ENG INDIRECT TRADE ASSOCIATION 3

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
• Indirect engagement via a trade association	N/A	N/A	• Other global trade association, please specify: Global Selfcare Federation (GSCF)	• Climate change	• Consistent

Indicate whether your organization attemptedto influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

• No, we did not attempt to influence their position	i) POSITION OF THE ASSOCIATION:
	GSCF publicly acknowledges the Paris agreement and its goals, while stating that members should work towards the goals.
	
	ii) CONSISTENCY:
	In 2024, Bayer published the Climate Advocacy Report. The report compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours:
	// Support transition to net-zero: Aligned. The organization's Charter for Environmentally Sustainable Self-Care encourages members to reduce carbon emissions through Science-Based Targets (SBTs) to keep warming below 1.5°C degrees above pre-industrial levels, in line with the Paris Agreement.
	// Policies to enable net zero: Aligned. Charter for Environmentally Sustainable Self-Care encourages members to address Scope 1 to 3 GHG emissions.
	// Promote technologies & innovation to improve climate performance: Aligned. Sets out a general, albeit generic, support for innovation and technological advancement.
	
	iii) ATTEMPT TO INFLUENCE:
	Bayer led the effort to establish the Charter for Environmentally Sustainable Self-Care, the first sector-wide climate action pledge in consumer health.
		100,000	The value in the funding of ca EUR 100,000 represents an approximation of the membership fees. Bayer has a Member and Environmental Advisory Board position at GSCF	• Yes, we have evaluated, and it is aligned	• Paris Agreement

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

ENG INDIRECT TRADE ASSOCIATION 4

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
• Indirect engagement via a trade association	N/A	N/A	• Other global trade association, please specify: Association of British HealthTech Industries (ABHI)	• Climate change	• Mixed

Indicate whether your organization attempten to influenc the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
• Yes, and they have changed their position	i) POSITION OF THE ASSOCIATION: Given its focus as a trade association, ABHI is aligned with delivery of the National Health Service's (NHS) commitment to becoming net zero by 2045. In turn, it references significance of the Paris Agreement and action on climate change. Clarification is, however, still required on the ABHI's overall level of commitment to support decarbonization, based on caveated policy statements emphasizing "many challenges to overcome" in achieving associated targets. An improvement in achieving alignment on support for necessary innovation to support action on climate is encouraging and welcome. ii) CONSISTENCY: In 2024, Bayer published the Climate Advocacy Report. The report also compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public	50,000	The value in the funding of ca EUR 50,000 represents an approximation of the membership fees. Collaboration via association in support of UK Department of Health policy to support the move to circular economy for pharmaceutical and health companies.	• Yes, we have evaluated , and it is aligned	• Paris Agreement

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

ENG INDIRECT TRADE ASSOCIATION 5

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
• Indirect engagement via a trade association	N/A	N/A	• Other global trade association, please specify: The Association of the British Pharmaceutical Industry (ABPI)	• Climate change	• Consistent

Indicate whether your organization attempten to influenc the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
• No, we did not attempt to influence their position	i) POSITION OF THE ASSOCIATION: ABPI makes a clear and unequivocal commitment to support delivery of the National Health Service (NHS) net zero target and its support for its members in delivering on the commitment. This is accompanied with	500,000	The value in the funding of ca EUR 500,000 represents an approximation of the membership fees.	• Yes, we have evaluated and it is aligned	• Paris Agreement

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

ENG INDIRECT TRADE ASSOCIATION 6

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with

• Indirect engagement via a trade association	N/A	N/A	• Other global trade association, please specify: CropLife International (CLI)	• Climate change • Forests • Water	• Consistent

Indicate whether your organization attempten to influenc the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have you evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

• No, we did not attempt to influence their position	i) POSITION OF THE ASSOCIATION:
	CropLife International (CLI) promotes innovations in agriculture for sustainable food systems. CLI supports innovation to mitigate and adapt to climate change through sustainable intensification and nature-positive agricultural practices. It also promotes sustainable land use that reduces the pressure to convert forests and advocates for responsible water use in agriculture including cover crops to retain water, drought tolerant seeds and precision irrigation. Organization is a member of the Coalition for Soil Health and also attends COP.
	
	ii) CONSISTENCY:
	In 2024, Bayer published the Climate Advocacy Report. The report also compares the climate policy positions of our industry associations with our own climate goals. As our industry associations represent us in the public debate, we disclose where we agree with these positions and where they diverge from ours:
	// Paris Agreement: Aligned
	// Lower GHG emissions in agriculture by 30%: Aligned
	Promote technologies & innovation to improve climate performance: Aligned
	// Acknowledge climate- related trade measures within rules- based trade system: Aligned
	// Carbon offsetting & natural climate solutions to deliver net zero: Aligned
	
	iii) ATTEMPT TO INFLUENCE:
	Bayer supported the action agenda publication by CLI on "Nature Positive Agriculture: A CropLife International Perspective". The publication offers perspectives and actions on nature -positive approaches for agriculture, including, for example, reducing emissions and increasing carbon sequestration through precision
		1,000,000	The value in the funding of ca EUR 1,000,000 represents an approximation of the membership fees.
			
			Bayer participated in partnering dialogues emphasizing the importance of regenerative agriculture in providing farmers access to sustainable solutions and in driving change alongside similar stakeholders.
				• Yes, we have evaluated and it is aligned	• Paris Agreement
					• KunmingMontreal Global Biodiversity Framework
					• Sustainable Development Goal 6 on Clean Water and Sanitation

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

ENG INDIRECT OTHER 1

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
• Indirect engagement via other intermediary organization or individual	• University or other educational institution	Coalition for Sustainable and Regenerative Agriculture: In partnership with Purdue University, a public research university in the US, Bayer launched this coalition to deliver science-based recommendations to promote climate-smart agriculture. Announced during Bayer's Climate Innovation Day, the coalition engages in advocacy by providing additional scientific research that supports or incentivizes sustainable practices for farmers and landowners.	N/A	• Climate change • Forests • Water	• Consistent

Indicate whether your organization attempten to influenc the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
• No, we did not attempt to influence their position	Bayer's goal for regenerative agriculture is to reduce GHG emissions per kilogram of harvested produce by 30% in major agricultural markets by 2030. For Bayer, regenerative agriculture is an outcome-based production model which has improving soil health at its core and strengthening resilience as key objective. Other principal aims include mitigating climate change, maintaining or restoring biodiversity, conserving water as well as increasing yields and improving the economic and social well-being of farmers and their communities. The Coalition for Sustainable and Regenerative Agriculture is one key advocacy initiative in this respect.	0	N/A	• Yes, we have evaluated, and it is aligned	• Paris Agreement • Kunming-Montreal Global Biodiversity Framework • Sustainable Development Goal 6 on Clean Water and Sanitation

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

ENG INDIRECT OTHER 2

Type of indirect engagement	Type of organization or individual	State the organization or position of individual	Trade association	Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position	Indicate whether your organization's position is consistent with the organization or individual you engage with
• Indirect engagement via other intermediary organization or individual	• Other, please specify: business-led international multistakeholder-forum	World Business Council of Sustainable Development (WBCSD)	N/A	• Climate change • Forests • Water	• Consistent

Indicate whether your organization attempten to influence the organization or individual's position in the reporting year	Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position	Funding figure your organization provided to this organization or individual in the reporting year, (currency)	Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment	Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goal	Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation
• No, we did not attempt to influence their position	i) POSITION: The WBCSD sets out the vision for living with planetary boundaries, just as a core focus of the organization is delivery of the Paris Agreement while being fully aligned with its goals. ii) CONSISTENCY: // Support transition to net-zero: Aligned.	50,000	The value in the funding of ca EUR 50,000 represents an approximation of the membership fees. In 2024, Bayer was a key member of a working group to develop a roadmap for the pharmaceutical	• Yes, we have evaluated, and it is aligned	• Paris Agreement • Kunming-Montreal Global Biodiversity Framework • Sustainable Development Goal 6

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

4.12 Have you published information about your organization's response to environmental issues for this reporting year in places other than in your CDP response?

- Yes

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

Publication	Standard or framework the report is in line with	Environ-mental issues covered in publication	Status of the publication	Content elements	Page/Section reference	Attach the relevant publication	Comment

• In mainstream reports, in line with environ-mental disclosure standards or frameworks	• ESRS
	• GRI
	• IFRS
		• Climate change
		• Forests
		• Water
		• Biodiversity
			• Complete	• Content of environmental policies
				• Governance
				• Public Policy Engagement
				• Dependencies & Impacts
				• Risks & Opportunities
				• Strategy
				• Value chain engagement
				• Biodiversity indicators
				• Emissions figures
				• Emission targets
				• Water accounting figures
				• Water pollution indicators
					Sustainability Statement in Bayer's Annual report 2024: p. 97-240:
					// CLIMATE strategy, risks and opportunities, policies, emissions targets and figures: p. 130ff
					// FOREST conservation activities: p. 138
					// WATER-related risks and opportunities, policies, targets and figures: p. 164ff
					// BIODIVERSITY strategy, risks and opportunities, policies, targets, and metrics: p. 168ff
					
					// VALUE CHAIN AND PUBLIC POLICY ENGAGEMENT: e.g. p. 120f., 229f., 232f.
						Bayer Annual Report 2024	Bayer's Annual Report includes our Sustainability Statement, which offers a comprehensive overview of our environmental, social and governance-relevant efforts to create transparency for our various stakeholders and show responsibility in our actions. It is strongly aligned to the structural requirements of the European Sustainability Reporting Standards (ESRS). This is integrated in Bayer's Management Report. This management report was prepared on a consolidated basis. The scope of consolidation for sustainability reporting is basically the same as for financial reporting and represents the reporting group for information about our own operations. The sustainability statement contains information on the material impacts, risks and opportunities in connection with our own operations and our direct and indirect business relations. The sustainability statement therefore also comprises material impacts, risks and opportunities within our upstream and downstream value chain in accordance with the conducted materiality assessment. In preparing the sustainability statement, we did not have to avail ourselves of the option of omitting certain information corresponding to intellectual property, know-how or the results of innovation. Deloitte conducted a limited assurance in relation to the consolidated sustainability statement (p. 361ff.). The sustainability information integrated in the report includes the content elements described in column 5.

• In voluntary sustainabili-ty reports	• N/A	• Climate change • Forests • Water • Biodiversity	• Complete	• Content of environmental policies • Governance • Public policy engagement • Dependencies & Impacts • Strategy • Value chain engagement	// p. 5-8: Sustainability STRATEGY incl. DECARBONIZATION targets, WATER STEWARDSHIP and FOREST conservation activities // p. 25-38: Sustainability GOVERNANCE incl. FOREST Protection	Bayer Impact Report 2024	With the Impact Report, Bayer aims to provide transparent and in-depth insights into both its sustainability strategy and its sustainability performance. This report supplements the Sustainability Statement which serves as non-financial statement for the Bayer Group (Section 315b et seq. of the German Commercial Code, HGB). The reporting standards applied for the Sustainability Statement pursuant to Section 289d of the German Commercial Code (HGB) are the European Sustainability Reporting Standards (ESRS). The Sustainability Statement is published in the Combined Management Report of the 2024 Annual Report. Throughout the Impact Report, we refer to data points in the

				• Emissions figures
				• Emission targets
				• Commodity volumes
				• Water accounting figures
				• Water pollution indicators
					Approach and VALUE CHAIN ENGAGEMENT
					// p. 111-113: GHG EMISSIONS targets, performance and actions
					// p. 113-117: WATER strategy, target, accounting figures, and pollution indicators
					// p. 84-91: SUPPLIER ENGAGEMENT
					// p. 86: COMMODITY VOLUMES
							Sustainability Statement, which has been subject to an external audit with limited assurance for the fiscal year 2024.
							
							Furthermore, Bayer discloses information on its SUSTAINBILITY WEBSITE on strategy, targets, impacts, governance and policies regarding climate protection, water stewardship, biodiversity and forest-related issues.
							With our SUSTAINABILITY WEBSITE, Bayer aims to provide transparent and in-depth insights into both its sustainability strategy and its sustainability performance. The website supplements the non-financial reporting in our Annual Report and the Impact Report. The website is used to communicate updates on our sustainability activities swiftly.

• In voluntary sustainability reports	• N/A	• Climate change
		• Forests
		• Water
		• Biodiversity
			• Complete	• Governance
				• Public policy engagement
				• Dependencies & Impacts
				• Risks & Opportunities
				• Strategy
				• Value chain engagement
				• Emissions figures
				• Emission targets
				• Water accounting figures
				• Water pollution indicators
					Among others, the Bayer Crop Science Sustainability Progress Report 2024 discloses on:
					// CLIMATE CHANGE:
					P. 66ff. measures and solutions to achieve our target to reduce GHG emissions in agriculture
					// BIODIVERSITY and FORESTS:
					P. 93-103: dependencies & impacts, risks and opportunities, value chain engagement and our progress towards biodiversity and forest protection
					// WATER: P. 104-119: our water policy and our efforts to reduce water consumption and improve water efficiency in Agriculture
						BAYER CROP SCIENCE SUSTAINABILITY PROGRESS REPORT 2024	The Crop Science Sustainability Progress Report is meant to supplement the Bayer AG Sustainability Report by providing a closer look at the many ways the Crop Science division is promoting sustainable agriculture and creating the best possible outcomes for farmers and society. The information in the Crop Science Sustainability Progress Report is tailored to ESG-focused audiences that rate, benchmark, and want to learn more about how we embed sustainability into our business and seek to make a positive contribution to the global food and agricultural systems. Our purpose for creating this report is to go beyond stating our targets to sustainability and transparently demonstrate the actions we're taking, the measure of their impacts, and how we're constantly evolving our business to improve our impact on the environment and add value for farmers and society. In addition to serving as a vehicle to share information with our ESG stakeholders, the report is about transparency and accountability more broadly. Our intention is to highlight the areas where we are focused on improving our operations and creating sustainable solutions in agriculture.

• In voluntary communications	N/A	• Cimate change	• Complete	• Content of environmental policies • Public policy engagement	This is the third edition of Bayer's industry association climate advocacy review and covers the period June 2023 to December 2024. The report outlines our global climate policy position, which is in line	Bayer Climate Advocacy Report 2024	The Bayer Climate Advocacy Report 2024 includes a comprehensive overview of our own direct advocacy activities alongside an assessment of association activity. Through our own direct interactions with political stakeholders across different regions we have sought to advance the climate policy agenda. Examples include improving frameworks on carbon markets and carbon removal certification, soil monitoring and resilience, to

					with the Paris Agreement (p. 5-7) and discloses detailed information on our direct engagement with policy makers and our engagement with our 63 association relationships regarding climate policy (p. 8-106).		enabling regulation for sustainable aviation fuel and supporting the climate agenda of the G20.

• In voluntary communica-tions	N/A	• Climate change	• Complete	• Governance
				• Dependencies & Impacts
				• Risks & Opportunities
				• Strategy
				• Value Chain Engagement
				• Emission figures
				• Emission targets
					// Governance: p. 2-3
					// Strategy including dependencies and impacts as well as climate scenarios: p. 3-8
					// Risk Management, p. 10
					// Value Chain Engagement, p. 13 – 14
					// Emission figures: p. 15 - 17
					// Emission targets: p. 8-9 with actions taken to achieve our targets on p. 11-15
						Bayer Task Force on Climate-Related Financial Disclosures (TCFD) Report 2024	Bayer reports on Climate Change in accordance with the requirements of the European Sustainability Reporting Standards (ESRS) in our Sustainability Statement in the Annual Report 2024. Bayer also supports the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) with respect to reporting on this topic. In our report, we implement the 11 recommendations of the TCFD in the four categories of Governance, Strategy, Risk Management and Metrics & Targets.

• In voluntary communica-tions	N/A	• Cimate change
		• Water
			• Complete	• Governance
				• Dependencies & Impacts
				• Risks & Opportunities
				• Strategy
				• Value Chain Engagement
					//Governance: p. 3, 8-9
					// Impacts of Climate change on for example soil degradation and water scarcity and related opportunities of regenerative agriculture, p. 4-5
					// Sustainability Strategy: p. 7
						Bayer Sustainability Council Report 2024	An independent external Sustainability Council advises the Board of Management of Bayer AG and other functions within the company in all sustainability matters. The Sustainability Council helps Bayer further develop the sustainability elements of its business strategy and provides guidance on the contribution that Bayer can make with its research and development. It independently examines the progress made by Bayer in the implementation of its sustainability targets. The Council also promotes cooperation with networks in the areas of society, education, industry and politics.
							
							The Sustainability Council 2024 Report provides a reflection of the Council on topics discussed in 2024. In exploring specific discussions around Bayer's sustainability targets, the Council identified several key points, for example:
							// The comprehensive climate transition and transformation plan published in June 2024, which provides an overarching view of Bayer's climate strategy embedded in its business strategy including key actions for mitigation, adaptation, and access. Demonstrating concrete plans and maintaining transparency truly make a difference.
							// Bayer's ongoing commitment to regenerative agriculture stands out as a pivotal area where the company can lead and create new

							market opportunities. The commitment to regenerative agriculture should be broadened and deepened to not only align with environmental goals but also create new market opportunities.

Module 5 - Business strategy

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

Environmental issue	Use of scenario analysis	Frequency of analysis	Primary reason why your organization has not used scenario analysis	Explain why your organization has not used scenario analysis
Climate change	• Yes	• Annually	n/a	n/a
Forests	• No, and we do not plan to within the next two years	• N/A	• Not an immediate strategic priority	While Bayer is not a forest holder, we are deeply committed to environmental sustainability and responsible resource management. The development of a forest-specific scenario analysis has not yet been prioritized. This is primarily because our current sustainability efforts are concentrated on areas where we have identified the most significant opportunities for impact, based on our business operations and the needs of our stakeholders. Nonetheless, we assess impact of climate for our upstream value chain.
Water	• Yes	• Annually	n/a	n/a

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

1: Climate change

Environmental issue this scenario has been used to analyze	Scenario used	Scenario used SSPs used in conjunction with scenario	Approach to scenario	Scenario coverage	Risk types considered in scenario	Temperature alignment of scenario
Climate change	Climate transition scenarios • IEA NZE 2050	• N/A	• Qualitative and quantitative	• Organization-wide	• Acute physical • Chronic physical • Policy • Market • Technology	• 1.5°C or lower
Climate change	Physical climate scenarios • Customized publicly available climate physical scenario, please specify: IPPC AR6, WBCSD model, NGFs	• N/A	• Qualitative and quantitative	• Organization-wide	• Acute physical • Chronic physical • Policy • Market • Technology	• 3.5ºC - 3.9ºC

		scenarios and IEA NZE 2050, IEA B2DS, IEA 2DS, IEA 450, IEA SDS					

Refe-rence year	Time-frames covered	Driving forces in scenario	Assumptions, uncertainties and constraints in scenario	Rationale for choice of scenario

2021	• 2025
	• 2030
	• 2040
	• 2050
	• 2060
	• 2070
	• 2080
	• 2090
	• 2100
		Local ecosystem asset interactions, dependencies and impacts
		• Changes to the state of nature
		• Climate change (one of five drivers of nature change)
		
		Finance and insurance
		• Other finance and insurance driving forces, please specify: commodity prices, carbon pricing and taxation
		
		Stakeholder and customer demands
		• Consumer sentiment
		• Consumer attention to impact
		
		Regulators, legal and policy regimes
		• Global regulation
		• Political impact of science (from galvanizing to paralyzing)
		• Level of action (from local to global)
		
		Relevant technology and science
		• Other relevant technology and
			i) IDENTIFICATION OF SCENARIO:
			We have chosen to build on the Assessment Report 6 of the IPCC, especially the “Green Road” SSP1-1.9. In addition to the AR6, we have included various sources like the WBCSD model, NGFS and IEA scenarios for transitional risks. This scenario is marked by the rapid implementation of ambitious and globally coordinated climate-related laws and rules that can also include transformational requirements and new regulations for companies in the short term. The rapid reduction in GHG emissions leads to less severe weather- and climate-related effects.
			
			ii) PARAMETERS AND KEY ASSUMPTIONS:
			// Average mean temperature rise by 1.6°C between 2041-2060; 2081-2100: 1.4°C (best estimate).
			// Full decarbonization by 2050 (reduction of 90% CO2e compared to 2019). Carbon capture with high permanency at competitive cost and at scale available in 2040.
			// High transitional impacts across the world leading to a higher pressure to change and innovate business towards a net zero society.
			// Lower physical impacts.
			// Quick technological advances incl. hydrogen and electrification, energy demand increases by 4 times.
			// Fast growth of alternative fuels. First generation biofuels act as transition technology.
			// Population growth reaches 8.5 billion by 2050. Focus on SDGs, inequality is reduced and emphasis on human well-being.
			// Food systems move on accelerated path towards low-GHG emission systems incl. changes in animal feedstock, lower food waste and changing diets.
			// Full circularity, less resource intensive consumption.
			
			iii) ANALYTICAL CHOICES:
			Climate change already today has an impact on our business and our value chains. We have identified 10 climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance:
				RATIONALE:
				GREEN ROAD (SSP1-1.9): The scenario was selected BECAUSE it shows high transitional impacts for us and in the business areas where we are active.
				ROCKY ROAD (SSP3-7.0): The scenario was selected BECAUSE it assesses physical risks and regional differences, as we assume that countries/regions develop differently, which are relevant for us and the business areas where we are active.
				For both scenarios we project similar physical impacts until 2040.
				
				FOCAL QUESTIONS:
				With both scenarios we wanted to understand the transition, acute physical and chronic physical impacts, which might result in risks and opportunities for Bayer. Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance. The goal of the analysis is to identify the relevance and change potential as pertains to Bayer and our fields of business and to determine further activities.
				
				TRANSITORY IMPACT DRIVERS:
				1) regulatory requirements: change in regulations covering the food and health sector, e.g., increased food chain policies, product registrations
				2) CO2 prices/taxes and border adjustment: change in carbon pricing, taxation of carbon and tariffs, as well as demand for biomass and biofuels
				3) agricultural innovation and cultivation methods to mitigate climate risks
				4) commodity prices: change in commodity prices due to regulations and/or climate change impacts
				5) end consumers & costumers: changing consumer preferences and change in sales due to new/lost customers as a result of change in the environmental performance or change of the environment as such, increased legislative and economic pressures for customers/farmers/ distributors
				6) food security: due to growing population, agriculture will need to transition to systems that are more productive, use inputs more

		science driving forces, please specify: agricultural innovation	// Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers& costumers, 6) food security
			// Acute physical: 7) extreme weather events
			// Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes.
			
			Example: We have described regulations to be introduced to decarbonize agricultural value chains incl. behaviour change, waste streams and agricultural methods.
			
			We go beyond the customary ERM time horizons and instead apply the following: short-term (today - 2027), mid-term (2028–2035), long-term (2036–2050).
				efficiently, and are more resilient to risks, shocks and long-term climate variability
				ACUTE PHYSICAL:
				7) extreme weather events: increased frequency and severity of hurricanes, floods, tornadoes, extreme precipitation, extreme wind, hail, dust storms, heat waves, fire
				CHRONIC:
				8) water cycle: impacts on the water cycle incl. changes in precipitation patterns, water scarcity and droughts
				9) diseases: changes in disease distribution (crop and vector-borne diseases)
				10) temperature: rising mean temperatures

2021	● 2025
	● 2030
	● 2040
	● 2050
	● 2060
	● 2070
	● 2080
	● 2090
	● 2100
		Local ecosystem asset interactions, dependencies and impacts
		● Changes to the state of nature
		● Climate change (one of five drivers of nature change)
		
		Finance and insurance
		● Other finance and insurance driving forces, please specify: commodity prices, carbon pricing and taxation
		
		Stakeholder and customer demands
		● Consumer sentiment
		● Consumer attention to impact
		
		Regulators, legal and policy regimes
		● Global regulation
		● Level of action (from local to global)
			i) IDENTIFICATION OF SCENARIO:
			We have chosen to build on the Assessment Report 6 of the IPCC, especially the “Rocky Road” SSP3-7.0. The selected scenario assesses physical risks and regional differences, as we assume that countries/ regions develop differently. In this scenario, we expect less ambitious laws and provisions that vary widely from one region to another. That leads to a slower pace of emissions reduction and thus more intensive weather- and climate-related changes in all regions of the world. The varying levels of ambition also lead to additional trade barriers that can be manifested in measures such as a Carbon Border Adjustment Mechanism (CBAM).
			
			ii) PARAMETERS AND KEY ASSUMPTIONS WITH MATERIAL IMPACT:
			// Average mean temperature increase between 2041 and 2060: 2.1°C; between 2081 and 2100: 3.6°C (best estimate).
			// Significant amount of GHG are still emitted into the atmosphere.
			// No-additional-climate-policy scenario; lower and regional different transitional impacts (governments partially fail to introduce strict policies).
			// High physical impacts (increased acute and chronic physical changes with knock on effects).
			// Innovation continues as today. Lack of push and additional investments for fast adaptation of green innovative technology.
			// High population growth (10 billion by 2050), inequalities persist or worsen over time.
			// Unequal food security on current levels of diets, low-GHG emission food systems only partially implemented.
			// Limited circularity improvements, resource intensive consumption continues to significant extent.
			
			iii) ANALYTICAL CHOICES:
				RATIONALE:
				GREEN ROAD (SSP1-1.9): The scenario was selected BECAUSE it shows high transitional impacts for us and in the business areas where we are active.
				ROCKY ROAD (SSP3-7.0): The scenario was selected BECAUSE it assesses physical risks and regional differences, as we assume that countries/regions develop differently, which are relevant for us and the business areas where we are active.
				For both scenarios we project similar physical impacts until 2040.
				
				FOCAL QUESTIONS:
				With both scenarios we wanted to understand the transition, acute physical and chronic physical impacts, which might result in risks and opportunities for Bayer. Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance. The goal of the analysis is to identify the relevance and change potential as pertains to Bayer and our fields of business and to determine further activities.
				
				TRANSITORY IMPACT DRIVERS:
				1) regulatory requirements: change in regulations covering the food and health sector, e.g., increased food chain policies, product registrations
				2) CO2 prices/taxes and border adjustment: change in carbon pricing, taxation of carbon and tariffs as well as demand for biomass and biofuels
				3) agricultural innovation and cultivation methods to mitigate climate risks

		Relevant technology and science
		• Other relevant technology and science driving forces, please specify: agricultural innovation
			Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials to evaluate impact and relevance:
			// Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers & costumers, 6) food security
			// Acute physical: 7) extreme weather events
			// Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes
			
			Example: We use water scarcity models to see how water cycles change at our sites but also at our customers to generate actionable insights.
			
			We go beyond the customary Enterprise Risk Management time horizons and instead apply the following: short-term (today to 2027), mid-term (2028–2035), long-term (2036–2050).
				4) commodity prices: change in commodity prices due to regulations and/or climate change impacts
				5) end consumers & customers: changing consumer preferences and change in sales due to new/lost customers as a result of change in the environmental performance or change of the environment as such, increased legislative and economic pressures for customers/farmers/ distributors
				6) food security: due to growing population agriculture will need to transition to systems that are more productive, use inputs more efficiently, and are more resilient to risks, shocks and long-term climate variability
				
				ACUTE PHYSICAL:
				7) extreme weather events: increased frequency and severity of hurricanes, floods, tornadoes, extreme precipitation, extreme wind, hail, dust storms, heat waves, fire
				CHRONIC:
				8) water cycle: impacts on the water cycle incl. changes in precipitation patterns, water scarcity and droughts
				9) diseases: changes in disease distribution (crop and vector-borne diseases)
				10) temperature: rising mean temperatures

2: Water

Environmental issue this scenario has been used to analyze	Scenario used	Scenario used SSPs used in conjunction with scenario	Approach to scenario	Scenario coverage	Risk types considered in scenario	Temperature alignment of scenario
Water	Water scenarios • WRI Aqueduct	• N/A	• Qualitative and quantitative	• Organization-wide	• Acute physical • Chronic physical	• N/A
Water	Water scenarios • Customized publicly available water scenario, please specify: IPPC AR6, WBCSD scenarios	• N/A	• Qualitative and quantitative	• Organization-wide	• Acute physical • Chronic physical	• N/A

Reference year	Timeframes covered	Driving forces in scenario	Assumptions, uncertainties and constraints in scenario	Rationale for choice of scenario
2021	• 2025 • 2030	Local ecosystem asset interactions,	Climate change will further exacerbate the problem of water scarcity in various regions of the Earth. We used the Aqueduct Water Risk Atlas to identify all our sites that are located in areas threatened by water scarcity by 2030	Climate change will further exacerbate the problem of water scarcity in various regions of the Earth in the future. To avert current and future risks for our sites

		dependencies and impacts
		● Changes to the state of nature
		● Number of ecosystems impacted
		● Climate change (one of five drivers of nature change)
			PARAMETERS AND KEY ASSUMPTIONS:
			The evaluation covers all sites impacted by water risks (Weighted Aggregated Water Risk Total by Default Weighing Scheme indicator is greater than or equal to 3) and all sites in regions with a high level of water stress (Baseline Water Stress indicator is greater than or equal to 0.4). The data is extracted for the exact geolocalization of every single site. If a site is operated on more than one land plot, the plot with the highest water stress or water risk at the beginning of the study was evaluated to ensure a conservative approach.
			
			ANALYTICAL CHOICES:
			Climate change already today has an impact on our business and our value chains. We have identified 10 different climate impact drivers of materiality for Bayer and evaluated impact and relevance:
			// Transitory: 1) regulatory requirements, 2) CO2 prices/taxes and border adjustment, 3) agricultural innovation and cultivation methods, 4) commodity prices, 5) end consumers & costumers, 6) food security
			// Acute physical: 7) extreme weather events
			// Chronic physical: 8) water cycle, 9) diseases, 10) temperature changes
			
			Example: we use water scarcity models to see how water cycles change at our and our customer sites to generate actionable insights. Climate change will manifest in a changing water cycle, with high impact on agriculture. Therefore, we have rated the impacts on water both acute and chronic as high. We used the Aqueduct Water Risk Atlas to identify all our sites that are located in areas threatened by water scarcity by 2030.
			
			In our Climate and water-related scenario analyses, we apply the following time horizons: short-term (today to 2027), mid-term (2028–2035), long-term (2036–2050).
				and the local communities, particularly in the context of climate change, we are placing special emphasis on sites that will be threatened by high water stress by 2030 (WRI, basic scenario) and that have water withdrawals above 50 Tm^3. In 2023, we met our goal of establishing suitable water management systems at all those sites. In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data.
				Climate change is already affecting water access for people around the world, causing more severe droughts, impacting food security, precipitation and surface water flows projected to become more variable over most land regions within seasons.
				We identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials. One of them is the WATER CYCLE: Impacts on the water cycle incl. changes in precipitation patterns & water scarcity and droughts.
				Water and temperature changes are the core of climate impacts for the agricultural sector. The long-term natural and physical effects of climate change will impact particularly the permanent water cycle (for example through a transition to a wetter or a drier climate or a delay in the monsoon season), the spread of diseases or insect pests, and further coupling effects of temperature changes. Already today and increasingly in the next years we will experience the physical impacts.

2021	● 2025
	● 2030
	● 2040
	● 2050
	● 2060
	● 2070
	● 2080
	● 2090
	● 2100
		Local ecosystem asset interactions, dependencies and impacts
		● Changes to the state of nature
		● Number of ecosystems impacted
		● Climate change (one of five drivers of
			Climate change will further exacerbate the problem of water scarcity in various regions of the Earth. We have chosen to build on the Assessment Report 6 of the IPCC, the “Green Road” SSP1-1.9 and the “Rocky Road” SSP3-7.0. The selected scenarios show on one hand high transitory impacts relevant for us and on the other side high physical impacts. Furthermore, we have developed agriculture- and forestry-specific scenario descriptions together with a WBCSD working group.
			Rocky Road assumes an average global temperature rise of around 2.1°C between 2041 and 2060, and a likely rise of 3.6°C between 2081 and 2100. We expect less ambitious laws and provisions that vary widely from one region to another. That leads to a slower pace of emissions reduction and thus more intensive weather- and climate-related changes in all regions of the world.
			
			Additional PARAMETERS AND KEY ASSUMPTIONS include, among others:
			// Significant amount of GHG are still emitted into the atmosphere.
			// No-additional-climate-policy scenario; lower and regional different transitional impacts (governments partially fail to introduce strict policies).
				Climate change will further exacerbate the problem of water scarcity in various regions of the Earth in the future. To avert future and current risks for our sites and the local communities, we met our goal in 2023 of establishing suitable water management systems at all relevant sites that will be threatened by water scarcity by 2030. We identify such sites using the base scenario of the World Resources Institute (WRI).
				Climate change is already affecting water access for people around the world, causing more severe droughts, impacting food security, precipitation and surface water flows projected to become more variable over most land regions within seasons.
				We identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials. One of them is the PERMANENT WATER

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

5.1.2 Provide details of the outcomes of your organization's scenario analysis.

Environmental issue	Business processes influenced by your analysis of the reported scenarios	Coverage of analysis	Summarize the outcomes of the scenario analysis and any implications for other environmental issues
Climate change	• Risk and opportunities identification, assessment and management • Strategy and financial planning • Resilience of business model and strategy • Capacity building • Target setting and transition planning	• Organization-wide	All our business areas are impacted by climate change resulting in opportunities and risks for Bayer, influencing strategic planning, the resilience of our business model and strategy, capacity building and target setting. HOW SCENARIO ANALYSIS INFORMS RISK AND OPPORTUNITY ANALYSIS: i) TRANSITORY IMPACT DRIVERS: Based on the Paris Agreement, the most important countries and regions in which we operate have committed to limiting global warming by reducing their GHG emissions. Through our strategy for decarbonization, with a focus on reducing GHG emissions on the pathway to a 1.5 °C scenario, we are reducing the risk of additional costs being caused by the expected regulations. At the same time, the rules, innovation and implementation in agriculture are of particular importance. We continuously analyze the further impacts of regulatory changes on our business and integrate them into our business and planning. Depending on the various scenarios, our customers and value chains will place different demands on our products. Carbon prices not only affect the cost structure of our value chain, but could also impact demand for biomass or biofuels. ii) ACUTE PHYSICAL IMPACT DRIVERS: All climate models anticipate an increase in extreme weather conditions that present an elevated risk of crop losses and therefore also pose risks for the agricultural value chain as a whole. In addition to risks, however,

			climate change can also create opportunities for our business. Our product range and innovative capability – particularly in the agricultural value chain – will create a foundation for leveraging new options and sales opportunities in the future against the background of climate change. As a seed producer, we already offer plants with increased resistance to extreme weather conditions. We also enable farmers to react better and more quickly to extreme weather conditions with our FieldView™ digital farming platform. iii) CHRONIC PHYSICAL IMPACT DRIVERS: The long-term natural and physical effects of climate change will have a particular impact on the permanent water cycle, the spread of diseases and insect pests, and further coupling effects of temperature changes. These effects will be particularly relevant for our agricultural business. We develop strategies to help farmers increase their resilience against the effects of climate change. At the same time, we want to help farmers reduce their own GHG emissions and cultivate healthy crops. HOW RESULTS INFORM DECISIONS AND ACTIONS: We looked at the climate-related risks and opportunities from various perspectives to integrate them into our strategy and to describe future challenges and opportunities as accurately as possible to derive short-, medium- and long-term mitigation measures. Extreme weather events or changing climatic conditions can have negative impacts at upstream production sites in the supply chain, at our own sites and in the downstream supply chain. To reduce these impacts and maintain the availability of our products, we take this into account for relevant cases in business continuity plans, take out insurance coverage, invest in modernization measures and undertake other activities, for example in our procurement strategies. To take advantage of product opportunities, Bayer is involved in R&D and provides crop protection products to address climate-related challenges. Bayer's 2024 R&D investment of EUR 2.611 billion in our Crop Science division, is leading to a robust innovation pipeline spanning seeds and trait technologies, crop protection and digital solutions. One EXAMPLE of the possibilities offered by plant breeding innovations is our PreceonTM Smart Corn System. This crop system will include digital support tools and agronomic recommendations to improve the way corn is grown to make it more sustainable. We have succeeded in developing corn hybrids that enable the growth of shorter corn plants that have the potential to not bend or break as easily as corn plants of regular height in the presence of strong winds or heavy rain. Losses in the U.S. due to bent plants amount to between 5% and 25% a year depending on the severity of weather events. We completed the first market launch of our Preceon™ Smart Corn System in 2024. The earlier targeted commercial launch of the conventional breeding short-stature corn approach has been paralleled with progress on the biotech version, which has now advanced to R&D Phase 4 and is expected to be available beginning in 2027. In 2024, we also further developed our own agricultural climate model to analyze impacts on agricultural productivity in relation to the different climate scenarios. At the same time, we can use this climate model for various other analyses; for example, as a useful extension of specific analyses on the impacts and opportunities of climate change as regards our business activities in agriculture.
Water	● Risk and opportunities identification, assessment and management ● Strategy and financial planning ● Resilience of business model and strategy ● Capacity building ● Target setting and transition planning	● Organization-wide	COMPANY-SPECIFIC DESCRIPTION: Climate change is already affecting water access for people around the world, causing more severe droughts, impacting food security, precipitation and surface water flows projected to become more variable over most land regions within seasons. We identified 10 different climate impact drivers of materiality for Bayer and prepared deep dive materials. One of them is the PERMANENT WATER CYCLE: Impacts on the water cycle incl. changes in precipitation patterns & water scarcity and droughts. Water and temperature changes are the core of climate impacts for the agricultural sector. The long-term natural and physical effects of climate change will impact particularly the permanent water cycle (for example through a transition to a wetter or a drier climate or a delay in the monsoon season), the spread of diseases or insect pests, and further coupling effects of temperature changes. Already today and increasingly in the next years we will experience the physical impacts. The impact of water cycle is higher in the Rocky Road both due to higher temperature increase and stronger impacts on the water cycle as well as due to stronger conflicts around water usage. These effects will become particularly relevant for our agricultural business. Due to the permanency of the challenges, risks and opportunities are balanced, as innovation can be adapted successfully. Already today we experience chronic changes in the water cycle and increased costs for water.

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

5.2 Does your organization's strategy include a climate transition plan?

Transition plan	Publicly available climate transition plan	Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion	Description of activities included in commitment and implementation of commitment	Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion	Mechanism by which feedback is collected from shareholders on your transition plan	Description of feedback mechanism
Yes, we have a climate transition plan which aligns with a 1.5°C world	• Yes	• Yes	At the core of Bayer's climate strategy is the Transition and Transformation Plan, which was published in 2024 and represents an update of our climate program from 2020. Our climate strategy comprises two subject areas – reduction of greenhouse gas emissions and climate change adaptation, with the latter including the issue of access. Both areas are incorporated into our transition and transformation strategies: TRANSITION: To mitigate climate change, we are pursuing the goal of achieving net zero greenhouse gas emissions (net zero target) by 2050, including the entire value chain. This means an at least 90% reduction in Scope 1, 2 and 3 greenhouse gas emissions compared with the base year 2019. The remaining 10% greenhouse gas emissions should be offset by long-term emission credits. The main levers to reduce emissions from 2025 to 2029 are: conversion to 100% electricity from renewable energies, energy efficiency and production process optimization and electrification, decarbonization of additionally purchased indirect energy sources (heating, cooling), switch our fleet of currently some 23,000 vehicles over to electric vehicles wherever technically and economically feasible. In addition, new technologies – including carbon capture and storage (CCS) – will be needed both for our own sites and along our value chain to achieve the net zero greenhouse gas emission target by 2050. TRANSFORMATION: Transformation encompasses market potentials as a result of climate change adaptation that we see in the areas of healthcare	N/A	• We have a different feedback mechanism in place	The Transition and Transformation Plan was confirmed by the Chairman of the Board of Management (CEO) and the ESG Committee of the Supervisory Board. In addition, the INDEPENDENT EXTERNAL SUSTAINABILITY COUNCIL that was established in 2020 advises the Board of Management in all matters relating to sustainability – including climate protection. We regularly engage in intensive discussions with stakeholder groups to receive feedback on our climate transition plan and strategy: In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, climate change, biodiversity and water. Examples include our contributions to the World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany. DIALOGUE WITH INVESTORS: In 2024, we once again engaged in intensive dialogue with the capital market regarding various sustainability topics. The focus here was on the topics of climate protection, biodiversity, safe product use particularly with regard to crop protection, corporate governance and access to medicines for people in low-and middle-income

			and agriculture, as well as access to our products and services, and a socially just transition. At the same time, we want to help reduce greenhouse gas emissions from agriculture in the long term with innovative solutions. We are working on numerous innovations, particularly in the areas of new varieties, biotechnology, small molecules, biologicals, digital farming and systems for our concept of regenerative agriculture. Climate change also has significant impacts on human health. Our research and development activities focus on the cardiovascular system, women's healthcare, respiratory diseases, allergies and nutritional supplements. Through our Transition and Transformation Plan, we support the Paris Agreement and the objective of limiting global warming to 1.5 °C compared with the preindustrial level. In developing the Transition and Transformation Plan, we utilized the standards of the Transition Plan Taskforce and CDP.			countries (LMICs). We engaged through regular investor calls and newsletters, roadshows, conferences, webinars, the Annual Stockholders' Meeting and regular communication. INDEPENDENT SUSTAINABILITY COUNCIL: In 2024, the external Sustainability Council held two two-day meetings and one virtual meeting with the CEO and CSO as well as top leaders and experts in the areas of Strategy, Sustainability, Public Affairs, and R&D. Topics included, among others, climate change, biofuels, heat management, and Bayer's sustainability strategy 2.0. In addition, the Council held several focus meetings with Bayer experts on Responsible Advocacy and Public Affairs Strategy, Human Rights, Scope 3 emissions, Regenerative Agriculture, Climate Change and Health Care, Sustainable Finance including EU Taxonomy and CSRD / ESRS reporting.

Frequency of feedback collection	Description of key assumptions and dependencies on which the transition plan relies	Description of progress against transition plan disclosed in current or previous reporting period	Attach any relevant documents which detail your transition plan (optional)	Other environ-mental issues that your climate transition plan considers	Explain how the other environmental issues are considered in your climate transition plan	Primary reason for not having a climate transition plan that aligns with a 1.5°C world	Explain why your organization does not have a transition plan that aligns with a 1.5°C world
• More frequently than annually	For a number of years now, we have conducted a climate-based scenario analysis with which we analyze the impacts, risks and opportunities of climate change for our entire business from various perspectives. The results and strategic implications of the climate-related scenario analysis are directly accounted for in our climate strategy and thus in our TRANSITION AND TRANSFORMATION PLAN.	Compared with the base year 2019, we reduced our combined Scope 1 and Scope 2 greenhouse gas emissions by 21.3% in 2024 (Scope 1: 9.4%, Scope 2 (market-based): 36.8%). This corresponds to a reduction of 0.63 million metric tons of CO2 equivalents. **ELECTRICITY FROM RENEWABLE ENERGY SOURCES:** We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. We currently already procure 39.5% of our total purchased electricity from renewable energy sources.	• Bayer transition and transformation plan 2024 • Bayer Annual Report 2024 • Bayer Impact Report 2024 • Sustainability Council Report 2024	• No other environ-mental issue considered	N/A	**n/a**	**n/a**

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

	The varying levels of ambition also lead to additional trade barriers that can be manifested in measures such as a Carbon Border Adjustment Mechanism (CBAM).	climate protection projects. We offset more than 710,000 metric tons of our greenhouse gas emissions in 2024. We exclusively purchased certificates from nature-based solutions in 2024. 57% of the CO2 certificates originated from projects aimed at reducing CO2 emissions. The projects are implemented in the following countries: Brazil, Colombia, Indonesia, Malawi, Sierra Leone, the United States and Uruguay. All of our certificates lie outside the scope of corresponding adjustments for trade in carbon credits between governments.					

5.3 Have environmental risks and opportunities influenced your strategy and/or financial planning?

Environmental risks and/or opportunities have affected your strategy and/or financial planning	Business areas where environmental risks and/or opportunities have affected your strategy	Primary reason why environmental risks and/or opportunities have not affected your strategy and/or financial planning	Explain why environmental risks and/or opportunities have not affected your strategy and/or financial planning
● Yes, both strategy and financial planning	● Products and services ● Upstream/downstream value chain ● Investment in R&D ● Operations	n/a	n/a

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

Business area	Effect type	Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area	Description of influence
Products and services	● Risks ● Opportunities	● Climate change ● Water	Global agriculture and food systems in particular are confronted with major challenges, such as climate change (in terms of both mitigation and adaptation), water scarcity and population growth. There are acute and chronic physical and transitory risks that could lead to a reduction in demand in case the current product portfolio does not meet future customer requirements related to the effects of CLIMATE CHANGE (see CDP Risk 4). However, these challenges also result in opportunities. It is possible that extreme weather events and climate-related natural disasters could result in higher demand for products e.g. that are particularly suited to climate change adaptation in agriculture (e.g. CDP Opp1 and 3). As part of the Bayer Climate Program, we take active steps to address the challenges arising from climate change. We pursue an approach that is based on transition (see Operations) and transformation. The transformation part involves adapting our product portfolio and developing new business models in order to proactively mitigate the impacts of climate change. To support these endeavors, our Crop Science Division focuses on leveraging innovation in areas such as biotechnology and digital farming to build agricultural resilience while also boosting food security. In addition, our Pharmaceuticals and Consumer Health divisions are working on solutions to address health-related challenges linked to climate change.

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

			resilience against flooding) such as Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice. We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale.We participate in the TELA project (previously Water Efficient Maize for Africa [WEMA]) to improve sub-Saharan farmers' yields, food quality and profitability through improved drought-tolerant hybrids.
Operations	• Risks • Opportunities	• Climate change • Water	For a number of years now, we have conducted a climate-based scenario analysis with which we analyze the impacts, risks and opportunities of climate change for our businesses, especially agriculture. This enables us to assess the findings relative to our company and integrate them into our strategy, ERM system and actions. We constantly work to adapt our products, services and production to the impacts of climate change. This also includes a consideration of the short-, medium- and long-term future. The results and strategic implications of the climate-related scenario analysis are directly accounted for in our climate strategy and thus in our Transition and Transformation Plan. Based on the Paris Agreement, the most important countries and regions in which we operate have committed to limiting global warming by reducing their GHG emissions. Through our strategy for decarbonization, with a focus on reducing GHG emissions on the pathway to a 1.5 degree Celsius scenario, we are reducing the risk of additional costs being caused by CLIMATE-CHANGE-related regulations (CDP Risk 1). We are pursuing the goal of achieving net zero GHG emissions (net zero target) by 2050, including the entire value chain. Some of the main levers to reduce emissions in our own operations are: Conversion to 100% electricity from renewable energies, Energy efficiency and production process optimization and electrification, Decarbonization of additionally purchased indirect energy sources (heating, cooling). For WATER, to minimize our impacts in our own operations, we strive to apply strict standards worldwide. This commitment encompasses compliance with all international and local laws and the continuous improvement of water reuse, water recycling and wastewater treatment. We monitor local water consumption, quality and emissions around the world and would thereby like to ensure that water bodies are not polluted or endangered through wastewater. To pursue the objectives of our water strategy, we are currently establishing water management systems at all relevant sites in regions affected by water scarcity. The establishment of our water management system at all relevant sites is scheduled for completion by 2030.

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

Financial planning elements that have been affected	Effect type	Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements	Description how environmental risks and/or opportunities have affected these financial planning elements
• Revenues • Direct costs • Indirect costs • Capital expenditures • Capital allocation • Acquisitions and divestments	• Risks • Opportunities	Climate change	We are aligning our CAPITAL EXPENDITURES to our target of achieving net zero GHG emissions by 2050. To make the carbon footprint of a capital expenditure visible for the decision-making process, we introduced an internal CO2 shadow price of 100 EUR/metric ton CO2e for the GHG emissions expected with a 10-year use of the investment. We perform voluntary Ecological & Sustainability Assessments for capital expenditure projects exceeding EUR10 million. This includes an evaluation of direct and indirect GHG emissions. CASE STUDY: There are transitory risks necessitating significant investment to adapt production processes to ensure compliance with possible new regulations, such as those related to the emission of greenhouse gases during production processes as part of emissions trading systems (CDP Risk 1). Through our strategy for decarbonization we are reducing the risk of additional COSTS being caused by the expected regulations. The actions involve increasing energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. In 2024,

			we invested in heating, ventilation and air conditioning technology at the sites. We currently plan further capital expenditures of ca. EUR200 million in our plants and buildings to attain our climate targets in the coming years through 2029. This spending is accounted for in the capital expenditure budgets of the divisions. R&D INVESTMENTS/IMPACT ON REVENUES: We see market potential for reducing global GHG emissions by up to one gigaton by applying the innovations and practices of our concept of regenerative agriculture and by introducing modified cultivation systems and services (CDP Opp1&3). We promote the use of more climate-smart practices and technologies to help reduce GHG emissions from agriculture. These include high-yielding crop genetics, crop protection products, precision irrigation systems, soil management tactics through no-till and cover crops, crop rotation, fertilization management, microorganisms and soil inoculants, direct seeding and alternate wetting and drying in rice cultivation, and digital and precision farming tools. ACQUISITIONS: Through our venture capital arm Leaps by Bayer, we invest in disruptive innovations in the areas of health and agriculture. Our agriculture portfolio ranges from reducing the environmental impact of agriculture, preventing crop loss, improving soil health, to creating sustainable protein supply.
• Revenues • Direct costs • Indirect costs • Capital expenditures • Capital allocation	• Risks • Opportunities	Water	CAPITAL EXPENDITURE & ALLOCATION We incorporate water quality and quantity into business and investment decisions to mitigate climate risks (e.g. CDP Risk 1 and 2). As part of Bayer's Ecological & Sustainability Assessments for new investments, all investments above EUR 10 million must be evaluated regarding their environmental impact. This assessment includes both a product and a process evaluation. The process evaluation assesses the site-specific impacts of the new investment projects on the local environment and organisms. The outcome is an improved risk assessment at site level to secure safe handling and use of substances as well as the prevention of incidents and emissions into air, water and soil. R&D INVESTMENTS/COSTS & IMPACT ON REVENUE: Opportunities associated with product innovations include the development of more resilient seeds and varieties (e.g. early varieties, stress tolerance, improved resilience against flooding) such as Seminis™ Aryaman tomatoes, Deltapine™ cotton varieties and Arize™ hybrid rice. We also promote digital empowerment and good agronomic practices, as well as the formation of partnerships, to advance water-efficient agriculture on a broad scale. Our R&D organization at Crop Science comprises approximately 7,800 employees operating in more than 60 countries around the world. Total R&D expenses in 2024 amounted to EUR 2,611 million. CASE STUDY: Our innovative potential is used to develop scientific solutions that help build more water resilience in agriculture (e.g. CDP Opp2): We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water-intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated GHG emissions by up to 45%. The adoption of DSR can also reduce the demand for manual labor by up to 50% and thus help alleviate the labor shortage in rural areas. India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% CAGR, driven by labor and water shortages. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program.

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

Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy*
• Yes	• A sustainable finance taxonomy	• At both the organization and activity level

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

Methodology or framework used to assess alignment	Taxonomy under which information is being reported*	Objective under which alignment is being reported*	Indicate whether you are reporting eligibility information for the selected objective	Financial metric	Amount of selected financial metric that is aligned in the reporting year (currency)
• A sustainable finance taxonomy	• EU Taxonomy for Sustainable Activities	• Total across climate change mitigation and climate change adaption	• Yes	• Revenue/ Turnover	0
• A sustainable finance taxonomy	• EU Taxonomy for Sustainable Activities	• Climate change mitigation	• Yes	• CAPEX	0
• A sustainable finance taxonomy	• EU Taxonomy for Sustainable Activities	• Total across climate change mitigation and climate change adaption	• Yes	• OPEX	0

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

					The taxonomy-eligible sales of our Pharmaceuticals and Consumer Health divisions are assignable to the economic activity “manufacture of medicinal products,” which can contribute to the environmental objective pollution prevention and control. Taxonomy-eligible sales amounted to EUR 18,047 million in 2024 (2023: EUR 18,299 million), and taxonomy-non-eligible sales amounted to EUR 28,559 million (2023: EUR 29,338 million). The proportion of taxonomy-eligible sales was thus 38.7% (2023: 38.4%). We were unable to identify any taxonomy-aligned sales.
0	0	0	16.7	83.3	REMARK: Figure 0 provided in “Percentage share of selected financial metric planned to align in 2025 (%)” and figure 0 provided in “Percentage share of selected financial metric planned to align in 2030 (%)” are provisional figures in order to be able to report entirely. Forecasts for 2025 and 2030 cannot be provided at this time. The capital expenditure metric is determined according to the requirements of EU taxonomy. The capital expenditure denominator for 2024 comprised investments in and acquisitions of property, plant and equipment and intangible assets. Acquired goodwill is not taken into account under the EU taxonomy. The taxonomy-eligible capital expenditure is determined by linking the capital expenditure undertaken with the taxonomy-eligible products (Category a). Capital expenditure that cannot be clearly assigned is taken into consideration on the basis of allocation keys. Capital expenditures for the purchase of products from taxonomy-eligible economic activities or for measures to reduce greenhouse gas emissions (Category c) are also included in this figure. Furthermore, at present there is no process in place for reliably verifying the acquisition of taxonomy-aligned products in Category c. The procedure for the remaining capital expenditure in connection with the environmental objective climate change mitigation is described below. We examine whether or not an economic activity contributes substantially to climate change mitigation based on the individual asset. To rule out significant harm being caused to other environmental objectives, we assess the respective criteria at various levels. The criteria for climate change adaptation are assessed at site level, while the in some cases highly granular requirements for the other environmental objectives are examined at the individual asset level. Compliance with the minimum safeguards is examined at Group level. The assessment takes into consideration existing corporate policies and risk management processes relating to human rights, compliance, anticorruption and other aspects. We incurred taxonomy-eligible capital expenditure (CapEx) of EUR 549 million in 2024 (2023: EUR 543 million). Taxonomy-non-eligible capital expenditure amounted to EUR 2,722 million (2023: EUR 2,798 million). The proportion of taxonomy-eligible capital expenditure therefore came to 16.7% (2023: 16.3%). We were once again unable to identify any taxonomy-aligned capital expenditure (2023: EUR 0 million). The taxonomy-eligible capital expenditure of 16.7% is distributed across the different environmental objectives as follows: a) Climate change mitigation: 4.3% taxonomy-eligible CAPEX b) Climate change adaptation: 0% taxonomy-eligible CAPEX c) Pollution prevention and control: 12.4% taxonomy-eligible CAPEX.
0	0	0	2.5	97.5	REMARK: Figure 0 provided in “Percentage share of selected financial metric planned to align in 2025 (%)” and figure 0 provided in “Percentage share of selected financial metric planned to align in 2030 (%)” are provisional figures in order to be able to report entirely. We were unable to identify any taxonomy-aligned operating

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

5.4.2 Quantify the percentage share of your spending/revenue that was associated with eligible and aligned activities under the sustainable finance taxonomy in the reporting year.

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

• Renovation of existing buildings	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 22,000,000	• 0.7	• n/a	• n/a
• Installation, maintenance and repair of energy efficiency equipment	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 3,000,000	• 0.1	• n/a	• n/a
• Installation, maintenance and repair of renewable energy technologies	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 1,000,000	• 0	• n/a	• n/a
• Acquisition and ownership of buildings	• EU Taxonomy for Sustainable Activities	• Taxonomy-eligible but not aligned	• CAPEX	• n/a	• n/a	• 0	• 0	• n/a	• n/a

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

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

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

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

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

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

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

	based on the technical screening criteria for each economic activity, which are also defined in the aforementioned Annexes. We use our own interpretation when applying the EU taxonomy as definitions are not yet available and the wording used is unclear. The FAQ documents published by the European Commission as of December 31, 2024, were duly taken into account.		

5.9 What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Water-related CAPEX (+/- % change)	Anticipated forward trend for CAPEX (+/- % change)	Water-related OPEX (+/- % change)	Anticipated forward trend for OPEX (+/- % change)	Please explain
0	0	0	0	i) According to Bayer's Ecological Assessment of New Investments Guideline, all investments above EUR 10 million must be evaluated with regard to their environmental impact. The assessment includes a product and process evaluation. The process evaluation assesses the impacts of new investment projects, considering specific conditions at the location/facility. CAPEX remained at the same level in 2024. Projects with respect to water topics focus mainly on efficiency increase. CAPEX is anticipated to stay on the same level also in 2025. OPEX was primarily for - sourcing water, - operating cooling and process water systems and - treating process wastewater incl. pre-treatment. As anticipated, OPEX shows no significant changes in 2024 as total water use and discharge have not changed materially. No significant changes are expected in 2025.

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

Use of internal pricing of environmental externalities	Environmental externality priced	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities	Other environmental externalities priced	Further details of other environmental externalities priced
• Yes	• Carbon	n/a	n/a	• n/a	n/a

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

Type of pricing scheme	Objectives for implementing internal price	Factors considered when determining the price	Calculation methodology and assumptions made in determining the price	Scope(s) covered	Pricing approach used – spatial variance	Indicate how and why the price is differentiated	Pricing approach used – temporal variance	Indicate how you expect the price to change over time*

• Shadow price	• Conduct cost-benefit analysis
	• Drive energy efficiency
	• Drive low-carbon investment
	• Incentivize consideration of climate-related issues in decision making
	• Incentivize consideration of climate-related issues in risk assessment
	• Identify and seize low-carbon opportunities
	• Influence strategy and/or financial planning
	• Setting and/or achieving of climate-related policies and targets
	• Other, please specify: Change internal behavior
		• Alignment to international standards
		• Alignment to scientific guidance
		• Alignment with the price of a carbon tax
		• Alignment with the price of allowances under an Emissions Trading Scheme
		• Benchmarking against peers
		• Cost of required measures to achieve climate-related targets
		• Price with substantive impact on business decisions
		• Price/cost of voluntary carbon offset credits
		• Social cost of climate-related impact
			To make the carbon footprint of a capital expenditure visible for the decision-making process, we have introduced for the calculation of a capital expenditure an internal CO2 shadow price of EUR 100 / metric ton CO2e for the GHG emissions expected with a 10-year use of the investment. The internal CO2 shadow price covers both the expected Scope 1 emissions and the Scope 2 emissions from the capital expenditures. Excluded here is the use of electricity associated with the capital expenditure, for which our strategy to transition to electricity from renewable energies is the crucial factor. The calculation of the internal CO2 price is part of our capital expenditure decision analysis for projects with a volume exceeding EUR 10 million that are directly related to the consumption of fossil fuels or the use of cooling or heating energy. When fixing the internal price at EUR 100 per ton, Bayer took into consideration cost abatement curves for emission reduction, costs for high-quality energy attribute certificates for renewable gas, and energy taxation trends.
			The following criteria were used to determine our CO2 price:
			// Conformity with the price of CO2 emissions certificates within an emissions trading system
			// Conformity with the price of a carbon tax
			// Societal costs of carbon
			// Price/cost of voluntary carbon compensation certificates
			// Cost of measures needed to attain GHG emissions reduction targets
			// Valuation compared with competitors
				• Scope 1
				• Scope 2
					• Uniform	n/a	• Static	n/a

Minimum actual price used (currency per metric ton CO2e)	Maximum actual price used (currency per metric ton CO2e)	Business decision-making processes this internal carbon price is applied to	Internal price is mandatory within business decision-making processes	% total emissions in the reporting year in selected scopes this internal price covers	Pricing approach is monitored and evaluated to achieve objectives	Details of how the pricing approach is monitored and evaluated to achieve your objectives

100	100	• Capital expenditure • Operations	• Yes, for all decision-making processes	100	• Yes	The price and the framework of the incentive scheme WILL BE REVIEWED AFTER TWO YEARS to ensure effectiveness and revalidate market assumptions. COMPANY-SPECIFIC DESCRIPTION OF HOW THE INTERNAL PRICE ON CARBON IS USED: The CO2-price on investment projects was implemented in 2020. As a tool to steer sufficient investment into sustainable alternatives, Bayer decided to apply a cross-divisional stimulus to CAPEX projects with an incentive of EUR 100 per metric ton of reduced or avoided CO2e emissions. By applying this incentive in NPV / DCF calculations, the payback time is shortened, and projects which reduce / avoid CO2e emissions become financially competitive with other projects. A technical procedure “Sustainability in Investment Project Approvals” provides details on formal integration into CAPEX project approvals. First evaluations show that the incentive is well accepted and adopted by all functions and divisions. Example 1: A project to install a new wastewater evaporator at one site was approved following the new procedure. The project appeared especially attractive with a payback including the incentive of 1.7 years compared with a payback without the incentive of 4.3 years. Example 2: A project to install an economizer at a boiler at one site was approved following the new procedure. The project appeared especially attractive with a payback including the incentive of 2.1 years compared with a payback without the incentive of 4.9 years.

5.11 Do you engage with your value chain on environmental issues?

Value chain stakeholder	Engaging with this stakeholder on environmental issues	Environmental issues covered	Primary reason for not engaging with this stakeholder on environmental issues	Explain why you do not engage with this stakeholder on environmental issues
Suppliers	• Yes	• Climate change • Forests • Water	n/a	n/a
Smallholders	• Yes	n/a	n/a	n/a
Customers	• Yes	• Climate change • Water	n/a	n/a
Investors and shareholders	• Yes	• Climate change • Water	n/a	n/a
Other value chain stakeholders	• Yes	• Climate change • Forests • Water	n/a	n/a

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

Environmental issue covered	Assessment of supplier dependencies and/or impacts on the environment	Criteria for assessing supplier dependencies and/or impacts on the environment	% Tier 1 suppliers assessed	Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment	% Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment	Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment
Climate change	• Yes, we assess the dependencies and/or impacts of our suppliers	• Contribution to supplier-related Scope 3 emissions	• 51-75%	All strategically important suppliers and all suppliers identified with a high sustainability risk are required to undergo a sustainability evaluation. The combination of category and country risk, combined with the threshold of an annual spend of 500 TEUR, enables identification of Bayer's high sustainability risk suppliers. CDP Supply Chain: We invited top-GHG-emitting suppliers (~400), strategically important suppliers, and suppliers active in relevant sustainability initiatives.	• 1-25%	326

Forests	• Yes, we assess the dependencies and/or impacts of our suppliers	• Dependence on commodities • Impact on deforestation or conversion of other natural ecosystems	• 51-75%	All strategically important suppliers and all suppliers identified with a high sustainability risk are required to undergo a sustainability evaluation. The combination of category and country risk (including environment as one dimension), combined with the threshold of an annual spend of 500 TEUR, enables identification of Bayer's high sustainability risk suppliers. Excluding seeds, ca 8% of our procurement spend in 2024 was attributable to companies with potentially high sustainability risk.	• 1-25%	326
Water	• Yes, we assess the dependencies and/or impacts of our suppliers	• Basin/landscape condition • Dependence on water • Impact on water availability • Other, please specify: Procurement spend	• 51-75%	All strategically important suppliers and all suppliers identified with a high sustainability risk are required to undergo a sustainability evaluation. The combination of category and country risk (including environment as one risk dimension), combined with the threshold of an annual spend of 500 TEUR, enables identification of Bayer's high sustainability risk suppliers. Excluding seeds, ca 8% of our procurement spend in 2024 was attributable to companies with potentially high sustainability risk.	• 1-25%	326

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

Environmental issue covered	Supplier engagement prioritization on this environmental issue	Criteria informing which suppliers are prioritized for engagement on this environmental issue	Primary reason for no supplier prioritization on this environmental issue	Please explain
Climate change	• Yes, we prioritize which suppliers to engage with on this environmental issue	• In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change	• N/A	We have established a 4-step management process so that we can evaluate sustainability practices in the supply chain and improve them over the long term: 1) Awareness: the Supplier Code of Conduct establishes principles on ethics, people and work, health, safety and environmental protection (including sections on Natural Resource Conservation, Climate Protection and Renewable Electricity and Energy Use), quality and governance, as well as on established management systems. It is made available to our suppliers. We expect our suppliers also to apply these principles in the downstream stages of their supply chain. 2) Nominating suppliers to be evaluated: suppliers are selected for sustainability assessments based on a combination of country and sustainability risk categories, as well as their strategic importance for us. 3) Assessment of suppliers' sustainability performance: suppliers are evaluated either on site by external auditors (2024: 131 audits) or using an online assessment by EcoVadis, which includes climate- and energy-related aspects (2024: 1,324 suppliers assessed). In 2024, more than 55% of our purchasing volume was attributable to suppliers with a sustainability rating or subject to a sustainability audit.

				4) (Further) Development of suppliers: the audit and assessment results are internally analyzed and documented. If deficiencies are found, we develop corrective measures together with the respective suppliers to improve their future sustainability evaluations.
Forests	• Yes, we prioritize which suppliers to engage with on this environmental issue	• In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests	N/A	We have established a 4-step management process throughout the Group so that we can evaluate sustainability practices in the supply chain and improve them over the long term: 1) Awareness: the Supplier Code of Conduct establishes principles on ethics, people and work, health, safety and environmental protection (including a section on Deforestation Soil Use & Forest-Risk commodities), quality and governance, as well as on the established management systems. It is made available to our suppliers. We expect our suppliers also to apply these principles in the downstream stages of their supply chain. 2) Nominating suppliers to be evaluated: suppliers are selected for sustainability assessments based on a combination of country and sustainability risk categories, as well as their strategic importance for us. 3) Assessment of suppliers' sustainability performance: suppliers are evaluated either on site by external auditors (2024: 131 audits) or using an online assessment by EcoVadis, which includes deforestation-related aspects (2024: 1,324 suppliers assessed). In 2024, more than 55% of our purchasing volume was attributable to suppliers with a sustainability rating or subject to a sustainability audit. 4) Development of suppliers: the audit and assessment results are internally analyzed and documented. If deficiencies are found when assessing suppliers, we develop corrective measures together with the respective suppliers to improve their future sustainability evaluations.
Water	• Yes, we prioritize which suppliers to engage with on this environmental issue	• In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water	• N/A	We have established a 4-step management process throughout the Group so that we can evaluate sustainability practices in the supply chain and improve them over the long term: 1) Awareness: the Supplier Code of Conduct establishes principles on ethics, people and work, health, safety and environmental protection (including a section on Water use and Wastewater), quality and governance, as well as on the established management systems. It is made available to our suppliers. We expect our suppliers also to apply these principles in the downstream stages of their supply chain. 2) Nominating suppliers to be evaluated: suppliers are selected for sustainability assessments based on a combination of country and sustainability risk categories, as well as their strategic importance for us. 3) Assessment of suppliers' sustainability performance: suppliers selected for assessment are evaluated either on site by external auditors (2024: 131 audits) or using an online assessment by EcoVadis, which includes water-related aspects (2024: 1,324 suppliers assessed). In 2024, more than 55% of our purchasing volume was attributable to suppliers with a sustainability rating or subject to a sustainability audit. 4) (Further) development of suppliers: the audit and assessment results are internally analyzed and documented. If deficiencies are found when assessing suppliers, we develop corrective measures together with the respective suppliers to improve their future sustainability evaluations.

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

Environmental issue	Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process	Policy in place for addressing supplier non-compliance	Comment (optional)

Climate change	• Yes, environmental requirements related to this environmental issue are included in our supplier contracts	• Yes, we have a policy in place for addressing non-compliance	We articulate our sustainability requirements and insist on their inclusion in contracts with our suppliers through a contractual clause. This is supplemented by supplier evaluations with regard to their sustainability performance and by development activities to improve sustainability practices in the supply chain.
			The contractual clause on sustainability has two key underlying points:
			// The supplier agrees to accept our Supplier Code of Conduct (including sections on "Natural Resource Conservation, Climate Protection and Renewable Electricity and Energy Use") and organize its business in accordance with the described principles.
			// We reserve the right to evaluate or review compliance by the supplier with our Supplier Code of Conduct. This marks the beginning of our evaluation process based on the Supplier Code of Conduct, respect for human rights and the greenhouse gas emissions emitted by the suppliers.
			The Sustainability Clause is to be included in every PRO Commercial Contract and automatically appears on each and every PO that is triggered.
			
			The principles expressed in the Bayer Supplier Code of Conduct comprise an important component of supplier selection and evaluation. Moreover, Bayer expects its suppliers to address these principles further down the supply chain. If a supplier is in breach of one of these principles and cannot agree on an improvement plan or does not implement it, Bayer reserves the right to end the commercial relationship.

Forest	• Yes, environmental requirements related to this environmental issue are included in our supplier contracts	• Yes, we have a policy in place for addressing non-compliance	We articulate our sustainability requirements and insist on their inclusion in contracts with our suppliers through a contractual clause. This is supplemented by supplier evaluations with regard to their sustainability performance and by development activities to improve sustainability practices in the supply chain.
			The contractual clause on sustainability has two key underlying points:
			// The supplier agrees to accept our Supplier Code of Conduct (including a section on "Deforestation Soil Use & Forest-Risk commodities") and organize its business in accordance with the described principles.
			// We reserve the right to evaluate or review compliance by the supplier with our Supplier Code of Conduct. This marks the beginning of our evaluation process based on the Supplier Code of Conduct, respect for human rights and the greenhouse gas emissions emitted by the suppliers.
			The Sustainability Clause is to be included in every PRO Commercial Contract and automatically appears on each and every PO that is triggered.
			
			The principles expressed in the Bayer Supplier Code of Conduct comprise an important component of supplier selection and evaluation. Moreover, Bayer expects its suppliers to address these principles further down the supply chain. If a supplier is in breach of one of these principles and cannot agree on an improvement plan or does not implement it, Bayer reserves the right to end the commercial relationship.

Water	• Yes, environmental requirements related to this environmental issue are included in our supplier contracts	• Yes, we have a policy in place for addressing non-compliance	We articulate our sustainability requirements and insist on their inclusion in contracts with our suppliers through a contractual clause. This is supplemented by supplier evaluations with regard to their sustainability performance and by development activities to improve sustainability practices in the supply chain.
			The contractual clause on sustainability has two key underlying points:
			// The supplier agrees to accept our Supplier Code of Conduct (including a section on “Water use and Wastewater”) and organize its business in accordance with the described principles.
			// We reserve the right to evaluate or review compliance by the supplier with our Supplier Code of Conduct. This marks the beginning of our evaluation process based on the Supplier Code of Conduct, respect for human rights and the greenhouse gas emissions emitted by the suppliers.
			The Sustainability Clause is to be included in every PRO Commercial Contract and automatically appears on each and every PO that is triggered.
			
			The principles expressed in the Bayer Supplier Code of Conduct comprise an important component of supplier selection and evaluation. Moreover, Bayer expects its suppliers to address these principles further down the supply chain. If a supplier is in breach of one of these principles and cannot agree on an improvement plan or does not implement it, Bayer reserves the right to end the commercial relationship.

5.11.6 Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance mechanisms in place.

Environmental issue	Environmental requirement	Mechanisms for monitoring compliance with this climate-related requirement	% tier 1 suppliers by procurement spend required to comply with this environmental requirement	% tier 1 suppliers by procurement spend in compliance with this environmental requirement	% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement	% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement	% tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement
Climate change	• Setting a science-based emissions reduction target	• Grievance mechanism/ Whistleblowing hotline • Off-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• N/A	N/A	• 100%
Forests	• No deforestation or conversion of other natural ecosystems	• Certification • Grievance mechanism/ Whistleblowing hotline • Supplier scorecard or rating	• 100%	• 76-99%	• 100%	• 76-99%	• N/A

Water	• Setting and monitoring water pollution-related targets	• Grievance mechanism/ Whistleblowing hotline • On-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• 100%	• 76-99%	• N/A
Climate change	• Implementation of emissions reduction initiatives	• Grievance mechanism/ Whistleblowing hotline • Off-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• N/A	• N/A	• 100%
Climate change	• Purchasing of low-carbon or renewable energy	• Grievance mechanism/ Whistleblowing hotline • Off-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• N/A	• N/A	• 100%
Climate change	• Setting a low-carbon or renewable energy target	• Grievance mechanism/ Whistleblowing hotline • Off-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• N/A	• N/A	• 100%
Climate change	• Waste and resource reduction and material circularity	• Grievance mechanism/ Whistleblowing hotline • Off-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• N/A	• N/A	• 100%
Forests	• Compliance with an environmental certification, please specify: RSPO mass balance certified sustainable palm oil; RTRS credits for sustainable soy	• Certification • Grievance mechanism/ Whistleblowing hotline • Supplier scorecard or rating	• 100%	• 76-99%	• 100%	• 76-99%	• N/A
Water	• Setting and monitoring withdrawal reduction targets	• Grievance mechanism/ Whistleblowing hotline • On-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• 100%	• 76-99%	• N/A
Water	• Total water withdrawal volumes reduction	• Grievance mechanism/ Whistleblowing hotline	• 100%	• 76-99%	• 100%	• 76-99%	• N/A

		• On-site third-party audit • Supplier self-assessment • Supplier scorecard or rating					
Water	• Other, please specify: Complying with going beyond water-related regulatory requirements, reducing water demands in water-stressed basins	• Grievance mechanism/ Whistleblowing hotline • On-site third-party audit • Supplier self-assessment • Supplier scorecard or rating	• 100%	• 76-99%	• 100%	• 76-99%	• N/A

% tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement	Response to supplier non-compliance with this environmental requirement	% of non-compliant suppliers engaged	Procedures to engage non-compliant suppliers	Comment
• 76-99%	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• N/A	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures

			• Providing information on appropriate actions that can be taken to address non-compliance	for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• N/A	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• 76-99%	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• 76-99%	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by

			• suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• 76-99%	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• 76-99%	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• N/A	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational

			consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
• N/A	• Retain and engage	• 100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.

N/A	Retain and engage	100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.
N/A	Retain and engage	100%	• Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics • Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance • Providing information on appropriate actions that can be taken to address non-compliance	The core principles of our sustainability requirements are established in the Bayer Supplier Code of Conduct (SCoC), which is based on our Human Rights Policy, the 10 principles of the UN Global Compact, the core labor standards of the ILO, the UNGPs and the OECD Guidelines for Multinational Enterprises. The SCoC is accessible via our website and included in all new and renewed supplier contracts. Grievance management (Speak Up Channel) and supplier audits are available to us as a primary means of identifying corrective and remedial measures. The information from the grievance management system, the audit reports from Bayer's internal HSE auditors and the audits conducted by external auditors according to the standards of the industry initiatives TfS and PSCI are reviewed and analyzed to obtain reference points for corrective and remedial measures. We also verify compliance with the requirements of the SCoC using EcoVadis online assessments. The audited suppliers are responsible for implementing corrective measures as well as, where necessary, preventive measures for all audit findings identified in the audit. Suppliers receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. Particularly critical audit reports of suppliers lead to inclusion in the internal Sustainability Supplier Development Program managed by Procurement.

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

Climate change

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% of tier 1 suppliers by pocurement spend covered by engagement
Climate change	n/a	• Emissions reduction	Capacity building • Provide training, support and best practices on how to measure GHG emissions • Provide training, support and best practices on how to set science-based targets Financial incentives • Feature environmental performance in supplier awards scheme Information collection • Collect GHG emissions data at least annually from suppliers Innovation and collaboration • Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms	• Tier 1 suppliers	• 51-75%

% of tier 1 supplier-related scope 3 emissions covered by engagement	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue	Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action
• 51-75%	• N/A	N/A	As part of our decarbonization strategy, we have committed to achieve a reduction target in accordance with the requirements of the SBTi. We want to achieve a 25% reduction in Scope 3 GHG emissions by 2029 (compared to the base year 2019). With our Scope 3 Decarbonization Accelerator program, we are driving four key priorities – developing our suppliers on their decarbonization journey, sourcing from decarbonizing suppliers, improving our process and reporting capabilities and engaging with value chain partners. We expect the transition to electricity from renewable sources to be a crucial lever for decarbonization. Our suppliers should strive to procure 100% of their electricity from renewable sources by 2030 and continuously improve energy efficiency. We will support our suppliers in this transition, especially within the context of our meetings with suppliers. In our supplier segmentation, we also integrate the share of electricity from renewable sources that our suppliers use. We are working together with our suppliers and partners on a number of solutions. In 2024, we switched, for example, from the supply of a standard	• Yes, please specify the environmental requirement: Emissions reduction	• Yes

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

Forest – Palm Oil

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% total procurement spend covered by engagement
Forest	• Palm oil	• No deforestation and/or conversion of other natural ecosystems	Capacity building • Develop or distribute resources on how to map upstream value chain • Provide training, support and best practices on how to mitigate environmental impact • Other capacity building activity, please specify: Offering on-site training and technical assistance, Workshops, Sustainable Agricultural Competence Center Information collection • Collect environmental risk and opportunity information at least annually from suppliers • Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits Innovation and collaboration • Engage with suppliers to advocate for policy or regulatory change to address environmental challenges	• Tier 1 suppliers • Tier 2 suppliers	• 51-75%

% of tier 1 supplier-related scope 3 emissions	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related	Engagement is helping your tier 1 suppliers engage with their own suppliers on

covered by engagement	covered by engagement			to this environmental issue	the selected action
• N/A	• 1-25%	1	We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use & Forest-Risk commodities) and reserving the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45/100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1,455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024. Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024. Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices. We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.	• Yes, please specify the environmental requirement: No deforestation and/or conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection	• Yes

Water

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% total procurement spend covered by engagement
Water	n/a	• Total water withdrawal volumes reduction	Capacity building • Provide training, support and best practices on how to mitigate environmental impact Financial incentives • Feature environmental performance in supplier awards scheme	• Tier 1 suppliers	• 51-75%

			• Provide financial incentives to encourage progress against water withdrawal targets • Include long-term contracts linked to environmental commitments • Other financial incentive, please specify: Incentivize demonstrable progress against targets on water withdrawals in your supplier relationship management Information collection • Collect environmental risk and opportunity information at least annually from suppliers • Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)		
Water	n/a	• Waste and resource reduction and improved end-of-life management	Capacity building • Provide training, support and best practices on how to mitigate environmental impact Financial incentives • Feature environmental performance in supplier awards scheme • Provide financial incentives to encourage progress against water withdrawal targets • Include long-term contracts linked to environmental commitments • Other financial incentive, please specify: Incentivize demonstrable progress against targets on water withdrawals in your supplier relationship management Information collection • Collect environmental risk and opportunity information at least annually from suppliers • Collect water quality information at least annually from suppliers (e.g., discharge quality, pollution incidents, hazardous substances)	• Tier 1 suppliers	• 51-75%

% of tier 1 supplier-related scope 3 emissions covered by engagement	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue	Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action
• N/A	• 1-25%	N/A	We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Water use and Wastewater) and reserving the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We also continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250 TEUR are examined in advance regarding sustainability aspects. 858 of the 1,455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024. Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are	• Yes, please specify the environmental requirement: Adherence to Supplier Code of Conduct	• Yes

			jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024. Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices. We utilize the activities and training offerings of the industry initiatives TfS and PSCI. In 2024, Bayer selected around 160 suppliers to participate in TfS training courses. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. A global supplier conference and two face-to-face supplier capability-building conferences in China and India took place in 2024, attended by more than 1,100 supplier representatives. Through the PSCI online resource library and e-learning platform, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and expectation of suppliers. Additionally, we organized webinars on key topics for suppliers.		
• N/A	• 1-25%	N/A	We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Water use and Wastewater) and reserving the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We also continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250 TEUR are examined in advance regarding sustainability aspects. 858 of the 1,455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024. Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024. Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.	• Yes, please specify the environmental requirement: Adherence to Supplier Code of Conduct	• Yes

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

Forest continued – Palm Oil and Soy

Environmental issue covered	Commodity	Action driven by supplier engagement	Type and details of engagement	Upstream value chain coverage	% total procurement spend covered by engagement
Forest	• Palm oil	• Natural ecosystem restoration and long-term protection	Capacity building • Develop or distribute resources on how to map upstream value chain • Provide training, support and best practices on how to mitigate environmental impact • Other capacity building activity, please specify: Offering on-site training and technical assistance, Workshops, Sustainable Agricultural Competence Center Information collection • Collect environmental risk and opportunity information at least annually from suppliers • Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits Innovation and collaboration • Engage with suppliers to advocate for policy or regulatory change to address environmental challenges	• Tier 1 suppliers • Tier 2 suppliers	• 51-75%
Forest	• Soy	• No deforestation and/or conversion of other natural ecosystems	Capacity building • Develop or distribute resources on how to map upstream value chain • Provide training, support and best practices on how to mitigate environmental impact • Other capacity building activity, please specify: Offering on-site training and technical assistance Information collection • Collect environmental risk and opportunity information at least annually from suppliers • Collect targets information at least annually from suppliers • Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits Innovation and collaboration	• Tier 1 suppliers • Tier 2 suppliers	• 51-75%

			• Engage with suppliers to advocate for policy or regulatory change to address environmental challenges		
Forest	• Soy	• Natural ecosystem restoration and long-term protection	Capacity building • Develop or distribute resources on how to map upstream value chain • Provide training, support and best practices on how to mitigate environmental impact • Other capacity building activity, please specify: Offering on-site training and technical assistance Information collection • Collect environmental risk and opportunity information at least annually from suppliers • Collect targets information at least annually from suppliers • Other information collection activity, please specify: Supplier questionnaires on ES indicators, supplier audits Innovation and collaboration • Engage with suppliers to advocate for policy or regulatory change to address environmental challenges	• Tier 1 suppliers • Tier 2 suppliers	• 51-75%

% of tier 1 supplier-related scope 3 emissions covered by engagement	% tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement	Number of tier 2+ suppliers engaged	Describe the engagement and explain the effect of your engagement on the selected environmental action	Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue	Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action
N/A	• 1-25%	1	We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use & Forest-Risk commodities) and reserve the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024. Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024. Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.	• Yes, please specify the environmental requirement: No deforestation and/or conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection	Yes

			We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.		
• N/A	• 1-25%	1	We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use & Forest-Risk commodities) and reserve the right to assess or audit compliance to our SCoC. This is supplemented by supplier evaluations and by development activities to improve sustainability practices in the supply chain. We continued to ensure that all suppliers of strategic importance had to present an EcoVadis rating of at least 45 of 100 points or a comparable audit result. Potential new suppliers with a high inherent sustainability risk and procurement spend of more than 250TEUR are examined in advance regarding sustainability aspects. 858 of the 1455 suppliers assessed via EcoVadis or audited via TfS or PSCI improved their sustainability performance in 2024. Particularly critical audit reports lead to inclusion in the internal Sustainability Supplier Development Program. In this program, specific improvement measures are jointly defined with the supplier and documented in an action plan. Bayer supports suppliers with knowledge- and capacity-building activities and a monitoring process. The entire audit process is deemed concluded when all agreed corrective measures have been carried out and approved. Bayer retains the right to terminate a supplier relationship if no improvement is observed during a re-evaluation. A total of 122 suppliers were included in the development process in 2024. Our SCoC Guidance provides suppliers with practical tips and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices. We utilize the activities and training offerings of the industry initiatives TfS and PSCI. The TfS Academy covers topics such as ethical aspects, conflict minerals, waste management and anti-corruption measures. The PSCI organized more than 50 training sessions and webinars for suppliers on various human rights, ethics and HSE topics in 2024. Through the PSCI online resource library, our suppliers can use additional training materials. In 2024, a successful virtual supplier day was organized, highlighting Bayer's commitment to sustainability and Bayer's expectation of suppliers. The event also served to maintain effective collaboration and communication, foster long-term partnerships with suppliers to drive continuous improvement, enhance suppliers' sustainability performance and achieve strategic goals.	• Yes, please specify the environmental requirement: No deforestation and/or conversion of other natural ecosystems, Natural ecosystem restoration and long-term protection	• Yes
N/A	• 1-25%	1	We articulate our sustainability requirements with our suppliers through a contractual clause, requiring the supplier to accept our Supplier Code of Conduct (incl. a section on Deforestation Soil Use & Forest-Risk commodities) and reserve the right to assess or audit	• Yes, please specify the environmental requirement: No deforestation and/or	• Yes

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

5.11.8 Provide details of any environmental smallholders engagement activity

Commodity	Type and details of smallholder engagement approach	Number of smallholders engaged	Effect of engagement and measures of success

Palm oil	Capacity building
	• Provide training, support and best practices on sustainable agriculture practices and nutrient management
	• Support smallholders to adhere to regenerative agriculture principles
	
	Financial incentives
	• Provide financial incentives for certified products
	• Other financial incentive, please specify: Group certification schemes and subsidies of certification costs
		100,000	Our sustainability contract clause requires our suppliers, including smallholders, to accept our Supplier Code of Conduct, which also includes a section on Deforestation Soil Use & Forest-Risk commodities. This is supplemented by supplier evaluations and development activities to improve sustainability practices in the supply chain. Our SCoC Guidance provides suppliers with practical tips on how they can improve their ethical, social, environmental, and further general organizational and economic efforts, and assistance on what to prepare for a performance (re-)evaluation with Key Expectations and Good Practices.
			We utilize the activities and training offered by the industry initiatives TfS and PSCI, which are available to all suppliers, including smallholders. These cover topics such as human rights, ethical aspects, HSE topics or anti-corruption measures.
			
			We started to transition our supply chain to RSPO mass balance certified sustainable palm oil in 2021. Though there are various challenges, including the availability of products, we aim for at least 90% of palm oil derivatives purchased by 2027 to be covered with RSPO mass balance.
			
			Bayer does not engage directly with smallholders regarding palm oil. **RSPO engages over 100,000 smallholders** globally through structured programs aimed at promoting sustainable practices in palm oil production.
			RSPO supports smallholders via:
			// Capacity building,
			// Group certification schemes,
			// The **RSPO Smallholder Support Fund (RSSF)**, which subsidizes up to 75% of the costs related to certification readiness, audits, and sustainability compliance
			// Market linkage support, connecting certified smallholders to supply chains that pay premiums for Certified Sustainable Palm Oil (CSPO)
			
			Impact of engagement: Smallholders using RSPO methods often experience improved farm productivity and access to premium markets. The adoption of RSPO practices leads to reduced deforestation risk, improved soil health, and better waste and water management. Smallholders gain better understanding of labor rights, safety practices, and land legality, contributing to more secure livelihoods.
			Measures of success:
			// More than 100,000 smallholders engaged through RSPO
			// Growth in share of **RSPO-certified palm oil volumes**

Soy	Capacity building • Provide training, support and best practices on sustainable agriculture practices and nutrient management • Support smallholders to adhere to regenerative agriculture principles • Offer on-site technical assistance and extension services	54,000	Our sustainability contract clause requires our suppliers, including smallholders, to accept our Supplier Code of Conduct, which also includes a section on Deforestation Soil Use & Forest-Risk commodities. This is supplemented by supplier evaluations and development activities to improve sustainability practices in the supply chain. Our SCoC Guidance provides suppliers with practical tips on how they can improve their ethical, social, environmental, and further general organizational and economic efforts. We utilize the activities and training offered by the industry initiatives TfS and PSCI, which are available to all suppliers, including smallholders. These cover topics such as human rights, ethical aspects, HSE topics or anti-corruption measures. We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a member of the RTRS board since 2017. 99% of our purchases of soy derivatives are covered by RTRS credits.

	Financial incentives • Provide financial incentives for certified products Other, please specify • Other, please specify: Better market access for RTRS-certified soy		RTRS engages **54,509 certified farms** globally through its **Responsible Soy Production Standard** (V4.0) including independent smallholders and larger producers applying RTRS criteria on deforestation avoidance, sustainable and safe use of pesticides, soil and water protection, biodiversity, and labour rights. Through our participation in the Roundtable on Responsible Soy (RTRS), we engage soy smallholders via group/smallholder certification pathways and targeted technical assistance. Support includes BayGAP training and on-farm advice on no-conversion/deforestation requirements, legal compliance, identification and protection of high conservation value and riparian areas, soil and water conservation (e.g., cover crops, contouring, buffer strips), integrated pest management and safe agrochemical handling, nutrient optimization, waste management, and climate-smart/low-emission practices. We facilitate farm mapping, action plans, and continuous improvement, create incentives via RTRS credits/premiums and offtake commitments, and rely on independent third-party audits and RTRS traceability/grievance mechanisms. **Impact of engagement:** This engagement enables smallholders to adopt regenerative, biodiversity-positive practices, access responsible markets, and reduce environmental risks in our soy supply chain. **Measures of Success:** // **RTRS Smallholder reach**: 54,509 farms certified, on over 2.1 million hectares land under management

5.11.9 Provide details of any environmental engagement activity with other stakeholder in the value chain.

Environ-mental issue	Type of stakeholder	Type and details of engagement	% of stakeholder type engaged	% stakeholder-associated scope 3 emissions	Rationale for engaging these stakeholders and scope of engagement	Effect of engagement and measures of success
Climate change	• Customers	Education/Information sharing • Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services	• 100%	• Less than 1%	We establish suitable programs to train and instruct our employees and customers in the responsible management of our products and services, taking into account the entire life cycle. This includes measures to protect the environment, sensitive crops and water sources, as well as to minimize exposure and the risk to people and animals. Through targeted training courses, we show farmers, seed treatment professionals, distributors and other users how to use our products both effectively and safely to maintain healthy plants and thereby increase the yield and quality of their harvested goods. Our objective is to continuously increase the outreach of our training activities through more widespread use of digital media. We focused many of our training activities in countries where there is no legal requirement for farmers to be certified in the safe handling of crop protection products. ii) According to a report of the Intergovernmental Panel on Climate Change (IPCC), agriculture, forestry and other	i) Through on-site and virtual trainings as well as digital tools we reached almost 5.4 million external contacts worldwide (e.g. farmers, field workers, distributors, retailers and other stakeholders in the agriculture industry). ii) We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year GHG intensity. This applies to the highest GHG emitting crop systems in the regions Bayer serves with its products. Based on the data collected for harvest years 2022 or 2023 (depending on the base year for the respective crop country combination), our overall customers' GHG intensity weighted across all crop-country combinations in the scope of our target was reduced by 9% against the overall weighted base-year GHG intensity. PROGRESS:

					land use account for around 22% of global GHG emissions.
					We promote the use of more climate-smart practices and technologies to help reduce GHG emissions from agriculture. These include high-yielding crop genetics, crop protection products, precision irrigation systems, soil management tactics through no-till and cover crops, crop rotation, fertilization management, microorganisms and soil inoculants, direct seeding and alternate wetting and drying in rice cultivation, and digital and precision farming tools.
					With our ForwardFarming, we promote regenerative agriculture by fostering dialogue and showcasing on-farm practices with independent farmers. Together with farmers and scientific experts, we are improving and pioneering agronomic practices with a strong focus on improving soil health, biodiversity conservation, environmental impact reduction, carbon-neutral agriculture and water conservation, for example.
					Via the world-wide ForwardFarming network we promote dialogue and the exchange of ideas and findings via in person-visits. The global network currently includes 24 Forward-Farms spread across Europe, Latin America and Asia. In 2024, a network of 12 independent farms in Argentina and Uruguay was established under the ForwardFarming Scale-Up Model framework. These farmers share their agricultural practices and advocate the adoption of regenerative agriculture within their communities.
						// North America: announced collaboration with Mars Petcare with the goal of changing practices on up to 200,000 acres, expanded Bayer ForGround program in the U.S.
						// Latin America: PRO Carbono Commodities initiative launched in Argentina, closed a PRO Carbono Commodities contract for the 2024 season with Viterra
						// APAC: In 2021, Bayer started the India Sustainable Rice project, which has since evolved into the Good Rice Alliance. As part of it, Bayer is evaluating the reduction of GHG emissions as well as water-saving potential in the cultivation of rice under Alternate Wetting and Drying and Direct Seeded Rice methods (see also 7.54.2).

Forest	• Other value chain stakeholders, please specify: Various stakeholders not mentioned before e.g. employees, research institutions, social interest groups, regulators	Education/Information sharing • Share information about your products and relevant certification schemes • Share information on environmental initiatives, progress and achievements	• Less than 1%	N/A	Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations. In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, healthcare, nutrition, climate change, biodiversity and water, taxes, political lobbying, poverty alleviation and family planning. Examples include our contributions to the World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for	As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business. We assess the expectations and demands of our stakeholders through the double materiality assessment, which surveys external stakeholders and company executives globally. The results reveal the latest developments along with sustainability-related opportunities and risks. Fields of activity with high relevance are accounted

					investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany.
					
					Bayer took part in the UN Climate Conference COP29 in Baku in Azerbaijan to drive partnerships and advance the sustainable development goals. The respective agendas included important topics such as agriculture, water, nutrition and biodiversity. Bayer is contributing to the following areas, for example:
					// We promote existing partnerships such as the LEAF Coalition – the signing of memorandums of understanding for future LEAF credits from 2022 to 2026 should lay the basis for further investment in the reduction in deforestation of tropical rain forests.
					// We promote research to recuperate degraded soils. Bayer announced a cooperation agreement with the Brazilian nongovernmental organization (NGO) IPAM and the Woodwell Climate Research Center to better understand how deforestation in the Amazon and Cerrado impacts climate conditions and therefore agriculture.
					// As part of our Forest Protection Strategy, our PRO Carbono Commodities Program currently includes soybean production by Brazilian growers and agricultural companies in the state of Mato Grosso, within the Cerrado and Amazon biomes.
					
					Bayer is also a member of the Sustainability Procurement Pledge's (SPP) League of Champions, which provides access to a wide range of capability-building resources and engagement opportunities – developed for Procurement, by Procurement – across all regions, sectors and issues.
						for in the focus area of sustainability and integrated into our non-financial Group targets.

Water	• Customers	Education/Information sharing • Educate and work with stakeholders on understanding and measuring exposure to environmental risks • Run an engagement campaign to	• 1-25%	• N/A	i) We establish suitable programs to train and instruct our employees and customers in the responsible management of our products and services, taking into account the entire life cycle. This includes measures to protect the environment, sensitive crops and water sources, as well as to minimize exposure and the risk to people and animals. Through targeted training courses, we show farmers, seed treatment professionals, distributors and other users how to use our products both effectively and safely to maintain healthy plants and thereby increase the yield and quality of their harvested goods. Our objective is to continuously increase the outreach of our training activities through more widespread use of digital media.	i) Through on-site and virtual trainings as well as digital tools we reached almost 5.4 million external contacts worldwide (e.g. farmers, field workers, distributors, retailers and other stakeholders in the agriculture industry). We focused many of our training activities in countries where there is no legal requirement for farmers to be certified in the safe handling of crop protection products. ii) In our Bayer ForwardFarms, we promote the adoption of innovative solutions and technologies to conserve water resources as well as preserve water quality. By implementing drip irrigation systems, we've empowered farms in Chile, Spain,

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

		• Share information on environmental initiatives, progress and achievements			issues: partners, financial market participants, societal stakeholders and regulators. We regard rating agencies, banks and investors as financial market participants. In 2024, we once again engaged in intensive dialogue with the capital market regarding ESG issues, e.g. through regular investor calls and newsletter, roadshows, conferences, webinars, the Annual Stockholders' Meeting and regular communication. These conversations continued to focus on climate protection, biodiversity, access to medicine and the environmental impact of our products. At a webinar held in June 2024, we provided information on the latest developments related to our sustainability strategy. In addition to the updates from the divisions, the discussions mainly centered around the recently published climate plan, in which we describe our transition towards a sustainable, climate-neutral economy. Alongside bilateral investor discussions, we also engaged in targeted dialogue with individual investor groups in the context of collaborative engagements focusing on specific sustainability topics (e.g. Nature Action 100, UNPRI Spring, ShareAction). Overall, we held more than 600 in-person and virtual meetings with investors, and also took part in numerous conferences and roadshows. We specifically focused on compensation as a key topic at our Corporate Governance Roadshow in January 2024, where we met with 23 of our largest investors representing approximately 40% of shares outstanding. Information about our Climate-related performance and initiatives is published in relevant publications available to ALL investors and shareholders e.g. our Annual Report, Impact Report, TCFD Report and our website. We have also produced a detailed report on our political advocacy work, which has been published on our website. In this process, we have taken account of the expectations of different stakeholder groups, particularly those of investors.	Through targeted discourse with ESG rating agencies, we aim to achieve an objective assessment of our company while also raising potential identified in this way. We were able to improve Bayer's ESG rating results in 2024. On a scale from A+ (best grade) to D–, Bayer was rated B– by the ESG rating agency ISS ESG in 2024, making it one of the top 10% of all companies examined in the chemical industry. CDP (formerly the Carbon Disclosure Project) has awarded Bayer the rating of A for its climate strategy. We registered an improvement with Sustainalytics and maintained our score with MSCI and EcoVadis. We have achieved significant progress in recent years and continue working to further improve our scorings. For us, the progress made up until today is also a very strong signal of the relevance and the acknowledgement of Bayer's sustainability strategy. Our focus for the years to come will lie in collaborative engagement with the ESG rating agencies to improve wherever possible and to avoid "red flags".
Water	• Investors and share-holders	Education/Information sharing • Share information about your products and relevant	• 100%	• N/A	As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.	In 2024, we once again provided transparency in our Impact Report, our Transparency webpage, and the Bayer Crop Science Sustainability Progress Report. We were applying the European Sustainability Reporting Standard (ESRS) that entered into effect in the European Union in July 2023 for the first time for our Sustainability Statement within our Annual Report 2024.

		certification schemes • Share information on environmental initiatives, progress and achievements			We fundamentally distinguish between four stakeholder groups with which we engage in discussions on different issues: partners, financial market participants, societal stakeholders and regulators. We regard rating agencies, banks and investors as financial market participants. In 2024, we once again engaged in intensive dialogue with the capital market regarding ESG issues, e.g. through regular investor calls and newsletter, roadshows, conferences, webinars, the Annual Stockholders' Meeting and regular communication. These conversations continued to focus on climate protection, biodiversity and water, access to medicine and the environmental impact of our products. At a webinar held in June 2024, we provided information on the latest developments related to our sustainability strategy. In addition to the updates from the divisions, the discussions mainly centered around the recently published climate plan, in which we describe our transition towards a sustainable, climate-neutral economy. Alongside bilateral investor discussions, we also engaged in targeted dialogue with individual investor groups in the context of collaborative engagements focusing on specific sustainability topics (such as Nature Action 100, UNPRI Spring, ShareAction). Overall, we held more than 600 in-person and virtual meetings with investors, and also took part in numerous conferences and roadshows. We specifically focused on compensation as a key topic at our Corporate Governance Roadshow in January 2024, where we met with 23 of our largest investors representing approximately 40% of shares outstanding. Information about our Water-related performance and initiatives is published in relevant publications available to ALL investors and shareholders e.g. our Annual Report, Impact Report, TCFD Report and our website.	Through targeted discourse with ESG rating agencies, we aim to achieve an objective assessment of our company while also raising potential identified in this way. We were able to improve Bayer's ESG rating results in 2024. On a scale from A+ (best grade) to D–, Bayer was rated B– by the ESG rating agency ISS ESG in 2024, making it one of the top 10% of all companies examined in the chemical industry. CDP has awarded Bayer the rating of A for Water Security. We registered an improvement with Sustainalytics and maintained our score with MSCI and EcoVadis. We have achieved significant progress in recent years and continue working to further improve our scorings. For us, the progress made up until today is also a very strong signal of the relevance and the acknowledgement of Bayer's sustainability strategy. Our focus for the years to come will lie in collaborative engagement with the ESG rating agencies to improve wherever possible and to avoid "red flags".
Climate Change	• Other value chain stake-holders, please specify: Various stake-holders not mentioned before e.g. employees,	Education/Information sharing • Share information about your products and relevant certification schemes	• Less than 1%	• Less than 1%	Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations. In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, healthcare, nutrition, climate change, biodiversity and water, taxes, political lobbying, poverty alleviation and family planning. Examples include our contributions to the	As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.

	research institutions, social interest groups, regulators	• Share information on environmental initiatives, progress and achievements
		
		Innovation and Collaboration
		• Other innovation and collaboration, please specify: collaboration to develop / promote solutions to the challenges of Climate Change
					World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany. Bayer took part in the UN Climate Conference COP29 in Baku in Azerbaijan to drive partnerships and advance the sustainable development goals. The respective agendas included important topics such as agriculture, water, nutrition and biodiversity. Bayer is contributing to the following areas, for example:
					// We support a concept of regenerative agriculture. Bayer signed a Memorandum of Understanding (MoU) on innovative farming technologies with the Canadian province of Saskatchewan, with the goal of helping farmers produce more while reducing their environmental footprint against the backdrop of climate change.
					// We are a founding member of the Vision for Adapted Crops and Soils (VACS), an initiative of the US government, the African Union and the Food and Agriculture Organization of the United Nations, whose goal is to boost agricultural productivity and nutrition by developing diverse, climate-resilient crop varieties and building healthy soils.
					// We enter new partnerships to better understand how health is affected by climate change. Bayer Foundation and the Asian Venture Philanthropy Network (AVPN), for example, are partnering to establish an ecosystem for social funders in Asia and drive investments in projects at the climate/health intersection.
					Bayer is also a member of the Sustainability Procurement Pledge's League of Champions, which provides access to a wide range of engagement opportunities.
						We assess the expectations and demands of our stakeholders through the double materiality assessment, which surveys external stakeholders and company executives globally. The results reveal the latest developments along with sustainability-related opportunities and risks. Fields of activity with high relevance are accounted for in the focus area of sustainability and integrated into our non-financial Group targets.

Water	• Other value chain stake-holders, please specify: Various stake-holders not mentioned before e.g.	Education/Information sharing • Share information about your products and relevant certification schemes	• Less than 1%	N/A	Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations. In 2024, we engaged in intensive discussions with stakeholder groups that focused on topics such as sustainable agriculture, healthcare, nutrition, climate change, biodiversity and water, taxes, political lobbying, poverty alleviation and	As a company, we are a part of society and public life. We place great importance on maintaining continuous dialogue with our stakeholders, as their expectations and perspectives significantly influence our societal acceptance and, consequently, our business success. Stakeholder dialogue helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business.

	employees, research institutions, social interest groups, regulators	• Share information on environmental initiatives, progress and achievements Innovation and Collaboration • Other innovation and collaboration, please specify: collaboration to develop / promote sustainable solutions			family planning. Examples include our contributions to the World Economic Forum (WEF) Annual Meeting in Davos, Switzerland (Zero Hunger Pledge); our participation in the Economist Sustainability Week and the Climate Week in New York, United States; our event series Fields of Opportunities: the Breakthrough Innovation Forum; the Field Technology Showcase for investors at our Agronomy Center in Jerseyville, Illinois, United States; and our sustainability event at a Bayer ForwardFarm in Germany. Bayer took part in the UN Climate Conference COP29 in Baku in Azerbaijan to drive partnerships and advance the sustainable development goals. The respective agendas included important topics such as agriculture, water, nutrition and biodiversity. Bayer is contributing to the following areas, for example: // We are a founding member of the Vision for Adapted Crops and Soils (VACS), an initiative of the US government, the African Union and the Food and Agriculture Organization of the United Nations, whose goal is to boost agricultural productivity and nutrition by developing diverse, climate-resilient crop varieties and building healthy soils. Bayer is also a member of the Sustainability Procurement Pledge's (SPP) League of Champions, which provides access to a wide range of capability-building resources and engagement opportunities – developed for Procurement, by Procurement – across all regions, sectors and issues. SPP is an international organization for procurement professionals, academics and practitioners, driving awareness and knowledge about responsible sourcing practices and empowering people working in procurement.	We assess the expectations and demands of our stakeholders through the double materiality assessment, which surveys external stakeholders and company executives globally. The results reveal the latest developments along with sustainability-related opportunities and risks. Fields of activity with high relevance are accounted for in the focus area of sustainability and integrated into our non-financial Group targets.

Module 6 – Environmental Performance – Consolidation Approach

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

Environmental issue	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	• Financial control	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.

Forests	• Financial control	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.
Water	• Financial control	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.
Plastics	• Financial control	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.
Biodiversity	• Financial control	We have used the same consolidation approach as in our financial accounting to be consistent with our Annual Report in line with the European Sustainability Reporting Framework (ESRS) and our Impact Report.

Module 7 – Environmental Performance – Climate Change

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

- No

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

	Has there been a structural change?	Name of organization(s) acquired, divested from, or merged with	Details of structural change(s), including completion dates
	• Yes, an acquisition • Yes, a divestment	Acquisitions: i) Tavros Therapeutics Inc., United States; ii) canola business of HyTech Production Ltd., Canada; iii) Bayer Zydus Pharma Private Limited, India Divestments: iv) Progynova™ and Cyclo-Progynova™ business in Asia; v) Iprovalicarb, triadimenol, and ethoxysulfuron business	i) On December 23, 2024, Bayer acquired 100% of the shares of Tavros Therapeutics Inc., United States, a precision oncology platform company. Through this acquisition, Bayer subsidiary Vividion Therapeutics Inc. is expanding its capabilities in terms of proprietary methods for computer-based genomic screening. Combining the Tavros platform with Vividion's chemoproteomics expertise will accelerate the development of previously elusive target proteins and small molecule drugs in the areas of oncology and immunology. The acquisition replaces a strategic collaboration forged in 2022 between Tavros and Vividion. ii) On November 1, 2024, Bayer acquired the canola business of HyTech Production Ltd., Canada. By acquiring the canola processing and packaging facility and the related equipment for a commercial canola line, as well as the expertise of onboarded employees, Bayer is expanding its market share in North America. The acquired assets are assigned to the Crop Science segment. iii) On May 2, 2024, Bayer acquired the remaining 25% of the shares of Bayer Zydus Pharma Private Limited, India. Bayer Zydus Pharma is active in core segments of the Indian pharmaceutical market and focuses on women's health, diagnostic imaging, cardiovascular disease, diabetes treatment and oncology. The acquisition of the remaining shares was already contractually agreed when the joint venture was established in 2011. In 2018, Bayer increased its interest from 50% to 75% plus one share. Bayer Zydus Pharma has since been fully consolidated, Bayer Zydus Pharma is assigned to the Pharmaceuticals segment. iv) On December 2, 2024, the Pharmaceuticals segment transferred its Progynova™ and Cyclo-Progynova™ business in Asia, with India as the primary market (excluding China), to Mercury Pharma Group Limited, United Kingdom. v) In 2024, the Crop Science segment transferred three active substances from its Herbicides and Fungicides businesses to two Indian buyers. On December 19, 2024, the business with the active substance iprovalicarb, for which India is the primary market, and triadimenol in Brazil was sold to Dhanuka Agritech Ltd., India. On December 23, 2024, furthermore, the active substance ethoxysulfuron, which is primarily marketed in India, was sold to Crystal Crop Protection Limited, India.

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

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	• Yes, a change in boundary	In 2024, we revised the definition of our environmentally relevant sites and thus the reporting basis for all environmental metrics. In addition to the previous threshold value of 1.5 terajoules of energy consumption, upon exceedance of which a site is classified as environmentally relevant and thus included in the reported environmental metrics, we introduced an additional threshold value for water consumption in 2024. All sites where annual energy consumption exceed 1.5 terajoules and/or annual water withdrawal is greater than or equal to 50 thousand m3 are now regarded as environmentally relevant. We therefore newly included eight sites in the reporting of environmental metrics. These sites are included in the disclosures for the 2024 reporting year but not in the prior-year disclosures due to a lack of data collection.

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

	Base year recalculation	Scope(s) recalculated	Base year emissions recalculation policy, including significance threshold	Past years' recalculation
Row 1	• No, because the impact does not meet our significance threshold	• N/A	There were no significant changes in the corporate structure and value chain in 2024 that could impact the reportable greenhouse gas emissions. Nor were there any significant results or changes with regard to greenhouse gas emissions between our closing date and that of the companies in our supply chain. We strive to continuously improve the transparency and accuracy of our emissions accounting methodology and implement improvements as they become available to us. According to our base year recalculation policy we have evaluated that the changes/adjustments do not influence our baseline emissions. A recalculation therefore was not necessary. The significance threshold applied for determining base year recalculations is 5%.	• No

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

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

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

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

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

- No

7.5 Provide your base year and base year emissions.

Scope	Base year end	Base year emissions (metric tons CO2e)	Methodological Details
Scope 1	12/31/2019	2,080,000	MEASUREMENT APPROACH FOR SCOPE 1 AND 2: We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1) and indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result. EXAMPLES FOR EMISSION FACTORS: Examples for emission factors are kilograms CO2 emitted per liter of gasoline consumed or electricity consumed. DATA SOURCES: The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food & Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)
Scope 2 (location-based)	12/31/2019	1,770,000	MEASUREMENT APPROACH FOR SCOPE 1 AND 2: We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1) and indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result. EXAMPLES FOR EMISSION FACTORS: Examples for emission factors are kilograms CO2 emitted per liter of gasoline consumed or electricity consumed. DATA SOURCES:

			The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food & Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)
Scope 2 (market-based)	12/31/2019	1,680,000	For Bayer, the GHG Protocol's market-based method most reliably reflects the Scope 2 emission values and the success of emissions reduction measures. MEASUREMENT APPROACH FOR SCOPE 1 AND 2: We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. For the calculation of direct greenhouse gas emissions from our own production plants, vehicles and waste incineration plants (Scope 1) and indirect greenhouse gas emissions from the procurement of electricity, steam and cooling energy (Scope 2), the relevant activity data is determined at all environmentally relevant sites as part of the annual environmental reporting. Designated officers at the sites directly enter the data measured for the period January through October and estimated values for November and December into a central reporting platform. The estimate is based either on the prior-year data, where necessary restated to reflect special events in the current reporting period, or on updated data from the current reporting period. The respective greenhouse gas emissions are then automatically calculated at the system level while taking into account site- or country-specific emissions factors. The data is then validated by a central team and reviewed for completeness. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result. EXAMPLES FOR EMISSION FACTORS: Examples for emission factors are kilograms CO2 emitted per liter of gasoline consumed or electricity consumed. DATA SOURCES: The following key sources are used in the calculation process: Bayer central reporting platform, Department for Environment, Food & Rural Affairs (DEFRA), estell (multi-regional environmentally extended input output (EEIO) database based on the input-output table of the OECD with additional inputs from BEA, World Bank indicators and EXIOBASE), GaBi 2020 Product Sustainability Database, Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and The European Chemical Industry Council (CEFIC)
Scope 3 category 1: Purchased goods and services	12/31/2019	6,620,000	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. (3.1) Purchased goods and services: We take into account all upstream processes (cradle-to-gate) of the purchased goods. The activity data is extracted from our purchasing system. We estimate the greenhouse gas emissions with the help of an expenditure-based methodology using the estell 6 model and under consideration of inflation. (i) Data sources: Activity data are taken from the procurement system of Bayer as purchasing volumes in Euros, differentiated by cost types and country of origin. To determine emissions from purchased goods and services, all purchase volumes have been considered except capital goods, fuel & energy, transport, business travel and waste related cost types. estell's emission factors are based on the input-output table of the OECD (https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm) with additional inputs from BEA (www.bea.gov), World Bank indicators and EXIOBASE (www.exiobase.eu). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transports. Non-production related inputs are excluded to exclude emission sources with negligible potential to

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

			(i) Data types and sources: (A) Bayer retrieved the energy consumption (TJ) per primary energy source (internal energy generation and vehicle fleet consumption) type as well as purchased E&T from its Bayer environmental reporting system. Emission factors for fuels, electricity grid mixes and thermal energies are taken from Sphera's latest GaBi product sustainability database. Those emission factors include already T&D losses of fuel, electricity and steam provision. As far as possible national specific emission factors are used, if those are not available regional or global factors were used. (ii) Methodologies: Using the average data method, the emissions are calculated by applying associated emission factors to specific activity data.
Scope 3 category 4: Upstream transportation and distribution	12/31/2019	660,000	(3.4) Upstream transportation and distribution: We take into account the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) in transportation, and all upstream processes (cradle-to-gate) in storage and distribution. The activity data is extracted from our enterprise resource system and our purchasing system. We source the greenhouse gas emissions factors from literature for Cargo Transportation and the estell 6 model for Warehousing under consideration of inflation. Here we consider GHG emissions for up- and downstream which Bayer has directly ordered and paid: (A) all in- and out-bound cargo-transport based emissions and (B) warehousing and logistic services. (i) Data sources: (A) Calculations are based on mass-related transport data taken from SAP Business Warehouses and SAP, JDA TMS and other data sources for the respective divisions globally. Bayer uses the CEFIC Recommended Emission Factors (Measuring and Managing CO_2 Emissions of European Chemical Transport, Edinburgh, 2010) and commercial tools (e.g., Google Geo Tools) for distance calculations enabling accurate assumptions in the relevant mode of transports. (B) For warehousing and logistic services Bayer used procurement spend in euros, as used for calculating scope 3.1 'Purchased goods and services' and 3.2 'Capital goods' category. (ii) Methodologies: (general) Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer's outbound transportation and distribution services that are purchased by us are excluded from category 9 and included in category 4. (A) Bayer used the CEFIC methodology and the GHG Protocol Standard to calculate upstream transportation emissions by multiplying metric tons of transported goods from our SAP and JDA systems by the calculated distance per shipment (based on ZIP based geo-data-based distance computing or calculated or estimated with a commercial tool) to obtain ton-km associated with transport operations (mode of transport). This figure is then multiplied by default average emission factors [g CO2/ton-km] for the specific mode of transport. (B) As for 3.1/3.2 the "estell 6" model is applied to calculate emissions from warehousing and logistic services.
Scope 3 category 5: Waste generated in operations	12/31/2019	340,000	(3.5) Waste generated in operations: With externally disposed waste, we take into account the Scope 1 greenhouse gas emissions (gate-to-gate) of our waste disposers. The activity data is extracted from our system for recording environmentally relevant metrics. We source the greenhouse gas emissions factors from our sites, our waste disposers and the literature (Intergovernmental Panel on Climate Change (IPCC)). Bayer separates GHG emissions resulting from waste treated by third parties into (A) incineration, (B) landfill, (C) recycling and (D) other; plus (E) emissions from wastewater treatment. (i) Data sources: The combustion factor for incineration (A) is calculated as a weighted average of waste specific emission factors either generated based on site specific waste information or literature data. These specific emission factors are based on carbon content or heating value of the waste. The emission factors for waste from landfill (B), other (D) and for wastewater (E) are calculated based on IPCC's AR 5 (2013). (C) In line with the IPCC, Bayer uses an emissions factor of 0 for recycled waste. (ii) Methodologies:

			Using the average data method, the emissions are calculated by applying associated emission factors to each waste treatment category. (A) To calculate the emissions associated with incineration, the total amount of waste in this category is multiplied by the average carbon content related combustion emission factor. (B) To calculate the emissions resulting from waste treated in landfills, the total amount of waste in this category is multiplied by the dedicated emissions factor. (C) Emissions from recycling are treated as 0. (D) The small amount of waste which does not fall into categories (A), (B) or (C) is conservatively calculated using the same methodology as for incinerated waste (A). (E) A site-specific analysis of the share of wastewater treated by third parties is performed based on information from our central reporting platform; the emissions are calculated according to IPCC guidelines based on the effluent organic carbon (resulting in CH_4 emissions) and nitrogen (resulting in N_2O emissions) loads which are retrieved from our central reporting platform.
Scope 3 category 6: Business travel	12/31/2019	300,000	(3.6) Business travel: In this category, we take into account the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) of our business travel. We source the activity data from rental car companies, from travel agencies and from railway companies. We source the greenhouse gas emissions factors directly from the car rental companies. For air travel we use average greenhouse gas emissions factors from the Department for Environment, Food and Rural Affairs (DEFRA). For rail travel we use specific greenhouse gas emissions factors or average data from the Managed LCA Content database of Sphera. We calculated GHG emissions for three main modes of transport: (A) air travel, (B) rental cars, and (C) train travel. (i) Data sources: (A) Air travel emissions are calculated according to the DEFRA methodology including radiative force (RF). Data (flight miles, departure/arrival destinations, passenger class) are supplied by our global travel agencies. (B) GHG emissions are directly calculated by our relevant rental car companies, covering the main share of Bayer's global rental car travel emissions. (C) Selected rail providers share with Bayer the GHG footprint for our business trips. Data from other rail carriers is only limited/fragmented available so far. For rest of the world, we calculated the GHG emissions using the expense share of the railway volume. (ii) Methodologies: The methodology used is based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We used primary data to the largest extent and only extrapolated if needed. (A) Flight data from travel agencies are imported into the Business Travel Analyzer tool and clustered according to travel distance (domestic, intracontinental, intercontinental) and service class (economy, premium economy, business, first). Miles traveled in each cluster are multiplied by the corresponding DEFRA emission factor. For data consistency reasons, DEFRA factors with RF are used. (B) GHG emissions are directly calculated by the rental car companies. (C) The total emissions are calculated as a sum of emissions provided by the rail providers and an estimation for the rest of world. For the latter, passenger-kilometers are estimated and then multiplied the latest emission factors available from Sphera's GaBi product sustainability database.
Scope 3 category 7: Employee commuting	12/31/2019	120,000	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. (3.7) Employee commuting: The emissions factors take account of the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) generated in employee commuting. We source the activity data from our enterprise resource system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera. (i) Data sources: Bayer data on total number of employees and employee distribution per region, Bayer data on corporate fleet size, publicly available information on commuting patterns (distance and mode of transport) for Germany and the United States, emission factors from Sphera's latest GaBi product sustainability database.

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

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

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

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

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

7.7 What were your organization's gross global Scope 2 emissions in metric tons CO2e?

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

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

Scope 3 category	Evaluation status	Emissions in reporting year (metric tons CO2e)	Emissions calculation methodology	Percentage of emissions calculated using data obtained from suppliers or value chain partners	Please explain

Purchased goods and services	Relevant, calculated	5,870,000	• Spend-based method • Average spend-based method	0	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using GHG emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. Purchased goods and services: We take into account all upstream processes (cradle-to-gate) of the purchased goods. The activity data is extracted from our purchasing system. We estimate the GHG emissions with the help of an expenditure-based methodology using the estell 6 model and under consideration of inflation. i) Data sources: Activity data are taken from the procurement system of Bayer as purchasing volumes in Euros, differentiated by cost types and country of origin. To determine emissions from purchased goods and services, all purchase volumes have been considered except capital goods, fuel & energy, transport, business travel and waste related cost types. estell's emission factors are based on the input-output table of the OECD (https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm) with additional inputs from BEA (www.bea.gov), World Bank indicators and EXIOBASE (www.exiobase.eu). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transports. Non-production related inputs are excluded to exclude emission sources with negligible potential to influence GHG reductions (see Scope 3 Accounting and Reporting Standard, p.31, minimum boundary) and to align the system boundary to approaches based on life-cycle assessment (LCA). ii) Methodologies: To determine the emissions, procurement volumes by cost type and country are allocated to economic sectors and multiplied with estell's emission factors for each unit of demand in every economic sector and region. The model uses GWP values from IPCC's AR 5 (2013) for a 100-year time horizon including carbon feedback.
Capital goods	Relevant, calculated	370,000	• Spend-based method • Average spend-based method	0	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. (3.2) Capital goods: We take into account all upstream processes (cradle-to-gate) of the purchased capital goods. The activity data is extracted from our purchasing system. We estimate the greenhouse gas emissions with the help of an expenditure-based methodology using the estell 6 model under consideration of inflation. (i) Data sources:

					Activity data are taken from the procurement system of Bayer as purchasing volumes in euros, differentiated by cost types and country of origin. To determine emissions from capital goods, only purchasing volumes from according cost types (taxonomy of Bayer) have been considered. estell's emission factors are based on the input-output table of the OECD (https://www.oecd.org/sti/ind/inter-country-input-output-tables.htm) with additional inputs from BEA (www.bea.gov), World Bank indicators and EXIOBASE (www.exiobase.eu). The emission factors include all upstream (cradle-to-gate) emissions of all the relevant process steps for each good or service. The model focuses on emissions caused by primary inputs. Primary inputs are production related inputs and transport. Non-production related inputs are excluded to exclude emission sources with negligible potential to influence GHG reductions (see Scope 3 Accounting and Reporting Standard, p.31, minimum boundary) and to align the system boundary to approaches based on life-cycle assessment (LCA). (ii) Methodologies: To determine the emissions, procurement volumes by cost type and country are allocated to economic sectors and multiplied with estell's emission factors for each unit of demand in every economic sector and region The model uses GWP values from IPCC's AR 5 (2013) for a 100-year time horizon including carbon feedback.
Fuel-and-energy-related activities (not included in Scope 1 or 2)	Relevant, calculated	640,000	• Average data method • Fuel-based method	0	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. (3.3) Fuel- and energy-related activities: We take into account all upstream processes (cradle-to-gate) of purchased primary and secondary energy. The activity data is extracted from our environmental reporting system. We estimate the greenhouse gas emissions using the average data methodology, for which we use data from the Managed Life Cycle Assessment (LCA) Content database of Sphera. In this category, Bayer considers GHG emissions from (A) Upstream emissions of purchased fuels and (B) Upstream emissions of purchased electricity and thermal energies (E&T); (C) Transmission and Distribution (T&D) losses are considered by the emission factors applied in (A) and (B). (i) Data types and sources: (A) Bayer retrieved the energy consumption (TJ) per primary energy source (internal energy generation and vehicle fleet consumption) type as well as purchased E&T from its Bayer environmental reporting system. Emission factors for fuels, electricity grid mixes and thermal energies are taken from Sphera's latest GaBi product sustainability database. Those emission factors include already T&D losses of fuel,

					electricity and steam provision. As far as possible national specific emission factors are used, if those are not available regional or global factors were used. (ii) Methodologies: Using the average data method, the emissions are calculated by applying associated emission factors to specific activity data.
Upstream transportation and distribution	Relevant, calculated	600,000	• Average data method • Distance-based method • Spend-based method • Average spend-based method	0	We take into account the Scope 1 and Scope 2 GHG emissions (gate-to-gate/tank-to-wheel) in transportation, and all upstream processes (cradle-to-gate) in storage and distribution. The activity data is extracted from our enterprise resource system and our purchasing system. We source the GHG emissions factors from literature for Cargo Transportation and the estell 6 model for Warehousing under consideration of inflation. Here we consider GHG emissions for up- and down-stream which Bayer has directly ordered and paid: (A) all in- and out-bound cargo-transport based emissions and (B) warehousing and logistic services. (i) Data sources: (A) Calculations are based on mass-related transport data taken from SAP Business Warehouses and SAP, JDA TMS and other data sources for the respective divisions globally. Bayer uses the CEFIC Recommended Emission Factors (Measuring and Managing CO_2 Emissions of European Chemical Transport, Edinburgh, 2010) and commercial tools (e.g., Google Geo Tools) for distance calculations enabling accurate assumptions in the relevant mode of transports. (B) For warehousing and logistic services Bayer used procurement spend in euros, as used for calculating scope 3.1 ‘Purchased goods and services’ and 3.2 ‘Capital goods’ category. (ii) Methodologies: (general) Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Following the GHG Protocol’s “Technical Guidance for Calculating Scope 3 Emissions (version 1.0)” for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer’s outbound transportation and distribution services that are purchased by us are excluded from category 9 and included in category 4. (A) Bayer used the CEFIC methodology and the GHG Protocol Standard to calculate upstream transportation emissions by multiplying metric tons of transported goods from our SAP and JDA systems by the calculated distance per shipment (based on ZIP based geo-data-based distance computing or calculated or estimated with a commercial tool) to obtain ton-km associated with transport operations (mode of transport). This figure is then multiplied by default average emission factors [g CO2/ton-km] for the specific mode of transport. (B) As for 3.1/3.2 the “estell 6” model is applied to calculate emissions from warehousing and logistic services.
Waste generated in operations	Relevant, calculated	300,000	• Average data method • Waste-type-specific method	15	(3.5) Waste generated in operations: With externally disposed waste, we take into account the Scope 1 greenhouse gas emissions (gate-to-gate) of our waste disposers. The activity data is extracted from our system for recording environmentally relevant metrics. We source the greenhouse gas emissions factors from our sites, our waste disposers and the literature (Intergovernmental Panel on Climate Change (IPCC)).

			• Site-specific method		Bayer separates GHG emissions resulting from waste treated by third parties into (A) incineration, (B) landfill, (C) recycling and (D) other; plus (E) emissions from wastewater treatment. (i) Data sources: The combustion factor for incineration (A) is calculated as a weighted average of waste specific emission factors either generated based on site specific waste information or literature data. These specific emission factors are based on carbon content or heating value of the waste. The emission factors for waste from landfill (B), other (D) and for wastewater (E) are calculated based on IPCC's AR 5 (2013). (C) In line with the IPCC, Bayer uses an emissions factor of 0 for recycled waste. (ii) Methodologies: Using the average data method, the emissions are calculated by applying associated emission factors to each waste treatment category. (A) To calculate the emissions associated with incineration, the total amount of waste in this category is multiplied by the average carbon content related combustion emission factor. (B) To calculate the emissions resulting from waste treated in landfills, the total amount of waste in this category is multiplied by the dedicated emissions factor. (C) Emissions from recycling are treated as 0. (D) The small amount of waste which does not fall into categories (A), (B) or (C) is conservatively calculated using the same methodology as for incinerated waste (A). (E) A site-specific analysis of the share of wastewater treated by third parties is performed based on information from our central reporting platform; the emissions are calculated according to IPCC guidelines based on the effluent organic carbon (resulting in CH_4 emissions) and nitrogen (resulting in N_2O emissions) loads which are retrieved from our central reporting platform.
Business travel	Relevant, calculated	210,000	• Supplier-specific method • Average data method • Distance-based method	1	(3.6) Business travel: In this category, we take into account the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) of our business travel. We source the activity data from rental car companies, from travel agencies and from railway companies. We source the greenhouse gas emissions factors directly from the car rental companies. For air travel we use average greenhouse gas emissions factors from the Department for Environment, Food and Rural Affairs (DEFRA). For rail travel we use specific greenhouse gas emissions factors or average data from the Managed LCA Content database of Sphera. We calculated GHG emissions for three main modes of transport: (A) air travel, (B) rental cars, and (C) train travel. (i) Data sources: (A) Air travel emissions are calculated according to the DEFRA methodology including radiative force (RF). Data (flight miles, departure/arrival destinations, passenger class) are supplied by our global travel agencies. (B) GHG emissions are directly calculated by our relevant rental car companies, covering the main share of Bayer's global rental car travel emissions. (C) Selected rail providers share with Bayer the GHG footprint for our business trips. Data from other rail carriers is only limited/fragmented available so far. For rest of the world, we calculated the GHG emissions using the expense share of the railway volume.

					(ii) Methodologies: The methodology used is based on the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We used primary data to the largest extent and only extrapolated if needed. (A) Flight data from travel agencies are imported into the Business Travel Analyzer tool and clustered according to travel distance (domestic, intracontinental, intercontinental) and service class (economy, premium economy, business, first). Miles traveled in each cluster are multiplied by the corresponding DEFRA emission factor. For data consistency reasons, DEFRA factors with RF are used. (B) GHG emissions are directly calculated by the rental car companies. (C) The total emissions are calculated as a sum of emissions provided by the rail providers and an estimation for the rest of world. For the latter, passenger-kilometers are estimated and then multiplied the latest emission factors available from Sphera's GaBi product sustainability database.
Employee commuting	Relevant, calculated	120,000	• Average data method • Distance-based method	0	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. (3.7) Employee commuting: The emissions factors take account of the Scope 1 and Scope 2 greenhouse gas emissions (gate-to-gate/tank-to-wheel) generated in employee commuting. We source the activity data from our enterprise resource system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera. (i) Data sources: Bayer data on total number of employees and employee distribution per region, Bayer data on corporate fleet size, publicly available information on commuting patterns (distance and mode of transport) for Germany and the United States, emission factors from Sphera's latest GaBi product sustainability database. (ii) Methodologies: For two of Bayer's four regions an employee commuting footprint has been calculated, i.e. Europe/Middle East/Africa and North America. For the first using data for Germany and for the second using data from the United States. The remaining two regions are an equally weighted average of Germany and the United States. Calculations followed the GHG Protocol standard and guidance. To avoid double counting, Bayer deducts from its total number of employees the number of cars from its corporate fleet. The emissions caused from these by Bayer employees are already included in Bayer's reported Scope 1 emissions.

Upstream leased assets	Not relevant, explanation provided	n/a	n/a	n/a	Bayer's business model is not based on leasing assets, in line with the definition given by the GHG Protocol's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard" (page 47).
Downstream transportation and distribution	Not relevant, explanation provided	n/a	n/a	n/a	Bayer does not own or control vehicles or facilities from which sold products are transported or distributed. Hence, following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" for this category 9 (Downstream Transportation and Distribution) (page 102), Bayer's outbound transportation and distribution services that are purchased by us are included in category 4 (Upstream transportation and distribution).
Processing of sold products	Not relevant, explanation provided	n/a	n/a	n/a	Bayer's business model is not based on selling intermediate products that require processing by third parties. Hence, following the GHG Protocol's "Technical Guidance for Calculating Scope 3 Emissions (version 1.0)" (page 106), this category 10 (Processing of Sold Products) is not relevant for Bayer. In potential exceptional cases where downstream emissions associated with sold intermediate products might occur, these downstream emissions are unknown to Bayer and, following section 6.4 of the GHG Protocol's "Corporate Value Chain (Scope 3) Accounting and Reporting Standard", would be eligible for exclusion (page 60).
Use of sold products	Not relevant, explanation provided	n/a	n/a	n/a	Bayer does not report emissions from the use of sold products since this category is currently considered as not relevant for Bayer's Scope 3 inventory. A reevaluation of the category showed that no appropriate calculation methods for our product portfolio are available. This category will be re-evaluated in the future as soon as those methods are available.
End of life treatment of sold products	Relevant, calculated	260,000	• Average data method • Waste-type-specific method	0	The calculation of our Scope 3 greenhouse gas emissions is based on the GHG Protocol's Corporate Value Chain (Scope 3) Standard and GHG Protocol's Technical Guidance. Activity data are quantitative indicators of an activity level (e.g. fuel consumption in liters) that we derive from different internal systems or external sources for each Scope 3 category. Emissions are estimated using greenhouse gas emissions factors that vary depending on the Scope 3 category. We obtain them from environmental extended input/output models, life-cycle-assessment databases or directly from up- and downstream value chain participants. (3.12) End-of-life treatment of sold products: We take account of all upstream processes (cradle-to-gate) that occur in the disposal of our product packaging. We source the activity data from our purchasing system, while the greenhouse gas emissions factors are derived from the Managed LCA Content database of Sphera. To calculate emissions from end-of-life treatment of sold products, only packaging materials are considered. Further potential GHG emissions resulting from our products would be accounted for under category 11 (use of sold products), as the products of Bayer's life-science businesses (pharmaceuticals, consumer health products, crop protection products, and seeds) do not undergo a dedicated end-of-life treatment. (i) Data sources:

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

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

Scope	Verification/assurance status
Scope 1	● Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	● Third-party verification or assurance process in place
Scope 3	● Third-party verification or assurance process in place

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

Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/section reference	Relevant standard	Proportion of reported emissions verified (%)

• Annual process	• Complete	• Limited assurance	Bayer Annual Report 2024	Bayer Annual Report 2024: "Assurance report of the Independent German Public Auditor on a limited assurance engagement in relation to the consolidated sustainability statement": p. 361ff; Assured Scope 1 emissions on p. 148: A Combined Management Report, 4 Sustainability Statement, 4.2 Environmental Information, Table A 4.2.2/3	• ISAE3000	100

7.9.2 Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

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

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

Scope 3 category	Verification or assurance cycle in place	Status in the current reporting year	Type of verification or assurance	Attach the statement	Page/ section reference	Relevant standard	Proportion of reported emissions verified (%)
• Scope 3: Purchased goods and services • Scope 3: Capital goods • Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) • Scope 3: Upstream transportation and distribution • Scope 3: Waste generated in operations • Scope 3: Business travel • Scope 3: Employee commuting • Scope 3: End-of-life treatment of sold products	• Annual process	• Complete	• Limited assurance	Bayer Annual Report 2024	Bayer Annual Report 2024: "Assurance report of the Independent German Public Auditor on a limited assurance engagement in relation to the consolidated sustainability statement": p. 361ff.; Assured Scope 3 emissions on page 148: A Combined Management Report, 4 Sustainability Statement, 4.2 Environmental Information, Table A 4.2.2/3	• ISAE 3000	100

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

- Decreased

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

Reason	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	106,000	• Decreased	3.5	In 2024, we saved an additional 106,000 metric tons CO2e by increasing our consumption of renewable energy. Our total Scope 1 and Scope 2 (market-based) emissions in 2023 were 3,010,000 metric tons CO2e; therefore we arrived at a reduction of 3.5% (-106,000 / 3,003,000) * 100 equals 3.5%. Calculation: In 2024, the increase in consumption of renewable energy of 564 teraJ led to a decrease of approximately 585,072 metric tons CO2e (sum of site-level renewable energy consumption*site-level market-based emission factor). Similarly, in 2023 we saved 479,258 metric tons CO2e from consumption of renewable energy. Our total Scope 1 and Scope 2 (market-based) emissions in 2023 were 3,003,000 metric tons CO2e; therefore we arrived at a decrease in 3.52% equals (-(585,072-479,258) / 3,002,410) * 100.
Other emissions reduction activities	21,000	• Decreased	0.7	In addition to a change in renewable energy consumption, we achieved further reductions in Scope 1 and 2 (market-based) emissions by implementing energy efficiency measures, especially in production processes and buildings, in 2024. Calculation: In 2024, approximately 21,000 t CO2e were reduced due to other emissions reduction activities. Our total Scope 1 and Scope 2 (market-based) emissions in the previous year were 3,003,000 t CO2e, therefore we arrived at a reduction of 0.7% through (-21,000 / 3,003,000) * 100 equals -0.7%. This decrease is due to EMISSION REDUCTION ACTIVITIES. Emission reduction activities especially included process optimizations in several sites e.g. regarding energy efficiency improvements in cold storage, or optimizing start-up and shut-down processes, as well as energy efficiency improvements in our buildings, e.g. by replacing HVAC technology, modernizing lighting or optimizing gas consumption or building structure.
Divestment	0	• No change	0	In 2024, no significant divestments with significant impact on our emissions were made.
Acquisitions	0	• No change	0	In 2024, no significant acquisitions with significant impact on our emissions were made.
Mergers	0	• No change	0	In 2024, no significant mergers with significant impact on our emissions took place.
Change in output	19,000	• Increased	0.6%	In 2024, our Scope 1 and 2 (market-based) emissions increased by approximately 19,000 t CO2e due to a change in production volume. Calculation: Our total Scope 1 and Scope 2 (market-based) emissions in the previous year were 3,003,000 t CO2e, therefore we arrived at an increase of 0.6% through (19,000 / 3,003,000) * 100 equals 0.6%.

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

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

- Market-based

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

- Yes

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

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

Emissions breakdown

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

- Yes

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

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

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

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

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

Viet Nam	4	434	434

7.17 Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

- By business division

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

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

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

- By business division

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

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

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

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

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

- No

Energy-related activities

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

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

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

Activity	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	• Yes
Consumption of purchased or acquired electricity	• Yes
Consumption of purchased or acquired heat	• Yes
Consumption of purchased or acquired steam	• Yes
Consumption of purchased or acquired cooling	• Yes
Generation of electricity, heat, steam, or cooling	• Yes

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

Activity	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable) MWh
Consumption of fuel (excluding feedstock)	• LHV (lower heating value)	193,975	4,477,556	4,671,532
Consumption of purchased or acquired electricity	Unable to confirm heating value	1,330,595	2,042,040	3,372,635
Consumption of purchased or acquired heat	Unable to confirm heating value	0	0	0
Consumption of purchased or acquired steam	Unable to confirm heating value	35,389	1,225,876	1,261,265
Consumption of purchased or acquired cooling	Unable to confirm heating value	0	184,269	184,269
Consumption of self-generated non-fuel renewable energy	Unable to confirm heating value	3,430	N/A	3,430
Total energy consumption	Unable to confirm heating value	1,563,390	7,929,742	9,493,132

7.30.6 Select the applications of your organization’s consumption of fuel.

Fuel application	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	• Yes
Consumption of fuel for the generation of heat	• Yes
Consumption of fuel for the generation of steam	• Yes
Consumption of fuel for the generation of cooling	• Yes
Consumption of fuel for co-generation or tri-generation	• Yes

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

Fuels (excluding feedstocks)	Heating value	Total fuel MWh consumed by the organization	MWh fuel consumed for self-generation of electricity	MWh fuel consumed for self-generation of heat	MWh fuel consumed for self-generation of steam	MWh fuel consumed for self-generation of cooling	MWh fuel consumed for self-cogeneration or self-trigeneration	Comment
Sustainable biomass	• Unable to confirm heating value	0	0	0	0	0	0	n/a

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

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

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

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

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

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

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

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

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

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

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

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

Intensity figure	Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)	Metric denominator	Metric denominator: Unit total	Scope 2 figure used	% change from previous year	Direction of change	Reason(s) for change	Please explain
0.00006351	2,960,000	• unit total revenue	46,606,000,000	• Market-based	0.85	• Increased	• Change in renewable energy consumption • Other emissions reduction activities • Change in revenue	Bayer's greenhouse gas emissions fell further in 2024 compared to 2023. We reduced our own Scope 1 and Scope 2 emissions by 1.3%, or around 40,000 metric tons of CO2 equivalents, by increasing the share of our electricity derived from renewable energies (Scope 2), and by implementing energy efficiency measures at our sites. In the same period, Bayer's revenue decreased by approximately 2%. This decrease in revenue led to an overall increase of total specific emissions expressed in metric tons CO2e per revenue by 0.85%. In 2024, EMISSION REDUCTION ACTIVITIES had a positive impact on our emissions performance: **// 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. In 2024, we invested in heating, ventilation and air conditioning technology at the sites (see CDP question 7.55.2 for details on the specific actions implemented in 2024). // **Procurement of electricity from renewable energy sources:** We are currently converting our power supply and plan to derive all of our externally procured ELECTRICITY FROM RENEWABLE SOURCES by 2029. Here we take into account specific criteria such as additionality and geographic proximity to our sites. We currently already procure 39.5% of our total purchased electricity

								from renewable energy sources (2023: 35.4%). In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's German sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.
31,89	2,960,000	• full time equivalent (FTE) employee	92,815	• Market-based	6.0	• In-creased	• Change in renewable energy consumption • Other emissions reduction initiatives • Change in physical operating conditions	Bayer's greenhouse gas emissions fell further in 2024 compared to 2023. We reduced our own Scope 1 and Scope 2 emissions by 1.3%, or around 40,000 metric tons of CO2 equivalents, by increasing the share of our electricity derived from renewable energies (Scope 2), and by implementing energy efficiency measures at our sites. In the same period Bayer´s overall number of FTEs decreased by approximately 6.93%. This decrease in FTE led to an overall increase of total specific emissions expressed in metric tons CO2e per FTE by approximately 6%. In 2024, EMISSION REDUCTION ACTIVITIES had a positive impact on our emissions performance: **// 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. In 2024, we invested in heating, ventilation and air conditioning technology at the sites (see CDP question 7.55.2 for details on the specific actions implemented in 2024). // **Procurement of electricity from renewable energy sources:** We are currently converting our power supply and plan to derive all of our externally procured ELECTRICITY FROM RENEWABLE SOURCES by 2029. Here we take into account specific criteria such as additionality and geographic proximity to our sites. We currently already procure 39.5% of our total purchased electricity from renewable energy sources (2023: 35.4%). In 2024, we concluded agreements for electricity from renewable energy sources for Bayer's German sites in Leverkusen, Dormagen, Monheim, Wuppertal, Darmstadt, Weimar, Bitterfeld, Bergkamen and Berlin. By 2029, some 300 GWh of wind and/or solar power should be supplied here from German energy parks.

7.52 Provide any additional climate-related metrics relevant to your business.