul style="list-style-type: none"> <li>Consideration of legal requirements</li> <li>Investment analysis</li> <li>Barrier analysis</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>Activity-shifting</li> </ul>	<p>VCS quality assurance principles ensure that projects are:</p> <p>Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.</p> <p>Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have</p>	<p><b>RATIONALE:</b></p> <p>At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b></p> <p>As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about</p>		

					<p>already taken place and are measurable.</p> <p>Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.</p> <p>Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.</p> <p>Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.</p> <p>Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.</p>	<p>market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:</p> <p>// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.</p> <p>// Innovation: We also include innovative lighthouse projects to foster removal techniques.</p>
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## PROJECT 2

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Afforestation</li> </ul>	<ul style="list-style-type: none"> <li>Carbon Removal</li> </ul>	<p>PROJECT NAME: 'El Arriero' Afforestation on Degraded Grasslands Under Extensive Grazing Project (ID: 961)</p> <p>GEOGRAPHIC LOCATION: Uruguay, El Arriero</p> <p>METHODOLOGY USED: Planted forests removed carbon dioxide from the atmosphere and stored it in different carbon pools (living above-ground and below-ground biomass, soil, litter and dead wood).</p>	220,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2021



		FURTHER EXPLANATION: The project comprises a total of 5,377 ha of land previously under extensive grazing by beef cattle, on which afforestation for obtaining high-value, long-lived timber products and for sequestering large amounts of carbon dioxide from the atmosphere will be established.						
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain		
<ul style="list-style-type: none"> <li>Purchased</li> </ul>	<ul style="list-style-type: none"> <li>VCS/ Verra (Verified Carbon Standard)</li> </ul>	<ul style="list-style-type: none"> <li>Consideration of legal requirements</li> <li>Investment analysis</li> <li>Barrier analysis</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>Activity-shifting</li> </ul>	<p>VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.</p> <p>Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place, and are measurable.</p> <p>Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.</p> <p>Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.</p> <p>Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.</p>	<p><b>RATIONALE:</b> At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b> As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:</p> <p>// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this</p>		

					Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.	point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party. // Innovation: We also include innovative lighthouse projects to foster removal techniques.
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### PROJECT 3

Project type	Type of mitigation activity	Project description			Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Agriculture</li> </ul>	<ul style="list-style-type: none"> <li>Carbon Removal</li> </ul>	<p>PROJECT NAME: Nori</p> <p>GEOGRAPHIC LOCATION: USA</p> <p>METHODOLOGY USED: The Bayer AG Crop Science Division has enabled a carbon removal offset project with the Seattle-based company Nori. This collaboration marks the introduction of Bayer-owned third party verified and quantified Nori Regenerative Tonnes into a public market through Nori's platform.</p> <p>FURTHER EXPLANATION: Bayer AG Crop Science has partnered with Seattle-based Nori on a carbon removal offset project, bringing third-party verified Nori Regenerative Tonnes to the public market. Through the ForGround platform, Bayer supports farmers in adopting sustainable practices like cover cropping. Each Regenerative Tonne represents 1 tonne of carbon removed from the atmosphere and stored in the soil for over 10 years, aiding soil restoration and climate-positive benefits.</p>			100,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2024
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain		
<ul style="list-style-type: none"> <li>Purchased</li> </ul>	<ul style="list-style-type: none"> <li>Other private carbon crediting</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: temporal</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>Activity-shifting</li> <li>Market leakage</li> </ul>	In the Nori program, only adopting new practices in croplands that remain cropland, or substituting	<p>RATIONALE:</p> <p>At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and</p>		

	program, please specify: Nori (Nori Removal Tons)	and financial additionality	<ul style="list-style-type: none"> <li>• Temporary crediting</li> </ul>	<p>perennial grasses or woody biomass in wetlands, riparian or buffer zones that were previously cropped, will be eligible activities. Because the conversion of forests or grasslands to cropland results in significant net CO2 releases to the atmosphere, croplands that were converted from forests or grasslands after December 31, 1999 are not eligible.</p> <p>To supply in the Nori marketplace, farmers must meet the following criteria: adopted regenerative ag practices within the last 10 years, croplands are located in the US, farmers have quality farm management records, digital field boundaries can be provided for the fields that are enrolled, the land doesn't have Conservation Reserve Program in its historical land use since 2000. The following regenerative agricultural practices are accepted: improvement of soil health and carbon storage by infusing diverse nutrients into the soil and slowing soil erosion; minimization of soil disruption; longer growing seasons through the addition of cover crops and crop biodiversity.</p> <p>By accounting for the ownership of the Regenerative Tonnes on the blockchain, Nori eliminates the double-counting problem that has plagued past attempts at creating healthy carbon offsets markets.</p> <p>Nori partners with companies that make carbon quantification tools (CQTs) with rigorous scientific backing in order to model how much carbon was removed. In the case of farmlands, these models work by comparing farmers' new sustainable practices to their previous farming methods.</p> <p>Nori works with independent, third-party verifiers with experience and accreditation working on Greenhouse Gas (GHG) emissions reduction projects. Farmers are paired with a verifier to review their carbon removal data and supply any additional evidence required, and the verifier submits a report of their findings to Nori. When sold, every certificate of carbon removal will be attached with a copy of this report.</p>	<p>complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b></p> <p>As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:</p> <p>// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.</p> <p>// Innovation: We also include innovative lighthouse projects to foster removal techniques.</p>
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## PROJECT 4

Project type	Type of mitigation activity	Project description				Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Community Projects</li> </ul>	<ul style="list-style-type: none"> <li>Emissions reduction</li> </ul>	<p>PROJECT NAME: REDD+ Project Resguardo Indigena Unificado Selva de Mataven (RIU SM) (ID-1566)</p> <p>GEOGRAPHIC LOCATION: Columbia</p> <p>METHODOLOGY USED: VCS Methodolgy VM0007</p> <p>FURTHER EXPLANATION: This project safeguards biodiversity and provides education, healthcare, sanitation, food security, and other co-benefits for 15K indigenous people. The protection of this area also serves as a gatekeeper for deforestation threats moving from the Orinoco Savannahs to the Amazon.</p>				76,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2018
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain			
<ul style="list-style-type: none"> <li>Purchased</li> </ul>	<ul style="list-style-type: none"> <li>VCS/Verra (Verified Carbon Standard)</li> </ul>	<ul style="list-style-type: none"> <li>Consideration of legal requirements</li> <li>Investment analysis</li> <li>Barrier analysis</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>Activity-shifting</li> </ul>	<p>VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.</p> <p>Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable.</p> <p>Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.</p>	<p><b>RATIONALE:</b> At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b> As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach: // Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage</p>			

					<p>Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.</p> <p>Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.</p> <p>Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.</p>	<p>with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.</p> <p>// Innovation: We also include innovative lighthouse projects to foster removal techniques.</p>
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## PROJECT 5

Project type	Type of mitigation activity	Project description			Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Forest ecosystem restoration</li> </ul>	<ul style="list-style-type: none"> <li>Emissions reduction</li> </ul>	<p>PROJECT NAME: The Russas Project (ID: 1112)</p> <p>GEOGRAPHIC LOCATION: Brazil</p> <p>METHODOLOGY USED: VCS Methodology VM0007</p> <p>FURTHER EXPLANATION: The Project will preserve over 102,000 acres of rare and threatened tropical rainforest eco-system while simultaneously providing this rural community with sustainable economic opportunities and direct payments for forest conservation.</p>			30,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2018
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain		

<ul style="list-style-type: none"> <li>• Purchased</li> </ul>	<ul style="list-style-type: none"> <li>• VCS/Verra (Verified Carbon Standard)</li> </ul>	<ul style="list-style-type: none"> <li>• Consideration of legal requirements</li> <li>• Investment analysis</li> <li>• Barrier analysis</li> </ul>	<ul style="list-style-type: none"> <li>• Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>• Activity-shifting</li> </ul>	<p>VCS quality assurance principles ensure that projects are:</p> <p>Additional: Projects must exceed the likeliest “business-as-usual” scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.</p> <p>Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable.</p> <p>Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.</p> <p>Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.</p> <p>Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.</p> <p>Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.</p>	<p><b>RATIONALE:</b></p> <p>At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b></p> <p>As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:</p> <p>// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to</p>
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						control these risks and that have been validated by a third party. // Innovation: We also include innovative lighthouse projects to foster removal techniques.
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## PROJECT 6

Project type	Type of mitigation activity	Project description				Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Forest ecosystem restoration</li> </ul>	<ul style="list-style-type: none"> <li>Carbon Removal</li> </ul>	<p>PROJECT NAME: Reforestation of Degraded Lands in Sierra Leone (ID: 2401)</p> <p>GEOGRAPHIC LOCATION: Sierra Leone</p> <p>METHODOLOGY USED: AR-AM0003</p> <p>FURTHER EXPLANATION: Following the internationally-recognised FSC certification, the forest provides sustainable timber, creates rural employment opportunities and delivers additional benefits such as better water access and education support. It also ensures the financial security of the local community, with the land leased on fair, long-term agreements.</p>				80,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2020
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain			
<ul style="list-style-type: none"> <li>Purchased</li> </ul>	<ul style="list-style-type: none"> <li>VCS/Verra (Verified Carbon Standard)</li> </ul>	<ul style="list-style-type: none"> <li>Consideration of legal requirements</li> <li>Investment analysis</li> <li>Barrier analysis</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>Activity-shifting</li> </ul>	VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs. Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable.	<p><b>RATIONALE:</b> At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b> As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without</p>			

					<p>Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.</p> <p>Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.</p> <p>Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.</p> <p>Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.</p>	<p>harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:</p> <p>// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.</p> <p>// Innovation: We also include innovative lighthouse projects to foster removal techniques.</p>
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## PROJECT 7

Project type	Type of mitigation activity	Project description				Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
<ul style="list-style-type: none"> <li>Forest ecosystem restoration</li> </ul>	<ul style="list-style-type: none"> <li>Emission reduction</li> </ul>	<p>PROJECT NAME: Kulera Landscape REDD+ Program for Co-Managed Protected Areas, Malawi (ID: 1168)</p> <p>GEOGRAPHIC LOCATION: Malawi</p> <p>METHODOLOGY USED: VM0006</p> <p>FURTHER EXPLANATION: The overall goals of the Kulera Landscape REDD+ Program are to reduce deforestation and degradation in these select protected areas, and to improve livelihoods by managing natural resources as an asset base to capture long-term economic benefits.</p>				50,000	<ul style="list-style-type: none"> <li>Voluntary offsetting</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	2019
Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain			
<ul style="list-style-type: none"> <li>Purchased</li> </ul>	<ul style="list-style-type: none"> <li>VCS/Verra (Verified Carbon Standard)</li> </ul>	<ul style="list-style-type: none"> <li>Consideration of legal requirements</li> <li>Investment analysis</li> <li>Barrier analysis</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and compensation</li> </ul>	<ul style="list-style-type: none"> <li>Activity-shifting</li> </ul>	<p>VCS quality assurance principles ensure that projects are:</p> <p>Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.</p> <p>Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable.</p> <p>Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.</p>	<p><b>RATIONALE:</b></p> <p>At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).</p> <p><b>DETAILS ON PROJECT SELECTION:</b></p> <p>As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:</p> <p>// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and</p>			

					<p>Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.</p> <p>Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.</p> <p>Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.</p>	<p>engage with stakeholders to further advance sustainability in the areas we are operating.</p> <p>// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.</p> <p>// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.</p> <p>// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.</p> <p>// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.</p> <p>// Innovation: We also include innovative lighthouse projects to foster removal techniques.</p>
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## Modul 8 | Environmental Performance - Forests

### 8.1 Are there any exclusions from your disclosure of forests-related data?

Commodity	Exclusion from disclosure
Palm oil	<ul style="list-style-type: none"><li>No</li></ul>
Soy	<ul style="list-style-type: none"><li>No</li></ul>

### Commodity volume data

### 8.2 Provide a breakdown of your disclosure volume per commodity.

Commodity	Disclosure volume (metric tons)	Volume type	Produced volume (metric tons)	Sourced volume (metric tons)
Palm oil	7,277	<ul style="list-style-type: none"><li>Sourced</li></ul>	N/A	7,277
Soy	12,129	<ul style="list-style-type: none"><li>Sourced</li></ul>	N/A	12,129

### 8.5 Provide details on the origins of your sourced volumes.

Commodity	Country/ Area of origin	First level administrative division	Specify the states or equivalent jurisdictions	Volume sourced from country/area of origin (metric tons)	Source	List of supplier production and primary processing sites: names and locations (optional)	Please explain
Palm oil	<ul style="list-style-type: none"><li>Indonesia</li></ul>	<ul style="list-style-type: none"><li>Unknown</li></ul>	N/A	932	<ul style="list-style-type: none"><li>Contracted suppliers (manufactur ers)</li></ul>	N/A	<p>Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible.</p> <p>We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.</p> <p>METHOD USED TO MEASURE SHARE OF TOTAL CONSUMPTION VOLUME:</p>

							<p>On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils, to receive confirmation that the supplier delivers us palm oil or palm oil ingredients. Additionally, we request from the supplier further information about certification and policies. We created a database with all relevant information. We have and continue to negotiate new contracts with suppliers who can offer Mass Balance certified palm oil derivatives.</p> <p>We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement; this is how we were able to understand country level. At this point in time, we were not able to gain further information from our supplier on the state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.</p>
	<ul style="list-style-type: none"> <li>Malaysia</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	N/A	932	<ul style="list-style-type: none"> <li>Contracted suppliers (manufacturers)</li> </ul>	N/A	<p>Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible.</p> <p>We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.</p> <p>METHOD USED TO MEASURE SHARE OF TOTAL CONSUMPTION VOLUME:</p> <p>On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils, to receive confirmation that the supplier delivers us palm oil or palm oil ingredients. Additionally, we request from the supplier further information about certification and policies. We created a database with all relevant information. We have and continue to negotiate new contracts with suppliers who can offer Mass Balance certified palm oil derivatives.</p> <p>We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement; this is how we were able to understand the country level. At this point in time, we were not able to gain further information from our supplier on the state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.</p>
	<ul style="list-style-type: none"> <li>Unknown origin</li> </ul>	N/A	N/A	5,414	<ul style="list-style-type: none"> <li>Contracted suppliers (manufacturers)</li> </ul>	N/A	<p>Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible.</p> <p>We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.</p>

							<p>METHOD USED TO MEASURE SHARE OF TOTAL CONSUMPTION VOLUME:</p> <p>On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils, to receive confirmation that the supplier delivers us palm oil or palm oil ingredients. Additionally, we request from the supplier further information about certification and policies. We created a database with all relevant information. We have and continue to negotiate new contracts with suppliers who can offer Mass Balance certified palm oil derivatives.</p> <p>We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement; this is how we were able to understand the country level. At this point in time, we were not able to gain further information from our supplier on the state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.</p>
Soy	<ul style="list-style-type: none"> <li>Brazil</li> </ul>	<ul style="list-style-type: none"> <li>Unknown</li> </ul>	N/A	10,227	<ul style="list-style-type: none"> <li>Contracted suppliers (manufacturers)</li> </ul>	N/A	<p>We use soy derivatives in a very small number of our products (at the end of a highly complex supply chain). As such, we are facing a very complex and fragmented supply chain with limited transparency (many tier levels, high number of raw materials, many processing sites).</p> <p>On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils. Additionally, we request from the supplier further information about certification and policies.</p> <p>We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a member of the RTRS board since 2017, and 99% of our purchases of soy derivatives were covered by RTRS credits in 2024. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases of soy derivatives to a jurisdictional area. In May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa.</p>
	<ul style="list-style-type: none"> <li>Unknown origin</li> </ul>	N/A	N/A	1,902	<ul style="list-style-type: none"> <li>Contracted suppliers (manufacturers)</li> </ul>	N/A	<p>We use soy derivatives in a very small number of our products (at the end of a highly complex supply chain). As such, we are facing a very complex and fragmented supply chain with limited transparency (many tier levels, high number of raw materials, many processing sites).</p> <p>On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils. Additionally, we request from the supplier further information about certification and policies.</p> <p>We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a</p>

							<p>member of the RTRS board since 2017, and 99% of our purchases of soy derivatives were covered by RTRS credits in 2024. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases of soy derivatives to a jurisdictional area. In May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterro in which more than 300 producers who plant over one million hectares of soybeans will have their carbon footprint calculated, and farmers will receive a financial incentive on grain value from Viterro.</p>
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## 8.6 Does your organization produce or source palm oil derived biofuel?

- No

## 8.7 Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Commodity	Active no-deforestation or no-conversion target	No-deforestation or no-conversion target coverage	Primary reason for not having an active no-deforestation or no-conversion target in the reporting year	Explain why you did not have an active no-deforestation or no-conversion target in the reporting year	Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target	Primary reason for not having other active targets in the reporting year	Explain why you did not have other active targets in the reporting year
Palm oil	<ul style="list-style-type: none"> <li>• No, but we plan to have a no-deforestation or no-conversion target in the next two years</li> </ul>	N/A	<ul style="list-style-type: none"> <li>• Other, please specify: Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with</li> </ul>	<p>We are highly engaged in the respective supply chain to drive no deforestation and no conversion targets and activities. At this point the supply chains are not able to provide us no deforestation and no conversion ingredients. Therefore, it is difficult to set a specific target and a target date. We are producing healthcare and agricultural goods and decided to do everything what we can to drive no deforestation and no conversion goods. We have clearly defined expectations to suppliers in our supplier code of conduct: Suppliers are expected to protect natural ecosystems from deforestation, forest conversion, or land conversion. Suppliers shall undertake best efforts to aim for zero net deforestation. And to have management systems. For ourselves we want to promote sustainable production and therefore have decided to set a target on at least 90% Mass Balance certification until 2027.</p>	<ul style="list-style-type: none"> <li>• Yes, we have other targets related to this commodity</li> </ul>	N/A	N/A

Soy			RSPO mass balance	<p>Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible.</p> <p>Within our area of influence, including working with our farmer customers and within our supply chain, we seek to address the drivers of deforestation and forest degradation. We want to make a significant contribution not only to protect existing forests but also helping to restore lost forest land. We do not have all the solutions to challenges as big as deforestation. However, we continuously expand our collaborations with relevant local and regional organizations that complement our technologies with their knowledge and networks. We also participate in coalitions across the value chain with the objective to achieve net zero deforestation.</p>			
	<ul style="list-style-type: none"> <li>No, but we plan to have a no-deforestation or no-conversion target in the next two years</li> </ul>	N/A	<ul style="list-style-type: none"> <li>Other, please specify: Though there are various challenges, including the availability of products, we aim to continue to have 100% of our purchase of soy derivatives covered by RTRS credits</li> </ul>	<p>We are highly engaged in the respective supply chain to drive no deforestation and no conversion targets and activities. At this point the supply chains are not able to provide us no deforestation and no conversion ingredients. Therefore, it is difficult to set a specific target and a target date. We are producing healthcare and agricultural goods and decided to do everything what we can to drive no deforestation and no conversion goods. We have clearly defined expectations to suppliers in our supplier code of conduct: Suppliers are expected to protect natural ecosystems from deforestation, forest conversion, or land conversion. Suppliers shall undertake best efforts to aim for zero net deforestation. And to have management systems.</p> <p>A detailed and comprehensive traceability of the origin of these already processed products is generally not possible.</p> <p>Within our area of influence, including working with our farmer customers and within our supply chain, we seek to address the drivers of deforestation and forest degradation. We want to make a significant contribution not only to protect existing forests but also helping to restore lost forest land. We do not have all the solutions to challenges as big as deforestation. However, we continuously expand our collaborations with relevant local and regional organizations that complement our technologies with their knowledge and networks. We also participate in coalitions across the value chain with the objective to achieve net zero deforestation.</p>	<ul style="list-style-type: none"> <li>No, but we plan to have other targets related to this commodity in the next two years</li> </ul>	Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	We are currently reviewing our forest strategy and we are planning to have a soy target in the next two years.

### 8.7.2 Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Commodity	Target reference number	Target contributes to no-deforestation or	Target coverage	Commodity volume covered by target (metric tons)	Category of target & Quantitative metric	Traceability point	Third-party certification scheme*	Date target was set
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			no-conversion target reported in 8.7								
Palm oil		<ul style="list-style-type: none"> <li>Target 1</li> </ul>	N/A		<ul style="list-style-type: none"> <li>Organization-wide (including suppliers)</li> </ul>	<ul style="list-style-type: none"> <li>Total commodity volume</li> </ul>	Third-party certification <ul style="list-style-type: none"> <li>% of volume third-party certified</li> </ul>	N/A	Chain-of-custody certification <ul style="list-style-type: none"> <li>RSPO supply chain certification - Mass Balance</li> </ul>	31.12.2021	
End date of base year	Base year figure	End date of target	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target	Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving or maintaining this target	Further details of target
31.12.2020	0	31.12.2027	90	36	<ul style="list-style-type: none"> <li>Revised</li> </ul>	[Auto-calculated]	<ul style="list-style-type: none"> <li>Sustainable Development Goals</li> <li>Other, please specify: Roundtable on Sustainable Palm Oil (RSPO)</li> </ul>	<p>WHY PARTICULAR TARGET WAS CHOSEN:</p> <p>In 2021, Bayer has decided to move from the credit system towards the RSPO Supply Chain Certification, the RSPO Mass Balance Certification BECAUSE we support the certified sustainable production of these raw materials as a purchaser of plant oil derivatives, which is especially important in Southeast Asia but also other regions.</p>	<p>PLAN TO ACHIEVE THIS TARGET:</p> <p>In 2021, we have reviewed our activities, revised our strategy, and included the Accountability Framework as a fundamental tool for further developments. We are continuously working to increase the transparency and traceability into the value chain.</p> <p>We have made substantial progress with our supplier engagement. We have intensified our engagement with suppliers to communicate our sustainability goals clearly, emphasizing the importance of RSPO MB certification, as stated in the Supplier Code of Conduct (SCoC).</p> <p>PROGRESS: In 2021, 1% of our purchased quantities were RSPO Mass Balance certified. In</p>	N/A	We have been reaching out to all our suppliers to change contracts and include the requirements to deliver Mass Balance. Only a limited number of suppliers can deliver Mass Balance quality.



									<p>2024, we have achieved 36% Mass Balance certification.</p> <p>We continue to work closely with our suppliers and develop together the capabilities to achieve the target.</p>		
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**8.8 Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.**

Commodity	Traceability system	Methods/tools used in traceability system	Description of methods/tools used in traceability system	Primary reason your organization does not have a traceability system	Explain why your organization does not have a traceability system
Palm oil	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Chain-of-custody certification</li> <li>Value chain mapping</li> <li>Supplier engagement/communication</li> </ul>	<p>In 2020, Bayer has started to reach out to all suppliers of palm oil derivatives to understand the capabilities, certification, policies and point of origin. At the current point of disclosure, we have advanced with many suppliers and understand the country of origin. The share of total consumption volumes stated in 8.5 are the result of our engagement project. In the future years, we will try to intensify our efforts. Additionally, for the supplier engagement project, we have sound policies, supplier audits, Supplier Code of Conduct, and development interactions in place. We face some limitations, as our suppliers are not able to provide us with comprehensive information due to the complex supply chain.</p> <p>Regarding the EU Deforestation Regulation (EUDR) we will have a software system to trace and assess if the origins are deforestation free and if production is aligned with national regulation.</p>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Soy	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Chain-of-custody certification</li> <li>Value chain mapping</li> <li>Supplier engagement/communication</li> <li>Other, please specify: Socio-environmental assessment parameters</li> </ul>	<p>In 2022, we have reached out to the main supplier of our soy derivatives to understand the capabilities, certification, policies and point of origin. At the current point of the disclosure, we can only disclose on the country level. Therefore, we achieved progress regarding traceability, but this needs to be accelerated.</p> <p>In 2023, we launched our global "Bayer Forest Protection Strategy", which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests and biomes.</p> <p>Bayer is taking significant strides towards environmental sustainability by accelerating the implementation of net zero deforestation in its supply chain and enhancing traceability systems. To ensure the effectiveness of this initiative, Bayer intends to apply and monitor 15 socioenvironmental assessment parameters of its soybean and corn seed supply chain activities. Those standards include assessment of non-overlapping with indigenous or quilombola lands and conservation units, slave labor list, list of areas embargoed by</p>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>

			<p>environmental authorities (IBAMA, SEMA, and ICMBio), as well as environmental compliance with the Forest Code and assessments from the Rural Environmental Registry (CAR). This monitoring covers 100% of our Agroeste seed production area (Bayer direct brand) and 70% of our own corn seed production, compared to 50% in 2022.</p> <p>After the successful pilot of our PRO Carbono Commodities program within the Cerrado and Amazon biomes, we were able to expand this program to the states of Minas Gerais and Mato Grosso do Sul. The goal for the second year of this collaboration with ADM is to further reduce the carbon footprint of soybean production and monitor zero deforestation. We also launched the PRO Carbono Commodities program in Argentina with agribusiness company Viterro to measure the carbon footprint of deforestation-free soybeans across one million hectares. This initiative aims to engage over 300 producers, incorporating extensive data collection, quality control, and third-party audits, ultimately rewarding a more sustainable soy production.</p> <p>Regarding EU Deforestation Regulation (EU DR) we will have a software system to trace and assess if the origins are deforestation free and if production is aligned with national regulation.</p>		
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### 8.8.1 Provide details of the point to which your organization can trace its sourced volumes.

Commodity	% of sourced volume traceable to production unit	% of sourced volume traceable to sourcing area and not to production unit	% sourced volume traceable to country/area of origin and not to sourcing area or production unit	% of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin	% of sourced volume from unknown origin	% of sourced volume reported
Palm oil	0	0	26	0	74	[Auto-calculated]
Soy	0	0	84	0	16	[Auto-calculated]

## Deforestation- and- conversion free (DCF) status metrics and methods to determine DCF

### 8.9 Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Commodity	DF/DCF status assessed for this commodity	% of disclosure volume determined as DF/DCF in the reporting year	% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance	% of disclosure volume determined as DF/DCF through monitoring of production unit	% of disclosure volume determined as DF/DCF through monitoring of sourcing area	Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?	Primary reason for not assessing DF/DCF status	Explain why you have not assessed DF/DCF status
Palm oil	<ul style="list-style-type: none"> <li>No, but we plan to do so within the next two years</li> </ul>	N/A	N/A	N/A	N/A	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: We are not a forest holder and lack transparency in value chain.</li> </ul>	<p>While we are not a forest holder, we assume that the PALM OIL DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. In 2024, 90% of the consumption volume is coming from suppliers which are RSPO members. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers.</p> <p>We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance. In 2024, 36% volumes of palm oil derivatives purchased were RSPO mass balance certified.</p> <p>TO CLARIFY WHY we report that 0% of reported volume has been verified as DCF:</p> <p>Particularly as a purchaser of derivatives, we often find ourselves positioned as the fifth or eighth link within the processing chain. This placement inherently limits our visibility into the entire supply chain. We are continuously improving our processes and aiming for increased transparency and traceability. The move towards RSPO Mass Balance for palm oil derivatives is one step on this path.</p>

Soy	<ul style="list-style-type: none"> <li>No, but we plan to do so within the next two years</li> </ul>	N/A	N/A	N/A	N/A	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: We are not a forest holder and lack transparency in value chain.</li> </ul>	<p>While we are not a forest holder, we assume that the SOY DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. In 2024, 90% of the consumption volume is coming from suppliers which are RTRS members and in addition, 99% of our purchases of soy derivatives are covered by RTRS credits. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases of soy derivatives to a jurisdictional area. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers.</p> <p>TO CLARIFY WHY we report that 0% of reported volume has been verified as DCF: Particularly as a purchaser of derivatives, we often find ourselves positioned as the fifth or eighth link within the processing chain. This placement inherently limits our visibility into the entire supply chain.</p> <p>We are continuously improving our processes and aiming for increased transparency and traceability. In May 2023 Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. The program, in collaboration with ADM, recorded primary data from the areas relating to 240,000 tons of soybeans produced and calculated an average carbon footprint of 925 kg CO<sub>2</sub>e.</p> <p>In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterro in which more than 300 producers who plant over one million hectares of soybeans will have their carbon footprint calculated, and farmers will receive a financial incentive on grain value from Viterro.</p>
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### 8.9.2 Provide details of third-party certification schemes not providing full DF/DCF assurance.

Commodity	Third-party certification scheme not providing full DF/DCF assurance	% of disclosure volume certified through scheme not providing full DF/DCF assurance	Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance	Comment	Certification documentation
Palm oil	<ul style="list-style-type: none"> <li>RSPO - Mass Balance</li> </ul>	36	<ul style="list-style-type: none"> <li>No</li> </ul>	<p><b>ACTIONS TO IMPROVE OR MAINTAIN THE THIRD-PARTY CERTIFICATION SYSTEM:</b></p> <p>As a purchaser of plant oil derivatives, we support the certified sustainable production of these raw materials, which is especially important in Southeast Asia. We purchase RSPO Mass Balance (RSPO MB) certified palm oil. The system rewards farmers and the supply chain who undertake to grow palm oil in a legal and ecologically, socially and economically sustainable way and who demonstrate this as part of an audited certification process. 2021 marked the transition year for Bayer. We have reviewed our activities, revised our strategy, and included the Accountability Framework as a fundamental tool for further developments. We have decided to move from the credit system towards the RSPO Supply Chain Certification, primarily the RSPO Mass Balance Certification and we are continuing our supplier interactions. We have set ambitious targets and continue to engage with our suppliers. In 2024, we have achieved 36% of RSPO MB. This is a great achievement with respect to the current market environment, still this must be accelerated. We are facing various difficulties along the way, especially with regards to the availability of certified materials. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.</p> <p><b>OUTLOOK:</b></p> <p>We are continuously working to increase transparency and traceability into the value chain and have made substantial progress with our supplier engagement. At this point in time, we were not able to gain further information from our suppliers on the country, state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.</p> <p>Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.</p>	N/A
Soy	<ul style="list-style-type: none"> <li>Other chain-of-custody certification, please specify: RTRS credit</li> </ul>	99	<ul style="list-style-type: none"> <li>No</li> </ul>	<p><b>ACTIONS TO IMPROVE OR MAINTAIN THE THIRD-PARTY CERTIFICATION SYSTEM:</b></p> <p>As a purchaser of soy derivatives, we support the certified sustainable production of these raw materials, which is especially important in South America. We are member of the renowned organization "Round Table on Responsible Soy" (RTRS) and purchase so-called "credits" according to the quantities we use. We yearly review our activities regarding the RTRS membership and book &amp; claim process certification as well as our product portfolio and volumes.</p> <p>Since availability of certified sustainable soy still is limited and the complex value chain remains challenging for traceability in our supply chain, Bayer is pioneering new</p>	N/A

				<p>business models to increase certified sustainable soy feedstock. We are continuously improving our processes and aiming for increased transparency and traceability.</p> <p>In May 2023 Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. The program, in collaboration with ADM, recorded primary data from the areas relating to 240,000 tons of soybeans produced and calculated an average carbon footprint of 925 kg CO<sub>2</sub>e. In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterro in which more than 300 producers who plant over one million hectares of soybeans will have their carbon footprint calculated, and farmers will receive a financial incentive on grain value from Viterro.</p>	
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#### 8.10 Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Commodity	Monitoring or estimating your deforestation and conversion footprint	Primary reason for not monitoring or estimating deforestation and conversion footprint	Explain why you do not monitor or estimate your deforestation and conversion footprint
Palm oil	<ul style="list-style-type: none"> <li>No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years</li> </ul>	No standardized procedure	<p>While we are not a forest holder, we assume that the PALM OIL DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules.</p> <p>We purchase RSPO Mass Balance (RSPO MB) certified palm oil. In 2024, 90% of the consumption volume is coming from suppliers which are RSPO member. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers.</p> <p>Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.</p>
Soy	<ul style="list-style-type: none"> <li>No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years</li> </ul>	No standardized procedure	<p>While we are not a forest holder, we assume that the SOY DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules.</p> <p>We are member of the renowned organization "Round Table on Responsible Soy" (RTRS) and purchase so-called "credits" according to the quantities we use. In 2024, 90% of the consumption volume is coming from suppliers which are RTRS members and in addition, 99% of our purchases of soy derivatives are covered by RTRS credits. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers.</p> <p>Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.</p>

**8.11 For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.**

Commodity	Actions taken to increase production or sourcing of DCF volumes
Palm oil	<ul style="list-style-type: none"> <li>• Yes</li> </ul>
Soy	<ul style="list-style-type: none"> <li>• Yes</li> </ul>

**8.11.1 Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.**

Commodity	Action type	% of disclosure volume that is covered by this action	Indicate whether you had any major barriers or challenges related to this action in the reporting year	Main measures identified to manage or resolve the challenges	Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges
Palm oil	<ul style="list-style-type: none"> <li>• Working with smallholders</li> </ul>	100%	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Greater stakeholder engagement and collaboration</li> <li>• Greater supplier awareness/ engagement</li> <li>• Greater transparency</li> <li>• Increased demand for certified products</li> <li>• Involvement in multi-stakeholder initiatives</li> </ul>	<p>While we are not a forest holder, we assume that the PALM OIL DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. We purchase RSPO Mass Balance (RSPO MB) certified palm oil. In 2024, 90% of the consumption volume is coming from suppliers which are RSPO member. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. We have been piloting the Science Based Target Network (SBTN) land use approach with our consumption data from 2022. We have joined the SBTN to reduce our ecological footprint and further develop methodologies. We currently face three challenges for our PALM OIL DERIVATIVES:</p> <p>a) we lack commodity specific data on sourcing locations,  b) methodologies need to be enhanced and  c) interpretation of results.</p> <p>Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.</p>
Soy	<ul style="list-style-type: none"> <li>• Working with smallholders</li> </ul>	100%	<ul style="list-style-type: none"> <li>• Yes</li> </ul>	<ul style="list-style-type: none"> <li>• Greater community support to facilitate sustainable agriculture</li> <li>• Greater stakeholder engagement and collaboration</li> <li>• Greater supplier awareness/ engagement</li> <li>• Greater transparency</li> </ul>	<p>While we are not a forest holder, we assume that the SOY DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. We are member of the renowned organization "Round Table on Responsible Soy" (RTRS) and purchase so-called "credits" according to the quantities we use. In 2024, 90% of the consumption volume is coming from suppliers which are RTRS members and in addition, 99% of our purchases of soy derivatives are covered by RTRS credits. Most of the remaining volumes are from very small distributors</p>

				<ul style="list-style-type: none"> <li>Increased demand for certified products</li> <li>Investment in monitoring tools and traceability systems</li> <li>Improvement in data collection and quality</li> </ul>	<p>without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers.</p> <p>Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.</p>
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#### 8.14 Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

Assess legal compliance with forest regulations	Aspects of legislation considered	Procedure to ensure legal compliance	Indicate if you collect data regarding compliance with the Brazilian Forest Code	Please explain
<ul style="list-style-type: none"> <li>Yes, from suppliers</li> </ul>	<ul style="list-style-type: none"> <li>Land use rights</li> <li>Environmental protection</li> <li>Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting</li> <li>Third parties' rights</li> <li>Labor rights</li> <li>Human rights protected under international law</li> <li>The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples</li> </ul>	<ul style="list-style-type: none"> <li>Supplier self-declaration</li> </ul>	<ul style="list-style-type: none"> <li>Yes</li> </ul>	<p><b>DESCRIPTION OF THE PROCEDURES FOLLOWED TO ENSURE LEGAL COMPLIANCE:</b></p> <p>At Bayer we firmly believe that compliance is our license to operate worldwide. We expect all our suppliers to adhere to all applicable laws, compliance regulations, ethical expectations, and regulations. Procurement includes our Corporate Compliance Policy in addition to local legal requirements, contractual obligations, and corporate regulations. On top of this, we go beyond legal compliance and require all our suppliers to ensure adherence to the Bayer Supplier Code of Conduct. Focusing on compliant behavior at an early stage of the business enables us to operate successfully and sustainably. We all share the aim of providing people with innovative solutions that improve the quality of life.</p> <p><b>METHODS AND TOOLS:</b></p> <p>We have sound policies and procedures in place to set up contracts with our suppliers. The central piece of our contracts is to ensure legal compliance and adherence to mandatory standards. On top of this, we go beyond legal compliance and require all our suppliers to ensure adherence to the Bayer Supplier Code of Conduct.</p> <p>Bayer evaluates sustainability supplier performance by means of EcoVadis online assessments and through audits conducted by both external and Bayer auditors. The audit criteria included both the specifications of our Supplier Code of Conduct and the industry-specific requirements of industry initiatives such as TFS and PSCI.</p> <p>Palm Oil: The switch towards the RSPO Mass Balance Certification will allow us to further follow up with our suppliers and understand the exposure to deforestation.</p> <p>Soy: We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS).</p> <p><b>EXPLANATION WHY THE PROCEDURES IN PLACE ARE SUFFICIENT TO ENSURE LEGAL COMPLIANCE:</b></p> <p>Despite our contracts securing legal compliance of our suppliers, part of our Supplier Code of Conduct is, that also suppliers shall implement effective management systems and a governance structure to facilitate compliance with all applicable laws and promote continuous improvement with respect to the expectations set forth in this Supplier Code of Conduct.</p>



	<ul style="list-style-type: none"> <li>Tax, anti-corruption, trade and customs regulations</li> </ul>			<p>We source our palm oil derivatives and soy derivatives from the major suppliers who are all very active with regards to sustainability. All other supplier relationships and contracts are based on legal compliance, mandatory standards and our Supplier Code of Conduct. As we only have traceability for the countries Indonesia, Malaysia, and Brazil, we answer this question with that specific focus.</p>
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## 8.15 Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

Engagement in landscape/jurisdictional initiatives	Primary reason for not engaging in landscape/jurisdictional initiatives	Explain why your organization does not engage in landscape/jurisdictional initiatives
<ul style="list-style-type: none"> <li>Yes, we engage in landscape/ jurisdictional initiatives</li> </ul>	N/A	N/A

### 8.15.1 Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

Criteria for prioritizing landscapes/jurisdictions for engagement	Explain your process for prioritizing landscapes/jurisdictions for engagement
<ul style="list-style-type: none"> <li>Ability to contribute to/ build on existing landscape/jurisdictional initiatives</li> <li>Access to new markets</li> <li>Commodity sourcing footprint</li> <li>Organization has operational presence in area</li> <li>Current and future sourcing risk</li> <li>Opportunity to build resilience at scale</li> <li>Opportunity for increased human well-being in area</li> <li>Opportunity to increase market access for smallholders and local communities</li> <li>Opportunity to participate in new markets or financing mechanisms for the agricultural sector</li> <li>Opportunity to protect and restore natural ecosystems</li> <li>Recognized as priority landscape by credible multi-stakeholder groups or industry platforms</li> <li>Response to regulation</li> <li>Response to voluntary sectoral agreement</li> <li>Risk of biodiversity loss</li> <li>Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems</li> <li>Risk of human rights issues</li> <li>Risk of issues related to land tenure rights</li> <li>Risk of supplier non-compliance in area</li> <li>Risk of water stress</li> <li>Stakeholder/investor request</li> <li>Supply of commodities strategically important</li> </ul>	<p>FORESTS play a vital role in mitigating climate change, fostering biodiversity, and enabling water and soil conservation. Overall, deforestation is driven by the need to provide food, feed, energy, timber and housing for a global population steadily growing in numbers and wealth. Globally, Bayer has made a public commitment that aims for net-zero deforestation in its supply chain.</p> <p>Brazil is accountable for a large share of the global production of food and raw materials, especially when it comes to the production chain of grains and fibers, such as soybeans or corn, where we believe we can contribute together with farmers and other partners to the transformation of agriculture as part of the solution. In 2023, we launched the Bayer Forest Protection initiative, which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests.</p> <p>Brazil is the first country in which we are developing this program, since it holds important environmental assets, such as the Cerrado, a biodiverse savanna in eastern Brazil, the Amazon rainforest and other habitats. The program has two pillars:</p> <p>// The first pillar is dedicated to creating new tools that enable forest protection, through which we intend to establish new commercial incentives, improve the implementation of our internal policy and traceability systems and expand our participation in multi-sectoral coalitions to build collective action.</p> <p>// Second, we aim to create value for existing forests together with partners who are committed to conserving native vegetation. We have established a research investment effort to broaden the scientific knowledge of the interconnection between agriculture and forest conservation.</p> <p>Over the next five years, the Amazon Research Institute (IPAM) and the Woodwell Climate Research Center will delve into the interrelationship between agriculture and natural vegetation conservation in the Amazon and Cerrado biomes. With a 1.7 million euros investment from Bayer, the researchers will assess the value of the ecosystem services that forests and regenerative agricultural practices provide to agriculture. This research will aid in improving landscape planning and help farmers support forest conservation.</p>

## 8.15.2 Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

### Initiative #1

Landscape/ Jurisdiction ID	Name of initiative	Country/area	Name of landscape or jurisdiction area	Attach public information about the initiative (optional)	Indicate if you can provide the size of the area covered by the initiative	Area covered by the initiative (ha)	Type of engagement
LJ1	Bayer/Cefetra partnership	<ul style="list-style-type: none"><li>Brazil</li></ul>	Cerrado	Food chain leaflet: The Brazilian Soy Initiative	<ul style="list-style-type: none"><li>Yes</li></ul>	166,000	<ul style="list-style-type: none"><li>Partner: Shares responsibility with other stakeholders to manage and implement actions</li><li>Implementer: Executes actions based on the collective goals</li></ul>
Engage- ment start year	Engagement end year	Estimated investment over the project period	Landscape goals supported by engagement	Organization actions supporting initiative	Types of partners engaged in the initiative design and implementation	Description of engagement	
2015	<ul style="list-style-type: none"><li>2024</li></ul>	20,000	<p>Environmental</p> <ul style="list-style-type: none"><li>Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate</li><li>Decreased ecosystem degradation rate</li><li>Forest fires monitored and prevented</li><li>Natural ecosystems conserved and/or restored</li></ul> <p>Social</p> <ul style="list-style-type: none"><li>Implementation of livelihood activities/practices that reduce pressure on forests</li><li>Improved business models that enable inclusion (including smallholders)</li><li>Improved capacity for community engagement in multi-stakeholder processes</li></ul>	<p>Participate in planning and multi-stakeholder alignment</p> <ul style="list-style-type: none"><li>Collaborate on landscape sustainability assessments through participatory mapping</li><li>Identify and act on opportunities for pre-competitive collaboration with your sector</li><li>Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes</li></ul> <p>Support and incentivize sustainable production and community land use practices</p> <ul style="list-style-type: none"><li>Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)</li><li>Other actions relating to supporting and incentivizing sustainable production and community land use practices,</li></ul>	<ul style="list-style-type: none"><li>Producers</li><li>Private sector</li></ul>	<p>Bayer and Cefetra established a partnership since 2015 to implement CRS (Certified Responsible soya), Cefetra’s own certification based on RTRS.</p> <p>We organize an event with farmers as part of the program every first semester, providing them with a certificate signed by Bayer and Cefetra. During this event, Cefetra launches the prices for both certifications, Bayer explains regenerative agriculture practices, and Control Union discusses compliance with the certifications. We engage with this and other commercial leaders based on Cefetra’s purchasing interests, as Cefetra is focusing on sourcing from regions with significant deforestation to incentivize reduced deforestation efforts. We hold meetings every 2 weeks with the Cefetra and Bayer commercial teams to follow up on farmers’ adoption. Once a farmer agrees to participate, our sales representative sends their name to Control Union, which then schedules the auditing.</p>	

			<ul style="list-style-type: none"><li>Improved standard of living, especially for vulnerable and/or marginalized groups</li><li>Respect, protect, and fulfil human rights</li><li>Rights to land and resources recognized and protected, and related conflicts reduced</li></ul> <p>Production</p> <ul style="list-style-type: none"><li>Reliable commodity traceability and landscape monitoring/data collection system</li></ul>	<p>please specify: Bayer subsidizes 50% of the auditing process to obtain the certification by the Round Table on Responsible Soy Association (RTRS) to the main seed-producing pole in the country.</p> <p>Link value chain action to landscape/jurisdictional initiative through private sector collaboration</p> <ul style="list-style-type: none"><li>Collaborate on commodity traceability</li><li>Use preferential sourcing to support landscape/jurisdictional initiatives that are demonstrating progress</li></ul>			
Collective monitoring framework used to measure progress towards landscape goals and actions			State the achievements of your engagement so far, and how progress is monitored*		Claims made	Type of claim made	Provide further details on your claim
<ul style="list-style-type: none"><li>Yes, progress is collectively monitored using a shared external framework, please specify: Sustainable Trade</li></ul>			<p>Bayer, together with its partner in this project, achieved sustainable actions and raised the awareness of farmers regarding the importance of the CRV and RTRS certification.</p> <p>Every year we managed to include new farmers in the Program. In 2024, new farms were included, the total amount was 507,165 tons of certified soybeans and 165,952 hectares of the area covered by the initiative were certified.</p>		<ul style="list-style-type: none"><li>No, we are not making any claims, and we do not plan to within the next two years</li></ul>	N/A	N/A

## Initiative #2

Landscape/ Jurisdiction ID	Name of initiative	Country/area	Name of landscape or jurisdiction area	Attach public information about the initiative (optional)	Indicate if you can provide the size of the area covered by the initiative	Area covered by the initiative (ha)	Type of engagement
LJ2	Pro Carbono Commodities	<ul style="list-style-type: none"><li>Brazil</li></ul>	Cerrado and Amazon biomes	CS Progress Report 2024	<ul style="list-style-type: none"><li>Yes</li></ul>	159,000	<ul style="list-style-type: none"><li>Convener: Leads or facilitates the design, set-up, and high-level management of the initiative</li><li>Partner: Shares responsibility with other stakeholders to manage and implement actions.</li><li>Implementer: Executes actions based on the collective goals</li></ul>
Engagemen t start year	Engagement end year	Estimated investment over the project period	Landscape goals supported by engagement	Organization actions supporting initiative	Types of partners engaged in the initiative design and implementation	Description of engagement	
2023	Not defined	0	<p>Environmental</p> <ul style="list-style-type: none"><li>Avoided deforestation/ conversion of other natural ecosystems and/or decreased degradation rate</li><li>Decreased ecosystem degradation rate</li><li>Ecosystem services maintained and/or enhanced</li><li>Improved rate of carbon sequestration</li><li>Natural ecosystems conserved and/or restored</li></ul> <p>Social</p> <ul style="list-style-type: none"><li>Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative</li><li>Implementation of livelihood activities/practices that reduce pressure on forests</li><li>Improved business models that enable inclusion (including smallholders)</li></ul>	<p>Participate in planning and multi-stakeholder alignment</p> <ul style="list-style-type: none"><li>Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative</li></ul> <p>Build community and multi-stakeholder capacities</p> <ul style="list-style-type: none"><li>Communicate externally the business case for investing in landscapes/jurisdiction</li><li>Engage stakeholders on importance of conservation, restoration and/or rehabilitation</li><li>Promote and implement climate change adaptation and mitigation activities</li><li>Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)</li></ul>	<ul style="list-style-type: none"><li>Producers</li><li>Private sector</li><li>Other, please specify: research institution</li></ul>	<p>We launched the PRO Carbono program in Brazil in 2020. Participating growers implement regenerative agricultural practices in their fields to increase carbon in the soil while also increasing their crop yield. In addition to PRO Carbono, in May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. The program, in collaboration with ADM, recorded primary data from the areas relating to 240,000 tons of soybeans produced and calculated an average carbon footprint of 925 kg CO2e.</p> <p>As part of our Forest Protection Strategy, our PRO Carbono Commodities Program currently includes soybean production by Brazilian growers and agricultural companies in the state of Mato Grosso, within the Cerrado and Amazon biomes. As a prerequisite for taking part in this initiative, farmers may not work on agricultural fields that have been converted from natural vegetation in the last 10 years, even if legally authorized. Additionally, farmers in the</p>	

			<ul style="list-style-type: none"><li>Improved standard of living, especially for vulnerable and/or marginalized groups</li></ul> <p><b>Production</b></p> <ul style="list-style-type: none"><li>Increased uptake of certification</li><li>Reliable commodity traceability and landscape monitoring/data collection system</li><li>Uptake of regenerative agriculture (e.g., agroforestry) practices</li></ul>	<p>Support and incentivize sustainable production and community land use practices</p> <ul style="list-style-type: none"><li>Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification)</li></ul> <p>Link value chain action to landscape/jurisdictional initiative through private sector collaboration</p> <ul style="list-style-type: none"><li>Collaborate on commodity traceability</li></ul>		<p>program commit to conserving the surplus of natural vegetation on their properties. In turn, farmers stay on top of innovations and trends, experience new market opportunities and get publicity for the good practices they already apply.</p> <p>PLEASE NOTE: As investment data for this project is confidential, we entered “0” in the column “Estimated investment over the project period”.</p>	
Collective monitoring framework used to measure progress towards landscape goals and actions			State the achievements of your engagement so far, and how progress is monitored*		Claims made	Type of claim made	Provide further details on your claim
<ul style="list-style-type: none"><li>Yes, progress is collectively monitored using a shared external framework, please specify: PRO Carbono Footprint (carbon calculator)</li></ul>			After the successful pilot of our PRO Carbono Commodities program within the Cerrado and Amazon biomes, we were able to expand this program to the states of Minas Gerais and Mato Grosso do Sul in 2024. The goal for the second year is to further reduce the carbon footprint of soybean production and monitor zero deforestation. We also launched the PRO Carbono Commodities program in Argentina to measure the carbon footprint of deforestation-free soybeans across one million hectares. This initiative aims to engage over 300 producers, incorporating extensive data collection, quality control, and third-party audits, ultimately rewarding a more sustainable soy production.		<ul style="list-style-type: none"><li>No, we are not making any claims, and we do not plan to within the next two years</li></ul>	N/A	N/A

### 8.15.3 For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Landscape/jurisdiction ID	Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?	Commodity	% of disclosure volume from this landscape/jurisdiction
LJ1	<ul style="list-style-type: none"> <li>Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data</li> </ul>	N/A	N/A
LJ2	<ul style="list-style-type: none"> <li>Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data</li> </ul>	N/A	N/A

## 8.16 Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

- Yes

### 8.16.1 Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains.

Commodity	Activities*	Country/Area*	Subnational area*	Provide further details of the activity
Palm oil	<ul style="list-style-type: none"> <li>• Engaging with non-governmental organizations</li> </ul>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>	<p><b>BAYER'S ROLE IN THIS ACTIVITY:</b>  As a leading player in the agricultural industry, Bayer participates in various external activities, initiatives as well as engages with policy makers around the world, e.g., we participate in the UN Global Compact, a strategic initiative for companies that undertake to align their business activities and strategies with ten universally recognized principles in the areas of human rights, labor standards, environmental protection and the fight against corruption. Bayer was one of the first signatories in 2000.</p> <p>Bayer believes in the interaction and collaboration of recognized sustainability standards and initiatives to further drive sustainable development. Therefore, we engage in a number of initiatives, e.g., Global Reporting Initiative, Science Based Targets Initiative.</p> <p>Additionally, within various industry platforms and associations we engage in different governmental and non-governmental initiatives, one recent example is the Task Force Deforestation Regulation. On the local level, we engage with various local as well as global foundations e.g. GATES foundation to support local communities. All our engagements support sustainable actions to safeguard stable, long-term growth for our company and make a positive value contribution to society, this includes forest-related topics.</p> <p><b>FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY:</b>  During a regular dialogue with associations, we build up and update our strategy as a company. Sustainability is a core part of our business strategy. We believe in this partnership approach to further develop in different areas. Our climate strategy is a result of the interaction with the Science Based Targets initiative. One building block of this climate strategy are removal and offsetting projects where we support biodiversity and forests. A result of these engagements should be the decrease of pressure on ecosystems.</p>
Palm oil	<ul style="list-style-type: none"> <li>• Other, please specify: Engaging with policymakers or governments</li> </ul>	<ul style="list-style-type: none"> <li>• Other, please specify: EU</li> </ul>	<ul style="list-style-type: none"> <li>• Not applicable</li> </ul>	<p><b>BAYER'S ROLE IN THIS ACTIVITY:</b>  We have been actively engaging with policy makers and industry associations regarding the proposed EU regulation to stop deforestation. We highly support the engagement and continue to engage in this process.</p> <p><b>FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY:</b>  Sustainability is an essential component of our corporate strategy, our business activities, our corporate values and the way in which we operate our businesses. Sustainability is at the center of our corporate mission "Health for all, hunger for none" and comprises the following three core elements for all divisions:</p> <ol style="list-style-type: none"> <li>1) Inclusive growth and value added for society</li> <li>2) Reduction of our ecological footprint</li> <li>3) Responsible business practices along our value chain</li> </ol>

Soy				<p>Forests play a vital role in mitigating climate change, fostering biodiversity, and enabling water and soil conservation. Millions of people rely on forests for food security, livelihoods and energy sources. As part of our commitment to the SDG #15 Life on Land, we aim to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. Reaching a net zero climate target is deeply interlinked with no deforestation and therefore also with sustainable supply chain. Only if we have a profound regulation, we will stop deforestation and benefit the environment.</p>
	<ul style="list-style-type: none"> <li>Engaging with non-governmental organizations</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	<p><b>BAYER'S ROLE IN THIS ACTIVITY:</b> As a leading player in the agricultural industry, Bayer participates in various external activities, initiatives as well as engages with policy makers around the world.</p> <p><b>EXAMPLE RTRS:</b> One Bayer representative is part of the RTRS Executive Board. In this position Bayer ensures wide recognition, enhancement and sustainable development of RTRS. We fully support RTRS and try to find new partners and establish projects to promote the standards of the RTRS.</p> <p>Bayer believes in the interaction and collaboration of recognized sustainability standards and initiatives to further drive sustainable development. Therefore, we engage in a number of initiatives, e.g., Global Reporting Initiative, Science Based Targets initiative as well as in the Roundtable on Sustainable Soy.</p> <p>Additionally, within various industry platforms and associations we engage in different governmental and non-governmental initiatives, one recent example is the Task Force Deforestation Regulation. On the local level, we engage with various local as well as global foundations e.g. GATES foundation to support local communities.</p> <p><b>FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY:</b> During a regular dialogue with associations, we build up and update our strategy as a company. Sustainability is a core part of our business strategies. We believe in this partnership approach to further develop in different areas. Our climate strategy is a result of the interaction with the Science Based Targets initiative. One building block of this climate strategy are removal and offsetting projects where we support biodiversity and forests. A result of these engagements should be the decrease of pressure on the ecosystem. <b>ENGAGEMENT with RTRS:</b> Especially in soy we have a wide established cooperation within the industry and with RTRS to certify sustainable production and increase sustainability in the agricultural sector.</p>
Soy	<ul style="list-style-type: none"> <li>Other, please specify: Engaging with policymakers or governments</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: EU</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	<p><b>BAYER'S ROLE IN THIS ACTIVITY:</b> We have been actively engaging with policy makers regarding the proposed EU regulation to stop deforestation. We highly support the engagement and continue to engage in this process.</p> <p><b>FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY:</b> Sustainability is an essential component of our corporate strategy, our business activities, our corporate values and the way in which we operate our businesses. Sustainability is at the center of our corporate vision "Health for all, hunger for none" and comprises the following three core elements for all divisions: 1) Inclusive growth and value added for society 2) Reduction of our ecological footprint 3) Responsible business practices along our value chain</p> <p>Forests play a vital role in mitigating climate change, fostering biodiversity, and enabling water and soil conservation. Millions of people rely on forests for food security, livelihoods and energy sources. As part of our commitment to the SDG #15 Life on Land, we aim to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. Reaching a net zero climate target is deeply interlinked with no deforestation and therefore also with sustainable supply chain. Only if we have a profound regulation, we will stop deforestation and benefit the environment.</p>

## 8.17 Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?

- Yes

### 8.17.1 Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Project reference	Project type	Expected benefits of project	Is this project originating any carbon credits?	Description of project	Where is the project taking place in relation to your value chain?	Start year
• Project 1	• Reforestation	<ul style="list-style-type: none"> <li>• Carbon credits gained</li> <li>• Compliance with certification</li> <li>• Compliance with regulation</li> <li>• Net gain in biodiversity and ecosystem integrity</li> <li>• Reduce/halt biodiversity loss</li> <li>• Restoration of natural ecosystem(s)</li> </ul>	• No	<p>PRIMARY MOTIVATION:</p> <p>RevitaBayer is an initiative from our Bayer South America Logistics team that started in 2013 (formerly RevitaMon) that has the objectives of reducing the environmental impact caused by our distribution operations, to engage as well as educate communities and to create sociocultural value to suppliers. The initiative went beyond Brazilian borders, reaching Argentina in 2017, the year in which it was also recognized with the HSE (Global Safety and Health Awards) award.</p> <p>Initially focused on the compensation of CO2 emitted from our transportation activities, the program expanded in 2020 to a broader perspective and now embraces actions to also minimize emissions by adopting good practices around energy efficiency in both transportation and warehousing, such as load and network optimization, warehouse eco-building, etc. Since 2012: more than 22,000 k CO2 have been compensated and more than 166,000 trees planted.</p> <p>Suppliers receive bonus at their performance evaluation, are mentioned in communication materials and sustainable action is a criterion for supplier selection.</p>	• Project based in area with direct operations	2013
Target year		Project area to date (Hectares)	Project area in the target year (Hectares)	Country/Area	Latitude	Longitude
• Indefinitely		870	870	• Brazil	12	39
Monitoring frequency	Total investment over the project period (currency)	For which of your expected benefits are you monitoring progress?	Please explain			
• Six-monthly or more frequently	500,000	<ul style="list-style-type: none"> <li>• Compliance with regulation</li> <li>• Reduce/halt biodiversity loss</li> </ul>	<p>RevitaBayer seeks to reinvigorate and revitalize degraded environmental areas, planting several native trees in the regions. The planting target is calculated based on the number of kilometres driven and the types of vehicles used by each carrier in the previous year. REVITA project expanded in 2020 to a broader perspective and embraces actions to also reduce emissions by adopting good practices around energy efficiency in both transportation and warehousing, such as load and network optimization, eco-driving, warehouse eco-building, etc. In the program, more than 166,000 trees have been planted since it started. As this program takes place all over the countries Brazil and Argentina only one location was used for the longitude and latitude.</p>			



			Further Information can be found here: <a href="https://www.bayer.com/sites/default/files/2025-03-02-com-offsetting-publication-feb-0.pdf">https://www.bayer.com/sites/default/files/2025-03-02-com-offsetting-publication-feb-0.pdf</a>
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# CDP 2024 | Module 9 | Water

## 9.1 Are there any exclusions from your disclosure of water-related data?

- No

## 9.2 Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water aspect	% of sites/ facilities/ operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volume	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Continuously</li> </ul>	Online monitoring. Water withdrawals are typically measured with flow meters, which are permanently installed and measure continuously. Alternatively, withdrawals are calculated from operational data of calibrated pumps.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities.</p> <p>All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Water withdrawals – volumes by source	<ul style="list-style-type: none"> <li>• 100%</li> </ul>	<ul style="list-style-type: none"> <li>• Continuously</li> </ul>	Online monitoring. Water withdrawals are typically measured with flow meters, which are permanently installed and measure continuously. Alternatively, withdrawals are calculated from operational data of calibrated pumps.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities.</p> <p>All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Water withdrawals quality	<ul style="list-style-type: none"> <li>• 76-99 %</li> </ul>	<ul style="list-style-type: none"> <li>• Daily</li> </ul>	Lab analysis. Essential quality parameters of withdrawals are determined by means of laboratory tests.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Monitoring INTERVALS range from continuous to daily, monthly to annually, depending on the indicator and type of site. Parameters are measured to determine water quality as needed, e.g. to prevent unnoticed effects on plant breeding and to guarantee high quality standards of health care products. Sites with own wells monitor groundwater salinization if relevant. When dependent on third party supply, we rely on the contractually agreed quality controls.</p> <p>As we are not able to guarantee 100% coverage, 76-99 % was selected. Adherence to legal regulations is checked regularly e.g. through our internal (HSE) audits.</p>

				We do not monitor this aspect via our central reporting platform, due to local specifics of the topic.
Water discharges – total volume	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Continuously</li> </ul>	Online monitoring. Water discharges are typically measured with flow meters, which are permanently installed and measure continuously.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities.</p> <p>All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Water discharges – volumes by destination	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Continuously</li> </ul>	Online monitoring. Water discharges are typically measured with flow meters, which are permanently installed and measure continuously.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities.</p> <p>All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Water discharges – volumes by treatment method	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Continuously</li> </ul>	Online monitoring. Water discharges are typically measured with flow meters, which are permanently installed and measure continuously.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities.</p> <p>All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Water discharge quality – by standard effluent parameters	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Daily</li> </ul>	Lab analysis. Essential quality parameters of discharges are determined by means of laboratory tests.	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. Standard effluent parameters are typically monitored daily to comply with discharge permits. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform.</p>
Water discharge quality –	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Daily</li> </ul>	Lab analysis.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct

emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)			Essential quality parameters of discharges are determined by means of laboratory tests.	measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. Emissions to water are typically monitored daily to comply with discharge permits. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water discharge quality – temperature	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Continuously</li> </ul>	Online monitoring. Temperature measuring devices are typically permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Discharge temperatures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING each time that water is discharged. Often, our online monitoring system is directly connected to monitoring systems of local authorities. Control measurements are conducted by the local authorities at least TWICE PER YEAR. Internally, adherence to legal regulations is checked regularly in our internal (HSE) audits which take place every 3 years. We do not monitor this aspect via our central reporting platform, due to local specifics of the topic.
Water consumption – total volume	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Continuously</li> </ul>	Online monitoring. Water consumptions are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Each site also measures consumption. The sites perform an additional check to ensure this is balanced: by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.
Water recycled/reused	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Continuously</li> </ul>	Online monitoring. Water recycles are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
The provision of fully-functioning, safely managed WASH services to all workers	<ul style="list-style-type: none"> <li>100%</li> </ul>	<ul style="list-style-type: none"> <li>Daily</li> </ul>	Assessment. As part of our standard procedures, the provisioning of fully functioning WASH services is regularly checked.	Health and safety of employees are very important aspects for Bayer. As highlighted in our Water Position, we use our local presence to support projects providing access to clean water and sanitation to our employees and the communities in which we operate. Bayer is committed to the UN CEO Water Mandate and in 2021 actively participated in the Human Rights and WASH Working Group. All our production sites provide fully functioning WASH services to all workers. Since our operations include many small Crop Science farming sites worldwide and audits are conducted on a random basis, we are not able to guarantee 100% coverage, but more than 99% of our workers have access to fully functioning WASH services.

				We constantly monitor and assess our HSE performance including the existence of fully functioning WASH services through our audits worldwide, according to ANNUAL HSE audit programs as defined on a risk-based approach.
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### 9.2.2 What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Water aspect	Volume (megaliters/ year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	53,470	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: no significant changes in business activities</li> </ul>	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Increase/ decrease in efficiency</li> </ul>	<p>In 2024, total water withdrawal was ABOUT THE SAME as last year DUE TO the fact that there were no significant changes in business activities.</p> <p>Total withdrawals comprise groundwater, surface water, drinking water supply, rainwater, externally purified wastewater and third parties.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p> <p>Thresholds applied for comparison with previous reporting year:</p> <p>About the same: less than 5%</p> <p>Lower / Higher: 5% to 15%</p> <p>Much lower / higher: above 15%</p>
Total discharges	32,460	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: no significant changes in business activities</li> </ul>	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Increase/ decrease in efficiency</li> </ul>	<p>In 2024, total water discharges from production were ABOUT THE SAME as last year as there are no significant changes in business activities.</p> <p>Water discharges are expected to decrease IN THE FUTURE because Bayer works continuously on reducing the discharges.</p> <p>Total discharges comprise process wastewater as well as once-through and circulation cooling water. All discharge categories are differentiated between with and without subsequent treatment.</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p> <p>Thresholds applied for comparison with previous reporting year:</p> <p>About the same: less than 5%</p> <p>Lower / Higher: 5% to 15%</p> <p>Much lower / higher: above 15%</p>

Total consumption	21,010	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: no significant changes in business activities</li> </ul>	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<ul style="list-style-type: none"> <li>Maximum potential volume reduction already achieved</li> </ul>	<p>In 2024, total water consumption was ABOUT THE SAME as last year DUE TO the fact that there were no significant changes in business activities.</p> <p>Water consumption is expected to stay about the same IN THE FUTURE as no significant changes are expected.</p> <p>Total consumption comprises irrigation activities and water used in utility processes on site (e.g. evaporation loss in cooling tower, water for steam generation, water in product sold, blow down losses).</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p> <p>Thresholds applied for comparison with previous reporting year:</p> <p>About the same: less than 5%</p> <p>Lower / Higher: 5% to 15%</p> <p>Much lower / higher: above 15%</p> <p>Categories of consumption are mostly based on aggregation of local measurements or based on local calculations depending on individual infrastructure of reporting sites. All sites are required to report a water balance in equilibrium with a tolerance range of plus/minus 5 % in order to account for potential inaccuracy of measurement devices.</p>
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#### 9.2.4 Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

Withdrawals are from areas with water stress	Volume withdrawn from areas with water stress (megaliters)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	% of total withdrawals that are withdrawn from areas with water stress	Identification tool	Please explain
<ul style="list-style-type: none"> <li>Yes</li> </ul>	<ul style="list-style-type: none"> <li>9,920</li> </ul>	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Increase/decrease in efficiency</li> </ul>	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Increase/decrease in efficiency</li> </ul>	<ul style="list-style-type: none"> <li>18.55%</li> </ul>	<ul style="list-style-type: none"> <li>WRI Aqueduct</li> </ul>	<p>APPLICATION OF TOOL TO EVALUATE WHETHER WATER HAS BEEN WITHDRAWN FROM STRESSED AREAS:</p> <p>We identify these regions using data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites impacted by water risks (Weighted Aggregated Water Risk Total by Default Weighing Scheme indicator is <b>greater than or equal to 3</b>) and all sites in regions with a high level of water stress (Baseline Water Stress indicator is <b>greater than or equal to 0.4</b>). The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p>

								<p>In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data and to align our reporting with the EU CSRD. The number of sites identified in water-stressed areas increased from 15 sites to 27 sites reported according to the new methodology for reporting year 2024.</p> <p><b>REDUCTION OF WITHDRAWALS FROM AREAS WITH WATER STRESS:</b></p> <p>For several sites that were newly identified as being located in water-stressed regions due to the described change in methodology, 2023 data was not available in our central reporting platform. We therefore compared those sites that were reported in question 9.3.1 in our previous CDP report as well as in this year's CDP report. Water withdrawn from these sites decreased by 4.6% in 2024 compared to 2023.</p> <p>Thresholds applied for comparison with previous reporting year:  About the same: less than 5%  Lower / Higher: 5% to 15%  Much lower / higher: above 15%</p> <p>To pursue the objectives of our water strategy, we are currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030. To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>. In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.</p>
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### 9.2.7 Provide total water withdrawal data by source.

Source	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	12,963	<ul style="list-style-type: none"> <li>Much higher</li> </ul>	<ul style="list-style-type: none"> <li>Increase/decrease in business activity</li> </ul>	<p>Water withdrawal from FRESH SURFACE WATER IS RELEVANT as it is VITAL for cooling purposes, production processes as well as irrigation of fields and greenhouses for seed production. Clean water is a limiting factor for our production and THUS considered essential. E.g. if the water has a high concentration of salt, it will not be appropriate for cooling purposes due to its corrosive characteristics to pipes.</p> <p>In 2024, total water withdrawal from fresh surface water was MUCH HIGHER compared to 2023 DUE TO production expansion and drought in some sites, while operations remain the same.</p> <p>Thresholds:            About the same: less than 5%            Lower / Higher: 5% to 15%            Much lower / higher: above 15%</p> <p>This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The data is reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Brackish surface water/Seawater	<ul style="list-style-type: none"> <li>Not relevant</li> </ul>	N/A	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>As in previous years, brackish surface water was NOT RELEVANT BECAUSE we did not use brackish surface water in our operations. As described above, brackish water is not suitable for our production. E.g. if the water has a high concentration of salt, it will not be appropriate for cooling purposes due to its corrosive characteristics to pipes.</p> <p>This is also the reason WHY (non-) usage is consistent with the previous year and is expected to stay the same for our operations IN THE FUTURE.</p>
Groundwater – renewable	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	20,890	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: no significant changes in business activities</li> </ul>	<p>i) Groundwater is RELEVANT BECAUSE we have own wells in many sites for our own water supply.</p> <p>ii) In 2024, total water withdrawal from groundwater was ABOUT THE SAME compared to 2023. This is DUE TO the fact that there were no significant changes in business activities,</p> <p>Thresholds:            About the same: less than 5%            Lower / Higher: 5% to 15%            Much lower / higher: above 15%</p> <p>iii) This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>



Groundwater – non-renewable	<ul style="list-style-type: none"> <li>Not relevant</li> </ul>	N/A	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<p>As in previous years, non-renewable groundwater was NOT RELEVANT BECAUSE we do not use non-renewable groundwater in our operations. We do not have any sites in regions with non-renewable groundwater aquifers. This is also the reason WHY (non-) usage is consistent with the previous year and is expected to stay the same for our operations IN THE FUTURE.</p>
Produced/ Entrained water	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	934	<ul style="list-style-type: none"> <li>Much higher</li> </ul>	<ul style="list-style-type: none"> <li>Increase/decrease in business activity</li> </ul>	<p>i) Water from produced water / process water is RELEVANT BECAUSE we extract produced water from our raw materials and from production processes.</p> <p>ii) In 2024, total water withdrawal from produced water / process water was MUCH HIGHER compared to 2023 DUE TO general production increase, however absolute change is small and there were no significant changes of business activities.</p> <p>Thresholds:            About the same: less than 5%            Lower / Higher: 5% to 15%            Much lower / higher: above 15%</p> <p>iii) This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.</p>
Third party sources	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	18,681	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Change in Accounting methodology</li> </ul>	<p>i) Water from third party sources is RELEVANT BECAUSE we withdraw water from third parties for drinking water in most sites. In addition, water from third party sources is used for production.</p> <p>ii) In 2024, total water withdrawal from third party sources was LOWER compared to 2023 DUE TO a change in accounting methodology. Wastewater discharge into the ground formation (deepwell injection), evaporation, and drainage into soil is now accounted for as "Consumption" rather than "Discharge".</p> <p>Thresholds:            About the same: less than 5%            Lower / Higher: 5% to 15%            Much lower / higher: above 15%</p> <p>iii) This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period.</p>

## 9.2.8 Provide total water discharge data by destination.

Destination	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	25,030	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: no significant changes of business activities</li> </ul>	<p>Discharges to fresh surface water are RELEVANT in sites where water can be directly returned to the natural water cycle after treatment in our own treatment plants or without treatment (after being carefully tested and categorized as environmentally safe according to official provisions). All wastewater is subject to strict controls before it is discharged. Around 30 % of all water used by us was cooling water that is heated and does not come into contact with products. It is returned to the water cycle without further treatment in line with the relevant official permits.</p> <p>In 2024, total water discharged to fresh surface water remains ABOUT THE SAME compared to 2023 DUE TO the fact that there were no significant changes of business activities.</p> <p>Thresholds:            About the same: less than 5%            Lower / Higher: 5-15%            Much lower / higher: above 15%            Data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec.</p>
Brackish surface water/ seawater	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	146	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: on a very low level and the change in absolute values is still considered to be insignificant</li> </ul>	<p>Discharges to brackish surface water/seawater are RELEVANT BECAUSE we have sites located at the coast which discharge some of their used water into the sea after treatment in our own water treatment plants or after careful analysis, during which it is categorized as environmentally safe according to official provisions and returned to the natural water cycle.</p> <p>In 2024, total water discharges to brackish surface water/seawater were LOWER compared to 2023. This is DUE TO the fact that the share of release to brackish or sea surface water is consistently on a very low level and the change in absolute values is still considered to be insignificant. There were no significant changes of business activities.</p> <p>Thresholds:            About the same: less than 5%            Lower / Higher: 5-15%            Much lower / higher: above 15%            This data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec.</p>
Groundwater	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	16	<ul style="list-style-type: none"> <li>Much Lower</li> </ul>	<ul style="list-style-type: none"> <li>Change in accounting methodology</li> </ul>	<p>Discharges to groundwater are RELEVANT because in some sites we operate absorption wells. After being carefully tested and categorized as environmentally safe according to official provisions, the water seeps into the ground, permeates the soil and finally refills the groundwater.</p>

Third-party destinations					<p>In 2024, total water discharges to groundwater were much lower compared to 2023 DUE TO a change in accounting methodology, to make it consistent with CSRD requirements. Wastewater discharge into the ground formation, evaporation, and drainage into soil is now accounted for as "Consumption" rather than "Discharge."</p> <p>Thresholds: About the same: less than 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p> <p>This data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec. The data is then reviewed and validated by a central team.</p>
	• Relevant	7,266	• Lower	• Change in accounting methodology	<p>Water discharges to third-party destinations are RELEVANT as the water is discharged to treatment plants before it can be led back to the environment. All wastewater is subject to strict controls before it is discharged into the various disposal channels. Discharges to third parties include wastewater that after treatment may be used in other organizations.</p> <p>In 2024, total water discharges to third party destinations were lower compared to 2023 DUE TO a change in accounting methodology, to make it consistent with CSRD requirements. Wastewater discharge into the ground formation, evaporation, and drainage into soil is now accounted for as "Consumption" rather than "Discharge".</p> <p>Thresholds: About the same: less than 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p> <p>This data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec.</p>

### 9.2.9 Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Highest level of treatment within direct operations	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	• Relevant	6,192	• About the same	• Other, please specify: no significant changes in business activities	• 1-10	i) RATIONALE FOR TREATMENT LEVEL: Several Bayer facilities have to meet strict water quality targets, thus requiring tertiary treatment within Bayer operated water treatment plants. At all those sites, we apply biological denitrification/nitrification to remove nitrogen and phosphorus. Many sites apply additional treatment steps such as coagulation, sedimentation, activated carbon adsorption and ion exchange. All wastewater is subject to strict controls before it is discharged into the various disposal channels.

Secondary treatment	<ul style="list-style-type: none"> <li>• Relevant</li> </ul>	9,275	<ul style="list-style-type: none"> <li>• Higher</li> </ul>	<ul style="list-style-type: none"> <li>• Increase/ Decrease in business activity</li> </ul>	<ul style="list-style-type: none"> <li>• 11-20</li> </ul>	<p>ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI).</p> <p>iii) Tertiary treatment is RELEVANT because our wastewater contains contaminants that have to be removed before discharge.</p> <p>iv) In 2024, tertiary treatment water discharges were ABOUT THE SAME compared to 2023. This is DUE TO the fact that there were no significant changes in business activities and no major changes in the infrastructure of sites occurred.</p> <p>Thresholds:  About the same: less than 5%  Lower / Higher: 5% to 15%  Much lower / higher: above 15%</p> <p>v) Water discharges from tertiary treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.</p>
Primary treatment only	<ul style="list-style-type: none"> <li>• Relevant</li> </ul>	2,346	<ul style="list-style-type: none"> <li>• About the same</li> </ul>	<ul style="list-style-type: none"> <li>• Other, please specify: no significant</li> </ul>	<ul style="list-style-type: none"> <li>• 11-20</li> </ul>	<p>i) RATIONALE FOR TREATMENT LEVEL: Several Bayer facilities have to meet strict water quality targets, thus requiring secondary treatment within Bayer operated water treatment plants. All wastewater is subject to strict controls before it is discharged into the various disposal channels.</p> <p>ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI).</p> <p>iii) Secondary treatment is RELEVANT because our wastewater contains contaminants that have to be removed before discharge.</p> <p>iv) In 2024, secondary treatment water discharges were HIGHER compared to 2023. This is DUE TO the fact that there were slightly higher business activities.</p> <p>Thresholds:  About the same: less than 5%  Lower / Higher: 5% to 15%  Much lower / higher: above 15%</p> <p>v) Water discharges from secondary treatment are expected to increase IN THE FUTURE as return to previous years' activities is expected in the production processes.</p>

				changes in business activities		<p>ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI).</p> <p>iii) Primary treatment is RELEVANT.</p> <p>iv) In 2024, primary treatment water discharges were ABOUT THE SAME compared to 2023. This is DUE TO the fact that there were no significant changes of business activities and no major changes in the infrastructure of sites occurred.</p> <p>Thresholds:  About the same: less than 5%  Lower / Higher: 5% to 15%  Much lower / higher: above 15%</p> <p>v) Water discharges from primary treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.</p>
Discharge to the natural environment without treatment	<ul style="list-style-type: none"> <li>• Relevant</li> </ul>	1,088	<ul style="list-style-type: none"> <li>• Lower</li> </ul>	<ul style="list-style-type: none"> <li>• Increase/ Decrease in business activity</li> </ul>	<ul style="list-style-type: none"> <li>• 1-10</li> </ul>	<p>i) RATIONALE FOR TREATMENT LEVEL: All wastewater is subject to strict controls before it is discharged into the various disposal channels. Following careful analysis this volume was categorized as not environmentally hazardous according to official provisions and returned to the natural water cycle.</p> <p>ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI).</p> <p>iii) Water discharges to the natural environment without treatment are less RELEVANT.</p> <p>iv) In 2024, water discharges to the natural environment without treatment were LOWER compared to 2023 DUE TO decrease in business activities in some sites, while operations remain the same.</p> <p>Thresholds:  About the same: less than 5%  Lower / Higher: 5% to 15%  Much lower / higher: above 15%</p> <p>v) Water discharges to the natural environment without treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.</p>
Discharge to a third party without treatment	<ul style="list-style-type: none"> <li>• Relevant</li> </ul>	6,515	<ul style="list-style-type: none"> <li>• Lower</li> </ul>	<ul style="list-style-type: none"> <li>• Increase/ decrease in business activity</li> </ul>	<ul style="list-style-type: none"> <li>• 81-90</li> </ul>	<p>i) RATIONALE FOR TREATMENT LEVEL: Many sites do not have wastewater treatment within direct operations, but discharge their wastewater to third party facilities, e.g. wastewater treatment plants or incinerators. All wastewater is subject to strict controls before it is discharged into the various disposal channels.</p>

						<p>ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI).</p> <p>iii) Water discharges to third party destinations without treatment are RELEVANT.</p> <p>iv) In 2024, water discharges to third party destinations without treatment were LOWER compared to 2023. This is DUE TO the fact that there were minor changes in business activities but no major changes in the infrastructure of sites occurred. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15%</p> <p>v) Water discharges to third parties without treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.</p>
Other	<ul style="list-style-type: none"> <li>Relevant</li> </ul>	7,042	<ul style="list-style-type: none"> <li>Lower</li> </ul>	<ul style="list-style-type: none"> <li>Increase/decrease in business activity</li> </ul>	<ul style="list-style-type: none"> <li>1-10</li> </ul>	<p>i) RATIONALE FOR TREATMENT LEVEL: Around nine million m<sup>3</sup> (27%) of noncontact cooling water is only heated in the course of the cooling process and does not come into contact with products. It is returned to the water cycle without further treatment, in line with the relevant official permits.</p> <p>ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI).</p> <p>iii) Other discharges are RELEVANT.</p> <p>iv) In 2024, other water discharges were LOWER compared to 2023.  Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15%</p> <p>v) Other water discharges are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.</p>

#### 9.2.10 Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

Emissions to water in the reporting year (metric tonnes)	Category(ies) of substances included	List the specific substances included	Please explain
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820.59	<ul style="list-style-type: none"> <li>• Nitrates</li> <li>• Phosphates</li> <li>• Priority substances listed under the EU Water Framework Directive</li> </ul>	Nitrogen, Phosphorus, Cadmium, Mercury, Nickel, Lead	<p>Emissions to water in the reporting year (metric tonnes):</p> <p>Nitrogen: 392 metric tonnes  Phosphates: 428 metric tonnes  Cadmium: 0.02 metric tonnes  Mercury: 0.00071 metric tonnes  Nickel: 0.64 metric tonnes  Lead: 0.02 metric tonnes</p> <p>The nitrogen is a measure out of the complete nitrogen (nitrate (NO<sub>3</sub>-), nitrite (NO<sub>2</sub>-) and ammonia (NH<sub>3</sub>)) content expressed as Nitrogen (Ninorg).</p> <p>Amount of phosphorus (inorganic &amp; organic) in wastewater includes all phosphorous contained in inorganic and organic phosphorus compounds, dissolved, or bound to particles.</p> <p>Wastewater at our sites is subject to strict monitoring before it is discharged into the various disposal channels. Compliance with internal and external thresholds is regularly monitored, overseen by supervisory authorities and regulatory authorities, and reviewed at regular intervals during on-site audits by internal experts.</p>
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## Facility-level water accounting & Verification

### 9.3 In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Value chain stage	Identification of facilities in the value chain stage	Total number of facilities identified	% of facilities in direct operations that this represents	Please explain
Direct operations	<ul style="list-style-type: none"> <li>Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities</li> </ul>	27	1-25	<p>To avert current and future risks for our sites and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm<sup>3</sup>. We identify these regions using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites in regions with a high level of water stress (Baseline Water Stress indicator equal or higher than 0.4). The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.</p> <p>Applying these thresholds to all environmentally-relevant sites worldwide, 27 Bayer sites were identified based on 2024 data as having the potential to have a substantive impact on the business.</p> <p>To pursue the objectives of our water strategy, we are currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p>Due to widely varying local situations, each water management system is designed individually on the basis of a detailed analysis that takes into account local circumstances and the relevant parameters of our water supply and disposal. We address identified risks with locally adapted countermeasures such as the establishment of alternative supply sources, the improvement of wastewater quality or wastewater recirculation. These activities are accompanied by management measures such as regular employee training in water management and participation in roundtables with regulatory authorities and residents.</p>
Upstream value chain	<ul style="list-style-type: none"> <li>No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years</li> </ul>	N/A	N/A	<p>We are currently not assessing individual supplier facilities with regard to water-related dependencies, impacts, risks, and opportunities.</p> <p>The core principles of our sustainability requirements for suppliers are established in the Bayer Supplier Code of Conduct (SCoC), Water-related requirements include the following:</p> <p>Suppliers shall undertake reasonable efforts to have a management system in place to reduce water consumption in their own operations and their value chains. The way suppliers use water for their operations should not have any negative effect on the availability and quality of water for the environment and neighboring communities. Suppliers shall undertake reasonable efforts to give special attention to water-scarce areas or areas threatened by water scarcity as defined by the World Resource Institute. Suppliers shall undertake reasonable efforts to monitor site water usage, quality, and discharges. Suppliers shall undertake reasonable efforts to continuously improve water reuse, recycling, reduction, and wastewater treatment. Bayer expects its suppliers to also develop a water stewardship strategy.</p>



### 9.3.1 For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 1	• Alcala de Henares	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Spain: Other, please specify: Tagus 2, Tagus	40.488394	-3.390309	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
70	• About the same	0	0	0	0	0	70		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
48	• About the same	0	0	0			48		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
23	About the same	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 71; 2024: 70 (comparison with previous year: About the same, -1%)</p> <p><b>Discharges:</b> 2023: 48; 2024: 48 (comparison with previous year: About the same, -1%)</p> <p><b>Consumption:</b> 2023: 23; 2024: 23 (comparison with previous year: About the same, -1%)</p>							

		<p>Thresholds applied for comparison with previous reporting year:</p> <p>About the same: below 5%</p> <p>Lower / Higher: 5-15%</p> <p>Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 2	• Berlin	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Germany: Elbe River	52.533185	13.356721	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
410.64	• Higher	0	0	233.3	0	0.16	177.18

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
267	• Higher	0	0	0	267

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
144	About the same	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 380; 2024: ca. 411 (comparison with previous year: Higher, +8%)</p>

		<p><b>Discharges:</b> 2023: 241; 2024: 267 (comparison with previous year: Higher, +11%)</p> <p><b>Consumption:</b> 2023: 139; 2024: 144 (comparison with previous year: About the same, +3%)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 3	Cimanggis	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Indonesia: Other please specify: Java-Timor; Cisadane	-6.373673	106.861373	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
118.5	• Higher	0	0	1.4	0	0	117.1		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
42	• Higher	42	0	0			0		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						
77	• Higher		Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.						

		<p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 109; 2024: 118.5 (comparison with previous year: Higher, +9%)</p> <p><b>Discharges:</b> 2023: 38; 2024: 42 (comparison with previous year: Higher, +10%)</p> <p><b>Consumption:</b> 2023: 70; 2024: 77 (comparison with previous year: Higher, +9% due to a longer dry season)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 4	Culiacán	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other please specify; Mexico, Northwest Coast; Culiacán	24.672599	-107.498532	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
74	• This is our first year of measurement	0	0	0	0	0	74		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
1	• This is our first year of measurement	0	0	0			1		

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
73	<ul style="list-style-type: none"> <li>This is our first year of measurement</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2024: 74 (comparison with previous year: first year of measurement)</p> <p><b>Discharges:</b> 2024: 1 (comparison with previous year: first year of measurement)</p> <p><b>Consumption:</b> 2024: 73 (comparison with previous year: first year of measurement)</p>

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 5	El Ejido	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Spain: Other, please specify: Spain, South and East Coast	36,724435	-2,772505	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
94	• Much higher	0	0	0	0	0	94		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
1.17	• Lower	0	0	0			1.17		

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
93	<ul style="list-style-type: none"> <li>Much higher</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 75 ; 2024: 94 (comparison with previous year: Much higher, +26%)</p> <p><b>Discharges:</b> 2023: 1.27; 2024: 1.17 (comparison with previous year: Lower, -8%)</p> <p><b>Consumption:</b> 2023: 73; 2024: 93 (comparison with previous year: Much higher, +26% due to an increase in operations)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 6	Frankfurt	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Germany: Rhine	50.09105	8.53482	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
78	• Higher	49	0	0	0	0	29		
Total water discharges at	Comparison of total discharges	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		

this facility (megaliters)	with previous reporting year				
79	• Higher	8	0	0	71
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain			
0	• Much lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 72; 2024: 78 (comparison with previous year: Higher, +8%)</p> <p><b>Discharges:</b> 2023: 71; 2024: 79 (comparison with previous year: Higher, +11%)</p> <p><b>Consumption:</b> 2023: 0.8; 2024: 0 (comparison with previous year: Much lower, -100% due to a reduction in site activities)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>			

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 7	Fresno, CA	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other please specify: Middle San Joaquin/ Chowchilla / Fresno / Panoche	36.73098	-119.942436	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from	Withdrawals from brackish surface water/ seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non- renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		

		wetlands, rivers and lakes					
160.1	<ul style="list-style-type: none"><li>This is our first year of measurement</li></ul>	0	0	160.09	0	0	0.01
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater		Discharges to third party destinations	
0.2	<ul style="list-style-type: none"><li>This is our first year of measurement</li></ul>	0	0	0		0.2	
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain					
160	<ul style="list-style-type: none"><li>This is our first year of measurement</li></ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2024: 160 (comparison with previous year: first year of measurement)</p> <p><b>Discharges:</b> 2024: 0.2 (comparison with previous year: first year of measurement)</p> <p><b>Consumption:</b> 2024: 160 (comparison with previous year: first year of measurement)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>					



Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 8	Gothenburg	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Mississippi River	40.880875	-100.166245	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
87	• Lower	0	0	87	0	0	0		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0.4	• Higher	0	0	0			0.4		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
87	• Lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 95; 2024: 87 (comparison with previous year: Lower, -8%)</p> <p><b>Discharges</b>: 2023: 0.35; 2024: 0.4 (comparison with previous year: Higher, +14%)</p> <p><b>Consumption</b>: 2023: 95; 2024: 87(comparison with previous year: Lower, -8% due to a decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15%</p>							

		Much lower / higher: above 15%
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 9	Hyderabad Chandippa	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• India: Godavari	17.444125	78.218061	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
95	• Lower	2	0	93	0	0	0		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0	• About the same	0	0	0			0		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
95	• Lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 102; 2024: 95 (comparison with previous year: Lower, -7%)</p> <p><b>Discharges:</b> 2023: 0; 2024: 0 (comparison with previous year: About the same, 0%)</p> <p><b>Consumption:</b></p>							

		<p>2023: 102; 2024: 95 (comparison with previous year: Lower, -7% due to decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year:  About the same: below 5%  Lower / Higher: 5-15%  Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 10	Ica	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Peru: Other, please specify: Ica, Peru, Pacific Coast	-13.983764	-75.805666	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
377.6	• Lower	0	0	377.3	0	0	0.3		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0.1	• Much lower	0	0	0			0.1		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						
377	• Lower		<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p>						

		<p><b>Withdrawals</b> (W equal D plus C): 2023: 400; 2024: 378 (comparison with previous year: Lower, -6%)</p> <p><b>Discharges:</b> 2023: 0.2; 2024: 0.1 (comparison with previous year: Much lower, -49%)</p> <p><b>Consumption:</b> 2023: 400; 2024: 377 (comparison with previous year: Lower, -6% due to decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 11	La Charca	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Lerma / Salamanca, Rio Lerma	20.42381	-101.059221	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
101.7	• Much lower	0	0	101.5	0	0	0.2		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0.47	• About the same	0	0	0			0.47		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						

101	<ul style="list-style-type: none"> <li>Much lower</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 126; 2024: 101.7 (comparison with previous year: Much lower, -19%)</p> <p><b>Discharges:</b> 2023: 0.46; 2024: 0.47 (comparison with previous year: About the same, +2%)</p> <p><b>Consumption:</b> 2023: 125; 2024: 101 (comparison with previous year: Much lower, -19% due to an increase in rainfall and less dependency on well water)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 12	Las Cruces	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other please specify: Río Grande – Bravo; El Paso / Las Cruces	32.275723	-106.679674	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
75.3	• This is our first year of measurement	24.7	0	49.6	0	0	1.0		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		

0.84	<ul style="list-style-type: none"> <li>This is our first year of measurement</li> </ul>	0.77	0	0	0.07
<b>Total water consumption at this facility (megaliters)</b>	<b>Comparison of total consumption with previous reporting year</b>	<b>Please explain</b>			
74	<ul style="list-style-type: none"> <li>This is our first year of measurement</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2024: 75.3 (comparison with previous year: This is our first year of measurement)</p> <p><b>Discharges:</b> 2024: 0.84 (comparison with previous year: This is our first year of measurement)</p> <p><b>Consumption:</b> 2024: 74 (comparison with previous year: This is our first year of measurement)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>			

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 13	Lerma	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Lerma / Toluca, Rio Lerma	19.28872	-99.535833	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
92	• Lower	0	0	92	0	0	0		

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
38	• Higher	0	0	0	38
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain			
54	• Much lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 100; 2024: 92 (comparison with previous year: Lower, -8%)</p> <p><b>Discharges:</b> 2023: 35; 2024: 38 (comparison with previous year: Higher, +8%)</p> <p><b>Consumption:</b> 2023: 64; 2024: 54 (comparison with previous year: Much lower, -16% due to a decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>			

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin		Latitude	Longitude	Located in area with water stress
• Facility 14	Marana	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other please specify: North America, Colorado; Brawley Wash		32.37831	-111.235693	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources			
142.04	• Much lower	0	0	142.02	0	0	0.02			
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations			
3	• Much higher	0	0	0			3			
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain								
139	• Much lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 330; 2024: ca. 142 (comparison with previous year: Much lower, -57%)</p> <p><b>Discharges:</b> 2023: 2; 2024: 3 (comparison with previous year: Much higher, +45%)</p> <p><b>Consumption:</b> 2023: 328; 2024: 139 (comparison with previous year: Much lower, -58% due to change in irrigation activities)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5%</p>								



		Lower / Higher: 5-15% Much lower / higher: above 15%
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 15	Melipilla	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Chile: Other, please specify: Maipo, North Chile, Pacific Coast	-33.677121	-71.151965	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
55	• Higher	28	0	23	0	0	4		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
4	• Much higher	0	0	0			4		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
51	• About the same	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 51; 2024: 55 (comparison with previous year: Higher, 8%)</p> <p><b>Discharges:</b> 2023: 2; 2024: 4 (comparison with previous year: Much higher, more than 100%)</p> <p><b>Consumption:</b></p>							

		<p>2023: 49; 2024: 51 (comparison with previous year: About the same, -4% as there were no significant changes to business activities)</p> <p>Thresholds applied for comparison with previous reporting year:  About the same: below 5%  Lower / Higher: 5-15%  Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 16	Payette	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other, please specify: Columbia and Northwestern United States; Middle Snake / Payette	44.104103	-116.904734	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
437	• Much higher	0	0	1	0	0	436		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0.05	• Much higher	0	0	0			0.05		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
437	• Much higher	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.							

		<p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C):  2023: 24; 2024: 437 (comparison with previous year: Much higher, more than 100% as withdrawals for irrigation were underestimated in previous years)</p> <p><b>Discharges:</b>  2023: 0.02; 2024: 0.05 (comparison with previous year: Much higher, more than 100%)</p> <p><b>Consumption:</b>  2023: 24; 2024: 437 (comparison with previous year: Much higher, more than 100% due to newly installed water meters improving data accuracy)</p> <p>Thresholds applied for comparison with previous reporting year:  About the same: below 5%  Lower / Higher: 5-15%  Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 17	Petit	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• South Africa: Orange	-26.12621	28.44881	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
131.39	• Higher	0	0	131.38	0	0	0.01		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0.2	• About the same	0	0	0			0.2		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						

131	<ul style="list-style-type: none"> <li>Higher</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 119; 2024: ca. 131 (comparison with previous year: Higher, 10%)</p> <p><b>Discharges:</b> 2023: 0.19; 2024: 0.2 (comparison with previous year: About the same, +4%)</p> <p><b>Consumption:</b> 2023: 119; 2024: 131 (comparison with previous year: Higher, 10% due to a longer dry season, lesser rain for irrigation)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 18	Phitsanulok (R&D)	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Thailand: Chao Phraya	16.82405	100.27545	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
287	• Much higher	287	0	0	0	0	0		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0	• Much lower	0	0	0			0		

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
287	<ul style="list-style-type: none"> <li>Much higher</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 0.2; 2024: 287 (comparison with previous year: Much higher, more than 100%)</p> <p><b>Discharges:</b> 2023: 0.2; 2024: 0.0 (comparison with previous year: Much lower, -100%, discharges are 0 as most water is used for irrigation of fields and hence under consumption. Sanitary water is insignificant)</p> <p><b>Consumption:</b> 2023: 0.2; 2024: 287 (comparison with previous year: Much higher, more than 100% due to correction of previous reporting error. In addition, due to very low rainfall in 2024, more water had to be consumed for irrigation purposes.)</p> <p>Thresholds: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 19	San Juan de Abajo	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Ameca / Ixtapa, Pacific Central Coast	20.790748	-105.204344	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
62.2	• Lower	0	0	62.1	0	0	0.1		

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
1.1	• Higher	0	0	0	1.1
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain			
61	• Lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 69; 2024: ca. 62 (comparison with previous year: Lower, -9%)</p> <p><b>Discharges:</b> 2023: 0.99; 2024: 1.1 (comparison with previous year: Higher, 11%)</p> <p><b>Consumption:</b> 2023: 68; 2024: 61 (comparison with previous year: lower, -10% due to decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>			

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 20	Santa Julia	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Chile: Rapel	-34.05883	-70.75859	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
272.9	• About the same	0	0	272.8	0	0	0.1		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater		Discharges to third party destinations			
51	• Much higher	0	0	0		51			
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
222	• Lower	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 263; 2024: ca. 273 (comparison with previous year: About the same, 4%)</p> <p><b>Discharges</b>: 2023: 28; 2024: 51(comparison with previous year: Much higher, 84%)</p> <p><b>Consumption</b>: 2023: 235; 2024: 222 (comparison with previous year: Lower, -6% due to decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15%</p>							

		Much lower / higher: above 15%
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin		Latitude	Longitude	Located in area with water stress
• Facility 21	Soda Springs	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other, please specify: Columbia and Northwestern United States; Blackfoot		42.823924	-111.47112	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources			
5,571.78	• About the same	18.01	0	0	5,445.25	54.38	54.14			
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations			
4,191	• About the same	4,167	0	0			24			
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain							
1,381	• Higher		<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 5,461; 2024: ca. 5,572 (comparison with previous year: About the same, 2%)</p> <p><b>Discharges:</b> 2023: 4,208; 2024: 4,191(comparison with previous year: About the same, -0.4%)</p> <p><b>Consumption:</b></p>							



		<p>2023: 1,253; 2024: 1,381(comparison with previous year: Higher, 10% due to problems with potable water well)</p> <p>Thresholds applied for comparison with previous reporting year:  About the same: below 5%  Lower / Higher: 5-15%  Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 22	Tlajomulco	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Río Lerma; Santiago Guadalajara	20.42795	-103.395045	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
69.5	• Lower	0	0	69.3	0	0	0.2		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
1.54	• About the same	0	0	0			1.54		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						
68	• Lower		<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p>						

		<p><b>Withdrawals</b> (W equal D plus C): 2023: 76; 2024: 69.5 (comparison with previous year: Lower, -8%)</p> <p><b>Discharges:</b> 2023: 1.48; 2024: 1.54 (comparison with previous year: About the same, 4%)</p> <p><b>Consumption:</b> 2023: 74; 2024: 68 (comparison with previous year: Lower, -8% due to decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 23	Tlaxcala	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Balsas	19.308497	-98.391946	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
98.29	• Much lower	0	0	98.25	0	0	0.04		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
52	• Much lower	2	0	0			50		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						
46	• Much lower		Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is						

		<p>measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 142; 2024: ca. 98 (comparison with previous year: Much lower, -31%)</p> <p><b>Discharges:</b> 2023: 67; 2024: 52 (comparison with previous year: Much lower, -22%)</p> <p><b>Consumption:</b> 2023: 74; 2024: 46 (comparison with previous year: Much lower, -38% due to reduction in site activities)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 24	Vapi	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• India: Other, please specify: Sarya, India West Coast	20.368748	72.93512	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
432.2	• Lower	6.5	0	0	0	0	425.7		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
185	• Higher	0	0	0			185		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year		Please explain						

247	<ul style="list-style-type: none"> <li>Much Lower</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 463; 2024: ca. 432 (comparison with previous year: Lower, -7%)</p> <p><b>Discharges:</b> 2023: 170; 2024: 185 (comparison with previous year: Higher, 9%)</p> <p><b>Consumption:</b> 2023: 293; 2024: 247 (comparison with previous year: Lower, -16% due to decrease in activities on site, while operations remain the same)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>
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Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 25	Viluco	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Chile: Other, please specify: Maipo, North Chile, Pacific Coast	-33.79631	-70.77345	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
131	• About the same	0	0	124	0	0	7		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
0.6	• Much lower	0	0	0			0.6		

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
130	<ul style="list-style-type: none"> <li>About the same</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 133; 2024: 131 (comparison with previous year: About the same, -2%)</p> <p><b>Discharges:</b> 2023: 0.8; 2024: 0.6 (comparison with previous year: Much lower, -30%)</p> <p><b>Consumption:</b> 2023: 133; 2024: 130 (comparison with previous year: About the same, -2%; no significant changes to business activities)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 26	Weimar	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Germany: Elbe River	50.998181	11.326266	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
60	• Lower	0	0	0	0	0	60		
Total water discharges at	Comparison of total discharges	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		

this facility (megaliters)	with previous reporting year				
53	<ul style="list-style-type: none"> <li>About the same</li> </ul>	0	0	0	53
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain			
7	<ul style="list-style-type: none"> <li>Much lower</li> </ul>	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 64; 2024: 60 (comparison with previous year: Lower, -5%)</p> <p><b>Discharges:</b> 2023: 55; 2024: 53 (comparison with previous year: About the same, -3%)</p> <p><b>Consumption:</b> 2023: 9; 2024: 7 (comparison with previous year: Much lower, -19% due to reduction in site activities)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%</p>			

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 27	Woodland	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other, please specify: Cache - California Central Valley Aquifer System	38.676970	-121.812400	• Yes
Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources		
336	• About the same	0	0	336	0	0	0		
Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater			Discharges to third party destinations		
15	• About the same	0	0	0			15		
Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain							
321	• About the same	<p>Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.</p> <p>Bayer is currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p><b>Withdrawals</b> (W equal D plus C): 2023: 324; 2024: 336 (comparison with previous year: About the same, 4%)</p> <p><b>Discharges</b>: 2023: 16; 2024: 15 (comparison with previous year: About the same, -1%)</p> <p><b>Consumption</b>: 2023: 309; 2024: 321 (comparison with previous year: About the same, 4%; No significant changes to business activities)</p> <p>Thresholds applied for comparison with previous reporting year: About the same: below 5%</p>							

		Lower / Higher: 5-15% Much lower / higher: above 15%
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### 9.3.2 For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water aspect	% verified	Verification standard used	Please explain
Water withdrawals – total volumes	<ul style="list-style-type: none"> <li>76-100</li> </ul>	<p>i) Standard: ISAE 3000;</p> <p>ii) Scope: Global: Water data is measured at site level and monitored annually at global level in our central reporting platform.</p> <p>iii) Methodology: The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report (Bayer Annual Report 2024, p. 361ff; assured water data on p. 168: A Combined Management Report 4.2 Environmental Information, Table A 4.2.4/2).</p> <p>In performing the limited assurance engagement, Deloitte used the following procedures, among others: evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement; inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process; evaluated the reasonableness of the estimates and related information provided by the executive directors; performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement; conducted site visits.</p>	N/A
Water withdrawals – volume by source	<ul style="list-style-type: none"> <li>Not verified</li> </ul>	N/A	The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report. For our combined management report, we applied the ESRS for the first time for 2024. Water withdrawals by source are not included as reporting metrics in the Consolidated Sustainability Statement according to ESRS. Instead, they are included in our Bayer Impact Report, which was not externally assured.
Water withdrawals – quality by standard	<ul style="list-style-type: none"> <li>Not verified</li> </ul>	N/A	Water withdrawals quality is measured as needed at the sites, e.g. water withdrawals quality is highly relevant for our health care and our breeding sites.



water quality parameters			We do not monitor, and therefore also not verify, the quality of water withdrawals via our central reporting platform. This is BECAUSE the relevant regulations related to water withdrawal quality requirements differ widely. We do not plan to centrally verify water withdrawals quality in the next two years, as this is a very local topic.
Water discharges – total volumes	<ul style="list-style-type: none"> <li>76-100</li> </ul>	<p>i) Standard: ISAE 3000;</p> <p>ii) Scope: Global: Water data is measured at site level and monitored annually at global level in our central reporting platform.</p> <p>iii) Methodology: The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report (Bayer Annual Report 2024, p. 361ff; assured water data on p. 168: A Combined Management Report 4.2 Environmental Information, Table A 4.2.4/2).</p> <p>In performing the limited assurance engagement, Deloitte used the following procedures, among others: evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement; inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process; evaluated the reasonableness of the estimates and related information provided by the executive directors; performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement; conducted site visits.</p>	N/A
Water discharges – volume by destination	<ul style="list-style-type: none"> <li>Not verified</li> </ul>	N/A	The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report. For our combined management report, we applied the ESRS for the first time for 2024. Water discharges by destination are not included as reporting metrics in the Consolidated Sustainability Statement according to ESRS. Instead, they are included in our Bayer Impact Report, which was not externally assured.
Water discharges – volume by final treatment level	<ul style="list-style-type: none"> <li>Not verified</li> </ul>	N/A	The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the

Water discharge quality – quality by standard water quality parameters			combined management report. For our combined management report, we applied the ESRS for the first time for 2024. Water discharges by final treatment level are not included in the Consolidated Sustainability Statement according to ESRS. Instead, they are included in our Bayer Impact Report, which was not externally assured.
	• 76-100	Water-related data at production sites is subject to internal and third-party verification. This includes mandatory environmental reporting to authorities, checking of compliance with permit requirements and operator responsibilities, and regular audits, such as internal global HSE audits and audits within the framework of ISO 14001. These audits ensure that environmental processes, including those related to water and wastewater, are systematically monitored regarding compliance with internal and external requirements and improvement. Additionally, verification is enhanced through participation in the EMAS (Eco-Management and Audit Scheme). EMAS involves independent validation of environmental data and performance, reinforcing the credibility and transparency of reported information.	N/A
Water consumption – total volume	• 76-100	<p>i) Standard: ISAE 3000;</p> <p>ii) Scope: Global: Water data is measured at site level and monitored annually at global level in our central reporting platform.</p> <p>iii) Methodology: The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report (Bayer Annual Report 2024, p. 361ff; assured water data on p. 168: A Combined Management Report 4.2 Environmental Information, Table A 4.2.4/2). In performing the limited assurance engagement, Deloitte used the following procedures, among others: evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement; inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process; evaluated the reasonableness of the estimates and related information provided by the executive directors; performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement; conducted site visits.</p>	N/A

## 9.5 Provide a figure for your organization's total water withdrawal efficiency.

Revenue (currency)	Total water withdrawal efficiency [calculated automatically]	Anticipated forward trend
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46,606,000,000	871,628.95	Our withdrawal efficiency is expected to stay ABOUT THE SAME IN THE FUTURE as no significant changes are expected in our business activities.
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### 9.13 Do any of your products contain substances classified as hazardous by a regulatory authority?

Products contain hazardous substances	Comment
<ul style="list-style-type: none"> <li>Yes</li> </ul>	N/A

#### 9.13.1 What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Regulatory classification of hazardous substances	% of revenue associated with products containing substances in this list	Please explain
<ul style="list-style-type: none"> <li>Annex XVII of EU REACH Regulation</li> </ul>	<ul style="list-style-type: none"> <li>Less than 10%</li> </ul>	The vast majority of our products do not contain substances included in REACH Annex XVII at all. In addition, all our products fulfill all regulatory obligations under sector specific legislation incl. product specific authorization (plant protection products, medicinal products, medical devices, cosmetic products regulations), and by extension under EU REACH Regulation considered to be the world's most stringent when it comes to the handling of chemicals.

### 9.14 Do you classify any of your current products and/or services as low water impact?

Products and/or services classified as low water impact	Definition used to classify low water impact	Please explain
<ul style="list-style-type: none"> <li>Yes</li> </ul>	<p>We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water- intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated greenhouse gas emissions by up to 45%. The adoption of DSR can also reduce the demand for manual labor by up to 50% and thus help alleviate the labor shortage in rural areas.</p> <p>CLASSIFICATION OF LOW-WATER IMPACT AND THRESHOLD: The low-water impact applies to the use of our product (in the value chain). The focus is on WATER USE for cultivation of rice.</p> <p>We consider any IMPROVEMENT (THRESHOLD) IN WATER USE WITH DSR compared to conventional cultivation methods as a low-water impact/benefit. Bayer aims to help increase water productivity in farming. Our top priority is rice-growing, for which irrigation accounts for up to 43% of global water extraction. We have set a target to support our smallholder customers to increase water productivity by 25% by 2030 against a 2019–2021 average baseline by transforming rice cropping in the relevant geographies where</p>	<p>Bayer is supporting farmers' transition to Direct Seeded Rice (DSR) and building entire systems driven by climate-resilient rice hybrids, a high-performing crop protection portfolio and digital advisory and machinery services.</p> <p>India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% in terms of CAGR, driven by labor and water shortages. Some governments of north Indian states have announced</p>

	<p>Bayer operates, starting in India. Water productivity is defined as kilogram of crop yield per volume of water applied (kg/m<sup>3</sup>). The baseline validation is still ongoing.</p> <p>Our water target is currently focusing on the DirectAcres Initiative, which aims at supporting farmers shift successfully from transplanted puddled rice to mechanized direct seeded rice, which can help farmers reduce water use by up to 40% and can reduce greenhouse gas emissions by up to 45% (by reducing methane emissions from the flooded rice fields). Transplanted puddled rice is the most common cultivation system. It is also a method that is land, water, labor, capital and energy intensive – and becoming less profitable as resources become increasingly scarce. Over the next two decades, it will be necessary to move to a more economically viable and sustainable rice production method if we are to ensure abundant grain availability, mitigate and adapt to climate change and improve the quality of life of smallholder rice farmers around the world.</p> <p>One of the most promising solutions to these challenges is Direct Seeded Rice (DSR). DSR is a technology-driven and less resource-intensive cultivation system. To help farmers transition to DSR, we launched the DirectAcres program, starting in India, with the vision of shaping the future of rice and transforming its cultivation. With our portfolio of high-yield rice hybrids that can be directly seeded, such as Arize® 6444 Gold and Arize® 6555, we are working to provide rice farmers with a crop that requires less water, energy and labor than conventional transplanted rice, while also reducing GHG emissions.</p> <p>In 2023, we successfully brought DSR to 4,500 hectares in India through the DirectAcres program, achieving 90% farmer satisfaction with germination and weed management, when compared to using the traditional transplanted cultivation methods. In 2024, we have scaled up the project to around 18,700 hectares (as of end of September 2024), with the goal to reach 1,000,000 hectares in India by 2030.</p> <p>Benefits of DSR:</p> <ul style="list-style-type: none"> <li>// Increases farm efficiency</li> <li>// Reduces water consumption by up to 40% per ha</li> <li>// Reduces drudgery due to growing process of DSR</li> <li>// Reduces GHG emissions by up to 45% per ha</li> <li>// Improves soil health due to optimized water use &amp; tillage</li> <li>// Improves smallholders' livelihoods through reduced cost of cultivation and improved ROI</li> <li>// Shortens the duration of crop by 7 – 10 days giving ample time for the growers to plant next crop in a timely manner</li> </ul> <p>Numbers calculated for Paddy rice &amp; could vary for different rice cultivation practices and geographies Considered yield of 5 ton / ha for the Carbon &amp; labor calculations</p>	<p>that they will incentivize farmers to switch to direct seeded rice. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program. The DirectAcres program has seen considerable success, with more than 90% of participating Indian farmers achieving successful plant establishment in 2023.</p>
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### 9.15 Do you have any water-related targets?

- Yes

### 9.15.1 Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Category of target	Target set in this category	Please explain
Water pollution	<ul style="list-style-type: none"> <li>Yes</li> </ul>	N/A
Water withdrawals	<ul style="list-style-type: none"> <li>Yes</li> </ul>	N/A
Water, Sanitation, and Hygiene (WASH) services	<ul style="list-style-type: none"> <li>Yes</li> </ul>	N/A
Other	<ul style="list-style-type: none"> <li>Yes</li> </ul>	N/A

### 9.15.2 Provide details of your water-related targets and the progress made.

Target reference number		Target coverage			Category of target & Quantitative metric			Date target was set
<ul style="list-style-type: none"> <li>Target 1</li> </ul>		<ul style="list-style-type: none"> <li>Product level</li> </ul>			<ul style="list-style-type: none"> <li>Other water pollution, please specify: relative environmental improvement of CP portfolio over reporting period</li> </ul>			10.12.2019
End date of base year	Base year figure	End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/initiatives/ frameworks aligned with or supported by this target	
31.12.2018	0	31.12.2030	30	13	<ul style="list-style-type: none"> <li>Underway</li> </ul>	[Calculated automatically by CDP system]	<ul style="list-style-type: none"> <li>Kunming-Montreal Global Biodiversity Framework</li> <li>Sustainable Development Goal 6</li> </ul>	
Explain target coverage and identify any exclusions			Plan for achieving target, and progress made to the end of the reporting year		Actions which contributed most to achieving or maintaining this target		Further details of target	

<p>Bayer adopted a methodology for Crop Protection Environmental Impact Reduction (CP EIR) and set a target for reducing the environmental impact of our crop protection products. Specifically, we aim to reduce the treated-area-weighted environmental impact per hectare of Bayer's global crop protection portfolio by 30% by 2030 against a 2014–2018 average baseline.</p> <p>All Bayer crop protection product applications that are characterizable by PestLCI and USEtox® and used in the field globally, as reported in the AgroWin system, are in the scope of our target.</p> <p>Using an average as the baseline takes account of the specifics of agriculture such as seasonality or dependence on climatic conditions.</p> <p>USEtox® is designed to run a comparative assessment. Its assessment is limited to aquatic organisms taking into account fate, exposure and effect. The model quantifies potential effects on non-target aquatic organisms. The calculation does neither constitute a water quality nor water pollution assessment.</p>	<p>Based on the data collected between 2019 to 2023, Bayer has reduced the treated-area-weighted environmental impact per hectare of our global crop protection portfolio by 13% against the 2014–2018 baseline. The reduction was mainly the result of changes in our crop protection product portfolio in recent years.</p> <p>Based on the analysis of the environmental impact of crop protection products, we will be able to recommend a range of tools to help farmers protect their crops and lessen their environmental impact (1. Optimization of crop protection volumes required per hectare through tools, e.g., precision application, seed treatment, seeds and traits, biologics); 2. Reduction of the environmental impact of the crop protection product itself, 3. Reduction of the emissions into the environment, e.g. through mitigation measures and digitally enabled precision application). This can help to produce higher-yielding crops with less impact in and around the field.</p>	N/A	<p>This is a relative target: figures in % vs baseline.</p> <p>The methodology we adopted relies on two leading, externally developed scientific consensus models:</p> <p>1. PestLCI has been developed and established by the Technical University of Denmark (DTU) in cooperation with other institutes and organizations since 2006. PestLCI estimates the quantity of an active ingredient emitted into the surrounding environment with the application of a crop protection product in the field, taking into account all contributing processes (see: <a href="https://orbit.dtu.dk/en/publications">https://orbit.dtu.dk/en/publications</a>).</p> <p>2. USEtox® has been developed under the auspices of UNEP-SETAC in cooperation with various universities and institutions since 2008. USEtox® determines concentrations in the surrounding environment and the potential impact the crop protection products could have on aquatic ecosystems, defined as potential effect on nontarget aquatic organisms. USEtox® is also recommended by the European Commission as model for the analysis of products' life cycles and environmental footprint.</p> <p>Bayer provided an extensive inventory of detailed historic market data on crop protection applications globally to DTU. The DTU combined the crop protection inventory data with PestLCI and USEtox® to calculate a global crop protection impact assessment. An external panel of experts is independently performing an assessment of how Bayer and DTU apply the models, and how Bayer measures performance against target (see Bayer Impact Report 2024, p. 48–50).</p>
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Target reference number		Target coverage		Category of target & Quantitative metric				Date target was set
• Target 2		• Product level		Other water withdrawals, please specify: • Water productivity (crop yield per volume of water used- kg/m3)				21.03.2023
End date of base year	Base year figure	End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/initiatives/ frameworks aligned with or supported by this target	
31.12.2021	100	31.12.2030	75	100	• Underway	0%	• Sustainable Development Goal 6	
Explain target coverage and identify any exclusions			Plan for achieving target, and progress made to the end of the reporting year			Actions which contributed most to achieving or maintaining this target		Further details of target

<p>Bayer aims to help increase water productivity in farming. Our top priority is rice-growing, for which irrigation accounts for up to 43% of global water extraction. We have set a target to support our smallholder customers to increase water productivity by 25% by 2030 against a 2019–2021 average baseline by transforming rice cropping in the relevant geographies where Bayer operates, starting in India. Water productivity is defined as kilogram of crop yield per volume of water applied (kg/m3). The baseline validation is still ongoing.</p> <p>Our water target is currently focusing on the DirectAcres Initiative, which aims at supporting farmers shift successfully from transplanted puddled rice to mechanized direct seeded rice, which can help farmers reduce water use by up to 40% and can reduce greenhouse gas emissions by up to 45% (by reducing methane emissions from the flooded rice fields).</p>	<p>Bayer is supporting farmers' transition to Direct Seeded Rice (DSR) and building entire systems driven by climate-resilient rice hybrids, a high-performing crop protection portfolio and digital advisory and machinery services.</p> <p>India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% in terms of CAGR, driven by labor and water shortages. Some governments of north Indian states have announced that they will incentivize farmers to switch to direct seeded rice. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program. The DirectAcres program has seen considerable success, with more than 90% of participating Indian farmers achieving successful plant establishment in 2023. In 2024, we brought DSR to around 18,700 hectares (as of end of September 2024).</p>	N/A	<p>Water use efficiency target (figures in %): We have set a target to support our smallholder customers to increase water productivity by 25% by 2030 against a 2019–2021 average baseline by transforming rice cropping in the relevant geographies where Bayer operates, starting in India.</p> <p>Water productivity is defined as kilogram of crop yield per volume of water applied (kg/m3). Baseline validation still ongoing. Our water target is currently focusing on the DirectAcres Initiative, which aims at supporting farmers shift successfully from transplanted puddled rice to mechanized direct seeded rice.</p> <p>We have finalized and published the water quantification methodology after a review by a panel of external experts. Baseline and tracking data generation and calculations are still in progress. As the baseline validation is still ongoing, we are currently reporting percentage figures setting the baseline at 100% and the target at 75% (100%-25% increase in water productivity). For the reporting year figure, we made a cautionary approach and did not report any progress against the baseline at this moment in time (reporting year figure is therefore the same as baseline: 100%).</p>
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Target reference number		Target coverage		Category of target & Quantitative metric		Date target was set	
• Target 3		• Country/area/region		Water, Sanitation, and Hygiene (WASH) services • Increase in the proportion of local population using safely managed drinking water services around our facilities and operations		01.11.2024	
End date of base year	Base year figure	End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/initiatives/frameworks aligned with or supported by this target
01.11.2024	0	31.10.2026	90	0	• New	0	• Sustainable Development Goal 6
Explain target coverage and identify any exclusions			Plan for achieving target, and progress made to the end of the reporting year		Actions which contributed most to achieving or maintaining this target		Further details of target

<p>Provision of reliable drinking water to underserved communities where we operate by providing reliable water access through 90 iJal Safe Water Stations to serve more than 270,000 people in:</p> <p>Gujarat [Valsad (Vapi), Sabarkantha (Himmatnagar)]; Maharashtra (Thane); Karnataka [Chikkaballapur (BRDC)]; Telangana [Medchal (Shamirpet), Shankarpally (Chandippa)]</p>	<p>The project's objective is to improve the health of more than 270,000 people in rural/peri-urban communities by providing reliable water access through 90 iJal Safe Water Stations in four states in a period of two years.</p> <p>The water stations are remotely monitored enabling addressing any challenges real time to ensure continuous water supply to the community.</p>	N/A	<p>Project title "Provision of reliable drinking water to underserved communities to improve their health". This will be achieved by installation of iJal water stations.</p> <p>As its CSR initiative, Bayer India is funding the iJal project.</p> <p>SPECIFIC EXAMPLES of activities during the reporting year:</p> <p>// The on-ground implementing partner for the project "Safe Water Network" was onboarded.</p> <p>// An agreement was formulated with the implementing partner for a tenure of two years.</p> <p>// Geography for installation of the iJal stations, Project design, Execution strategy and Key Performance Indicators were agreed upon.</p>
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Target reference number		Target coverage		Category of target & Quantitative metric				Date target was set
<ul style="list-style-type: none"> <li>Target 4</li> </ul>		<ul style="list-style-type: none"> <li>Organization-wide (direct operations only)</li> </ul>		<p>Monitoring of water use</p> <ul style="list-style-type: none"> <li>Other monitoring water use, please specify: % of sites with water management systems in stressed areas by 2030 (validated)</li> </ul>				01.01.2021
End date of base year	Base year figure	End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/initiatives/frameworks aligned with or supported by this target	
31.12.2020	0	31.12.2030	100	30	<ul style="list-style-type: none"> <li>Revised</li> </ul>	N/A	<ul style="list-style-type: none"> <li>Sustainable Development Goal 6</li> </ul>	
Explain target coverage and identify any exclusions				Plan for achieving target, and progress made to the end of the reporting year		Actions which contributed most to achieving or maintaining this target	Further details of target	
<p>To pursue the objectives of our water strategy, we are currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.</p> <p>In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data.</p> <p>We identify these regions using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites in regions with a high level of water stress (Baseline Water Stress indicator is greater than or equal to 0.4). The data is extracted for the exact geolocalization</p>				<p>Using a monitoring tool developed by Bayer, the corporate Public Affairs, Sustainability &amp; Safety (PASS) function analyzes the site data at corporate level including a site-specific risk review and progress analysis.</p> <p>PROGRESS: In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data.</p> <p>The key characteristics of a sustainable water management are a balance between</p>		N/A	<p>Due to widely varying local situations, each water management system is designed individually on the basis of a detailed analysis that takes into account local circumstances and the relevant parameters of our water supply and disposal. We address identified risks with locally adapted countermeasures such as the establishment of alternative supply sources, the improvement of wastewater quality or wastewater recirculation. These activities are accompanied by</p>	



of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.	water consumption and availability, and the optimal conservation of water resources. 8 out of 27 sites passed the assessment in 2024.		management measures such as regular employee training in water management and participation in roundtables with regulatory authorities and residents.
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Target reference number		Target coverage		Category of target & Quantitative metric		Date target was set	
• Target 5		• Business division		Water withdrawals • Reduction in total water withdrawals		31.12.2024	
End date of base year	Base year figure	End date of target year	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/initiatives/frameworks aligned with or supported by this target
31.12.2024	100	31.12.2030	80	100	• New	N/A	• Sustainable Development Goal 6
Explain target coverage and identify any exclusions			Plan for achieving target, and progress made to the end of the reporting year		Actions which contributed most to achieving or maintaining this target		Further details of target
By 2030, our Pharmaceuticals and Consumer Health Divisions aim to reduce their water withdrawals, including purchased water, weighted by water stress and the own share of the region's total withdrawal, by 20% compared to the 2024 baseline (data based on WRI Aqueduct Water Risk Atlas).			Our analysis shows that replacing once-through cooling systems offers the greatest impact. Additionally, we will optimize wastewater pre-treatment filters, lower water demands for off-gas treatment and reuse treated wastewater.  This approach not only minimizes our impact on surface- and groundwater but also reduces heat load to rivers, while lowering long-term operating costs and enhancing production resilience.		N/A		Bayer will build upon the already existing water management systems to optimize the use of water at relevant sites in water-scarce areas and extend them to sites that are forecasted to be in water-scarce regions by 2030.

# Module 11 – Environmental Performance – Biodiversity

## 11.2 What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Actions taken in the reporting period to progress your biodiversity-related commitments	Type of action taken to progress biodiversity-related commitments*
<ul style="list-style-type: none"> <li>Yes, we are taking actions to progress our biodiversity-related commitments</li> </ul>	<ul style="list-style-type: none"> <li>Land/water protection</li> <li>Land/water management</li> <li>Education &amp; awareness</li> </ul>

## 11.3 Does your organization use biodiversity indicators to monitor performance across its activities?

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
<ul style="list-style-type: none"> <li>Yes, we use indicators</li> </ul>	<ul style="list-style-type: none"> <li>Other, please specify: Environmental Impact Reduction (EIR)</li> </ul>

## 11.4 Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Type of area important for biodiversity	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	<ul style="list-style-type: none"> <li>Yes</li> </ul>	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
UNESCO World Heritage sites	<ul style="list-style-type: none"> <li>No</li> </ul>	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
UNESCO Man and the Biosphere Reserves	<ul style="list-style-type: none"> <li>No</li> </ul>	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).

Ramsar sites	<ul style="list-style-type: none"> <li>No</li> </ul>	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
Key Biodiversity Areas	<ul style="list-style-type: none"> <li>Yes</li> </ul>	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
Other areas important for biodiversity	<ul style="list-style-type: none"> <li>Yes</li> </ul>	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).

#### 11.4.1 Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Types of area important for biodiversity	Protected area category (IUCN classification)	Country/area	Name of the area important for biodiversity	Proximity	Area of overlap (hectares)	Briefly describe your organization's activities in the reporting year located in or near to the selected area
<ul style="list-style-type: none"> <li>Legally protected areas</li> <li>Key Biodiversity Areas</li> <li>Other areas important for biodiversity</li> </ul>	<ul style="list-style-type: none"> <li>Not applicable</li> </ul>	Germany	N/A	<ul style="list-style-type: none"> <li>Data not available</li> </ul>	N/A	<p>Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).</p> <p>Currently we are working on adjusting our strategy for the analysis of Bayer sites in relation to biodiversity.</p> <p>Please note: As we could not completely delete the selections in the columns "country/area" and "proximity", we selected Germany for our headquarter location and "Data not available" as we cannot provide additional details until our strategy has been finalized.</p>
Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity		Mitigation measures implemented within the selected area		Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented		

<ul style="list-style-type: none"> <li>No</li> </ul>	N/A	<p>As we operate in a heavily regulated environment, comply with laws and regulatory requirements and strive to minimize the potential environmental impact of our sites during normal operations through mitigation measures, our double materiality assessment did not identify any material impacts with regards to our sites' normal operations on biodiversity, ecosystems and endangered species. Our sites are principally subject to the residual risk of unforeseen events that could potentially lead to negative impacts on biodiversity and ecosystems. We strive to prevent negative environmental impacts through our actions for both normal operations and the management of unforeseen events.</p> <p>Due to compliance with legal and regulatory requirements as well as the targeted, site-specific measures, we came to the conclusion that no additional remedial measures will have to be undertaken with regard to potential impacts on biodiversity.</p>
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## Module 13 – Further information & sign off

**13.1 Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?**

Other environmental information included in your CDP response is verified and/or assured by a third party	Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party	Explain why other environmental information included in your CDP response is not verified and/or assured by a third party
<ul style="list-style-type: none"> <li>• Yes</li> </ul>	n/a	n/a

**13.1.1 Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?**

Environmental issue for which data has been verified and/or assured	Disclosure module and data verified and/or assured	Verification/assurance standard	Further details of the third-party verification/assurance process	Attach verification/assurance evidence/ report (optional)
<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Forests</li> <li>• Water</li> <li>• Plastics</li> <li>• Biodiversity</li> </ul>	Identification, assessment, and management of dependencies, impacts, risks, and opportunities <ul style="list-style-type: none"> <li>• Identification, assessment, and management processes</li> <li>• Identification of priority locations</li> </ul>	General standards <ul style="list-style-type: none"> <li>• ISAE 3000</li> </ul>	<p>The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:</p> <p>// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.</p> <p>// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.</p> <p>// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.</p> <p>// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.</p> <p>// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.</p> <p>// conducted site visits.</p> <p>// considered the presentation of the information in the Consolidated Sustainability Statement.</p>	Bayer Annual Report 2024

			// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.	
<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Forests</li> <li>• Water</li> <li>• Biodiversity</li> </ul>	<p>Governance</p> <ul style="list-style-type: none"> <li>• Environmental policies</li> </ul>	<p>General standards</p> <ul style="list-style-type: none"> <li>• ISAE 3000</li> </ul>	<p>The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:</p> <p>// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.</p> <p>// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.</p> <p>// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.</p> <p>// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.</p> <p>// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.</p> <p>// conducted site visits.</p> <p>// considered the presentation of the information in the Consolidated Sustainability Statement.</p> <p>// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.</p>	Bayer Annual Report 2024
<ul style="list-style-type: none"> <li>• Climate change</li> <li>• Water</li> </ul>	<p>Business strategy</p> <ul style="list-style-type: none"> <li>• Internal pricing of environmental externalities</li> <li>• Scenario analysis</li> <li>• Supplier compliance with environmental requirements</li> <li>• Sustainable finance taxonomy aligned spending/revenue</li> <li>• Transition plans</li> </ul>	<p>General standards</p> <ul style="list-style-type: none"> <li>• ISAE 3000</li> </ul>	<p>The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:</p> <p>// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.</p> <p>// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.</p> <p>// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.</p> <p>// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.</p>	Bayer Annual Report 2024

			<p>// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.</p> <p>// conducted site visits.</p> <p>// considered the presentation of the information in the Consolidated Sustainability Statement.</p> <p>// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.</p>	
<ul style="list-style-type: none"> <li>Climate change</li> </ul>	<p>Environmental performance – Climate change</p> <ul style="list-style-type: none"> <li>Base year emissions</li> <li>Electricity/Steam/Heat/Cooling consumption</li> <li>Emissions breakdown by business division</li> <li>Emissions reduction initiatives</li> <li>Fuel consumption</li> <li>Methane emissions</li> <li>Progress against targets</li> <li>Project-based carbon credits</li> <li>Renewable Electricity/Steam/Heat/Cooling consumption</li> <li>Renewable fuel consumption</li> <li>Target-setting methodology</li> <li>Waste data</li> <li>Year on year change in absolute emissions (Scope 1 and 2)</li> <li>Year on year change in absolute emissions (Scope 3)</li> <li>Year on year change in emissions intensity (Scope 1 and 2)</li> </ul>	<p>General standards</p> <ul style="list-style-type: none"> <li>ISAE 3000</li> </ul>	<p>The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:</p> <p>// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.</p> <p>// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.</p> <p>// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.</p> <p>// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.</p> <p>// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.</p> <p>// conducted site visits.</p> <p>// considered the presentation of the information in the Consolidated Sustainability Statement.</p> <p>// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.</p>	<p>Bayer Annual Report 2024</p>

<ul style="list-style-type: none"> <li>Water</li> </ul>	Environmental performance – Water security <ul style="list-style-type: none"> <li>Emissions to water in the reporting year</li> <li>Facilities with water-related dependencies, impacts, risks and opportunities</li> <li>Volume withdrawn from areas with water stress (megaliters)</li> <li>Water consumption– total volume</li> <li>Water discharges– total volumes</li> <li>Water withdrawals– total volumes</li> </ul>	General standards <ul style="list-style-type: none"> <li>ISAE 3000</li> </ul>	<p>The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:</p> <p>// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.</p> <p>// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.</p> <p>// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.</p> <p>// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.</p> <p>// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.</p> <p>// conducted site visits.</p> <p>// considered the presentation of the information in the Consolidated Sustainability Statement.</p> <p>// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.</p>	Bayer Annual Report 2024
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**13.2 Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

Additional information	Attachment (optional)
<p>For all references to targets made in this report, please note that targets might be shortened due to limited space / CDP character limits. The original versions of our targets, including methodological details, can be found in the Bayer Impact Report 2024 on page 7 (see attachment).</p> <p><b>FURTHER INFORMATION FOR 7.16 and 7.30.16:</b>  Bayer operates in 80 countries worldwide. We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ and/or whose annual water withdrawal is greater than or equal to 50 thousand m3 as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result. It is therefore not included in our reporting. Please also note for 7.16 that fleet management is counted under Germany.</p> <p><b>FURTHER INFORMATION FOR 7.30 and 7.30.1:</b>  We do not differentiate between steam and heat during our data collection. All data for steam and heat is reported in the row "Consumption of purchased or acquired steam" in question 7.30.1.</p>	Bayer Impact Report 2024

**13.3 Provide the following information for the person that has signed off (approved) your CDP response.**



Job title	Corresponding job category
Bayer AG Chairman of the Board of Management (CEO)	<ul style="list-style-type: none"> <li>Board chair</li> </ul>

**13.4 Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.**

- Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute