Sustainability Accounting Standards Board (SASB) Index

2025

Health for all, Hunger for none

BIOTECHNOLOGY & PHARMACEUTICALS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

Safety of Clinical Trial Participants	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	HC-BP-210a.1	Bayer, similar to many major pharmaceutical and biotechnology companies, utilizes clinical research organizations (CROs) to deliver some of our clinical trial portfolio. This is done through two models.
			1. The first model is functional service provision, where CRO staff are engaged by Bayer in order to supplement internal resources. In this case, the CRO personnel works on clinical trials using Bayer processes and Bayer IT systems.
			2. The second model is where Bayer outsources the clinical trial in full. For these situations, we have large, global CROs with extensive geographical reach, which gives Bayer the opportunity to manage them centrally by appropriate integration into Clinical and Study Teams at the global level. Both Bayer and our CROs adhere to Good Clinical Practice (GCP) and country-specific legal, data privacy, ethical (Declaration of Helsinki) and regulatory requirements.
			To manage our CRO partners and our outsourcing model, a global process is in place applying to all regions.
			There are three components of the full outsourcing model:
			1. Contingent Contracting Model, containing fixed price and bonus/penalty
			2. Operating Model, with clear responsibilities and the CRO operating with its own resources, processes and IT systems
			3. Risk-based Oversight Model, with Bayer staff focusing on oversight activities that are critical for overseeing patient safety and data integrity
			To facilitate the full outsourcing model, Bayer works on industry platforms and to recognized regulatory, industry and data standards.
			With regard to patient safety, assessment and reporting to health authorities, we use Bayer IT systems, people and processes, receiving reports from the investigator. With respect to audit and inspection, these are outlined in our quality agreement, which is appended to the Master Service Agreement, or corresponding supplier agreements. Bayer assesses which clinical sites require audit using a risk-based method. Additional CROs providing supplementary services (e.g. imaging, laboratory analysis) are also utilized and oversight is conducted via a similar mechanism to the full outsourcing model, with Bayer staff focusing on activities that are critical to overseeing patient safety and data integrity.
			Before any activities can be outsourced to a potential CRO, the CRO is subjected to a qualification process. An integral part of this process is a risk-based assessment whether a GCP qualification audit is required.
			Bayer publishes information on clinical trials in compliance with the respective local laws. Bayer publishes information on its own clinical trials both in the publicly accessible registers and in its own Clinical Trials Explorer database. Further information about our globally uniform standards, the monitoring of clinical studies and the role of the ethics committees can be found on our website.
			For more information:
			// Bayer 2025 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health – Clinical trials
			// Clinical Trials website
			// Ethics in Clinical Trials website
			// Bayer Clinical Trials website
			// http://www.clinicaltrials.gov/

	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	HC-BP-210a.2	During 2025, 11 US FDA Bioresearch Monitoring (BIMO) inspections were conducted at clinical investigator sites, resulting in 4 observations classified as Voluntary Action Indicated (VAI) and 2 sponsor inspections, resulting in no observations or No Action Indicated (NAI). There were no US FDA Pharmacovigilance inspections in 2025.

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	HC-BP-210a.3	Not reported

Access to Medicines	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	HC-BP-240a.1	For more information:
			// Bayer 2025 Impact Report – Sustainability Strategy chapter
			// Bayer 2025 Impact Report – Focus on: Access to Healthcare chapter
			// Access to Medicine Foundation 2025 ranking

	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	HC-BP-240a.2	// Bayer 2025 Impact Report – Focus on: Access to Healthcare chapter // Access to Medicine Foundation 2025 ranking
Affordability & Pricing	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	HC-BP-240b.1	Not reported
	Percentage change in: (1) average list price and (2) average net price across US product portfolio compared to previous year	HC-BP-240b.2	From 2024 to 2025, the Bayer U.S. portfolio WAC for prescription products increased by 5.2%
	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	HC-BP-240b.3	Not reported
Drug Safety	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	HC-BP-250a.1	See FDA Adverse Event Reporting Website
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	HC-BP-250a.2	See FDA Adverse Event Reporting Website

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Number of recalls issued, total units recalled	HC-BP-250a.3	https://www.fda.gov/safety/recalls-market-withdrawals-safety-alerts?search_api_fulltext=Bayer&field_regulated_product_field=All (0 for 2025, 0 for 2024) https://www.accessdata.fda.gov/scripts/ires/index.cfm#tabNav_advancedSearch

	Total amount of product accepted for takeback, reuse or disposal	HC-BP-250a.4	The disposal of pharmaceutical products is subject to strict safety criteria. Packaging materials for crop protection products are recycled in line with national regulations and according to country-specific infrastructures for waste disposal. In many countries with no legal regulation, the industry has set up a returns system in collaboration with other providers. Whenever possible within the framework of legal regulations, we make use of the opportunities in our divisions to recycle solvents, catalysts and intermediates and return them to the production process after treatment. Recycling plays an especially important role in our production of crop protection products and is therefore a key criterion at the process development stage of active ingredient production.
			Through a returns program, we enable doctors' offices and hospitals to send remaining stock or unused supplies of our iodinated X-ray contrast agent iopromide and our gadolinium-containing contrast agent gadobutrol from our customers. This makes it possible to avoid unnecessary environmental discharges and properly reuse the iodine or gadolinium in an industrial cycle. Once contrast agent containers have been opened, their contents need to be quickly used. Collection enables iodine and gadolinium contained in residues of unused contrast agents from doctor's surgeries, hospitals or radiology centers to be reused. The residues are collected in special containers that can be obtained from Bayer for free and that an external service provider picks up on our behalf. This makes our system customer-friendly and participation easier for medical personnel. Iodine recovery is already a common practice in Bayer's contrast agent production. Tons of iodine have already been recovered using our patented process and fed back into the value chain. The recovered iodine can be used for many different purposes, but not for the production of contrast agents themselves as the legal quality requirements for medicinal products do not permit this.
			// Bayer 2025 Impact Report – Chapter 3.7 Pharmaceuticals and Consumer Health
			// Bayer 2025 Impact Report – Chapter 7.5 Environmental – Waste and Recycling – Disposal, recycling and processing
			// Bayer Sustainability Statement in the Annual Report 2025 – E5 Circular Economy

	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	HC-BP-250a.5	None. All US FDA inspections classified as NAI (no action indicated or VAI (voluntary action indicated).
Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	HC-BP-260a.1	// Bayer 2025 Impact Report – Chapter 3.5 Product Stewardship – Protection against Product Counterfeiting
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	HC-BP-260a.2	// Bayer 2025 Impact Report – Chapter 3.5 Product Stewardship – Protection against Product Counterfeiting
	Number of actions that led to raids, seizure, arrests and/or filing of criminal charges related to counterfeit products	HC-BP-260a.3	In addition to the process established in the quality management system, we have introduced a data management tool for the corporate security and legal functions. This enables assessments and reports to be compiled on activities by law enforcement authorities in connection with pharmaceutical counterfeiting that were triggered by information and analyses we submitted. For more information: // Bayer 2025 Impact Report – Chapter 3.5 Product Stewardship – Protection against Product Counterfeiting

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	HC-BP-270a.1	Not reported

	Description of code of ethics governing promotion of off-label use of products	HC-BP-270a.2	We do not tolerate any improper exertion of influence on our business partners. As part of our compliance management system, we record and investigate any suspected violation of our responsible marketing principles, irrespective of whether the complaints come from internal or external sources.
			The most important Group Regulations in this context are the Code of Conduct and the Legal, Compliance and Insurance Policy (e.g. on anti-corruption, competition law, data privacy). These regulations are supplemented by the Group Regulation on Integrity & Responsibility in Communications and Marketing, which guides all employees to ensure compliance across all communication and marketing activities, including the development and usage of promotional articles in accordance with cur-rent internal and relevant external legal and ethical standards. Where several regulations are applicable, we comply with the strictest standards. Third parties acting on Bayer's behalf in countries with a high corruption risk undergo a separate due diligence process that involves criteria related to anti-corruption.
			Industry codes for pharmaceutical products and medical devices that have been adopted by major national and international associations and organizations also apply to marketing and distribution at Bayer. In many countries, these standards are further underpinned by local codes – all of which apply to pre-scription pharmaceuticals and some of which also apply to nonprescription medicines, dietary supplements, medical devices and medicated skincare products.
			The codes of the International Federation of Pharmaceutical Manufacturers & Associations (IFPMA) serve as a binding mini-mum global standard for all of Bayer's human pharmaceutical products in their area of application. In addition, Bayer observes the codes of the European Federation of Pharmaceutical Industries and Associations (EFPIA) in its interaction with healthcare professionals and patient organizations. Regarding the advertising of human pharmaceutical products, Bayer complies with the regulations set out in the IFPMA Code of Practice as the mini-mum global standard, along with those set forth in regional and national codes.
			The aforementioned codes contain provisions governing, among other matters, advertising materials, the distribution of samples, cooperation with members of specialist groups in connection with speaker and consultancy contracts, and scientific studies. Bayer observes the applicable transparency rules (e.g. the Physician Payments Sunshine Act in the United States) and participates in voluntary programs such as the EFPIA Disclosure Code.
			For more information:
			// Bayer 2025 Impact Report – Chapter 2.2 Corporate Governance – Compliance – Marketing compliance and the validity of recognized standards
			// Bayer Responsible Marketing & Sales website
			// Bayer Code of Conduct website
			// EFPIA Disclosure Code

Employee Recruitment, Develop-ment & Retention	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	HC-BP-330a.1	To maintain an enthusiasm for Bayer among top researchers and scientists, we offer them special development opportunities that are tailored to their requirements. These include new scientific challenges, special advanced training offerings and a career path either as experts or as managers in various Bayer regions, functions or divisions. Through our Science Fellows Community, we talk to our scientific specialists about their own career development. Special mentoring programs are established to support employees' early development and their regular networking with experienced scientists and managers. For more information: // Bayer 2025 Impact Report – Chapter 6.5 Employees – Employee Development and Integration

<table>
<tr><th>SASB Topic</th><th>SASB Accounting Metric</th><th>SASB Code</th><th>Bayer Reporting</th></tr>
<tr><td></td><td>(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others</td><td>HC-BP-330a.1</td><td>Fluctuation of employees
<table><tr><th></th><th colspan="3">Voluntary</th><th colspan="3">Total</th></tr><tr><th>%</th><th>2023</th><th>2024</th><th>2025</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Women</td><td>5.3</td><td>6.0</td><td>5.4</td><td>11.2</td><td>14.5</td><td>13.8</td></tr><tr><td>Men</td><td>5.2</td><td>5.1</td><td>5.1</td><td>11.4</td><td>13.6</td><td>13.7</td></tr><tr><td>Total</td><td>5.2</td><td>5.5</td><td>5.2</td><td>11.3</td><td>14.0</td><td>13.7</td></tr></table>For more information on fluctuation by region and by age group:
// Bayer 2025 Impact Report – Chapter 6.3 Employees – Employment in Detail</td></tr>
<tr><td>Supply Chain Management</td><td>Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients</td><td>HC-BP-430a.1</td><td>Bayer is an active member of Rx-360, with representation on the Board of Directors and operational engagement on relevant committees and working groups, such as Audit Operations, Supply Chain Security, Cell & Gene Therapy and Data Integrity. All of our own relevant facilities are taking part in Rx-360.
Extremely stringent safety standards for patients and medical professionals apply to pharmaceuticals and medical devices. That’s why both the development and manufacture of pharmaceuticals and medical devices are subject to very strict quality requirements.
The quality management system of the Pharmaceuticals and Consumer Health divisions is based on internationally recognized standards and applicable legal, regulatory and ethical requirements for all stages of the provision of a pharmaceutical or a medical device – from development to registration, production and distribution. In particular, these standards include the rules for good working practice (GxP) in the development and manufacture of pharmaceuticals – such as Good Manufacturing Practice (GMP), Good Distribution Practice (GDP), Good Clinical Practice (GCP), Good Pharmacovigilance Practice (GVP), ISO certifications such as those for the manufacture of medical devices (e.g. ISO 17025 and 13485), and the guidelines of the International Conference on Harmonisation of Technical Requirements for Registration of Pharmaceuticals for Human Use (ICH).
The strategy is in line with the United Nations Guiding Principles (UNGPs) on Business and Human Rights. No cases of noncompliance with the UNGPs were reported in 2025.
Internal experts and external assessors regularly conduct risk-based audits to verify compliance with the statutory requirements and relevant standards in the development and production of medicines, as well as for registered product specifications. Such audits also cover our subcontracted institutes, service providers, suppliers and contract manufacturing organizations (CMOs). In addition to the internal quality assurance mechanisms, all our sites are regularly inspected by the respective countries’ health authorities to verify compliance with the various national and international requirements, and certified according to the respective product category (e.g. through GMP certificates or in the form of an official manufacturing license).
According to the respective product category (e.g. through GMP certificates or in the form of a manufacturing license). All our sites received the targeted certifications in 2025.
For more information:
// Bayer 2025 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health – Quality and safety of pharmaceuticals and medical devices
// Bayer Sustainability Statement in the Annual Report 2025 – S4 Consumers and end-users</td></tr>
<tr><td>Business Ethics</td><td>Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery</td><td>HC-BP-510a.1</td><td>Not reported</td></tr>
</table>

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

	Description of code of ethics governing interactions with health care professionals	HC-BP-510a.2	We do not tolerate any improper exertion of influence on our business partners. As part of our compliance management system, we record and investigate any suspected violation of our responsible marketing principles, irrespective of whether the complaints come from internal or external sources. Marketing activities related to our drug product material and benefits provided to healthcare professionals (HCPs) are closely supervised by our legal department and/or the medical departments.
			The most important Group Regulations in this context are the Code of Conduct and the Legal, Compliance and Insurance Policy (e.g. on anti-corruption, competition law, data privacy). These regulations are supplemented by further guidelines which help our employees to ensure compliance across all communication and marketing activities, including the development and usage of promotional articles in accordance with current internal and relevant external legal and ethical standards. Where several regulations are applicable, we comply with the strictest standards. Third parties acting on Bayer's behalf in countries with a high corruption risk undergo a separate due diligence process that involves criteria related to anti-corruption.
			Industry codes for pharmaceutical products and medical devices that have been adopted by major national and international associations and organizations also apply to marketing and distribution at Bayer. In many countries, these standards are further underpinned by local codes – all of which apply to prescription pharmaceuticals and some of which also apply to nonprescription medicines, dietary supplements, medical devices and medicated skincare products.
			The codes of the International Federation of Pharmaceutical Manufacturers & Associations (IFPMA) serve as a binding minimum global standard for all of Bayer's human pharmaceutical products in their area of application. In addition, Bayer observes the codes of the European Federation of Pharmaceutical Industries and Associations (EFPIA) in its interaction with healthcare professionals and patient organizations, as well as other regional and national codes. Regarding the advertising of human pharmaceutical products, Bayer complies with the regulations set out in the IFPMA Code of Practice as the minimum global standard, along with those set forth in regional and national codes.
			The aforementioned codes contain provisions governing, among other matters, advertising materials, the distribution of samples, cooperation with members of specialist groups in connection with speaker and consultancy contracts, and scientific studies. These activities are closely supervised by our legal department and/or the medical department. Bayer observes the applicable transparency rules (e.g. the Physician Payments Sunshine Act in the United States) and participates in voluntary programs such as the EFPIA Disclosure Code. In accordance with the EFPIA Disclosure Code, Bayer discloses benefits in kind to medical specialists and health organizations in connection with the development and marketing of pre-scription (and, where legally required, nonprescription) medicines. Bayer is convinced that better results can be achieved for patients through cooperation with, and the continuous training of, medical specialists.
			For more information:
			// Bayer 2025 Impact Report – Chapter 2.2 Corporate Governance – Compliance – Marketing compliance and the validity of recognized standards
			// Bayer Responsible Marketing & Sales website
			// Bayer Code of Conduct website

Activity Metrics

SASB Activity Metric		SASB Code	
Number of patients treated			Not reported
Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)			// Bayer 2025 Annual Report – Chapter 1.1.2 Corporate Structure // Bayer 2025 Annual Report – Chapter 1.3 Focus on Innovation – Pharmaceuticals

CHEMICALS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	In our GHG emission reporting, we take account of the recommendations of the Greenhouse Gas Protocol (GHG Protocol). Direct emissions from our own power plants, vehicles, waste incineration plants and production facilities (Scope 1) with an annual energy consumption exceeding 1.5 terajoules.

Gross Scope 1 GHG emissions by emitted greenhouse gas

million t CO_2eq	2024	2025
Gross Scope 1 GHG emissions	1.88	**1.89**
of which carbon dioxide (CO_2)	1.83	**1.84**
of which ozone-depleting substances	0.003	**0.003**
of which partially fluorinated hydrocarbons (HFCs)	0.04	**0.03**
of which nitrous oxide (N_2O)	0.01	**0.01**
of which methane (CH_4)	0.003	**0.003**

In 2025, approximately 14% of our Scope 1 greenhouse gas emissions were generated at sites that are subject to a regulated emissions trading scheme in which we participate (2024: 13%). In 2025, we participated in European emissions trading with a total of five plants (2024: five plants). The greenhouse gas emissions of these plants amounted to approximately 256,550 metric tons of CO2 equivalents in 2025 (2024: approximately 248,000 metric tons of CO2 equivalents).

For more information:

// Bayer Sustainability Statement in the Annual Report 2025 – E1-6 Greenhouse gas emissions
// Bayer Transition and Transformation Plan

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	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 2020, we set ourselves a target of achieving a 42% reduction in absolute combined Scope 1 and 2 greenhouse gas emissions compared to the base year 2019 by the year 2029. The base year for our reduction target is 2019, at 3.76 million metric tons of CO2 equivalents. Our combined Scope 1 and 2 target was once again validated by the SBTi in 2024; it is commensurate with the target path of 1.5 °C. We will offset the remaining greenhouse gas emissions from our own operational processes by 2030 by purchasing certificates from verified climate protection projects.
			In 2025, we reduced our combined Scope 1 and Scope 2 greenhouse gas emissions by 25.9% (2024: 21.3%) compared to the base year 2025. In 2025, we reduced our Scope 1 greenhouse gas emissions by 9.4% (2024: 9.4%) compared to the base year 2019. This is equivalent to a reduction of 0.19 million metric tons of CO_2 equivalents (2024: 0.2 million metric tons of CO_2 equivalents).
			// Optimization of energy efficiency in our facilities and buildings: 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. Certifications according to the international standards ISO 14001 (environmental management) and ISO 50001 (energy management) help to identify energy consumption savings potential both in existing production processes and in the development of new production processes and the conversion of existing ones. These certifications enable us to manage and reduce energy consumption at our production sites. Each year, various of these measures are implemented at many of our sites. We expect a further 2% reduction in our Scope 1 and Scope 2 greenhouse gas emissions by 2029 (compared to the base year 2019). The implementation of the measures depends on local circumstances, as well as technological developments.
			// Emissions reduction at our sites through the purchase of energy for heating and cooling: To achieve our ambitious climate target of net zero greenhouse gas emissions in 2050, we must also reduce emissions at our sites from utility services, particularly for heating and cooling. By 2029, we want to conclude individual agreements at various sites to procure low-greenhouse-gas-emission utility services or have them generated from renewable energies. Implementation of this measure is scheduled to be fully completed by 2029. We expect the future measures to reduce total Scope 1 and Scope 2 greenhouse gas emissions by a further 1% (compared to the base year 2019). The implementation of the measures depends on local circumstances, as well as technological developments.
			// Conversion of our vehicle fleet to electromobility: To further reduce our greenhouse gas emissions, we want to convert our vehicle fleet to electromobility by 2030 wherever technically and economically feasible. This affects about 22,000 vehicles worldwide. To validate our activities in line with the criteria, we have joined the EV100 initiative of the Climate Group. So far, we have begun transitioning to electromobility in 50 countries (including Germany) that account for about 86% of our entire vehicle fleet. The proportion of hybrid and electric vehicles in our fleet at the end of 2025 was approximately 20%. The conversion will make an approximately 1% contribution to the reduction of our Scope 1 and Scope 2 greenhouse gas emissions. We do not expect the conversion of our vehicle fleet to have a significant impact on capital and operating expenditures. The implementation of the measures depends on local circumstances (including availability of suitable vehicles and charging infrastructure), as well as technological developments.
			
			More details can be found in our Bayer Sustainability Statement in the Annual Report 2025 – E1 Climate Change.
			The main levers we have identified to further reduce total direct emissions (Scope 1) and indirect emissions (Scope 2, market-based) in the period from 2026 to 2029 are described below:
			// Through the conversion to electricity from renewable energies, we expect a further 12 percentage points contribution to reducing total Scope 1 and Scope 2 greenhouse gas emissions by 2029 (compared to the base year 2019).
			// Through energy efficiency and production process optimization and electrification, we expect a further reduction contribution in total Scope 1 and Scope 2 greenhouse gas emissions of 2 percentage points by 2029 (compared to the base year 2019).
			// Through decarbonization of purchased indirect energy sources (heating, cooling), we expect a further reduction contribution in total Scope 1 and Scope 2 greenhouse gas emissions of 2 percentage points by 2029 (compared to the base year 2019).
			// By 2030, we aim to switch our fleet over to electric vehicles wherever technically and economically feasible. We expect a reduction contribution in total Scope 1 and Scope 2 greenhouse gas emissions of 1 percentage point here by 2029 (compared to the base year 2019).
			
			In 2025, we looked at the risks and opportunities stemming from the effects of climate change from various perspectives to evaluate them even better in relation to our company and integrate them into our strategy and measures. Climate-related risks are already accounted for in our Group-wide enterprise risk management (ERM) system.
			With our strategy to reduce greenhouse gas emissions, we are also reducing the risk of additional costs caused by the expected local regulations.

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<tr><td></td><td></td><td></td><td>For more information:
// Bayer Sustainability Statement in the Annual Report 2025 – E1 Climate change
// Bayer 2025 Impact Report – Sustainability Strategy
// Bayer 2025 Impact Report – Chapter 7.2 Environment – Climate
// Bayer 2025 TCFD Report
// Bayer Transition and Transformation Plan</td></tr>
<tr><td>Air Quality</td><td>Air emissions of the following pollutants: (1) NO_X (excluding N_2O), (2) SO_X, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)</td><td>RT-CH-120a.1</td><td>We report on direct air emissions from our environmental relevant sites (Bayer sites with an annual energy consumption exceeding 1.5 terajoules).
Direct Air Emissions
1,000 metric tons | 2022 | 2023 | 2024 | 2025
ODS[1] | 0.0042 | 0.0003 | 0.0002 | 0.0001
VOC[2] | 0.46 | 0.44 | 0.41 | 0.43
CO (carbon monoxide) | 2.62 | 2.43 | 2.53 | 2.58
NO_X (nitrogen oxides) | 3.52 | 3.32 | 3.29 | 3.25
SO_X (sulfur oxides) | 1.29 | 1.20 | 1.18 | 1.06
Particulates[3] | 2.26 | 2.36 | 2.41 | 2.31
[1] Ozone-depleting substances (ODS) according to the Montreal Protocol, in CFC-11 equivalents
[2] Volatile organic compounds (VOCs) excluding methane
[3] Fugitive total suspended particles (TSPs)

For more information:
// Bayer 2025 Impact Report – Chapter 7.3 Environment – Air Emissions</td></tr>
</table>

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	We report on energy consumption from our environmental relevant sites (Bayer sites with an annual energy consumption exceeding 1.5 terajoules). Total energy consumption of our company in 2025 fell slightly to 8,855 thousand MWh (2024: 9,055 thousand MWh). This includes both primary energy consumption, mainly of fossil fuels, and secondary energy consumption.

Energy consumption and mix

thousand MWh	2024	2025
Total fossil energy consumption	**7,058**	**6,440**
of which fuel consumption from coal and coal products	172	140
of which fuel consumption from crude oil and petroleum products	731	684
of which fuel consumption from natural gas	2,842	2,801
of which fuel consumption from other fossil sources	11	11
of which consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources	3,303	2,804
thereof consumption of purchased or acquired electricity from fossil sources	1,740	1,378
thereof consumption of purchased or acquired heat, steam and cooling from fossil sources	1,563	1,426
Total nuclear energy consumption[1]	**303**	**287**
Total renewable energy consumption	**1,560**	**2,013**
of which fuel consumption from renewable sources[2]	191	221
of which consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	1,366	1,788
thereof consumption of purchased or acquired electricity from renewable sources	1,331	1,745
thereof consumption of purchased or acquired heat, steam and cooling from renewable sources	35	43
of which consumption of self-generated nonfuel renewable energy	3	4
Total energy consumption from other nonrenewable sources[3]	**133**	**116**
Total energy consumption	**9,055**	**8,855**
Share of fossil sources in total energy consumption (%)	77.9	72.7
Share of nuclear sources in total energy consumption (%)	3.3	3.2
Share of renewable sources in total energy consumption (%)	17.2	22.7
Share of other nonrenewable sources in total energy consumption (%)	1.5	1.3
Self-generated nonrenewable energy production	**6,867**	**6,986**
Self-generated renewable energy production	**3**	**4**

[1] This figure is an estimate based on nuclear sources' share of the national electricity mix of the countries in which we buy electricity from the grid. Our data source is the International Energy Agency (IEA) monthly electricity statistics. The actual consumption of power from nuclear sources can deviate because the national electricity mixes bear only a statistical similarity to the composition of Bayer's electricity consumption from the grid.

[2] Includes fuel consumption from biomass, biogas and hydrogen from renewable sources

[3] Includes energy generated from waste

<table>
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<tr><td></td><td></td><td></td><td>Primary and secondary energy consumption required for production processes is usually dependent on the production volume: the more that is produced, the greater the energy consumption and also the associated greenhouse gas emissions.
At the European level, we are required to comply with the EU Energy Efficiency Directive (2012/27/EU), which stipulates that companies must conduct regular energy audits or implement an ISO 50001-certified energy management system. The sites subject to these requirements are responsible for taking the necessary actions and are also covered by our annual internal HSE audit program. In total, 19 sites have been certified in accordance with ISO 50001 in 2025.
For more information:
// Bayer Sustainability Statement in the Annual Report 2025 – E1-5 Energy consumption
// Bayer 2025 Impact Report – Sustainability Strategy chapter
// Bayer Transition and Transformation Plan</td></tr>
<tr><td>Water Management</td><td>(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress</td><td>RT-CH-140a.1</td><td>Water Withdrawals by Source
<table><tr><th>Million m³</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Total water withdrawals</td><td>53</td><td>53</td><td>53</td><td>52</td></tr><tr><td>of which from groundwater</td><td>21.3</td><td>21.3</td><td>20.9</td><td>21.1</td></tr><tr><td>of which from surface water</td><td>8.5</td><td>8.9</td><td>9.6</td><td>10.5</td></tr><tr><td>of which rainwater</td><td>2.8</td><td>2.3</td><td>3.4</td><td>0.6</td></tr><tr><td>of which drinking water from third parties</td><td>16.7</td><td>18.4</td><td>17.7</td><td>17.2</td></tr><tr><td>of which recycled wastewater from third parties</td><td>0.6</td><td>0.5</td><td>0.3</td><td>0.4</td></tr><tr><td>of which other[1] from third parties</td><td>2.1</td><td>1.1</td><td>0.7</td><td>0.9</td></tr><tr><td>of which water content of raw materials[2] from third parties</td><td>0.7</td><td>0.7</td><td>0.9</td><td>1.0</td></tr></table>[1] Treated water such as distilled water, ultrapure water and mineral water
[2] Partly released by chemical reaction

Total water consumption and water consumption in areas at water risk according to ESRS, including high water stress according to ESRS
<table><tr><th>million m³</th><th>2024</th><th>2025</th></tr><tr><td>Total water consumption</td><td>21.01</td><td>21.35</td></tr><tr><td>of which in areas at water risk, including areas with high water stress</td><td>5.36</td><td>5.36</td></tr></table>For more information:
// Bayer 2025 Impact Report – Chapter 7.4 Environment – Water
// Bayer Sustainability Statement in the Annual Report 2025 – E3 Water and marine resources
// Bayer Transition and Transformation Plan</td></tr>
<tr><td></td><td>Number of incidents of noncompliance associated with water quality permits, standards and regulations</td><td>RT-CH-140a.2</td><td>// Bayer Sustainability Statement in the Annual Report 2025 – E2 Pollution</td></tr>
</table>

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	Responsible water usage is a cornerstone of our commitment to sustainable development and is described in the Group Regulation on HSE Management and HSE Key Requirements. Clean water in sufficient quantities is essential for the health of people, animals and plants. That is why it is crucial that industrial water usage does not lead to local problems, such as water shortages for the people living in the catchment areas of our production sites in the future. To maximize impact, our activities go beyond our own sites and comprise measures throughout the value chain – from our suppliers through internal operational procedures to the farmers we supply.
			Our comprehensive water strategy covers potential water-related risks along our value chain. We want to deploy Bayer's innovation capability to generate value added for society while also creating new business opportunities.
			Cornerstones of our water strategy are:
			// Resilient agriculture: 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 ourselves the target of supporting our smallholder customers in increasing water productivity by 25% by 2030 against a 2019–2021 average baseline through the transformation of rice cropping in the relevant regions where Bayer operates, starting in India. Water productivity is defined as kilograms of crop yield per volume of water used (kg/m3). Our water target is currently focused on the Bayer DirectAcres Initiative, which aims to support farmers in successfully shifting from the traditional rice cultivation method (transplanted puddled rice, TPR) to direct seeded rice (DSR). Details on our baseline and performance progress can be found in the water conservation chapter. Bayer follows a methodology that documents the target setting, scope and boundaries, as well as the quantification approach including the determination of the baseline and progress measurement. A detailed description of our methodology is available on our website.
			// As we consider water a scarce and essential resource for life, we incorporate water quality and quantity into business and investment decisions to mitigate climate risks. As part of Bayer's Ecological & Sustainability Assessments, all new investments above € 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.
			// When evaluating water-related risks, we consider factors such as the [BS1] proximity to water-scarce regions, flood-prone areas, as well as our own consumption and discharge practices. These factors are integral to our decision-making process.
			// We value water at our own sites through water checks with detailed flow analyses and monitoring of drought and flood risks. To reduce our impact and dependency on water resources at relevant sites in water-scarce regions, we want to build on our existing water management systems and expand them to sites located in regions that will be subjected to water stress by 2030. This includes a risk evaluation that covers accessibility, availability and quality.
			// Suppliers: Bayer included specific aspects relating to water and wastewater in the Supplier Code of Conduct updated in 2025, and in our evaluation of the suppliers' sustainability risk and in supplier audits. Our sites and facilities: Bayer is committed to providing clean drinking water and sanitary facilities for all employees at our sites (WASH). We also want to continue reducing emissions into wastewater at our sites worldwide. Furthermore, we have voluntarily established very strict limits for the discharge of active ingredients into wastewater for the sites where they are produced. These limits are based on Predicted No Effect Concentrations and the local discharge situation, therefore safeguarding adequate protection of animals and plants in local water-systems.
			// Support for water-related community projects: We leverage our local presence and collaborate with various organizations to support projects that provide access to clean water and sanitation for our employees and the communities in which we operate. We also focus on raising awareness and building skills around water management. Therefore, we collaborate on local projects on water, sanitation and hygiene (WASH), such as our partnership with Safe Water Network in India, transforming the lives of 270,000 people. Our Pharma and Consumer Health divisions aim to reduce their water withdrawal, weighted by water stress and the own share of the respective regions' total withdrawal, by 20%, related to a 2024 baseline, by 2030.
			// Bayer as an ambassador and partner: It will take broad action by many supporters to deal with the water crisis. Bayer has a strong network through its participation in various water stewardship initiatives. These include the World Meteorological Organization for Water and Climate Leaders and the Water Resilience Coalition (WRC), International Drought Resilience Alliance (IDRA), an initiative forged during COP29 at the ministers' meeting of the United Nations Convention to Combat Desertification (UNCCD). We support these strong partnerships to ensure the engagement of the private sector in the actual 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 WRC, which concretizes and complements the ambitions of the CEO Water Mandate at a private-sector level.

<table>
<tr><th>SASB Topic</th><th>SASB Accounting Metric</th><th>SASB Code</th><th>Bayer Reporting</th></tr>
<tr><td></td><td></td><td></td><td>In our Water Position, we commit to complying with international, national and local legislation, and thus to protecting water resources, using them as sparingly as possible and to further reducing emissions into water. In our annual response to the CDP Questionnaire, we report in detail on our handling of water. This equates to a progress report for the CEO Water Mandate. We received an A rating from CDP in 2025.
For more information:
// Bayer 2025 Impact Report – Chapter 7.4 Environment – Water
// Bayer CDP Questionnaire
// HSE Management and HSE Key Requirements</td></tr>
<tr><td>Hazardous Waste Management</td><td>Amount of hazardous waste generated, percentage recycled</td><td>RT-CH-150a.1</td><td>Hazardous Waste Generated[1]
<table><tr><th>1,000 metric tons</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Total hazardous waste generated</td><td>1,038</td><td>1,164</td><td>1,021</td><td>969</td></tr><tr><td>of which from production</td><td>276</td><td>316</td><td>288</td><td>272</td></tr><tr><td>of which from construction work</td><td>273</td><td>312</td><td>287</td><td>270</td></tr></table>[1] Definition of hazardous waste in accordance with the local laws

The proportion of waste recycled or reused that is hazardous was around 7% (2024: 6%).
For more information:
// Bayer 2025 Impact Report – Chapter 7 Environment
// Bayer Sustainability Statement in the Annual Report 2025 – E5-5 Resource outflows</td></tr>
<tr><td>Community Relations</td><td>Discussion of engagement processes to manage risks and opportunities associated with community interests</td><td>RT-CH-210a.1</td><td>// Bayer Sustainability Statement in the Annual Report 2025 – Interests and views of stakeholders [SBM-2]
// Bayer Sustainability Statement in the Annual Report 2025 – S3 Affected Communities
// Bayer 2025 Impact Report – Chapter 1.3 The Company – Value Added
// Bayer 2025 Impact Report – Chapter 2.1 Corporate Governance – Practices and Principles (Code of Conduct)
// Bayer 2025 Impact Report – Chapter 2.8 Corporate Governance – Emergency and Crisis Management
// Bayer 2025 Impact Report – Chapter 2.2 Corporate Governance – Compliance
// Bayer 2025 Impact Report – Chapter 2.4 Corporate Governance – Stakeholders
// Bayer 2025 Impact Report – Chapter 8.4 Health and Safety – Process and Plant Safety
// Bayer 2025 Impact Report – Chapter 9.2 Social Engagement – Our Engagement in 2025</td></tr>
</table>

Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1

Recordable Occupational Injuries and Illnesses (Accidents)

	2023	2024	2025
Recordable work-related accidents[1]	**459**	**439**	**403**
of which Bayer employees	420	397	338
of which nonemployees[2]	39	42	65
Rate of recordable work-related accidents[1,3]	2.24	2.20	2.16
Rate of recordable work-related accidents of employees[3]	2.10	2.05	1.88
Rate of recordable work-related accidents of nonemployees[2,3]	6.84	7.58	9.87
Rate of occupational accidents with lost workdays (LTRIR)[1,4,5]	0.23	0.24	0.25
Total number of high severity accidents (excluding fatalities)[1]	**13**	**9**	**9**
of which Bayer employees	13	8	7
of which nonemployees[2]	–	1	2
Rate of high severity accidents (excluding fatalities)[1,4]	0.01	0.01	0.01
Number of lost days[1]	5,902	5,034	3,901
Fatalities from work-related injuries and work-related ill health	**12**	**2**	**–**
of which fatalities of Bayer employees	7	–	–
of which fatalities of nonemployees[1,2]	–	–	–
of which fatalities of value chain workers (not under Bayer supervision)	5	2	–
Rate of fatal occupational accidents[1,4]	0.007	–	–

Previous years' figures restated

[1] Bayer employees and nonemployees
[2] Nonemployees refers to the definition of ESRS and equals our internal definition of directly supervised contractors
[3] Based on 1,000,000 of around 190,000,000 working hours in 2025
[4] Based on 200,000 of around 190,000,000 working hours in 2025
[5] LTRIR = Lost Time Recordable Incident Rate; based on 200,000 working hours

The basis of our reporting on occupational accidents is the rate of recordable work-related accidents, which covers all occupational injuries and illnesses leading to medical treatment that goes beyond basic first aid that are suffered by Bayer employees and employees of contractors under the direct supervision of Bayer (named as nonemployees in the ESRS definition). As a result, recordable work-related accidents cover occupational injuries and illnesses both with and without lost workdays. In 2025, it was at 2.16 cases per 1,000,000 hours worked, which is equivalent to 403 occupational accidents worldwide (2024: 439). In statistical terms, this means that one recordable accident occurred for more than every 460,000 hours worked. Recordable accidents with lost workdays constituted 230 of the total of 403 occupational accidents. No Bayer employees lost their lives in work-related accidents in 2025.

For more information:

// Bayer 2025 Impact Report – Chapter 8 Health and Safety
// Bayer Sustainability Statement in the Annual Report 2025 – S1 – Own workforce

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	The workplaces of our employees and those of contractors under the direct supervision of Bayer are regularly subjected to a comprehensive occupational health and safety (OHS) risk assessment and hazard analysis by Bayer experts. The OHS Risk Assessment is a systematic process of hazard identification, evaluation of the risks (i.e. probability and consequence) that the identified hazards create, risk treatment to reduce or eliminate risks, and risk monitoring through documentation and reviews to ensure controls are in place to maximize personnel safety. Details of this process are specified in the Group Regulation on HSE Management & HSE Key Requirements. Systematic health promotion is a prerequisite for creating a health culture and health processes that enable a sustainably matured level of health and well-being in the company. Bayer's health promotion programs aim to effectively engage and empower employees, teams and work organizations to choose healthy behaviors that reduce the risk of developing chronic diseases and other illnesses and improve their health conditions. The focus is on supporting the development of the health literacy of all employees – this requires attractive and targeted health offers that are derived from regular risk assessments. The global and regional health experts are in regular contact with external institutions (e.g. health networks and research institutions), provide the health framework for Bayer (e.g. health strategy, central platform MyHealth) and manage health for the company in close collaboration with the HR Enabling Function. Personnel, whether employees or personnel of contractors, are expected to immediately report work-related hazards, dangerous situations or injuries/illnesses to their supervisors. When workplace incidents involving injury/illness are reported, a review is performed. Where required for more complex incidents, a root cause incident analysis is conducted based on these reports to determine suitable measures for reducing the chances of future recurrence. Within the context of our occupational health and safety management, Bayer employees and employees of contractors receive appropriate training in maintaining a safe workplace and reducing the risks of incidents and in taking care of their own health. Bayer requires safety briefings and special training courses consistent with the relevant work activities in which employees are engaged to promote a healthy and safe place to work. In addition to the legally required training measures, we assign compulsory training courses to our employees from our extensive training portfolio as befits their respective field of activity. For more information: // Bayer 2025 Impact Report – Chapter 8 Health and Safety

Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	Global agriculture and food systems are confronted with major challenges, such as climate change (in terms of both climate change mitigation and climate change adaptation), water scarcity and population growth. Scientists and United Nations (UN) organizations expect the world population to grow to around 9.7 billion people by 2050 – an increase of around 1.4 billion people relative to 2025. In addition, both the Food and Agriculture Organization (FAO) of the United Nations and the World Resources Institute (WRI) envisage a 50% increase in the demand for food and animal feed by 2050. The demand for animal-based protein and thus also for animal feed is expected to increase further, especially in the emerging markets. At the same time, the already limited farmland is expected to decline due to climate change, water scarcity, soil erosion and other factors. The agricultural sector therefore needs to meet the demands of a growing population, while at the same time promoting sustainability and protecting our ecosystems. Intensive agriculture with higher yields per hectare on similar or less total hectares of farmland is a crucial factor for ensuring the continued availability of high-quality and affordable food. Agricultural intensification leads to less land being required for the same amount of agricultural output. While agricultural yields have grown by 60% over the past 40 years, the amount of agricultural land has increased by only 7.6%. This productivity increase was substantially enabled by technological developments in the areas of plant breeding including – since the 1990s – plant biotechnology as well as management practices such as fertilization, irrigation and crop protection. Insecticides and fungicides have played a crucial part in reducing harvest losses. Crops compete with weeds for water, nutrients and light, resulting in a potential crop loss of up to 30%. Herbicides are an important tool to reduce this competition.
			Bayer helps farmers cultivate more food for a growing population, improving food security and reducing the environmental impact of farming operations through our sustainability targets and stewardship. Digital technologies play an important role in this, as do improved seeds and innovative agronomic practices. To reduce harvest losses caused by insect pests, weed competitors or fungal infestation, we combine our high-performance seeds with the targeted use of crop protection products. We offer farmers a selection of these innovative tools and recommend optimal combinations to enable the use of crop management practices for optimal production. Our innovations in the areas of plant breeding and crop protection are designed to further improve both the quality and the quantity of harvests, while ensuring the highest safety standards, and to enhance plants' resilience against insect pests, diseases and a changing climate. Sales are published in the Bayer 2025 Annual Report.
			For more information:
			// Bayer 2025 Annual Report – Chapter 1.3 Focus on Innovation – Crop Science
			// Bayer 2025 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science
			// Bayer 2025 Impact Report – Focus on: Agriculture chapter
			// Bayer Sustainability Statement in the Annual Report 2025 – Chapter 3.6 Product Stewardship – Crop Science

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

Safety & Environ-mental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1.	The active ingredients we use in most of our finished products, such as pharmaceuticals and crop protection products, are or contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances. Details on sales from relevant products are published in our Bayer 2025 Annual Report.
			Most of our finished products, such as pharmaceuticals, crop protection products or some varieties of seeds, are subject to very stringent regulations prescribing specific and extensive approval and registration procedures. Our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. As a condition of their approval, the prescribed efficacy and safety of the individual products must always be demonstrated as proven. An approval therefore only applies for a particular product with the formulation entered in the marketing authorization. Changes in the product composition (such as new formulations for crop protection products) require additional approval or registration.
			In addition to regulating finished products, extensive statutory regulations also apply to the chemical substances handled by Bayer during product manufacture. Chemical substances are subject to the respective regional chemical regulations. These include REACH in the European Union, the Toxic Substances Control Act (TSCA) in the United States and the Measures for Environmental Management Registration of New Chemical Substances (MEE Order No. 12) of the Ministry of Ecology and Environment (MEE) in China. To fulfill these requirements, we have formulated Group-wide and division-specific regulations.
			For more information:
			// Bayer 2025 Annual Report – Chapter 1.1.2 Group Structure
			// Bayer 2025 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science
			// Bayer 2025 Impact Report – Chapter 3.2 Product Stewardship – Regulatory Conditions
			// Bayer 2025 Impact Report – Chapter 3.6 Product Stewardship – Crop Science
			// Bayer 2025 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health

	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	Most of our finished products, such as pharmaceuticals, crop protection products or some varieties of seeds, are subject to very stringent regulations prescribing specific and extensive approval and registration procedures.
			Our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. As a condition of their approval, the prescribed efficacy and safety of the individual products must always be demonstrated as proven. An approval therefore only applies for a particular product with the formulation entered in the marketing authorization. Changes in the product composition (such as new formulations for crop protection products) require additional approval or registration.
			In addition to regulating finished products, extensive statutory regulations also apply to the chemical substances handled by Bayer during product manufacture. Chemical substances are subject to the respective regional chemical regulations. These include REACH in the European Union, the Toxic Substances Control Act (TSCA) in the United States and the Measures for Environmental Management Registration of New Chemical Substances (MEE Order No. 12) of the Ministry of Ecology and Environment (MEE) in China. To fulfill these requirements, we have formulated Group-wide and division-specific regulations.
			For more information:
			// Bayer 2025 Impact Report – Chapter 3.2 Product Stewardship – Regulatory Conditions
			// Bayer 2025 Impact Report – Chapter 3.6 Product Stewardship – Crop Science
			// Bayer 2025 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	Crop Science is the world's leading agriculture enterprise by sales, with businesses in crop protection, seeds and traits. We offer a broad portfolio of high-value seeds, improved plant traits, innovative chemical and biological crop protection products, digital solutions and extensive customer service for sustainable agriculture.
			Bayer specializes in high-quality seeds with groundbreaking traits that offer not just higher yields but also improved weed control and more effective defense against insects. Our genetically modified plants containing Bacillus thuringiensis (Bt) control specific insect pests that feed directly on the plant. Our herbicide-tolerant plants are tolerant to certain herbicides such as glyphosate or dicamba. This enables weeds in fields to be eliminated using herbicides without damaging the crops.
			Sales are published in the Bayer 2025 Annual Report.
			For more information:
			// Bayer 2025 Annual Report – Chapter 1.1.2 Group Structure
			// Bayer 2025 Impact Report – Chapter 1.2 Corporate Structure
			// Bayer 2025 Annual Report – Chapter 1.3 Innovation – Crop Science
			// Bayer 2025 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science
			// Bayer 2025 Impact Report – Focus on: Agriculture chapter

Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	As a global life science enterprise, we are exposed to a wide range of internal and external developments and events that could significantly impact the achievement of our financial and nonfinancial objectives. Opportunity and risk management is therefore an integral part of corporate management at Bayer.
			The Public Affairs, Sustainability & Safety Enabling Function supports the CSO and the Board of Management in identifying risks and opportunities, developing strategies and defining targets and guidelines for sustainability management. It safeguards the governance of sustainability matters and integrates management into existing structures. This embeds sustainability management into the existing management and governance structures and core processes of the organization. We have, for example, implemented an integrated risk management system designed to ensure the continued existence and future target attainment of the Group through the early identification, assessment and treatment of risks. Our risk management system is aligned with internationally recognized standards and principles such as the ISO 31000 standard of the International Organization for Standardization.
			For more information:
			// Bayer 2025 Annual Report – Chapter 3.2 Opportunity and Risk Report
			// Bayer Sustainability Statement in the Annual Report 2025 – Chapter 4.1 General Information
			// Bayer 2025 Impact Report – Chapter 2.1 Corporate Governance – Practices and Principles (Code of Conduct)
			// Bayer 2025 Impact Report – Chapter 2.5 Corporate Governance – Transparency
			// Bayer 2025 Impact Report – Chapter 2.6 Corporate Governance – Bioethics
			// Bayer 2025 Impact Report – Chapter 2.2 Corporate Governance – Compliance
			// Bayer 2025 Impact Report – Chapter 2.4 Corporate Governance – Stakeholders
			// Bayer 2025 TCFD Report
			// Bayer Code of Conduct for Responsible Lobbying
			// Bayer Group Positions

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Operational Safety, Emergency Prepared-ness & Response	Process Safety Incidents Count (PSI-C), Process Safety Total Incident Rate (PSTI-R), and Process Safety Incident Severity Rate (PSI-SR)	RT-CH-540a.1	Since 2019, we have used the globally standardized KPI Process Safety Incident Rate (PSI-R) as an indicator for plant safety. This is integrated into the Group-wide reporting system. Reporting this indicator is based on the requirements of the International Council of Chemical Associations (ICCA). Process safety incidents (PSIs) refer to incidents during which amounts of chemical substances or energy that exceed defined thresholds leak from their primary containment, such as pipelines, pumps, tanks or drums. The PSI-R indicates the number of process safety incidents per 200,000 hours worked. In 2025, the PSI-R was 0.12 (2024: 0.12). A total of 112 process safety incidents occurred in 2025 (Process Safety Incident Count [PSI-C]). In addition, we also indicate the Process Safety Incident Severity Rate (PSI-SR). We report this according to the grading system of the ICCA.

Process Safety Incidents[1]

	2022	2023	2024	2025
Process Safety Incident Count (PSI-C)[1]	122	124	117	**112**
Process Safety Incident Rate (PSI-R)[1,2]	0.12	0.12	0.12	**0.12**
Process Safety Incident Severity Rate (PSI-SR)[1,3]	0.18	0.17	0.23	**0.23**

[1] According to ICCA (International Council of Chemical Associations)
[2] Number of PSI incidents per 200,000 hours worked
[3] Degree of severity for all PSI incidents per 200,000 hours worked

To prevent substance and energy releases, the causes of PSIs are analyzed and relevant findings are communicated to potentially affected sites throughout the Bayer Group.
The reporting thresholds are intentionally set at such a low level that even material and energy leaks that have no impact on employees, the local community or the environment, are systematically recorded and reported. We pursue this preventive approach so that weaknesses can be identified and corrected before a more serious incident can occur.
For more information:
// Bayer 2025 Impact Report – Chapter 8.4 Health and Safety – Process and Plant Safety

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

	Number of transport incidents	RT-CH-540a.2	In 2025, there were a total of 32 transport incidents, of which 27 were road related, 4 sea related and 1 rail related. Among these incidents:
			// 3 involved in transportation of hazardous materials/dangerous goods.
			// 5 resulted in severe personal injuries or fatalities.
			// 10 also resulted in a loss of product.
			// In 6 cases, the discharged substances were either cleaned up and properly disposed of or burned on site during the incident.
			// In addition, 24 of these transport incidents involved the participation of authorities.
			
			Significant [1] Transport Incidents 2025
			Crop Science, Beijing, China, May 2025
			A truck belonging to a transport company transporting crop protection products caught fire. The truck and all cargo were burned. Firefighters extinguished the fire. The scene was cleaned up and the residues were taken to a hazardous waste disposal facility.
			Crop Science, Barranquilla, Colombia, June 2025
			A truck belonging to a transport company transporting crop protection products tipped over. Product spill and looting by unknown people.
			Crop Science, São Paulo, Brazil, September 2025
			A truck belonging to a transport company transporting crop protection products caught fire. The driver was unharmed, and part of the cargo was damaged. Emergency services contained the fire, the scene was cleaned up and the contents were taken to a hazardous waste disposal facility.
			
			[1] In accordance with the definition and reporting criteria of the ICCA/Responsible Care agreement between the CEFIC and the ECTA, we report on the significant transport and environmental incidents in connection with the transport of hazardous materials or dangerous goods or of chemicals.
			
			For more information:
			// Bayer 2025 Impact Report – Chapter 8.2 Health and Safety – Occupational Safety – Transportation and Storage Safety

Activity Metrics

SASB Activity Metric		SASB Code	
Production by Reportable Segment		RT-CH-000.A	For more information: // Bayer 2025 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science

AGRICULTURAL PRODUCTS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-AG-110a.1	See above: Indicator Chemicals – "Greenhouse Gas Emissions – Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations – RT-CH-110a.1"
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	FB-AG-110a.2	See above: Indicator Chemicals – "Greenhouse Gas Emissions – Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets – RT-CH-110a.2"

	Fleet fuel consumed, percentage renewable	FB-AG-110a.3	**Fleet fuel consumed**
			Terajoules / 2023 / 2024 / 2025
			Liquid fuels for vehicle fleet/transport F / 2,360 / 2,040 / 1,813
			For more information:
			// Bayer Sustainability Statement in the Annual Report 2025 – E1 Climate change
			// Bayer CDP Questionnaire

Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-AG-130a.1	See above: Indicator Chemicals – "Energy Management – (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy – RT-CH-130a.1"
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	FB-AG-140a.1	See above: Indicator Chemicals – "Water Management – (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress – RT-CH-140a.1"
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-AG-140a.2	See: Indicator Chemicals – "Water Management – Description of water management risks and discussion of strategies and practices to mitigate those risks – RT-CH-140a.3"

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Number of incidents of noncompliance associated with water quantity and/or quality permits, standards and regulations	FB-AG-140a.3	See above: Indicator Chemicals – "Water Management – Number of incidents of noncompliance associated with water quality permits, standards and regulations – RT-CH-140a.2" For more information: // Bayer Sustainability Statement in the Annual Report 2025 – E2 Pollution
Food Safety	Global Food Safety Initiative (GFSI) audit (1) nonconformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances	FB-AG-250a.1	Not applicable
	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	FB-AG-250a.2	Not applicable
	(1) Number of recalls issued and (2) total amount of food product recalled	FB-AG-250a.3	Not applicable
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	FB-AG-320a.1	See above: Indicator Chemicals – "Workforce Health & Safety – (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees – RT-CH-320a.1" Seasonal and migrant employees are included. Near miss frequency rate (NMFR) is not reported.

<table>
<tr><th>SASB Topic</th><th>SASB Accounting Metric</th><th>SASB Code</th><th>Bayer Reporting</th></tr>
<tr><td>Environ-mental & Social Impacts of Ingredient Supply Chain</td><td>Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard</td><td>FB-AG-430a.1</td><td>We support value chains with the focus on sustainable production, transparency, traceability and certification. Bayer's commitment to net-zero deforestation (please see also chapter 3. Product Stewardship) includes the ambition to source sustainable palm (kernel) oil derivatives and soy derivatives. Our activities are aligned with the elements of the Accountability Framework and cover the products that we directly purchase. As part of our initial assessment, we have conducted a risk assessment and due diligence. In our current response to the CDP Questionnaire, we have included further information.
Palm oil
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. W
We started to transition our supply chain to mass balance certified sustainable palm oil in 2021. We aim for at least 90% of palm (kernel) oil derivatives purchased by 2029 to be covered.
Palm Oil
<table><tr><th></th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr><tr><td>Volumes of palm oil derivatives purchased[1]</td><td>10,947</td><td>11,467</td><td>7,277</td><td>8,013</td></tr><tr><td>of which mass balance certified</td><td>18%</td><td>28%</td><td>36%</td><td>42%</td></tr></table>[1] Metric tons
Soy
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 100% 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.
For more information:
// Bayer 2025 Impact Report – Chapter 4.2 Procurement – Procurement Activities
// Bayer Supplier Management website</td></tr>
<tr><td></td><td>Suppliers' social and environmental responsibility audit (1) nonconformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances</td><td>FB-AG-430a.2</td><td>The core principles of our sustainability requirements are established in Bayer's Supplier Code of Conduct (SCoC), which is based on our Bayer Human Rights Policy, our Legal, Compliance and Insurance Policy, the principles of the UN Global Compact and the core labor standards of the International Labour Organization (ILO).
For more information:
// Bayer 2025 Impact Report – Chapter 4.3 Procurement – Sustainability in the Supply Chain
// Bayer 2025 Impact Report – Chapter 5. Human Rights
// Bayer Supplier Code of Conduct
// Bayer Supplier Code of Conduct Guidance</td></tr>
<tr><td></td><td>Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing</td><td>FB-AG-430a.3</td><td>Our Supplier Code of Conduct specifies what we expect of our suppliers and obligates them to fully respect human rights. The Supplier Code of Conduct is based on a range of international standards, including the principles of the UN Global Compact and the core labor standards of the ILO.
For more information:
// Bayer Sustainability Statement in the Annual Report 2025 – S2 Workers in the Value Chain
// Bayer 2025 Impact Report – Chapter 5.1 Human Rights – Management Approach
// Bayer Supplier Code of Conduct
// Bayer Supplier Code of Conduct Guidance</td></tr>
</table>

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting

GMO Management	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	FB-AG-430b.1	Crop Science is the world's leading agriculture enterprise by sales, with businesses in crop protection, seeds and traits. We offer a broad portfolio of high-value seeds, improved plant traits, innovative chemical and biological crop protection products, digital solutions and extensive customer service for sustainable agriculture.
			Bayer specializes in high-quality seeds with groundbreaking traits that offer not just higher yields but also improved weed control and more effective defense against insects. Our genetically modified plants containing Bacillus thuringiensis (Bt) control specific insect pests that feed directly on the plant. Our herbicide-tolerant plants are tolerant to certain herbicides such as glyphosate or dicamba. This enables weeds in fields to be eliminated using herbicides without damaging the crops.
			Sales are published in the Bayer 2025 Annual Report.
			For more information:
			// Bayer 2025 Impact Report – Chapter 1.1.2 Corporate Structure
			// Bayer 2025 Impact Report – Focus on: Agriculture chapter
			// Bayer 2025 Annual Report – Chapter 1.3 Focus on Innovation – Crop Science
			// Bayer 2025 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science

Ingredient Sourcing	Identification of principal crops and description of risks and opportunities presented by climate change		For more information:
			// Bayer Sustainability Statement in the Annual Report 2025 – E1 Climate change
			// Bayer Transition and Transformation Plan
			// Bayer 2025 TCFD Report

	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress		Not applicable

Activity Metrics

SASB Activity Metric		SASB Code	
Production by principal crop		FB-AG-000.A	Not applicable
Number of processing facilities		FB-AG-000.B	Not applicable
Total land area under active production		FB-AG-000.C	Not applicable
Cost of agricultural products sourced externally		FB-AG-000.D	Not applicable

Masthead

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