

## Task Force on Climate-related Financial Disclosures (TCFD) Index

	Disclosure Focus Area	Disclosure Details	Company Source
<b>Governance</b>	Disclose the organization's governance around climate-related risks and opportunities	a) Describe the board's oversight of climate-related risks and opportunities	CDP Climate report: C1.1, C1.1a, C1.1b; Sustainability report: 2. Corporate Governance Annual report: 3.2.3 Overall Assessment of Opportunities and Risks by the Board of Management
		b) Describe management's role in assessing and managing climate-related risks and opportunities.	CDP Climate report: C1.2, C1.2a; C2.2b, C2.2d; Sustainability report 2019: 2. Corporate Governance Annual report 2019: 3.2 Opportunity and Risk Report, 4. Corporate Governance Report Bayer
<b>Strategy</b>	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy and financial planning	a) Describe the climate-related risks and opportunities the organization has identified over the short, medium and long term	CDP Climate report: C2.1, C2.2c, C2.2d, C2.3, C2.3a, C2.4, C2.4a; C2 Risks and opportunities Sustainability report 2019: Section Sustainability Strategy Annual report 2019: 1.2 Strategy and Management
		b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy and financial planning	CDP Climate report: C2.3a, C2.4a, C2.5, C2.6, C3.1, C3.1c, Sustainability report 2019: Section Sustainability Strategy Annual report 2019: 1.2 Strategy and Management
		c) Describe the resilience of the organization's strategy, taking into consideration different climate-	CDP Climate report: C3.1a, C3.1d;

		related scenarios, including a 2°C or lower scenario.	
<b>Risk Management</b>	Disclose how the organization identifies, assesses and manages climate-related risks.	a) Describe the organization's processes for identifying and assessing climate-related risks.	CDP Climate report: C2.2, C2.2a, C2.2b, C2.2c, C2.2d, Sustainability Report 2019: 2.7. Sustainability Management, 4.2 Sustainability in the Supply Chain Annual Report 2019: 3.2 Opportunity and Risk Report
		b) Describe the organization's processes for managing climate-related risks	CDP Climate report: C2.2d, C2.3a, C3.1c, C4.3c Sustainability Report 2019: 2.7 Sustainability Management Annual Report 2019: 1.2 Strategy and Management, 3.2.1 Group-wide Opportunity and Risk Management System
		c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	CDP Climate report: C2.2; C2.2a, C2.2b, C2.2c, C2.2d, C2.3a Sustainability Report 2019: Sustainability Strategy Annual Report 2019: 1.2 Strategy and Management - Sustainability, 3.2 Opportunity and Risk Report
<b>Metrics and Targets</b>	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities	a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	CDP Climate report: C2.2b, C2.3a, C5, C6, C7, C8, C9, C11 Sustainability Report 2019: GRI Content Index Annual Report 2019: 1.7 Environmental Protection and Safety, 5.4 Nonfinancial and Other Disclosures by Bayer AG
		b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	CDP Climate report: C6.1, C6.3, C6.5, ; C5, C6, C7 Sustainability Report 2019: 7.3. Air emission, 4. Sustainability in the Supply Chain Annual Report 2019: 1.7 Environmental Protection and

			Safety, 5.4 Nonfinancial and Other Disclosures by Bayer AG
		c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	CDP Climate report: C4.1, C4.1b, C4.2; C4 Sustainability Report 2019: Sustainability Strategy Climate Protection (SBT), Our Sustainability Targets, Annual Report 2019: 1.2 Strategy and Management

Company sources: Bayer Annual Report 2019/ Bayer Sustainability Report 2019/ Bayer CDP Climate report 2019 (fiscal 2018)