

Control and Profit and Loss Transfer Agreement

between

Bayer Aktiengesellschaft, Leverkusen („**BAYER**“)

and

Bayer CropScience Aktiengesellschaft, Monheim am Rhein („**BCS**“)

Bayer Aktiengesellschaft and Bayer CropScience Aktiengesellschaft concluded a Control Agreement on February 21, 2017. This agreement is complemented with a profit transfer component to create a consolidated tax group for the purposes of income tax, and revised to form the Control and Profit and Loss Transfer Agreement, as follows:

§ 1

Management

- (1) **BCS** places the management of its company under the control of **BAYER**. **BAYER** is thus entitled to issue instructions to the Board of Management of **BCS** with regard to the management of the company. Section 308 of the AktG, as amended, applies.
- (2) **BAYER** shall only exercise its right to issue instructions through the Board of Management. Instructions must be issued in text form.

§ 2

Profit transfer

- (1) **BCS** undertakes to transfer its entire profit to **BAYER**. Section 301 of the AktG, as amended, applies.
- (2) **BCS** may transfer amounts from its net income for the year to other retained earnings (Section 272, Paragraph 3 of the German Commercial Code (HGB)) with **BAYER**'s consent to the extent that this is permissible under commercial law and is economically justified, based on prudent

business judgment. Other retained earnings created during the course of the Agreement in accordance with Section 272, Paragraph 3 of the HGB shall be released if required by **BAYER**.

- (3) The transfer of amounts resulting from the reversal of other retained earnings in accordance with Section 272, Paragraph 3 of the HGB created before the commencement of this Agreement or from capital reserves is excluded.

§ 3

Absorption of losses

Section 302 of the AktG, as amended, applies.

§ 4

Effective date and duration

- (1) This agreement must be approved by the Annual Stockholders' Meetings of **BAYER** and **BCS**.
- (2) This Agreement shall take effect upon entry in the commercial register at the domicile of **BCS** and shall apply retroactively for the period from the start of the fiscal year in which the entry was made, except for the right to issue instructions. The Control Agreement of February 21, 2017, along with the right to issue instructions agreed therein, shall apply to the period before this Agreement takes effect.
- (3) This Agreement can be terminated by giving six months' notice of termination effective as of the end of a fiscal year, but not before the end of the fiscal year that ends at least five years after the beginning of the fiscal year in which this Agreement takes effect. If the Agreement is not terminated, it shall be automatically extended by one fiscal year in each case, subject to the same notice period.
- (4) The right to terminate this Agreement for good cause without compliance with any notice period is not affected. In particular, **BAYER** is entitled to terminate the Agreement for good cause if it is no longer the majority stockholder in **BCS**, or another stockholder has acquired a stake in **BCS**, or one of the cases set out in administrative order R 14.5, Paragraph 6, Sentence 2 of the German Corporate Tax Guidelines (KStR) of 2022 or an administrative order replacing it applies. In particular, the merger, split-off or liquidation of a party and the sale or contribution of the interest in **BCS** by its parent company represent good cause for extraordinary termination.

§ 5

Other provisions

The ineffectiveness or unenforceability of one or more provisions of this Agreement does not affect the validity of the remaining provisions.

Leverkusen, February 22, 2024

Bayer Aktiengesellschaft

The Board of Management

Wolfgang Nickl

Heike Prinz

Monheim am Rhein, February 22, 2024

Bayer CropScience Aktiengesellschaft

The Board of Management

Dr. Martin Schloemer

Dr. Jörg Thomaier

This translation is provided for convenience only.

The German version is the sole legally binding version.