

## **COMPLIANCE WITH VOLUNTARY CARBON MARKET DISCLOSURES ACT**

Bayer AG and its affiliates and subsidiaries (“Bayer”) make the following disclosures pursuant to §44475–§44475.3 of the California Health and Safety Code, as added by California Assembly Bill 1305 (also known as the Voluntary Carbon Market Disclosures Act) which requires businesses to disclose certain information if they do any of the following:

- Market or sell voluntary carbon offsets in California;
- Purchase or use voluntary carbon offsets in California and make claims regarding the achievement of net zero emissions, claims that the entity, related entity, or a product is “carbon neutral,” or make other claims implying the entity, related entity, or a product does not add net carbon dioxide or greenhouse gases to the climate or has made significant reductions to its carbon dioxide or greenhouse gas emissions; or
- Make claims regarding the achievement of net zero emissions, claims that the entity, a related or affiliated entity, or a product is “carbon neutral” or make other claims implying the entity, related or affiliated entity, or a product does not add net carbon dioxide or greenhouse gases to the climate or has made significant reductions to its carbon dioxide or greenhouse gas emissions.

The information provided below is subject to change, without notice, at the discretion of Bayer.

### **DISCLOSURES**

#### **Section 44475: Marketing or Selling Voluntary Carbon Offsets.**

Information regarding the project(s) associated with Bayer’s marketing or sale of voluntary carbon offsets in the State of California can be found [here](#). The linked resource is subject to change, without notice, at the discretion of Bayer.

#### **Section 44475.1: Purchase or Use of Voluntary Carbon Offsets.**

Bayer purchases or uses voluntary carbon offsets as part of its efforts to address greenhouse gas emissions. Information regarding the Bayer’s voluntary carbon offset purchases from January 1, 2020 through December 31, 2025 (including information on project name, project type, project location, registry, protocol, etc.), can be found [here](#). The linked resource is subject to change, without notice, at the discretion of Bayer.

#### **Section 44475.2: Net Zero, Carbon Neutral and Greenhouse Gas Reductions Claims.**

Bayer considers climate protection and the related reduction of greenhouse gas emissions to be a top priority. Bayer has developed a roadmap to achieve its ambitious climate targets comprising of various measures in the areas of energy and efficiency, governance, and certificates.

<b>Claim</b>	<b>Details</b>	<b>Documentation (§44475.2(a))</b>	<b>Third-party assurance (§44475.2(b))</b>
<b>Scope 1 and Scope 2 Target 2029</b>	In 2020, we set ourselves a target of achieving a 42% reduction in absolute combined Scope 1 and 2 greenhouse gas emissions <sup>1</sup> compared with 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.	Bayer publicly reports on its approach and progress towards its greenhouse gas emissions goals in Bayer’s Annual Report, available at <a href="#">Bayer’s Annual Reports   Bayer Global</a>	Yes

<p><b>Scope 3 Target 2029</b></p>	<p>We want in the future to achieve a 25% reduction in Scope 3 greenhouse gas emissions by 2029 (compared with the base year 2019). This updated target for reducing Scope 3 greenhouse gas emissions was revalidated by the SBTi at the end of 2024. This target includes all 15 scope 3 categories. Since we do not engage in franchise activities, category (3.14) is not applicable.</p>	<p>Bayer publicly reports on its approach and progress towards its greenhouse gas emissions goals in Bayer's Annual Report, available at <a href="#">Bayer's Annual Reports   Bayer Global</a></p>	<p>Yes</p>
<p><b>Climate Neutrality</b></p>	<p>Bayer is looking to become carbon-neutral at all of its sites (Scope 1 and 2) by 2030. By the end of 2029, we aim to reduce our greenhouse gas emissions in our own operations by 42% (in absolute terms) compared with the 2019 baseline. This includes direct (Scope 1) and indirect (Scope 2, market-based) emissions produced by Bayer sites with an annual energy consumption in excess of 1.5 terajoules and/or annual water withdrawals consumption is greater than or equal to 50 Tm<sup>3</sup>. We will offset all of the remaining greenhouse gas emissions from our own operational processes by 2030 by purchasing certificates from verified climate protection projects, primarily in forestry, forest restoration and agriculture.</p>	<p>Bayer publicly reports on its approach and progress towards its greenhouse gas emissions goals in Bayer's Annual Report, available at <a href="#">Bayer's Annual Reports   Bayer Global</a></p>	<p>Yes</p>
<p><b>Net Zero</b></p>	<p>Our target is to achieve net zero greenhouse gas emissions including the entire value chain by 2050<sup>2</sup>. This corresponds to a 90% reduction in absolute Scope 1, 2 and 3 greenhouse gas emissions compared with the base year 2019<sup>3</sup>. We intend to offset the remaining greenhouse gas emissions (10%) through long term carbon credits<sup>4</sup>. We will offset the residual emissions through certificates with long-term carbon capture.</p>	<p>Bayer publicly reports on its approach and progress towards its greenhouse gas emissions goals in Bayer's Annual Report, available at <a href="#">Bayer's Annual Reports   Bayer Global</a></p>	<p>Yes</p>
<p><b>Greenhouse Gas Emissions Reductions</b></p>	<p>We already reduced total direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2, market-based) by 25,9% between 2019 and 2025 at those of our sites where energy consumption exceeds 1.5 terajoules and/or annual water withdrawals consumption is greater than or equal to 50 Tm<sup>3</sup>.</p>	<p>Bayer publicly reports on its approach and progress towards its greenhouse gas emissions goals in Bayer's Annual Report, available at <a href="#">Bayer's Annual Reports   Bayer Global</a></p>	<p>Yes</p>

	We reduced greenhouse gas emissions in the value chain (Scope 3 <sup>5</sup> ) by 12% between 2019 and 2025.	Bayer publicly reports on its approach and progress towards its greenhouse gas emissions goals in Bayer's Annual Report, available at <a href="#">Bayer's Annual Reports   Bayer Global</a>	Yes
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<sup>1</sup> Comprises direct (Scope 1) and indirect (Scope 2, market-based) greenhouse gas emissions from Bayer sites with an annual energy consumption exceeding 1.5 terajoules and/or annual water withdrawals consumption is greater than or equal to 50 Tm<sup>3</sup>. The target includes biogenic, land-related greenhouse gas emissions and the degradation of greenhouse gases from bioenergy raw materials.

<sup>2</sup> Total Scope 1, Scope 2 and Scope 3 greenhouse gas emissions. Comprises direct (Scope 1) and indirect (Scope 2, market-based) greenhouse gas emissions from Bayer sites with an annual energy consumption exceeding 1.5 terajoules and/or annual water withdrawals consumption is greater than or equal to 50 Tm<sup>3</sup>. Scope 3 includes all Scope 3 categories defined in the GHG Protocol.

<sup>3</sup> Comprises direct (Scope 1) and indirect (Scope 2, market-based) greenhouse gas emissions from Bayer sites with an annual energy consumption exceeding 1.5 terajoules. The target includes biogenic, land-related greenhouse gas emissions and the degradation of greenhouse gases from bioenergy raw materials. For the calculation of Scope 3 greenhouse gas (GHG) emissions in the base year for the net zero target, we consider all 15 Scope 3 categories. Since we do not engage in franchise activities, category (3.14) is not applicable. <sup>4</sup> The neutralization of the remaining emissions is carried out in accordance with the standards of the Science Based Targets initiative (SBTi).

<sup>5</sup> The reduction refers to all 15 Scope 3 categories. Since we do not engage in franchise activities, category (3.14) is not applicable.

**Last Updated:** March, 2026

This information is provided for the sole purpose of disclosure under Section 44475 – 44475.3 of the California Health and Safety Code and is not intended, nor can it be relied on, to create legal relations, rights, or obligations. This disclosure is subject to revision by Bayer at any time at Bayer's sole discretion.

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