Description	Metric value	Metric numerator	Metric denominator (intensity metric only)	% change from previous year	Direction of change	Please explain
• Waste	1,021,000	tons	n/a	12%	• Decreased	The total volume of waste generated decreased by around 12% in 2024 compared to 2023. This was mainly attributed to a decrease in corn production and therefore biomass waste in several South American sites.
• Other, please specify: Waste used for conversion into energy	117,770	MWh	n/a	3%	• Decreased	Waste used for conversion into energy declined by 3% compared to 2023 but is considered to remain on a stable level.

7.53 Did you have an emissions target that was active in the reporting year?

- Absolute target

7.53.1 Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
Abs1	• Yes, and this target has been approved by the Science Based Targets initiative	Official Target Validation Decision – Bayer AG	• 1.5°C aligned	20.08.2020	• Organization-wide	• Carbon dioxide (CO2) • Methane (CH4) • Nitrous oxide (N2O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF6) • Nitrogen trifluoride (NF3)	• Scope 1 • Scope 2	• Market-based

Scope 3 category(ies)	End date of base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3, Category […] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
n/a	31.12.2019	2,080,000	1,680,000	n/a	0	3,760,000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1	Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2	Base year Scope 3, Category […] emissions covered by target as % of total base year emissions in Scope 3,	Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)	Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

		Category […] (metric tons CO 2e) [One column for each Scope 3 category]		
100.0	100.0	n/a	n/a	100.0

End date of Target	Targeted reduction from base year (%)	Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category […] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)
31.12.2029	42.0	2,180,800	1,880,000	1,080,000	n/a	n/a

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	Target derived using a sectoral decarbonization approach	List the emissions reduction initiatives which contributed most to achieving this target
2,960,000	• Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)	50.66	• Underway	N/A	In November 2019, Bayer committed itself to the Science Based Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target “to reduce absolute Scope 1 and Scope 2 GHG emissions by 42 % by 2029 from a 2019 base year.” Bayer achieved the status “target set” by the SBTi in July 2020. Our combined Scope	This target aims to keep Bayer’s emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C to be aligned with the goals of the Paris Agreement of 2015. The focus lies on reducing the greenhouse gas emissions	PLAN TO ACHIEVE TARGET: The most important actions to reduce total Scope 1 and Scope 2 emissions comprise the procurement of electricity from renewable energy sources, the improvement of energy efficiency in our production plants, facilities and buildings, the decarbonization of our sites and the conversion of our vehicle fleet to electromobility: We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. We currently procure 39.5% of our total purchased electricity from renewable energy sources. We expect to achieve a further 17% reduction in our total Scope 1 and Scope 2 emissions by 2029 (compared with 2019) by converting our electricity procurement to renewable energy sources. We plan to drive forward our energy efficiency and process optimization by 2029. The actions involve	• No	n/a

					1 and 2 target was once again validated by the SBTi in 2024; it is ommensurate with the target path of 1.5 °C. We will offset the remaining greenhouse gas emissions from our own operational processes from 2030 by purchasing certificates from verified climate protection projects, primarily in forestry and agriculture.	associated with our operations and on the resilience of our business fields.	increasing the energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. By 2029, we want to conclude individual agreements at various sites to procure low-emission utility services or those based on renewable energies. This measure is based on the use of climate-neutral technologies, including geothermal energy and GHG emission-free steam production. To further reduce our GHG emissions, we want to convert our vehicle fleet to electromobility by 2030 wherever possible. This affects about 23,000 vehicles worldwide. To validate our activities according to the criteria, we have joined the EV100 initiative of the Climate Group. PROGRESS MADE : 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. 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. 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. We have also begun transitioning to electromobility in 50 countries that account for about 86% of our vehicle fleet.		

Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method

Abs2	• Yes, and this target has been approved by the Science Based Targets initiative	BAYE-GER-002-OFF Decision Letter	• 2°C aligned	20.08.2020	• Organization-wide	• Carbon dioxide (CO2) • Methane (CH4) • Nitrous oxide (N2O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF6) • Nitrogen trifluoride (NF3)	• Scope 3	n/a

Scope 3 category(ies)	End date of base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3, Category […] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
• Category 1: Purchased goods and services • Category 2: Capital goods • Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) • Category 4: Upstream transportation and distribution • Category 6: Business travel	31.12.2019	n/a	n/a	• Category 1: 6,621,000 • Category 2: 508,000 • Category 3: 728,000 • Category 4: 656,000 • Category 6: 303,000	8,816,000	8,816,000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1	Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2	Base year Scope 3, Category […] emissions covered by target as % of total base year emissions in Scope 3, Category […] (metric tons CO 2e) [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)	Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
n/a	n/a	• Category 1: 66.26 • Category 2: 5.08 • Category 3: 7.29 • Category 4: 6.56 • Category 6: 3.03	88.3	88.3

End date of Target	Targeted reduction from base year (%)	Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category […] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)
31.12.2029	12.3	7,731,632	n/a	n/a	• Category 1: 5,870,000 • Category 2: 370,000 • Category 3: 640,000 • Category 4: 600,000 • Category 6: 210,000	7,690,000

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	Target derived using a sectoral decarbonization approach	List the emissions reduction initiatives which contributed most to achieving this target
7,690,000	• No, it does not cover any land-related emissions (e.g. non-FLAG SBT)	103.84	• Achieved	N/A	In November 2019, Bayer committed itself to the Science Based Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target “to reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation & distribution, and business travel by 12.3 % by the end of 2029 from a 2019 base year.” Bayer achieved the status “target set” by the SBTi in July 2020. This target aims to keep Bayer’s emissions from Scope 3 in line with a	This target aims to keep Bayer’s emissions from Scope 3 in line with a global temperature raise below 2°C by reducing Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities,	N/A	• No	Compared with the base year 2019, we reduced our target-relevant Scope 3 emissions by 12.7% in 2024. This corresponds to a reduction of 1.12 million metric tons of CO2 equivalents. We want in the future to achieve a 25% reduction in Scope 3 missions by 2029 (compared with the base year 2019). This updated target was validated by the SBTi at the end of 2024. This reduction will be based on a modified number of relevant Scope 3 categories including the upstream and downstream value chain, thus going beyond the previous five categories.

					global temperature raise below 2°C.	upstream transportation & distribution, and business travel.			To attain our objectives, we are intensifying our cooperation with suppliers, particularly as regards the transition to the use of renewable energies. We expect the transition to electricity from renewable sources to be a crucial lever for decarbonization both in our own operations and in those of our suppliers. For this reason, our suppliers should strive to procure 100% of their electricity from renewable sources by 2030 and continuously improve energy efficiency. Compliance with the procurement requirements spelled out in our Supplier Code of Conduct is especially important. These are based on the criteria of RE100. 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 solution by a supplier to a green alternative. This alternative utilizes 100% green electricity for the

									electrolysis of an important process step. This reduces CO2 emissions by about 2,500 metric tons annually. We want to review the emissions from business travel, as well as emissions associated with packaging, and impact them through various measures. Together with selected suppliers, we are investing in low-carbon packaging materials and services to accelerate decarbonization. In 2024, we became the first healthcare company to introduce a one-material blister pack made of polyethylene terephthalate (APET) for Aleve™. This reduces the carbon footprint of this packaging by 38% and has further positive environmental characteristics (including with respect to recycling) through the nonuse of polyvinyl chloride (PVC). This is accompanied by the transition from materials of fossil origin to plant-based materials.

Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
Abs3	• No, but we are reporting another target that is science-based	N/A	n/a	20.08.2020	• Organization-wide	• Carbon dioxide (CO2) • Methane (CH4) • Nitrous oxide (N2O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF6)	• Scope 1 • Scope 2	• Market-based

						• Nitrogen trifluoride (NF3)		

Scope 3 category(ies)	End date of base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3, Category […] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
n/a	31.12.2019	2,080,000	1,680,000	n/a	0	3,760,000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1	Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2	Base year Scope 3, Category […] emissions covered by target as % of total base year emissions in Scope 3, Category […] (metric tons CO 2e) [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)	Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes
100.0	100.0	n/a	n/a	100.0

End date of Target	Targeted reduction from base year (%)	Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category […] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)
31.12.2024	20.0	3,008,000	1,880,000	1,080,000	n/a	n/a

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	Target derived using a sectoral decarbo-nization approach	List the emissions reduction initiatives which contributed most to achieving this target

2,960,000	Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)	106.38%	• Achieved	N/A	In November 2019, Bayer committed itself to the Science Based Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target “to reduce absolute Scope 1 and Scope 2 GHG emissions by 42 % by 2029 from a 2019 base year.” Bayer achieved the status “target set” by the SBTi in July 2020. This target aims to keep Bayer’s emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C. By 2024, as an INTERIM TARGET, we wanted to reduce our Scope 1 and Scope 2 emissions by 20%.	This target aims to keep Bayer’s emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C to be aligned with the goals of the Paris Agreement of 2015. The focus lies on reducing the greenhouse gas emissions associated with our operations and on the resilience of our business fields.	N/A	• No	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. The most important actions to reduce total Scope 1 and Scope 2 emissions comprise the procurement of electricity from renewable energy sources, the improvement of energy efficiency in our production plants, facilities and buildings, the decarbonization of our sites and the conversion of our vehicle fleet to electromobility. We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. We currently procure 39.5% of our total purchased electricity from renewable energy sources. 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. Furthermore, we invested in heating, ventilation and air conditioning technology at the sites.

									We have also begun transitioning to electromobility in 50 countries that account for about 86% of our vehicle fleet.

Target reference number	Is this a science-based target?	Science Based Targets initiative official validation letter	Target ambition	Date target was set	Target coverage	Greenhouse gases covered by target	Scope(s)	Scope 2 accounting method
Abs4	• No, but we are reporting another target that is science-based	N/A	n/a	20.08.2020	• Organization-wide	• Carbon dioxide (CO2) • Methane (CH4) • Nitrous oxide (N2O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF6) • Nitrogen trifluoride (NF3)	• Scope 3	n/a

Scope 3 category(ies)	End date of base year	Base year Scope 1 emissions covered by target (metric tons CO2e)	Base year Scope 2 emissions covered by target (metric tons CO2e)	Base year Scope 3, Category […] emissions covered by target (metric tons CO2e)* [One column for each Scope 3 category]	Base year total Scope 3 emissions covered by target (metric tons CO2e)	Total base year emissions covered by target in all selected Scopes (metric tons CO2e)
• Category 1: Purchased goods and services • Category 2: Capital goods • Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) • Category 4: Upstream transportation and distribution • Category 6: Business travel	31.12.2019	n/a	n/a	• Category 1: 6,621,000 • Category 2: 508,000 • Category 3: 728,000 • Category 4: 656,000 • Category 6: 303,000	8,816,000	8,816,000

Base year Scope 1 emissions covered by target as % of	Base year Scope 2 emissions covered by target as % of total	Base year Scope 3, Category […] emissions covered by	Base year total Scope 3 emissions covered by target as % of total	Base year emissions covered by target in all selected

total base year emissions in Scope 1	base year emissions in Scope 2	target as % of total base year emissions in Scope 3, Category […] (metric tons CO 2e) [One column for each Scope 3 category]	base year emissions in Scope 3 (in all Scope 3 categories)	Scopes as % of total base year emissions in all selected Scopes
n/a	n/a	• Category 1: 66.26 • Category 2: 5.08 • Category 3: 7.29 • Category 4: 6.56 • Category 6: 3.03	88.3	88.3

End date of Target	Targeted reduction from base year (%)	Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]	Scope 1 emissions in reporting year covered by target (metric tons CO2e)	Scope 2 emissions in reporting year covered by target (metric tons CO2e)	Scope 3, Category […] emissions in reporting year covered by target (metric tons CO2e) [One column for each Scope 3 category]	Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)
31.12.2024	6.0	8,287,040	n/a	n/a	• Category 1: 5,870,000 • Category 2: 370,000 • Category 3: 640,000 • Category 4: 600,000 • Category 6: 210,000	7,690,000

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)	Land-related emissions covered by target	% of target achieved relative to base year [auto-calculated]	Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	Target derived using a sectoral decarbonization approach	List the emissions reduction initiatives which contributed most to achieving this target
7,690,000	• No, it does not cover any land-related	212.87	• Achieved	N/A	In November 2019, Bayer committed itself to the Science Based	This target aims to keep Bayer's emissions from Scope 3 in line		• No	The target set was exceeded. Compared with the base year 2019, we reduced our target-relevant

	emissions (e.g. non-FLAG SBT)				Targets initiative (SBTi). In line with this, Bayer has developed and set itself the target “to reduce absolute Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation & distribution, and business travel by 12.3 % by the end of 2029 from a 2019 base year.” Bayer achieved the status “target set” by the SBTi in July 2020. This target aims to keep Bayer’s emissions from Scope 3 in line with a global temperature raise below 2°C. By 2024, as an INTERIM TARGET, we wanted to reduce our Scope 3 emissions by 6%.	with a global temperature raise below 2°C by reducing Scope 3 GHG emissions from purchased goods and services, capital goods, fuel and energy related activities, upstream transportation & distribution, and business travel.			Scope 3 greenhouse gas emissions by 12.7% in 2024. We expect the transition to electricity from renewable sources to be a crucial lever for decarbonization both in our own operations and in those of our suppliers. For this reason, our suppliers should strive to procure 100% of their electricity from renewable sources by 2030 and continuously improve energy efficiency. Compliance with the procurement requirements spelled out in our Supplier Code of Conduct is especially important. These are based on the criteria of RE100. 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 solution by a supplier to a green alternative. This alternative utilizes 100% green electricity for the electrolysis of an important process step. This reduces CO2 emissions by about 2,500 metric tons annually. Together with selected suppliers, we are investing in low-carbon packaging

									materials and services to accelerate decarbonization. In 2024, we became the first healthcare company to introduce a one-material blister pack made of polyethylene terephthalate (APET) for Aleve™. This reduces the carbon footprint of this packaging by 38% and has further positive environmental characteristics (including with respect to recycling) through the nonuse of polyvinyl chloride (PVC). This is accompanied by the transition from materials of fossil origin to plant-based materials.

7.54 Did you have any other climate-related targets that were active in the reporting year?

- Targets to increase or maintain low-carbon energy consumption or production
- Net-zero targets
- Other climate-related targets

7.54.1 Provide details of your target(s) to increase or maintain low-carbon energy consumption or production.

Target reference number	Date target was set	Target coverage	Target type: energy carrier	Target type: activity	Target type: energy source
Low1	20.08.2020	• Organization-wide	• Electricity	• Consumption	• Renewable energy sources only

End date of base year	Consumption or production of selected energy carrier in base year (MWh)	% share of low-carbon or renewable energy in base year	End date of target	% share of low-carbon or renewable energy at end date of target	% share of low-carbon or renewable energy in reporting year	% of target achieved relative to base year [auto-calculated]
31.12.2019	48,333	2	31.12.2029	100	39.5	38.27

Target status in	Explain the reasons for the revision,	Is this target part of an	Is this target part of an	Science Based Targets	Explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	List the actions which

reporting year	replacement, or retirement of the target	emissions target?	overarching initiative?	initiative official validation letter				contributed most to achieving this target
• Underway	N/A	Abs1 Yes, this target is part of our emissions reduction target to reduce absolute Scope 1 and Scope 2 GHG emissions by 42 % by 2029 from a 2019 base year (see target Abs1 in question 7.53.1). This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C.	• No, it's not part of an overarching initiative	N/A	In 2019, Bayer set and published the target to achieve 100% climate-neutral operations through energy efficiencies, shift to green energy, and compensation. This includes our low-carbon energy consumption target to increase our share of renewable energy purchase to 100%. We aim to achieve this through renewable PPA´s (Power Purchase Agreement) wherever possible. EAC (Energy Attribute Certificate) purchases will be used for the remaining electricity (approx. 10%).	This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature raise below 1.5°C. By 2029, we intend for 100% of the electricity we purchase to be derived from renewable sources.	PLAN TO ACHIEVE THE TARGET: The most important actions in our roadmap through 2029 to reduce total Scope 1 and Scope 2 greenhouse gas emissions comprise the procurement of electricity from renewable energy sources, the improvement of energy efficiency in our production plants, facilities and buildings, the decarbonization of our sites and the conversion of our vehicle fleet to electromobility. We are currently converting our power supply and plan to derive all of our externally procured electricity from renewable sources by 2029. This measure encompasses the global procurement of electricity from renewable sources to reduce our dependency on fossil fuels and increase the sustainability of our energy supply. We plan to transition completely to renewable electricity if regulatory and local circumstances permit this. This measure is scheduled to be fully completed by 2029. We assume we will purchase more electricity in the future due to the electrification of various processes and other actions. PROGRESS MADE TO THE END OF REPORTING YEAR: We currently procure 39.5% of our total purchased electricity from renewable energy sources. 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 German sites in Leverkusen, Dormagen, Monheim, Wuppertal,	n/a

							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.	

7.54.2 Provide details of any other climate-related targets, including methane reduction targets.

Target reference number	Date target was set	Target coverage	Target type: absolute or intensity	Target type: category & Metric (target numerator if reporting an intensity target)	Target denominator (intensity targets only)
Oth1	10.12.2019	• Business division	• Intensity	Beyond Value Chain Mitigation target • GHG emissions reductions and removals	• Other, please specify: kilograms CO2 equivalents per metric ton (mass unit) of crop produced

End date of base year	Figure or percentage in base year	End date of target	Figure or percentage at end date of target	Figure or percentage in reporting year	% of target achieved relative to base year [calculated automatically]
31.12.2021	100	31.12.2030	70	91	30

Target status in reporting year	Explain the reasons for the revision, replacement, or retirement of the target	Is this target part of an emissions target?	Is this target part of an overarching initiative?	Science Based Targets initiative official validation letter	Please explain target coverage and identify any exclusions	Target objective	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving this target
• Underway	N/A	No, this target is not part of our emissions target reported in 7.53.1	• No, it's not part of an overarching initiative	N/A	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 greenhouse gas emission intensity. The overall base year greenhouse gas intensity includes the weighted greenhouse gas intensities of 17 crop-country combinations. In 2024, the crop-country combination Australia-Cotton was removed from the scope due to the unavailability of data. Base years are defined individually for each crop-country combination, using	The target for reducing greenhouse gas emissions in agriculture is based on our materiality assessment. According to a report of the Intergovernmental Panel on Climate Change (IPCC) published in March 2023, agriculture, forestry and other land use account for around	TO ACHIEVE OUR TARGET, 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. We are working continuously to implement these measures. Based on the data collected for harvest years 2022 or 2023 (depending on the base year for the respective crop-country combination), our overall	n/a

					data from either harvest year 2021 or 2022 depending on the availability of data. Base years were adjusted in 2024 due to additional data requirements based on an updated greenhouse gas emissions calculator methodology and lack of data availability from prior years. This reduction target applies to the highest greenhouse gas-emitting crop systems in the regions we serve with our products (with the exception of the crop-country combinations Italy-Corn and Spain-Corn that were not selected based on these factors but were additionally included because data was already available). To calculate the overall base-year greenhouse gas intensity, individual greenhouse gas intensities per crop and country were weighted according to Bayer's footprint in these crops and regions, estimated using the total production volume of a particular crop in a particular market as stated in the database of the Food and Agriculture Organization of the United Nations (FAO), our market share in this market and the greenhouse gas intensity of this crop in a particular country. Using this methodology, our overall customers' greenhouse gas intensity weighted across all crop-country combinations in the scope of our target was 726 kilograms CO2 equivalents per metric ton of crop produced (base-year greenhouse gas intensity of our target). Total weighted base-year greenhouse gas intensities as published by us in the 2023 Sustainability Report were restated based on the above 10%	22% of global greenhouse gas emissions. With this target, we directly address the implementation of regenerative farming practices and thus support both decarbonization and adaptation to future environmental conditions.	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 of 726 kilograms CO2 equivalents per metric ton of crop produced. This reduction was primarily driven by a lower GHG intensity for India-Rice.
							Main actions:
							// North America: We provide farmers with incentives to adopt innovative, regenerative agricultural practices through programs such as the Bayer Carbon Program and the ForGround platform. In 2024, we announced our collaboration with Mars Petcare with the goal of changing practices on up to 200,000 acres and expanded our Bayer ForGround program to growers in 28 states with enrollment possibilities extended to 12 cash crops
							// Latin America: PRO Carbono, PRO Carbono Commodities and their regional tools allow farmers to increase carbon sequestration in the soil and support value chain partners in measuring their footprint. In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterra
							// Europe: We support the decarbonization of the food value chain through our Bayer Carbon Program and collaborations with other organizations. In 2024, we announced a collaboration with Trinity Agtech to leverage Trinity Agtech's platform Sandy, an ag tech software for measurement and management of regenerative agricultural practices and an extension of our collaboration with ADM, working with farmers to drive the further adoption of regenerative agricultural practices in Europe
							// Asia/Pacific: We support GHG emissions reductions in rice cropping systems through initiatives with farmers in India through the Direct Acres Project and the Good Rice Alliance, which combines the	

					difference threshold compared with previous calculations.		use of sustainable cultivation techniques with our innovative hybrid seeds	

7.54.3 Provide details of your net-zero target(s).

Target reference number	Date target was set	Target coverage	Targets linked to this net zero target	End date of target for achieving net zero	Is this a science-based target?	Science Based Targets initiative official validation letter	Scopes	Greenhouse gases covered by target	Explain target coverage and identify any exclusions	Target objective	Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?
NZ1	20.08.2020	• Organization-wide	• Abs1 • Abs2 • Abs3 • Abs4	31.12.2050	• Yes and this target has been approved by the Science Based Target initiative	Official Target Validation Decision – Bayer AG	• Scope 1 • Scope 2 • Scope 3	• Carbon dioxide (CO2) • Methane (CH4) • Nitrous oxide (N2O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF6) • Nitrogen trifluoride (NF3)	As a science-based company, Bayer has recognized the risks posed by global climate change. We aim to continuously reduce GHG emissions within our company and along our entire value chain in accordance with the UN SDGs and the Paris Agreement to limit global warming to 1.5 degrees Celsius. To hold off some of the worst climate impacts, and avoid irreversible damage to our societies, economies and the natural world, we must hold temperature rise to 1.5°C above pre-industrial levels. This requires halving greenhouse gas emissions by 2030 and hitting net-zero emissions by 2050. We have set ourselves the target to reach science-based net-zero GHG emissions including our entire value chain by 2050 or sooner and signed the Business Ambition for 1.5°C.	This target aims to keep Bayer's emissions from Scope 1 and 2 in line with a global temperature rise below 1.5°C and emissions from Scope 3 in line with a global temperature raise below 2°C.	Yes

Do you plan to mitigate emissions beyond your value chain?	Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?	Planned milestones and/or near-term investments for neutralization at the end of the target	Describe the actions to mitigate emissions beyond your value chain	Target status in reporting year	Explain the reasons for the revision, retirement, or replacement of the target	Process for reviewing target
• Yes, and we have already acted on this in the	• Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target	Bayer has undertaken to achieve a net zero target for greenhouse gas emissions throughout the entire value chain by 2050 or earlier. As an external expression of commitment to net zero	At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction	• Under way	N/A	Our reduction targets for Scope 1, 2 and 3 greenhouse gas emissions are in line with our

reporting year		greenhouse gas emissions, the company also signed the Business Ambition for 1.5°C, a campaign of the SBTi in partnership with the U.N. Global Compact and the We Mean Business Coalition. On our way to net zero, we aim to achieve climate neutrality at all our own sites by 2030. We align our CAPEX spending with our ambition to achieve net zero GHG emissions by 2050, in line with the global goal to limit global warming to 1.5°C. Bayer plans to invest EUR 500 million in energy efficiency and climate-friendly measures until 2030. We also engage in innovative lighthouse projects to foster techniques for long-term carbon removal. To anticipate climate-related business risks and opportunities and drive internal change, we are aligning our capital expenditures to our target of achieving net zero greenhouse gas emissions by 2050. 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 CO2 equivalents for the greenhouse gas emissions expected with a 10-year use of the investment. This incentive applies to all CO2 emission reduction initiatives with the exception of emissions from purchased electricity, which are to become zero with the 2030 target of 100% purchased electricity from renewable sources. To achieve climate neutrality, we will offset our own emissions (Scope 1 and 2) that still remain following reduction through technological measures and cannot be avoided (such as greenhouse gas emissions generated by chemical processes) by purchasing certificates from climate protection projects that meet recognized quality standards. These projects need to have a connection to our own business. Here as well, we have established specific criteria for our own procurement of certificates from climate protection projects. In this process, we focus on nature-based climate solutions, preferably concerning forestry and agriculture projects. We will also invest in	with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.). Additionally, we are investing in selected lighthouse projects to support innovative technologies and fight the climate crisis. 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. Through the purchase of CO2 certificates, we supported projects aimed at carbon reduction and capture. All certificates we purchased in 2024 were used for that year. The projects are implemented in the following countries: Brazil, Colombia, Indonesia, Malawi, Sierra Leone, the United States and Uruguay. No projects were supported in the European Union. All of our certificates lie outside the scope of corresponding adjustments for trade in carbon credits between governments. 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 emission intensity. With this target, we directly address the implementation of regenerative farming practices and thus support both decarbonization and adaptation to future environmental conditions.			materiality assessment and the global requirements of the GHG Protocol, as well as the cross-sector guideline of the SBTi. We regularly review our targets, target attainment based on the achieved reductions, and our total inventory of greenhouse gas emissions. A review of the reduction targets was undertaken by the SBTi in 2024. We measure the effectiveness of our activities and actions based on target attainment. In implementing the measures, there are numerous dependencies, particularly as regards the available technologies and implementability along the value chain. There are only indirect, limited opportunities to influence the reduction targets for Scope 3 greenhouse gas emissions in particular. We have therefore set our target here on only part of the full inventory of Scope 3 greenhouse gas emissions in accordance with the SBTi methodology. We are currently observing that the world community is not doing enough to comply with the Paris climate goals. One example is the insufficient availability of renewable energies. We use two scenarios in our climate

		innovative projects to promote the development of voluntary carbon markets. We report on our website on our strategy and the projects we support.	By implementing sustainable farming and regenerative agricultural practices, farmers can make meaningful contributions by sequestering carbon in the soil, reducing the amount of carbon in the atmosphere and bringing us closer to a climate-neutral future. We are working towards tackling climate change and driving towards a climate-neutral future for agriculture.			analysis that we also take into account when shaping our reduction plans.

7.55 Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

- Yes

7.55.1 Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

Stage of development	Number of initiatives	Total estimated annual CO2e savings in metric tons CO2e (only for rows marked *)
Under investigation	351	N/A
To be implemented*	187	581,030
Implementation commenced*	266	228,228
Implemented*	157	502,481
Not to be implemented	393	N/A

7.55.2 Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category	Initiative type	Estimated annual CO2e savings (metric tons CO2e)	Scope(s) or Scope 3 category(ies) where emissions savings occur	Voluntary/ Mandatory	Annual monetary savings (unit currency – as specified in C0.4)	Investment required (unit currency – as specified in C0.4)	Payback period	Estimated lifetime of the initiative	Comment
Energy efficiency in buildings	Building Energy Management Systems (BEMS)	3,029	Scope 2 (market-based)	Voluntary	191,733	596,235	4-10 years	11-15 years	In 2024, several projects have been implemented around Building Energy Management Systems, e.g. optimization of gas consumption, reconstruction of wastewater systems, or roof replacement in an administrative building.
Energy efficiency in buildings	Heating, Ventilation and Air Conditioning (HVAC)	1,888	Scope 2 (market-based)	Voluntary	672,681	4,684,765	4-10 years	16-20 years	In 2024, several projects have been implemented leading to HVAC-optimizations e.g. optimizing circulating air temperature controls, redefining temperature and humidity limits in production lines, replacing HVAC technology such as ventilation systems with heat recovery, or reducing HVAC operating times.
Energy efficiency in buildings	Lighting	109	Scope 2 (market-based)	Voluntary	35,790	114,432	4-10 years	11-15 years	In 2024, several projects have been implemented to modernize lighting in our buildings (e.g. in warehouses, a fire station, office premises), e.g. by replacing fluorescent tubes with LED tubes. Please note: As monetary data was not available, we estimated some of the annual monetary savings and investment costs based on the reported CO2 reductions from our sites.
Energy efficiency in	Compressed air	175	Scope 2 (market-based)	Voluntary	16,550	88,840	4-10 years	11-15 years	In 2024, emissions could be reduced in our production processes by implementing

production processes									projects such as optimizing ammonia chiller units, improving operation and application of air dryers, or investigating pressed air system leakages.
Energy efficiency in production processes	Cooling technology	76	• Scope 1 • Scope 2 (market-based)	Voluntary	23,247	23,600	1-3 years	11-15 years	In 2024, several projects have been implemented at our sites to optimize energy efficiency in cooling technology, e.g. optimizing the boiler room ventilation system, warehouse cooling, or changing the cycle of operation of the supply exhaust machines.
Energy efficiency in production processes	Process optimization	12,823	• Scope 1 • Scope 2 (market-based)	Voluntary	4,792,804	1,187,250	<1 year	11-15 years	In 2024, several projects have been implemented to optimize production processes at individual sites e.g. by minimizing burner start-up and shutdown processes, using distillates, improving energy efficiency in cold storage, or optimizing spray dryer operation or water temperature control. Please note: As complete data sets were not available for all projects, we estimated some of the annual monetary savings and CO2 savings based on investment costs and benchmark data.
Energy efficiency in production processes	Motors and drives	148	Scope 2 (market-based)	Voluntary	121,400	140,00	1-3 years	11-15 years	In 2024, several projects have been implemented to optimize wastewater treatments e.g. through control pumps with variable Speed or frequency drives to match demand loads.
Energy efficiency in production processes	Other, please specify: Boilers & Steam	2,211	Scope 1	Voluntary	479,880	1,535,000	1-3 years	11-15 years	In 2024, several projects have been implemented to improve steam consumption or optimizing natural gas consumption, e.g. through maintenance of steam traps, optimization of condensate utilization, or reducing the steam system operating pressure.

Low-carbon energy consumption	Low-carbon electricity mix	480,000	Scope 2 (market-based)	Voluntary	0	0	<1 year	Ongoing	In 2024, several sites started to purchase low-carbon electricity or increased their share of low-carbon electricity.
Low-carbon energy generation	Solar heating and cooling	335	Scope 2 (market based)	Voluntary	10,003	41,500	16-20 years	21-30 years	In 2024, emissions could be reduced by installing solar photovoltaic (PV) systems and a solar water heating system. Please note: As monetary data was not available for all projects, the monetary figures only include parts of the implemented projects, whereas estimated annual CO2 savings are reported for all implemented projects in this area.
Non-energy industrial process emissions reductions	Other, please specify: Water Management	10	Scope 2 (market based)	Voluntary	81,097	50,913	<1 year	Ongoing	In 2024, several projects have been implemented to reduce or optimize water use e.g., by optimizing irrigation systems and controls.
Transportation	Company fleet vehicle efficiency	9	Scope 1	Voluntary	15,136	0	<1 year	Ongoing	In 2024, emission reductions could be achieved by reducing gasoline consumption and by increasing the number of electric trucks in the organization's vehicle fleet.
Waste reduction and material circularity	Waste reduction	840	Scope 3 category 5: Waste generated in operations	Voluntary	20,021	35,305	1-3 years	6-10 years	In 2024, several projects have been implemented to reduce waste e.g. by recycling or reusing wood pallets, reusing nursery plastic treys, reusing reject water from reverse osmosis, waste reduction from chemical containers, or seed waste reduction.
Company policy or behavioral change	Change in purchasing practices	828	• Scope 2 (market-based) • Scope 3 category 1: Purchased goods and services	Voluntary	350,000	0	<1 year	Ongoing	In 2024, less use of raw materials/energy through partial outsourcing of the production of demineralized water contributed to a reduction in CO2 emissions. Please note: As monetary data was not

									available, we estimated the annual monetary savings based on the reported CO2 reductions from our sites.

7.55.3 What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Employee engagement	Most global production plants with 85% of energy consumption are staffed with Site Energy Officers who are in charge of managing energy efficiency tasks and the energy management systems. We are also lowering emissions in non-productive areas. These include our Sustainable Fleet initiative and infrastructure of charging stations. Bike sharing and car sharing for all employees have also been launched. At some sites public transport season tickets are available at reduced rates.
Internal incentives/recognition programs	Emission reduction activities are also driven by energy targets within individual performance targets that are set to determine the variable salary component as part of our short-term incentive program. Also, emission reductions are driven by our internal employee ideas pool, which rewards ideas for improving energy efficiency.
Internal price on carbon	We are aligning our capital expenditures to our target of achieving net zero greenhouse gas emissions by 2050. 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 CO2 equivalents for the greenhouse gas emissions expected with a 10-year use of the investment. Through this we want to support decisions in favor of more climate-friendly capital expenditures. 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. This calculation is part of the environmental assessment, which takes into consideration both emissions reduction and energy efficiency measures. In some cases, the internal CO2 price is also voluntarily applied for projects with a volume below EUR 10 million that are directly related to the consumption of fossil fuels or the use of heating or cooling energy.

7.74 Do you classify any of your existing goods and/or services as low-carbon products?

- Yes

7.74.1 Provide details of your products and/or services that you classify as low-carbon products.

Example # 1:

Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)	Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
• Group of products or services	• Other, please specify: Internal evaluation in accordance with standardized taxonomies	Other: • Other, please specify: Agricultural practices	Bayer's products enable our grower partners to produce low carbon products. For example: among other technologies, the Climate FieldView™ digital agriculture platform provides farmers with real-time updates about their fields. Through the platform, we can support farmers' carbon farming by incentivizing practice adoption on their fields. Additionally, farmers can access monitoring tools to manage their operations and use inputs more efficiently – reducing their emissions. The Bayer ForGround program supports growers in considering, adopting and expanding regenerative agricultural practices. For example: NO TILLAGE: Soil health depends on the continued capacity of soil to function as a living ecosystem. Tillage can contribute to soil erosion and is an environmental problem worldwide. Tillage releases CO2 from the ground. Conservational tillage helps sequester carbon in the soil and therefore mitigate climate change, support soil health and improve food security COVER CROPS: Cover crops are species of grass, small grains, legumes or brassicas grown for seasonal protection and/or soil improvement. Cover crops provide valuable biomass to the soil when left on the field and capture carbon. N-FERTILIZER; Bayer has a partnership with VariMax, a Nitrogen Tool for FieldView™ customers. The N-CHECK Nitrogen Management tool provides real-time nitrogen prescriptions, using actual data from farmers' crops and fields to produce a specific application recommendation.	• Yes	• Other, please specify: Internal calculation in accordance with best practice calculation methods (e. g. Cool Farm Tool) and scientific studies	• Gate-to-gate

Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/	Estimated avoided emissions (metric tons CO2e per functional unit) compared to	Explain your calculation of avoided emissions, including any assumptions	Revenue generated from low-carbon product(s) or service(s) as %

		service or baseline scenario	reference product/service or baseline scenario		of total revenue in the reporting year
Applying CLIMATE-SMART AGRICULTURAL PRACTICES (on a one hectar field over a whole year) vs. Applying conventional agricultural practices (on a one hectar field over a whole year) Measuring effects in kg CO2 per year and hectar.	Conventional agricultural practices. Tillage: It involves mechanically turning the soil which can contribute to soil erosion, releases CO2 and is an environmental problem worldwide. Fuel used for tillage also contributes to carbon emissions. Leave fields fallow: Without cover crops, no additional carbon is captured and the soil is prone to erosion and CO2 release. N-fertilizer use: Without active management use of nitrogen fertilizers is less efficient and leads to more nitrous oxide emissions.	• Gate-to-gate	2,861	PLEASE NOTE: We do not disclose information for particular business for competitive reasons. Therefore, the stated % of REVENUE GENERATED from low-carbon products DOES NOT reflect our current share of revenue from low-carbon products, as we cannot disclose this specific information. CALCULATION OF AVOIDED EMISSIONS: To estimate avoided emissions, we refer to the scientific paper from McNunn et al. (2020): County-scale GHG reductions corresponding with a conversion from conventional tillage to no-tillage practices are estimated to be have a mean reduction potential of 1,477 kg CO2e per ha per yr (SOC, N2O, and CH4 flux reductions of 945, 549, -17 kg CO2e per ha per yr, respectively, where a negative reduction indicates an increase in emissions) with a standard deviation of 605 kg CO2e per ha per yr. Additionally, the adoption of cover crops is predicted to provide a mean reduction of 678 kg CO2e per ha per yr (SOC, N2O, and CH4 flux reductions of 824, -173, 26.7 kg CO2e per ha per yr, respectively), and improved N-fertilizer timing is estimated to mitigate 413 kg CO2e per ha per yr (SOC, N2O, and CH4 flux reductions of 75, 337, 1 kg CO2e per ha per yr, respectively). The adoption of multiple CSA practices is estimated to have the greatest mean reduction potential of 2,861 kg CO2e per ha per yr (SOC, N2O, and CH4 flux reductions of 2,210, 611, 39 kg CO2e per ha per yr, respectively). Use of the spatially explicit subfield modeling approach based on public data provides a relatively low-cost approach for strategically targeting CSA practices to agricultural regions where adoption is most impactful (McNunn et al., 2020).	1

Example # 2:

Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)	Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
• Group of products or services	• Other, please specify: Internal evaluation in accordance with standardized taxonomies	Other: • Other, please specify: ANSAL tomato seed	We offer innovative solutions to help farmers reduce food loss and waste on and beyond the farm. For example, Ansal® is a tomato variety with great shelf life and fruit firmness. These characteristics contribute to lower postharvest losses in India from about 20-25% to less than 8-10%, resulting in ~20% less kg of CO2e per kg of marketable crop (versus the same leading competitor variety), as more food reaches the end consumer (a climate impact analysis by the Wageningen University using the Agro-Chain Greenhouse Gas Emissions (ACE) calculator).	• Yes	Other, please specify: A climate impact analysis by the Wageningen University using the Agro-Chain Greenhouse	• Gate-to-gate

			This innovation placed Bayer among the 20 most climate friendly companies in 2021 (by European Seeds Magazine). We sell Ansal® in 16 countries in Africa and Asia Pacific, helping smallholder farmers to access innovative vegetable seeds.		Gas Emissions (ACE) calculator	

Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/service or baseline scenario	Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario	Explain your calculation of avoided emissions, including any assumptions	Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
kg CO2e, per kg ANSAL tomato sold to consumer	kg CO2e, per kg Reference Competitor Hybrid Variety tomato sold to customer	• Gate-to-gate	0.00005	PLEASE NOTE: We do not disclose information for particular business for competitive reasons. Therefore, the stated % of REVENUE GENERATED from low-carbon products DOES NOT reflect our current share of revenue from low-carbon products, as we cannot disclose this specific information. CALCULATION OF AVOIDED EMISSIONS: In a 2019 case study by Wageningen University for Bayer, using product performance data from 2013-2017 from ca. 65 Bayer internal trials and post-harvest data from ca. 60 growers and ca. 10 dealers and exporters for the south and west India markets, only about 8-10% of Ansal produce was estimated to be lost in the postharvest chain. Using the ACE calculator to calculate the product life cycle, Wageningen University determined that, such a reduction in post-harvest losses could result in ca. 20% less kg of CO2e per kg of marketable crop vs. the same leading competitor variety, as more food reaches the end consumer (https://cgspace.cgiar.org/handle/10568/106161) The ACE calculator stated that ANSAL tomato had a marketed food product CLIMATE IMPACT of 0.189 kg CO2e, per kg sold on market versus 0.239 kg CO2e, per kg sold on market for the Reference Competitor Hybrid Variety. This results in the approximately 20% less kg of CO2e (0.05 kg CO2e equals 0.00005 t CO2e) per kg of marketable crop vs. the same leading competitor variety. (Sustainability / Free Full-Text / Trade-Off Analyses of Food Loss and Waste Reduction and Greenhouse Gas Emissions in Food Supply Chains (mdpi.com)) A WBCSD Case Study on the tomato hybrid Ansal is publicly available at: https://www.bayer.com/sites/default/files/Case%20Study%20-%20Tackling%20Food%20Loss%20and%20Waste.pdf	1

Example # 3:

Level of aggregation	Taxonomy used to classify product(s) or service(s) as low-carbon	Type of product(s) or service(s)	Description of product(s) or service(s)	Have you estimated the avoided emissions of this low-carbon product(s) or service(s)	Methodology used to calculate avoided emissions	Life cycle stage(s) covered for the low-carbon product(s) or services(s)
• Group of products or services	• Other, please specify: External evaluation in accordance with standardized taxonomies	Other: • Other, please specify: Direct Seeded Rice	Bayer is supporting farmers' transition to Direct Seeded Rice (DSR) and building entire systems driven by climate-resilient rice hybrids, a high-performing crop protection portfolio and digital advisory and machinery services. Moving from traditional transplanted puddled rice cultivation to direct seeded rice can help farmers reduce water use by up to 40% and can reduce greenhouse gas emissions by up to 45% (by reducing methane emissions from the flooded rice fields).	• Yes	Other, please specify: UC Davis researchers compared GHG emissions between conventional continuously flooded rice fields and DSR fields. Bayer also uses the IPCC National GHG Inventories methodology, specifically chapter 5.5. METHANE EMISSIONS FROM RICE CULTIVATION	• Use Stage

Functional unit used	Reference product/service or baseline scenario used	Life cycle stage(s) covered for the reference product/service or baseline scenario	Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario	Explain your calculation of avoided emissions, including any assumptions	Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year
Kg CO_2e/ha	The field trials in California compared three establishment systems: conventional water-seeded (WS), water-seeded in a stale seedbed, and drill-seeded (DS) in a stale seedbed. Methane (CH_4) emissions were monitored over an entire annual cycle (growing season plus fallow period) using static chamber methods. For the IRRI study, trials were conducted across six agro-ecological zones (AEZs) of India, targeting different rice	• Use Stage	2.115	PLEASE NOTE: We do not disclose information for particular business for competitive reasons. Therefore, the stated % of REVENUE GENERATED from low-carbon products DOES NOT reflect our current share of revenue from low-carbon products, as we cannot disclose this specific information. CALCULATION OF AVOIDED EMISSIONS: According to a UC Davis study on direct-seeded rice (DSR) systems in California, researchers compared greenhouse gas emissions, specifically methane (CH_4) between conventional continuously flooded rice fields and DSR fields. Both systems were subject to standard agronomic practices, with the DSR fields seeded directly into dry or moist soil and later irrigated, thereby avoiding prolonged anaerobic soil conditions. Methane emissions were measured throughout the season using static chamber methods to capture gas fluxes.	1

	establishment practices (see column "Explain your calculation").			The study found that DSR reduced seasonal methane emissions by approximately 47% compared to the flooded system. Assuming a baseline emission rate of 150 kg CH_4/ha for flooded rice (a typical range for California), the avoided emissions under DSR would be: Avoided CH_4: 150 kg CH_4/ha × 47% equals ca. 70.5 kg CH_4/ha. Converting this to CO_2-equivalent using a 100-year GWP of 30 for CH_4: Avoided emissions: ca. 70.5 kg CH_4/ha × 30 equals ca. 2,115 kg CO_2e/ha (divided by 1000 equals 2.115 metric tons CO2e / ha). Bayer also uses the IPCC National Greenhouse Gas Inventories methodology, specifically chapter 5.5 METHANE EMISSIONS FROM RICE CULTIVATION to determine the impact reduction from DSR. Additionally, the International Rice Research Institute (IRRI) study title “Greenhouse gas, water, and soil health measurements under rice-based systems in different rice-growing agro ecologies of India” helped to establish regional specific baselines for this production system. For the IRRI study, trials were conducted across six agro-ecological zones (AEZs) of India, targeting different rice establishment practices, including Puddled Transplanted Rice (PTR), Alternate Wetting and Drying (AWD), Direct Seeded Rice (DSR), and DSR with nitrification inhibitors (DSR-NI).	

7.79 Has your organization canceled any project-based carbon credits within the reporting year?

- Yes

7.79.1 Povide details of the project-based carbon credits canceled by your organization in the reporting year.

PROJECT 1

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Peatland protection and restoration	• Carbon Removal	PROJECT NAME: The Katingan Restoration and Conservation Project ('The Katingan Project') (ID-1477) GEOGRAPHIC LOCATION: Indonesia, Katingan and Kotawaringin Timur in Central Kalimantan Province FURTHER EXPLANATION: The Katingan Restoration and Conservation Project ('The Katingan Project') protects and restores 149,800 hectares of peatland ecosystems, to offer local communities sustainable sources of income, and to tackle global climate change. The project lies within the districts of Katingan and Kotawaringin Timur in Central Kalimantan Province and covers one of the largest remaining intact peat swamp forests in Indonesia	150,000	• Voluntary offsetting	• Yes	2020

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain
• Purchased	• VCS /Verra (Verified Carbon Standard)	• Consideration of legal requirements • Investment analysis • Barrier analysis	• Monitoring and compensation	• Activity-shifting	VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs. Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have	RATIONALE: At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.). DETAILS ON PROJECT SELECTION: As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about

					already taken place and are measurable.
					Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.
					Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.
					Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.
					Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.
						market design and integrity. We need to make decisions on what credits to buy without
						harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:
						// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.
						// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.
						// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.
						// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.
						// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.
						// Innovation: We also include innovative lighthouse projects to foster removal techniques.

PROJECT 2

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Afforestation	• Carbon Removal	PROJECT NAME: 'El Arriero' Afforestation on Degraded Grasslands Under Extensive Grazing Project (ID: 961) GEOGRAPHIC LOCATION: Uruguay, El Arriero METHODOLOGY USED: Planted forests removed carbon dioxide from the atmosphere and stored it in different carbon pools (living above-ground and below-ground biomass, soil, litter and dead wood).	220,000	• Voluntary offsetting	• Yes	2021

		FURTHER EXPLANATION: The project comprises a total of 5,377 ha of land previously under extensive grazing by beef cattle, on which afforestation for obtaining high-value, long-lived timber products and for sequestering large amounts of carbon dioxide from the atmosphere will be established.					

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain

• Purchased	• VCS/ Verra (Verified Carbon Standard)	• Consideration of legal requirements
		• Investment analysis
		• Barrier analysis
			• Monitoring and compensation	• Activity-shifting	VCS quality assurance principles ensure that projects are:
					Additional: Projects must exceed the likeliest “business-as-usual” scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.
					Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place, and are measurable.
					Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.
					Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.
					
					Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.
						RATIONALE:
						At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and
						complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).
						
						DETAILS ON PROJECT SELECTION:
						As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without
						harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:
						// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.
						// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.
						// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.
						// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.
						// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this

					Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.	point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party. // Innovation: We also include innovative lighthouse projects to foster removal techniques.

PROJECT 3

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Agriculture	• Carbon Removal	PROJECT NAME: Nori GEOGRAPHIC LOCATION: USA METHODOLOGY USED: The Bayer AG Crop Science Division has enabled a carbon removal offset project with the Seattle-based company Nori. This collaboration marks the introduction of Bayer-owned third party verified and quantified Nori Regenerative Tonnes into a public market through Nori's platform. FURTHER EXPLANATION: Bayer AG Crop Science has partnered with Seattle-based Nori on a carbon removal offset project, bringing third-party verified Nori Regenerative Tonnes to the public market. Through the ForGround platform, Bayer supports farmers in adopting sustainable practices like cover cropping. Each Regenerative Tonne represents 1 tonne of carbon removed from the atmosphere and stored in the soil for over 10 years, aiding soil restoration and climate-positive benefits.	100,000	• Voluntary offsetting	• Yes	2024

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain
• Purchased	• Other private carbon crediting	• Other, please specify: temporal	• Monitoring and compensation	• Activity-shifting • Market leakage	In the Nori program, only adopting new practices in croplands that remain cropland, or substituting	RATIONALE: At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and

	program, please specify: Nori (Nori Removal Tons)	and financial additionality	• Temporary crediting		perennial grasses or woody biomass in wetlands, riparian or buffer zones
					that were previously cropped, will be eligible activities. Because the conversion of forests or grasslands to cropland results in significant net CO2 releases to the atmosphere, croplands that were converted from forests or grasslands after December 31, 1999 are not eligible.
					To supply in the Nori marketplace, farmers must meet the following criteria: adopted regenerative ag practices within the last 10 years, croplands are located in the US, farmers have quality farm management records, digital field boundaries can be provided for the fields that are enrolled, the land doesn't have Conservation Reserve Program in its historical land use since 2000. The following regenerative agricultural practices are accepted: improvement of soil health and carbon storage by infusing diverse nutrients into the soil and slowing soil erosion; minimization of soil disruption; longer growing seasons through the addition of cover crops and crop biodiversity.
					
					By accounting for the ownership of the Regenerative Tonnes on the blockchain, Nori eliminates the double-counting problem that has plagued past attempts at creating healthy carbon offsets markets.
					Nori partners with companies that make carbon quantification tools (CQTs) with rigorous scientific backing in order to model how much carbon was removed. In the case of farmlands, these models work by comparing farmers' new sustainable practices to their previous farming methods.
					Nori works with independent, third-party verifiers with experience and accreditation working on Greenhouse Gas (GHG) emissions reduction projects. Farmers are paired with a verifier to review their carbon removal data and supply any additional evidence required, and the verifier submits a report of their findings to Nori. When sold, every certificate of carbon removal will be attached with a copy of this report.
						complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).
						
						DETAILS ON PROJECT SELECTION:
						As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:
						// Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage with stakeholders to further advance sustainability in the areas we are operating.
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						// Permanence: Long-term removal of GHG is the goal, therefore, our projects focus on removal in the long-term.
						// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.
						// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.
						// Innovation: We also include innovative lighthouse projects to foster removal techniques.

PROJECT 4

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Community Projects	• Emissions reduction	PROJECT NAME: REDD+ Project Resguardo Indigena Unificado Selva de Mataven (RIU SM) (ID-1566) GEOGRAPHIC LOCATION: Columbia METHODOLOGY USED: VCS Methodolgy VM0007 FURTHER EXPLANATION: This project safeguards biodiversity and provides education, healthcare, sanitation, food security, and other co-benefits for 15K indigenous people. The protection of this area also serves as a gatekeeper for deforestation threats moving from the Orinoco Savannahs to the Amazon.	76,000	• Voluntary offsetting	• Yes	2018

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain
• Purchased	• VCS/Verra (Verified Carbon Standard)	• Consideration of legal requirements • Investment analysis • Barrier analysis	• Monitoring and compensation	• Activity-shifting	VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest “business-as-usual” scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs. Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable. Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.	RATIONALE: At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.). DETAILS ON PROJECT SELECTION: As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach: // Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and engage

					Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.
					Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.
					Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.
						with stakeholders to further advance sustainability in the areas we are operating.
						// Additionality: Offset project and resulting emissions reductions would not have occurred in the absence of an offset project and the revenue generated by selling offsets.
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						// Quality/ Standards: We only purchase credits that have been registered following the stringent regulations of selected project standards with a high reputation in the market. At this point in time, we only purchase credits which have been verified by Verra and Gold Standard to ensure that carbon credits are issued only from projects that implement their required range of safeguards to control these risks and that have been validated by a third party.
						// Innovation: We also include innovative lighthouse projects to foster removal techniques.

PROJECT 5

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Forest ecosystem restoration	• Emissions reduction	PROJECT NAME: The Russas Project (ID: 1112) GEOGRAPHIC LOCATION: Brazil METHODOLOGY USED: VCS Methodology VM0007 FURTHER EXPLANATION: The Project will preserve over 102,000 acres of rare and threatened tropical rainforest eco-system while simultaneously providing this rural community with sustainable economic opportunities and direct payments for forest conservation.	30,000	• Voluntary offsetting	• Yes	2018

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain

• Purchased	• VCS/Verra (Verified Carbon Standard)	• Consideration of legal requirements
		• Investment analysis
		• Barrier analysis
			• Monitoring and compensation	• Activity-shifting	VCS quality assurance principles ensure that projects are:
					Additional: Projects must exceed the likeliest "business-as-usual" scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs.
					Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable.
					Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.
					Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.
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					Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.
						RATIONALE:
						At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.).
						
						DETAILS ON PROJECT SELECTION:
						As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without
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						// Measurability: Offsetting projects will be monitored, reported, and verified by third-party accredited auditors to meet specified standards that are transparent and founded on sound science.
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						control these risks and that have been validated by a third party. // Innovation: We also include innovative lighthouse projects to foster removal techniques.

PROJECT 6

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Forest ecosystem restoration	• Carbon Removal	PROJECT NAME: Reforestation of Degraded Lands in Sierra Leone (ID: 2401) GEOGRAPHIC LOCATION: Sierra Leone METHODOLOGY USED: AR-AM0003 FURTHER EXPLANATION: Following the internationally-recognised FSC certification, the forest provides sustainable timber, creates rural employment opportunities and delivers additional benefits such as better water access and education support. It also ensures the financial security of the local community, with the land leased on fair, long-term agreements.	80,000	• Voluntary offsetting	• Yes	2020

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain
• Purchased	• VCS/Verra (Verified Carbon Standard)	• Consideration of legal requirements • Investment analysis • Barrier analysis	• Monitoring and compensation	• Activity-shifting	VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest “business-as-usual” scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs. Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable.	RATIONALE: At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.). DETAILS ON PROJECT SELECTION: As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without

					Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.
					Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.
					Independently Verified: Projects must contract an approved validation/verification body (VVB) to confirm that the project design meets VCS criteria and that all GHG emission reductions or removals are quantified according to VCS requirements.
					Uniquely numbered and transparently listed: Projects must register with the Verra Registry operator to ensure each VCU is assigned a unique serial number and listed on the Verra Registry.
						harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach:
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PROJECT 7

Project type	Type of mitigation activity	Project description	Credits canceled by your organization from this project in the reporting year (metric tons CO2e)	Purpose of cancellation	Are you able to report the vintage of the credits at cancellation?	Vintage of credits at cancellation
• Forest ecosystem restoration	• Emission reduction	PROJECT NAME: Kulera Landscape REDD+ Program for Co-Managed Protected Areas, Malawi (ID: 1168) GEOGRAPHIC LOCATION: Malawi METHODOLOGY USED: VM0006 FURTHER EXPLANATION: The overall goals of the Kulera Landscape REDD+ Program are to reduce deforestation and degradation in these select protected areas, and to improve livelihoods by managing natural resources as an asset base to capture long-term economic benefits.	50,000	• Voluntary offsetting	• Yes	2019

Were these credits issued to or purchased by your organization?	Carbon-crediting program by which the credits were issued	Method the program uses to assess additionality for this project	Approaches by which the selected program requires this project to address reversal risk	Potential sources of leakage the selected program requires this project to have assessed	Provide details of other issues the selected program requires projects to address	Please explain
• Purchased	• VCS/Verra (Verified Carbon Standard)	• Consideration of legal requirements • Investment analysis • Barrier analysis	• Monitoring and compensation	• Activity-shifting	VCS quality assurance principles ensure that projects are: Additional: Projects must exceed the likeliest “business-as-usual” scenario and demonstrate that GHG emission reductions or removals would not occur without revenue from the sale of VCUs. Real and measurable: Projects must apply an approved methodology to ensure net GHG emission reductions or removals which must have already taken place and are measurable. Conservative: Projects must use conservative assumptions, values and procedures to ensure emission reductions are not overstated.	RATIONALE: At Bayer, our priority is emission reduction. Nevertheless, we have decided to go beyond and complement our emission reduction with an ambitious offsetting strategy relying mainly on nature-based offsets as these are crucial to avoiding the most catastrophic impacts of climate change and have various co-benefits (water, communities, etc.). DETAILS ON PROJECT SELECTION: As the carbon offsetting market evolves to meet increased corporate demand, important questions are surfacing about market design and integrity. We need to make decisions on what credits to buy without harmonized standards to ensure carbon integrity. Bayer has defined a clear set of rules for its projects to ensure high quality impacts, that we will constantly improve and further develop our approach: // Transparency: We commit to transparently disclose all activities to eliminate double counting concerns and

					Permanent: Projects in the Agriculture, Forestry, and Other Land Use (AFOLU) sector must ensure GHG removals are not lost due to unforeseen events such as fire or disease.
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						engage with stakeholders to further advance sustainability in the areas we are operating.
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						// Innovation: We also include innovative lighthouse projects to foster removal techniques.

Modul 8 | Environmental Performance - Forests

8.1 Are there any exclusions from your disclosure of forests-related data?

Commodity	Exclusion from disclosure
Palm oil	• No
Soy	• No

Commodity volume data

8.2 Provide a breakdown of your disclosure volume per commodity.

Commodity	Disclosure volume (metric tons)	Volume type	Produced volume (metric tons)	Sourced volume (metric tons)
Palm oil	7,277	• Sourced	N/A	7,277
Soy	12,129	• Sourced	N/A	12,129

8.5 Provide details on the origins of your sourced volumes.

Commodity	Country/ Area of origin	First level administrative division	Specify the states or equivalent jurisdictions	Volume sourced from country/area of origin (metric tons)	Source	List of supplier production and primary processing sites: names and locations (optional)	Please explain
Palm oil	• Indonesia	• Unknown	N/A	932	• Contracted suppliers (manufacturers)	N/A	Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible. 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. METHOD USED TO MEASURE SHARE OF TOTAL CONSUMPTION VOLUME:

							On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils, to receive confirmation that the supplier delivers us palm oil or palm oil ingredients. Additionally, we request from the supplier further information about certification and policies. We created a database with all relevant information. We have and continue to negotiate new contracts with suppliers who can offer Mass Balance certified palm oil derivatives. We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement; this is how we were able to understand country level. At this point in time, we were not able to gain further information from our supplier on the state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.
	• Malaysia	• Unknown	N/A	932	• Contracted suppliers (manufacturers)	N/A	Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible. 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. METHOD USED TO MEASURE SHARE OF TOTAL CONSUMPTION VOLUME: On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils, to receive confirmation that the supplier delivers us palm oil or palm oil ingredients. Additionally, we request from the supplier further information about certification and policies. We created a database with all relevant information. We have and continue to negotiate new contracts with suppliers who can offer Mass Balance certified palm oil derivatives. We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement; this is how we were able to understand the country level. At this point in time, we were not able to gain further information from our supplier on the state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.
	• Unknown origin	N/A	N/A	5,414	• Contracted suppliers (manufacturers)	N/A	Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible. 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.

							METHOD USED TO MEASURE SHARE OF TOTAL CONSUMPTION VOLUME: On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils, to receive confirmation that the supplier delivers us palm oil or palm oil ingredients. Additionally, we request from the supplier further information about certification and policies. We created a database with all relevant information. We have and continue to negotiate new contracts with suppliers who can offer Mass Balance certified palm oil derivatives. We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement; this is how we were able to understand the country level. At this point in time, we were not able to gain further information from our supplier on the state or jurisdictional origion. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability.
Soy	• Brazil	• Unknown	N/A	10,227	• Contracted suppliers (manufacturers)	N/A	We use soy derivatives in a very small number of our products (at the end of a highly complex supply chain). As such, we are facing a very complex and fragmented supply chain with limited transparency (many tier levels, high number of raw materials, many processing sites). On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils. Additionally, we request from the supplier further information about certification and policies. We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a member of the RTRS board since 2017, and 99% of our purchases of soy derivatives were covered by RTRS credits in 2024. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases of soy derivatives to a jurisdictional area. In May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa.
	• Unknown origin	N/A	N/A	1,902	• Contracted suppliers (manufacturers)	N/A	We use soy derivatives in a very small number of our products (at the end of a highly complex supply chain). As such, we are facing a very complex and fragmented supply chain with limited transparency (many tier levels, high number of raw materials, many processing sites). On a regular basis we are reaching out to all suppliers who potentially supply us with plant-based oils. Additionally, we request from the supplier further information about certification and policies. We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). Bayer has been a

							member of the RTRS board since 2017, and 99% of our purchases of soy derivatives were covered by RTRS credits in 2024. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases of soy derivatives to a jurisdictional area. In May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterra in which more than 300 producers who plant over one million hectares of soybeans will have their carbon footprint calculated, and farmers will receive a financial incentive on grain value from Viterra.

8.6 Does your organization produce or source palm oil derived biofuel?

- No

8.7 Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

Commodity	Active no-deforestation or no-conversion target	No-deforestation or no-conversion target coverage	Primary reason for not having an active no-deforestation or no-conversion target in the reporting year	Explain why you did not have an active no-deforestation or no-conversion target in the reporting year	Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target	Primary reason for not having other active targets in the reporting year	Explain why you did not have other active targets in the reporting year
Palm oil	• No, but we plan to have a no-deforestation or no-conversion target in the next two years	N/A	• Other, please specify: 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	We are highly engaged in the respective supply chain to drive no deforestation and no conversion targets and activities. At this point the supply chains are not able to provide us no deforestation and no conversion ingredients. Therefore, it is difficult to set a specific target and a target date. We are producing healthcare and agricultural goods and decided to do everything what we can to drive no deforestation and no conversion goods. We have clearly defined expectations to suppliers in our supplier code of conduct: Suppliers are expected to protect natural ecosystems from deforestation, forest conversion, or land conversion. Suppliers shall undertake best efforts to aim for zero net deforestation. And to have management systems. For ourselves we want to promote sustainable production and therefore have decided to set a target on at least 90% Mass Balance certification until 2027.	• Yes, we have other targets related to this commodity	N/A	N/A

			RSPO mass balance	Compared to our overall procurement spend, Bayer only sources a small number of palm (kernel) oil derivatives for our businesses (less than 1% of our procurement spend). A detailed and comprehensive traceability of the origin of these already processed products is generally not possible. Within our area of influence, including working with our farmer customers and within our supply chain, we seek to address the drivers of deforestation and forest degradation. We want to make a significant contribution not only to protect existing forests but also helping to restore lost forest land. We do not have all the solutions to challenges as big as deforestation. However, we continuously expand our collaborations with relevant local and regional organizations that complement our technologies with their knowledge and networks. We also participate in coalitions across the value chain with the objective to achieve net zero deforestation.			
Soy	• No, but we plan to have a no-deforestation or no-conversion target in the next two years	N/A	• Other, please specify: Though there are various challenges, including the availability of products, we aim to continue to have 100% of our purchase of soy derivatives covered by RTRS credits	We are highly engaged in the respective supply chain to drive no deforestation and no conversion targets and activities. At this point the supply chains are not able to provide us no deforestation and no conversion ingredients. Therefore, it is difficult to set a specific target and a target date. We are producing healthcare and agricultural goods and decided to do everything what we can to drive no deforestation and no conversion goods. We have clearly defined expectations to suppliers in our supplier code of conduct: Suppliers are expected to protect natural ecosystems from deforestation, forest conversion, or land conversion. Suppliers shall undertake best efforts to aim for zero net deforestation. And to have management systems. A detailed and comprehensive traceability of the origin of these already processed products is generally not possible. Within our area of influence, including working with our farmer customers and within our supply chain, we seek to address the drivers of deforestation and forest degradation. We want to make a significant contribution not only to protect existing forests but also helping to restore lost forest land. We do not have all the solutions to challenges as big as deforestation. However, we continuously expand our collaborations with relevant local and regional organizations that complement our technologies with their knowledge and networks. We also participate in coalitions across the value chain with the objective to achieve net zero deforestation.	• No, but we plan to have other targets related to this commodity in the next two years	Lack of internal resources, capabilities, or expertise (e.g., due to organization size)	We are currently reviewing our forest strategy and we are planning to have a soy target in the next two years.

8.7.2 Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

Commodity	Target reference number	Target contributes to no-deforestation or	Target coverage	Commodity volume covered by target (metric tons)	Category of target & Quantitative metric	Traceability point	Third-party certification scheme*	Date target was set

		no-conversion target reported in 8.7							
Palm oil	• Target 1	N/A	• Organization-wide (including suppliers)	• Total commodity volume	Third-party certification • % of volume third-party certified	N/A	Chain-of-custody certification • RSPO supply chain certification - Mass Balance	31.12.2021	

End date of base year	Base year figure	End date of target	Target year figure	Reporting year figure	Target status in reporting year	% of target achieved relative to base year	Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target	Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	List the actions which contributed most to achieving or maintaining this target	Further details of target
31.12.2020	0	31.12.2027	90	36	• Revised	[Auto-calculated]	• Sustainable Development Goals • Other, please specify: Roundtable on Sustainable Palm Oil (RSPO)	WHY PARTICULAR TARGET WAS CHOSEN: In 2021, Bayer has decided to move from the credit system towards the RSPO Supply Chain Certification, the RSPO Mass Balance Certification BECAUSE we support the certified sustainable production of these raw materials as a purchaser of plant oil derivatives, which is especially important in Southeast Asia but also other regions.	PLAN TO ACHIEVE THIS TARGET: In 2021, we have reviewed our activities, revised our strategy, and included the Accountability Framework as a fundamental tool for further developments. We are continuously working to increase the transparency and traceability into the value chain. We have made substantial progress with our supplier engagement. We have intensified our engagement with suppliers to communicate our sustainability goals clearly, emphasizing the importance of RSPO MB certification, as stated in the Supplier Code of Conduct (SCoC). PROGRESS: In 2021, 1% of our purchased quantities were RSPO Mass Balance certified. In	N/A	We have been reaching out to all our suppliers to change contracts and include the requirements to deliver Mass Balance. Only a limited number of suppliers can deliver Mass Balance quality.

									2024, we have achieved 36% Mass Balance certification. We continue to work closely with our suppliers and develop together the capabilities to achieve the target.		

8.8 Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

Commodity	Traceability system	Methods/tools used in traceability system	Description of methods/tools used in traceability system	Primary reason your organization does not have a traceability system	Explain why your organization does not have a traceability system
Palm oil	• Yes	• Chain-of-custody certification • Value chain mapping • Supplier engagement/ communication	In 2020, Bayer has started to reach out to all suppliers of palm oil derivatives to understand the capabilities, certification, policies and point of origin. At the current point of disclosure, we have advanced with many suppliers and understand the country of origin. The share of total consumption volumes stated in 8.5 are the result of our engagement project. In the future years, we will try to intensify our efforts. Additionally, for the supplier engagement project, we have sound policies, supplier audits, Supplier Code of Conduct, and development interactions in place. We face some limitations, as our suppliers are not able to provide us with comprehensive information due to the complex supply chain. Regarding the EU Deforestation Regulation (EUDR) we will have a software system to trace and assess if the origins are deforestation free and if production is aligned with national regulation.	• N/A	• N/A
Soy	• Yes	• Chain-of-custody certification • Value chain mapping • Supplier engagement/ communication • Other, please specify: Socio-environmental assessment parameters	In 2022, we have reached out to the main supplier of our soy derivatives to understand the capabilities, certification, policies and point or origin. At the current point of the disclosure, we can only disclose on the country level. Therefore, we achieved progress regarding traceability, but this needs to be accelerated. In 2023, we launched our global “Bayer Forest Protection Strategy”, which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests and biomes. Bayer is taking significant strides towards environmental sustainability by accelerating the implementation of net zero deforestation in its supply chain and enhancing traceability systems. To ensure the effectiveness of this initiative, Bayer intends to apply and monitor 15 socioenvironmental assessment parameters of its soybean and corn seed supply chain activities. Those standards include assessment of non-overlapping with indigenous or quilombola lands and conservation units, slave labor list, list of areas embargoed by	• N/A	• N/A

			environmental authorities (IBAMA, SEMA, and ICMBio), as well as environmental compliance with the Forest Code and assessments from the Rural Environmental Registry (CAR). This monitoring covers 100% of our Agroeste seed production area (Bayer direct brand) and 70% of our own corn seed production, compared to 50% in 2022. After the successful pilot of our PRO Carbono Commodities program within the Cerrado and Amazon biomes, we were able to expand this program to the states of Minas Gerais and Mato Grosso do Sul. The goal for the second year of this collaboration with ADM is to further reduce the carbon footprint of soybean production and monitor zero deforestation. We also launched the PRO Carbono Commodities program in Argentina with agribusiness company Viterra to measure the carbon footprint of deforestation-free soybeans across one million hectares. This initiative aims to engage over 300 producers, incorporating extensive data collection, quality control, and third-party audits, ultimately rewarding a more sustainable soy production. Regarding EU Deforestation Regulation (EU DR) we will have a software system to trace and assess if the origins are deforestation free and if production is aligned with national regulation.		

8.8.1 Provide details of the point to which your organization can trace its sourced volumes.

Commodity	% of sourced volume traceable to production unit	% of sourced volume traceable to sourcing area and not to production unit	% sourced volume traceable to country/area of origin and not to sourcing area or production unit	% of sourced volume traceable to other point (i.e., processing facility/first importer) not in the country/area of origin	% of sourced volume from unknown origin	% of sourced volume reported
Palm oil	0	0	26	0	74	*[Auto-calculated]*
Soy	0	0	84	0	16	*[Auto-calculated]*

Deforestation- and- conversion free (DCF) status metrics and methods to determine DCF

8.9 Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

Com-modity	DF/DCF status assessed for this com-modity	% of disclosure volume determined as DF/DCF in the reporting year	% of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance	% of disclosure volume determined as DF/DCF through monitoring of production unit	% of disclosure volume determined as DF/DCF through monitoring of sourcing area	Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?	Primary reason for not assessing DF/DCF status	Explain why you have not assessed DF/DCF status
Palm oil	• No, but we plan to do so within the next two years	N/A	N/A	N/A	N/A	• Yes	• Other, please specify: We are not a forest holder and lack transparency in value chain.	While we are not a forest holder, we assume that the PALM OIL DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. In 2024, 90% of the consumption volume is coming from suppliers which are RSPO members. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. 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. In 2024, 36% volumes of palm oil derivatives purchased were RSPO mass balance certified. TO CLARIFY WHY we report that 0% of reported volume has been verified as DCF: Particularly as a purchaser of derivatives, we often find ourselves positioned as the fifth or eighth link within the processing chain. This placement inherently limits our visibility into the entire supply chain. We are continuously improving our processes and aiming for increased transparency and traceability. The move towards RSPO Mass Balance for palm oil derivatives is one step on this path.

Soy	• No, but we plan to do so within the next two years	N/A	N/A	N/A	N/A	• Yes	• Other, please specify: We are not a forest holder and lack transparency in value chain.	While we are not a forest holder, we assume that the SOY DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. In 2024, 90% of the consumption volume is coming from suppliers which are RTRS members and in addition, 99% of our purchases of soy derivatives are covered by RTRS credits. Since 2022, we have also significantly increased our efforts to gain more insights into the value chain, with the result that we can trace approximately 80% of our purchases of soy derivatives to a jurisdictional area. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. TO CLARIFY WHY we report that 0% of reported volume has been verified as DCF: Particularly as a purchaser of derivatives, we often find ourselves positioned as the fifth or eighth link within the processing chain. This placement inherently limits our visibility into the entire supply chain. We are continuously improving our processes and aiming for increased transparency and traceability. In May 2023 Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. The program, in collaboration with ADM, recorded primary data from the areas relating to 240,000 tons of soybeans produced and calculated an average carbon footprint of 925 kg CO2e. In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterra in which more than 300 producers who plant over one million hectares of soybeans will have their carbon footprint calculated, and farmers will receive a financial incentive on grain value from Viterra.

8.9.2 Provide details of third-party certification schemes not providing full DF/DCF assurance.

Commodity	Third-party certification scheme not providing full DF/DCF assurance	% of disclosure volume certified through scheme not providing full DF/DCF assurance	Additional control methods in place to determine DF/DCF status of volumes certified through scheme not providing full DF/DCF assurance	Comment	Certification docu-mentation
Palm oil	• RSPO - Mass Balance	36	• No	ACTIONS TO IMPROVE OR MAINTAIN THE THIRD-PARTY CERTIFICATION SYSTEM: As a purchaser of plant oil derivatives, we support the certified sustainable production of these raw materials, which is especially important in Southeast Asia. We purchase RSPO Mass Balance (RSPO MB) certified palm oil. The system rewards farmers and the supply chain who undertake to grow palm oil in a legal and ecologically, socially and economically sustainable way and who demonstrate this as part of an audited certification process. 2021 marked the transition year for Bayer. We have reviewed our activities, revised our strategy, and included the Accountability Framework as a fundamental tool for further developments. We have decided to move from the credit system towards the RSPO Supply Chain Certification, primarily the RSPO Mass Balance Certification and we are continuing our supplier interactions. We have set ambitious targets and continue to engage with our suppliers. In 2024, we have achieved 36% of RSPO MB. This is a great achievement with respect to the current market environment, still this must be accelerated. We are facing various difficulties along the way, especially with regards to the availability of certified materials. 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. OUTLOOK: We are continuously working to increase transparency and traceability into the value chain and have made substantial progress with our supplier engagement. At this point in time, we were not able to gain further information from our suppliers on the country, state or jurisdictional origin. Our aim for the next years is to intensify this exchange and to increase transparency as well as traceability. Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.	N/A
Soy	• Other chain-of-custody certification, please specify: RTRS credit	99	• No	ACTIONS TO IMPROVE OR MAINTAIN THE THIRD-PARTY CERTIFICATION SYSTEM: As a purchaser of soy derivatives, we support the certified sustainable production of these raw materials, which is especially important in South America. We are member of the renowned organization “Round Table on Responsible Soy” (RTRS) and purchase so-called “credits” according to the quantities we use. We yearly review our activities regarding the RTRS membership and book & claim process certification as well as our product portfolio and volumes. Since availability of certified sustainable soy still is limited and the complex value chain remains challenging for traceability in our suppy chain, Bayer is pionieering new	N/A

				business models to increase certified sustainable soy feedstock. We are continuously improving our processes and aiming for increased transparency and traceability. In May 2023 Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. The program, in collaboration with ADM, recorded primary data from the areas relating to 240,000 tons of soybeans produced and calculated an average carbon footprint of 925 kg CO2e. In Argentina, we closed a PRO Carbono Commodities contract for the 2024 season with Viterra in which more than 300 producers who plant over one million hectares of soybeans will have their carbon footprint calculated, and farmers will receive a financial incentive on grain value from Viterra.	

8.10 Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

Commodity	Monitoring or estimating your deforestation and conversion footprint	Primary reason for not monitoring or estimating deforestation and conversion footprint	Explain why you do not monitor or estimate your deforestation and conversion footprint
Palm oil	• No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years	No standardized procedure	While we are not a forest holder, we assume that the PALM OIL DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. We purchase RSPO Mass Balance (RSPO MB) certified palm oil. In 2024, 90% of the consumption volume is coming from suppliers which are RSPO member. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.
Soy	• No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years	No standardized procedure	While we are not a forest holder, we assume that the SOY DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. We are member of the renowned organization “Round Table on Responsible Soy” (RTRS) and purchase so-called “credits” according to the quantities we use. In 2024, 90% of the consumption volume is coming from suppliers which are RTRS members and in addition, 99% of our purchases of soy derivatives are covered by RTRS credits. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.

8.11 For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

Commodity	Actions taken to increase production or sourcing of DCF volumes
Palm oil	• Yes
Soy	• Yes

8.11.1 Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

Commodity	Action type	% of disclosure volume that is covered by this action	Indicate whether you had any major barriers or challenges related to this action in the reporting year	Main measures identified to manage or resolve the challenges	Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges
Palm oil	• Working with smallholders	100%	• Yes	• Greater stakeholder engagement and collaboration • Greater supplier awareness/ engagement • Greater transparency • Increased demand for certified products • Involvement in multi-stakeholder initiatives	While we are not a forest holder, we assume that the PALM OIL DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. We purchase RSPO Mass Balance (RSPO MB) certified palm oil. In 2024, 90% of the consumption volume is coming from suppliers which are RSPO member. Most of the remaining volumes are from very small distributors without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. We have been piloting the Science Based Target Network (SBTN) land use approach with our consumption data from 2022. We have joined the SBTN to reduce our ecological footprint and further develop methodologies. We currently face three challenges for our PALM OIL DERIVATIVES: a) we lack commodity specific data on sourcing locations, b) methodologies need to be enhanced and c) interpretation of results. Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.
Soy	• Working with smallholders	100%	• Yes	• Greater community support to facilitate sustainable agriculture • Greater stakeholder engagement and collaboration • Greater supplier awareness/ engagement • Greater transparency	While we are not a forest holder, we assume that the SOY DERIVATIVES, which we are purchasing from big global companies, are free of deforestation or conversion. We reviewed that our suppliers have set themselves a framework and internal policies, additionally they comply with our Supplier Code of Conduct rules. We are member of the renowned organization “Round Table on Responsible Soy” (RTRS) and purchase so-called “credits” according to the quantities we use. In 2024, 90% of the consumption volume is coming from suppliers which are RTRS members and in addition, 99% of our purchases of soy derivatives are covered by RTRS credits. Most of the remaining volumes are from very small distributors

				• Increased demand for certified products • Investment in monitoring tools and traceability systems • Improvement in data collection and quality	without individual verification but mainly selling products from the certified companies. Therefore, our purchases should be largely deforestation and conversion free. In case we receive information and indication of non-compliance, we are following up with suppliers. Due to EU Deforestation Regulation (EUDR) there will be more transparency in the value chain in the future, where we will be able to trace to land plot of the origin.

8.14 Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

Assess legal compliance with forest regulations	Aspects of legislation considered	Procedure to ensure legal compliance	Indicate if you collect data regarding compliance with the Brazilian Forest Code	Please explain
• Yes, from suppliers	• Land use rights • Environmental protection • Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting • Third parties' rights • Labor rights • Human rights protected under international law • The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples	• Supplier self-declaration	• Yes	DESCRIPTION OF THE PROCEDURES FOLLOWED TO ENSURE LEGAL COMPLIANCE: At Bayer we firmly believe that compliance is our license to operate worldwide. We expect all our suppliers to adhere to all applicable laws, compliance regulations, ethical expectations, and regulations. Procurement includes our Corporate Compliance Policy in addition to local legal requirements, contractual obligations, and corporate regulations. On top of this, we go beyond legal compliance and require all our suppliers to ensure adherence to the Bayer Supplier Code of Conduct. Focusing on compliant behavior at an early stage of the business enables us to operate successfully and sustainably. We all share the aim of providing people with innovative solutions that improve the quality of life. METHODS AND TOOLS: We have sound policies and procedures in place to set up contracts with our suppliers. The central piece of our contracts is to ensure legal compliance and adherence to mandatory standards. On top of this, we go beyond legal compliance and require all our suppliers to ensure adherence to the Bayer Supplier Code of Conduct. Bayer evaluates sustainability supplier performance by means of EcoVadis online assessments and through audits conducted by both external and Bayer auditors. The audit criteria included both the specifications of our Supplier Code of Conduct and the industry-specific requirements of industry initiatives such as TfS and PSCI. Palm Oil: The switch towards the RSPO Mass Balance Certification will allow us to further follow up with our suppliers and understand the exposure to deforestation. Soy: We support the production of sustainable soy via the purchase of credits certified by the Round Table on Responsible Soy (RTRS). EXPLANATION WHY THE PROCEDURES IN PLACE ARE SUFFICIENT TO ENSURE LEGAL COMPLIANCE: Despite our contracts securing legal compliance of our suppliers, part of our Supplier Code of Conduct is, that also suppliers shall implement effective management systems and a governance structure to facilitate compliance with all applicable laws and promote continuous improvement with respect to the expectations set forth in this Supplier Code of Conduct.

	• Tax, anti-corruption, trade and customs regulations			We source our palm oil derivatives and soy derivatives from the major suppliers who are all very active with regards to sustainability. All other supplier relationships and contracts are based on legal compliance, mandatory standards and our Supplier Code of Conduct. As we only have traceability for the countries Indonesia, Malaysia, and Brazil, we answer this question with that specific focus.

8.15 Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

Engagement in landscape/jurisdictional initiatives	Primary reason for not engaging in landscape/jurisdictional initiatives	Explain why your organization does not engage in landscape/jurisdictional initiatives
• Yes, we engage in landscape/ jurisdictional initiatives	N/A	N/A

8.15.1 Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

Criteria for prioritizing landscapes/jurisdictions for engagement	Explain your process for prioritizing landscapes/jurisdictions for engagement

• Ability to contribute to/ build on existing landscape/jurisdictional initiatives
• Access to new markets
• Commodity sourcing footprint
• Organization has operational presence in area
• Current and future sourcing risk
• Opportunity to build resilience at scale
• Opportunity for increased human well-being in area
• Opportunity to increase market access for smallholders and local communities
• Opportunity to participate in new markets or financing mechanisms for the agricultural sector
• Opportunity to protect and restore natural ecosystems
• Recognized as priority landscape by credible multi-stakeholder groups or industry platforms
• Response to regulation
• Response to voluntary sectoral agreement
• Risk of biodiversity loss
• Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems
• Risk of human rights issues
• Risk of issues related to land tenure rights
• Risk of supplier non-compliance in area
• Risk of water stress
• Stakeholder/investor request
• Supply of commodities strategically important
	FORESTS play a vital role in mitigating climate change, fostering biodiversity, and enabling water and soil conservation. Overall, deforestation is driven by the need to provide food, feed, energy, timber and housing for a global population steadily growing in numbers and wealth. Globally, Bayer has made a public commitment that aims for net-zero deforestation in its supply chain.
	Brazil is accountable for a large share of the global production of food and raw materials, especially when it comes to the production chain of grains and fibers, such as soybeans or corn, where we believe we can contribute together with farmers and other partners to the transformation of agriculture as part of the solution.
	In 2023, we launched the Bayer Forest Protection initiative, which aims to increase our positive impact on the agricultural chain and take a leading role in the conservation of forests.
	Brazil is the first country in which we are developing this program, since it holds important environmental assets, such as the Cerrado, a biodiverse savanna in eastern Brazil, the Amazon rainforest and other habitats. The program has two pillars:
	// The first pillar is dedicated to creating new tools that enable forest protection, through which we intend to establish new commercial incentives, improve the implementation of our internal policy and traceability systems and expand our participation in multi-sectoral coalitions to build collective action.
	// Second, we aim to create value for existing forests together with partners who are committed to conserving native vegetation. We have established a research investment effort to broaden the scientific knowledge of the interconnection between agriculture and forest conservation.
	Over the next five years, the Amazon Research Institute (IPAM) and the Woodwell Climate Research Center will delve into the interrelationship between agriculture and natural vegetation conservation in the Amazon and Cerrado biomes. With a 1.7 million euros investment from Bayer, the researchers will assess the value of the ecosystem services that forests and regenerative agricultural practices provide to agriculture. This research will aid in improving landscape planning and help farmers support forest conservation.

8.15.2 Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

Initiative #1

Landscape/ Jurisdiction ID	Name of initiative	Country/area	Name of landscape or jurisdiction area	Attach public information about the initiative (optional)	Indicate if you can provide the size of the area covered by the initiative	Area covered by the initiative (ha)	Type of engagement
LJ1	Bayer/Cefetra partnership	• Brazil	Cerrado	Food chain leaflet: The Brazilian Soy Initiative	• Yes	166,000	• Partner: Shares responsibility with other stakeholders to manage and implement actions. • Implementer: Executes actions based on the collective goals

Engage-ment start year	Engagement end year	Estimated investment over the project period	Landscape goals supported by engagement	Organization actions supporting initiative	Types of partners engaged in the initiative design and implementation	Description of engagement
2015	• 2024	20,000	Environmental • Avoided deforestation/conversion of other natural ecosystems and/or decreased degradation rate • Decreased ecosystem degradation rate • Forest fires monitored and prevented • Natural ecosystems conserved and/or restored Social • Implementation of livelihood activities/practices that reduce pressure on forests • Improved business models that enable inclusion (including smallholders) • Improved capacity for community engagement in multi-stakeholder processes	Participate in planning and multi-stakeholder alignment • Collaborate on landscape sustainability assessments through participatory mapping • Identify and act on opportunities for pre-competitive collaboration with your sector • Identify and map stakeholders (including vulnerable and/or marginalized groups) and encourage their engagement in multi-stakeholder processes Support and incentivize sustainable production and community land use practices • Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification) • Other actions relating to supporting and incentivizing sustainable production and community land use practices,	• Producers • Private sector	Bayer and Cefetra established a partnership since 2015 to implement CRS (Certified Responsible soya), Cefetra´s own certification based on RTRS. We organize an event with farmers as part of the program every first semester, providing them with a certificate signed by Bayer and Cefetra. During this event, Cefetra launches the prices for both certifications, Bayer explains regenerative agriculture practices, and Control Union discusses compliance with the certifications. We engage with this and other commercial leaders based on Cefetra's purchasing interests, as Cefetra is focusing on sourcing from regions with significant deforestation to incentivize reduced deforestation efforts. We hold meetings every 2 weeks with the Cefetra and Bayer commercial teams to follow up on farmers' adoption. Once a farmer agrees to participate, our sales representative sends their name to Control Union, which then schedules the auditing.

			• Improved standard of living, especially for vulnerable and/or marginalized groups • Respect, protect, and fulfil human rights • Rights to land and resources recognized and protected, and related conflicts reduced Production • Reliable commodity traceability and landscape monitoring/data collection system	please specify: Bayer subsidizes 50% of the auditing process to obtain the certification by the Round Table on Responsible Soy Association (RTRS) to the main seed-producing pole in the country. Link value chain action to landscape/jurisdictional initiative through private sector collaboration • Collaborate on commodity traceability • Use preferential sourcing to support landscape/jurisdictional initiatives that are demonstrating progress		

Collective monitoring framework used to measure progress towards landscape goals and actions	State the achievements of your engagement so far, and how progress is monitored*	Claims made	Type of claim made	Provide further details on your claim
• Yes, progress is collectively monitored using a shared external framework, please specify: Sustainable Trade	Bayer, together with its partner in this project, achieved sustainable actions and raised the awareness of farmers regarding the importance of the CRV and RTRS certification. Every year we managed to include new farmers in the Program. In 2024, new farms were included, the total amount was 507,165 tons of certified soybeans and 165,952 hectares of the area covered by the initiative were certified.	• No, we are not making any claims, and we do not plan to within the next two years	N/A	N/A

Initiative #2

Landscape/ Jurisdiction ID	Name of initiative	Country/area	Name of landscape or jurisdiction area	Attach public information about the initiative (optional)	Indicate if you can provide the size of the area covered by the initiative	Area covered by the initiative (ha)	Type of engagement
LJ2	Pro Carbono Commodities	• Brazil	Cerrado and Amazon biomes	CS Progress Report 2024	• Yes	159,000	• Convener: Leads or facilitates the design, set-up, and high-level management of the initiative • Partner: Shares responsibility with other stakeholders to manage and implement actions. • Implementer: Executes actions based on the collective goals

Engagement start year	Engagement end year	Estimated investment over the project period	Landscape goals supported by engagement	Organization actions supporting initiative	Types of partners engaged in the initiative design and implementation	Description of engagement
2023	Not defined	0	Environmental • Avoided deforestation/ conversion of other natural ecosystems and/or decreased degradation rate • Decreased ecosystem degradation rate • Ecosystem services maintained and/or enhanced • Improved rate of carbon sequestration • Natural ecosystems conserved and/or restored Social • Ensuring local communities and smallholders benefit from the outcomes of landscape/jurisdictional initiative • Implementation of livelihood activities/practices that reduce pressure on forests • Improved business models that enable inclusion (including smallholders)	Participate in planning and multi-stakeholder alignment • Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative Build community and multi-stakeholder capacities • Communicate externally the business case for investing in landscapes/jurisdiction • Engage stakeholders on importance of conservation, restoration and/or rehabilitation • Promote and implement climate change adaptation and mitigation activities • Support communities and smallholders in gaining access to incentives (e.g. support achieving certification, group formation, getting land title, packaging access to loans, preferential sourcing etc.)	• Producers • Private sector • Other, please specify: research institution	We launched the PRO Carbono program in Brazil in 2020. Participating growers implement regenerative agricultural practices in their fields to increase carbon in the soil while also increasing their crop yield. In addition to PRO Carbono, in May 2023, Bayer delivered the first load of Brazilian soybeans with a traceable, deforestation-free carbon footprint. Titled PRO Carbono Commodities, this initiative aims to protect forests and other natural vegetation. The carbon footprint data was measured by a carbon calculator (PRO Carbono Footprint), which we are developing initially for soybean cultivation in the tropical zone in a joint effort between Bayer and Embrapa. The program, in collaboration with ADM, recorded primary data from the areas relating to 240,000 tons of soybeans produced and calculated an average carbon footprint of 925 kg CO2e. 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. As a prerequisite for taking part in this initiative, farmers may not work on agricultural fields that have been converted from natural vegetation in the last 10 years, even if legally authorized. Additionally, farmers in the

			• Improved standard of living, especially for vulnerable and/or marginalized groups Production • Increased uptake of certification • Reliable commodity traceability and landscape monitoring/data collection system • Uptake of regenerative agriculture (e.g., agroforestry) practices	Support and incentivize sustainable production and community land use practices • Capacity building for farmers, smallholders and local communities to implement good agricultural practices (including improved efficiency, crop diversification and adoption of certification) Link value chain action to landscape/jurisdictional initiative through private sector collaboration • Collaborate on commodity traceability		program commit to conserving the surplus of natural vegetation on their properties. In turn, farmers stay on top of innovations and trends, experience new market opportunities and get publicity for the good practices they already apply. PLEASE NOTE: As investment data for this project is confidential, we entered "0" in the column "Estimated investment over the project period".

Collective monitoring framework used to measure progress towards landscape goals and actions	State the achievements of your engagement so far, and how progress is monitored*	Claims made	Type of claim made	Provide further details on your claim
• Yes, progress is collectively monitored using a shared external framework, please specify: PRO Carbono Footprint (carbon calculator)	After the successful pilot of our PRO Carbono Commodities program within the Cerrado and Amazon biomes, we were able to expand this program to the states of Minas Gerais and Mato Grosso do Sul in 2024. The goal for the second year is to further reduce the carbon footprint of soybean production and monitor zero deforestation. We also launched the PRO Carbono Commodities program in Argentina to measure the carbon footprint of deforestation-free soybeans across one million hectares. This initiative aims to engage over 300 producers, incorporating extensive data collection, quality control, and third-party audits, ultimately rewarding a more sustainable soy production.	• No, we are not making any claims, and we do not plan to within the next two years	N/A	N/A

8.15.3 For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

Landscape/jurisdiction ID	Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?	Commodity	% of disclosure volume from this landscape/jurisdiction
LJ1	• Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data	N/A	N/A
LJ2	• Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data	N/A	N/A

8.16 Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

- Yes

8.16.1 Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains.

Commodity	Activities*	Country/Area*	Subnational area*	Provide further details of the activity
Palm oil	• Engaging with non-governmental organizations	• Not applicable	• Not applicable	BAYER'S ROLE IN THIS ACTIVITY: As a leading player in the agricultural industry, Bayer participates in various external activities, initiatives as well as engages with policy makers around the world, e.g., we participate in the UN Global Compact, a strategic initiative for companies that undertake to align their business activities and strategies with ten universally recognized principles in the areas of human rights, labor standards, environmental protection and the fight against corruption. Bayer was one of the first signatories in 2000. Bayer believes in the interaction and collaboration of recognized sustainability standards and initiatives to further drive sustainable development. Therefore, we engage in a number of initiatives, e.g., Global Reporting Initiative, Science Based Targets Initiative. Additionally, within various industry platforms and associations we engage in different governmental and non-governmental initiatives, one recent example is the Task Force Deforestation Regulation. On the local level, we engage with various local as well as global foundations e,g. GATES foundation to support local communities. All our engagements support sustainable actions to safeguard stable, long-term growth for our company and make a positive value contribution to society, this includes forest-related topics. FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY: During a regular dialogue with associations, we build up and update our strategy as a company. Sustainability is a core part of our business strategy. We believe in this partnership approach to further develop in different areas. Our climate strategy is a result of the interaction with the Science Based Targets initiative. One building block of this climate strategy are removal and offsetting projects where we support biodiversity and forests. A result of these engagements should be the decrease of pressure on ecosystems.
Palm oil	• Other, please specify: Engaging with policymakers or governments	• Other, please specify: EU	• Not applicable	BAYER'S ROLE IN THIS ACTIVITY: We have been actively engaging with policy makers and industry associations regarding the proposed EU regulation to stop deforestation. We highly support the engagement and continue to engage in this process. FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY: Sustainability is an essential component of our corporate strategy, our business activities, our corporate values and the way in which we operate our businesses. Sustainability is at the center of our corporate mission "Health for all, hunger for none" and comprises the following three core elements for all divisions: 1) Inclusive growth and value added for society 2) Reduction of our ecological footprint 3) Responsible business practices along our value chain

				Forests play a vital role in mitigating climate change, fostering biodiversity, and enabling water and soil conservation. Millions of people rely on forests for food security, livelihoods and energy sources. As part of our commitment to the SDG #15 Life on Land, we aim to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. Reaching a net zero climate target is deeply interlinked with no deforestation and therefore also with sustainable supply chain. Only if we have a profound regulation, we will stop deforestation and benefit the environment.
Soy	• Engaging with non-governmental organizations	• Not applicable	• Not applicable	BAYER'S ROLE IN THIS ACTIVITY: As a leading player in the agricultural industry, Bayer participates in various external activities, initiatives as well as engages with policy makers around the world. EXAMPLE RTRS: One Bayer representative is part of the RTRS Executive Board. In this position Bayer ensures wide recognition, enhancement and sustainable development of RTRS. We fully support RTRS and try to find new partners and establish projects to promote the standards of the RTRS. Bayer believes in the interaction and collaboration of recognized sustainability standards and initiatives to further drive sustainable development. Therefore, we engage in a number of initiatives, e.g., Global Reporting Initiative, Science Based Targets initiative as well as in the Roundtable on Sustainable Soy. Additionally, within various industry platforms and associations we engage in different governmental and non-governmental initiatives, one recent example is the Task Force Deforestation Regulation. On the local level, we engage with various local as well as global foundations e,g. GATES foundation to support local communities. FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY: During a regular dialogue with associations, we build up and update our strategy as a company. Sustainability is a core part of our business strategies. We believe in this partnership approach to further develop in different areas. Our climate strategy is a result of the interaction with the Science Based Targets initiative. One building block of this climate strategy are removal and offsetting projects where we support biodiversity and forests. A result of these engagements should be the decrease of pressure on the ecosystem. ENGAGEMENT with RTRS: Especially in soy we have a wide established cooperation within the industry and with RTRS to certify sustainable production and increase sustainability in the agricultural sector.
Soy	• Other, please specify: Engaging with policymakers or governments	• Other, please specify: EU	• Not applicable	BAYER'S ROLE IN THIS ACTIVITY: We have been actively engaging with policy makers regarding the proposed EU regulation to stop deforestation. We highly support the engagement and continue to engage in this process. FIT WITH ENVIRONMENTAL STRATEGY OF THE COMPANY: Sustainability is an essential component of our corporate strategy, our business activities, our corporate values and the way in which we operate our businesses. Sustainability is at the center of our corporate vision "Health for all, hunger for none" and comprises the following three core elements for all divisions: 1) Inclusive growth and value added for society 2) Reduction of our ecological footprint 3) Responsible business practices along our value chain Forests play a vital role in mitigating climate change, fostering biodiversity, and enabling water and soil conservation. Millions of people rely on forests for food security, livelihoods and energy sources. As part of our commitment to the SDG #15 Life on Land, we aim to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. Reaching a net zero climate target is deeply interlinked with no deforestation and therefore also with sustainable supply chain. Only if we have a profound regulation, we will stop deforestation and benefit the environment.

8.17 Is your organization supporting or implementing project(s) focused on ecosystem restoration and protection?

- Yes

8.17.1 Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

Project reference	Project type	Expected benefits of project	Is this project originating any carbon credits?	Description of project	Where is the project taking place in relation to your value chain?	Start year
• Project 1	• Reforestation	• Carbon credits gained • Compliance with certification • Compliance with regulation • Net gain in biodiversity and ecosystem integrity • Reduce/halt biodiversity loss • Restoration of natural ecosystem(s)	• No	PRIMARY MOTIVATION: RevitaBayer is an initiative from our Bayer South America Logistics team that started in 2013 (formerly RevitaMon) that has the objectives of reducing the environmental impact caused by our distribution operations, to engage as well as educate communities and to create sociocultural value to suppliers. The initiative went beyond Brazilian borders, reaching Argentina in 2017, the year in which it was also recognized with the HSE (Global Safety and Health Awards) award. Initially focused on the compensation of CO2 emited from our transportation activities, the program expanded in 2020 to a broader perspective and now embraces actions to also minimize emissions by adopting good practices around energy efficiency in both transportation and warehousing, such as load and network optimization, warehouse eco-building, etc. Since 2012: more than 22,000 k CO2 have been compensated and more than 166,000 trees planted. Suppliers receive bonus at their performance evaluation, are mentioned in communication materials and sustainable action is a criterion for supplier selection.	• Project based in area with direct operations	2013

Target year	Project area to date (Hectares)	Project area in the target year (Hectares)	Country/Area	Latitude	Longitude
• Indefinitely	870	870	• Brazil	12	39

Monitoring frequency	Total investment over the project period (currency)	For which of your expected benefits are you monitoring progress?	Please explain
• Six-monthly or more frequently	500,000	• Compliance with regulation • Reduce/halt biodiversity loss	RevitaBayer seeks to reinvigorate and revitalize degraded environmental areas, planting several native trees in the regions. The planting target is calculated based on the number of kilometres driven and the types of vehicles used by each carrier in the previous year. REVITA project expanded in 2020 to a broader perspective and embraces actions to also reduce emissions by adopting good practices around energy efficiency in both transportation and warehousing, such as load and network optimization, eco-driving, warehouse eco-building, etc. In the program, more than 166,000 trees have been planted since it started. As this program takes place all over the countries Brazil and Argentina only one location was used for the longitude and latitude.

			Further Information can be found here: https://www.bayer.com/sites/default/files/2025-03-02-com-offsetting-publication-feb-0.pdf

9.1 Are there any exclusions from your disclosure of water-related data?

- No

9.2 Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water aspect	% of sites/ facilities/ operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volume	• 100%	• Continuously	Online monitoring. Water withdrawals are typically measured with flow meters, which are permanently installed and measure continuously. Alternatively, withdrawals are calculated from operational data of calibrated pumps.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water withdrawals – volumes by source	• 100%	• Continuously	Online monitoring. Water withdrawals are typically measured with flow meters, which are permanently installed and measure continuously. Alternatively, withdrawals are calculated from operational data of calibrated pumps.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water withdrawals quality	• 76-99 %	• Daily	Lab analysis. Essential quality parameters of withdrawals are determined by means of laboratory tests.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Monitoring INTERVALS range from continuous to daily, monthly to annually, depending on the indicator and type of site. Parameters are measured to determine water quality as needed, e.g. to prevent unnoticed effects on plant breeding and to guarantee high quality standards of health care products. Sites with own wells monitor groundwater salinization if relevant. When dependent on third party supply, we rely on the contractually agreed quality controls. As we are not able to guarantee 100% coverage, 76-99 % was selected. Adherence to legal regulations is checked regularly e.g. through our internal (HSE) audits.

				We do not monitor this aspect via our central reporting platform, due to local specifics of the topic.
Water discharges – total volume	• 100%	• Continuously	Online monitoring. Water discharges are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water discharges – volumes by destination	• 100%	• Continuously	Online monitoring. Water discharges are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water discharges – volumes by treatment method	• 100%	• Continuously	Online monitoring. Water discharges are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water discharge quality – by standard effluent parameters	• 100%	• Daily	Lab analysis. Essential quality parameters of discharges are determined by means of laboratory tests.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. Standard effluent parameters are typically monitored daily to comply with discharge permits. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform.
Water discharge quality –	• 100%	• Daily	Lab analysis.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct

emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)			Essential quality parameters of discharges are determined by means of laboratory tests.	measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. Emissions to water are typically monitored daily to comply with discharge permits. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Water discharge quality – temperature	• 100%	• Continuously	Online monitoring. Temperature measuring devices are typically permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Discharge temperatures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING each time that water is discharged. Often, our online monitoring system is directly connected to monitoring systems of local authorities. Control measurements are conducted by the local authorities at least TWICE PER YEAR. Internally, adherence to legal regulations is checked regularly in our internal (HSE) audits which take place every 3 years. We do not monitor this aspect via our central reporting platform, due to local specifics of the topic.
Water consumption – total volume	• 100%	• Continuously	Online monitoring Water consumptions are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Each site also measures consumption. The sites perform an additional check to ensure this is balanced: by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data.
Water recycled/reused	• 100%	• Continuously	Online monitoring Water recycles are typically measured with flow meters, which are permanently installed and measure continuously.	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Often, our online monitoring system is directly connected to monitoring systems of local authorities. All sites where annual energy consumption exceeds 1.5 terajoules or whose annual water consumption is greater than or equal to 50 Tm3 are regarded as environmentally relevant. The environmental data of the other sites that are below the thresholds has no relevant influence on the figures for the overall environmental data. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform. The data is then reviewed and validated by a central team to ensure its accuracy and completeness.
The provision of fully-functioning, safely managed WASH services to all workers	• 100%	• Daily	Assessment. As part of our standard procedures, the provisioning of fully functioning WASH services is regularly checked.	Health and safety of employees are very important aspects for Bayer. As highlighted in our Water Position, we use our local presence to support projects providing access to clean water and sanitation to our employees and the communities in which we operate. Bayer is committed to the UN CEO Water Mandate and in 2021 actively participated in the Human Rights and WASH Working Group. All our production sites provide fully functioning WASH services to all workers. Since our operations include many small Crop Science farming sites worldwide and audits are conducted on a random basis, we are not able to guarantee 100% coverage, but more than 99% of our workers have access to fully functioning WASH services.

				We constantly monitor and assess our HSE performance including the existence of fully functioning WASH services through our audits worldwide, according to ANNUAL HSE audit programs as defined on a risk-based approach.

9.2.2 What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Water aspect	Volume (megaliters/ year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	53,470	• About the same	• Other, please specify: no significant changes in business activities	• Lower	• Increase/ decrease in efficiency	In 2024, total water withdrawal was ABOUT THE SAME as last year DUE TO the fact that there were no significant changes in business activities. Total withdrawals comprise groundwater, surface water, drinking water supply, rainwater, externally purified wastewater and third parties. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. 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 data is then reviewed and validated by a central team to ensure its accuracy and completeness. Thresholds applied for comparison with previous reporting year: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15%
Total discharges	32,460	• About the same	• Other, please specify: no significant changes in business activities	• Lower	• Increase/ decrease in efficiency	In 2024, total water discharges from production were ABOUT THE SAME as last year as there are no significant changes in business activities. Water discharges are expected to decrease IN THE FUTURE because Bayer works continuously on reducing the discharges. Total discharges comprise process wastewater as well as once-through and circulation cooling water. All discharge categories are differentiated between with and without subsequent treatment. This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. 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 data is then reviewed and validated by a central team to ensure its accuracy and completeness. Thresholds applied for comparison with previous reporting year: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15%

Total consumption	21,010	• About the same	• Other, please specify: no significant changes in business activities	• About the same	• Maximum potential volume reduction already achieved	In 2024, total water consumption was ABOUT THE SAME as last year DUE TO the fact that there were no significant changes in business activities. Water consumption is expected to stay about the same IN THE FUTURE as no significant changes are expected. Total consumption comprises irrigation activities and water used in utility processes on site (e.g. evaporation loss in cooling tower, water for steam generation, water in product sold, blow down losses). This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. 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 data is then reviewed and validated by a central team to ensure its accuracy and completeness. Thresholds applied for comparison with previous reporting year: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% Categories of consumption are mostly based on aggregation of local measurements or based on local calculations depending on individual infrastructure of reporting sites. All sites are required to report a water balance in equilibrium with a tolerance range of plus/minus 5 % in order to account for potential inaccuracy of measurement devices.

9.2.4 Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

Withdrawals are from areas with water stress	Volume withdrawn from areas with water stress (megaliters)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	% of total withdrawals that are withdrawn from areas with water stress	Identification tool	Please explain
• Yes	• 9,920	• Lower	• Increase/ decrease in efficiency	• Lower	• Increase/ decrease in efficiency	• 18.55%	• WRI Aqueduct	APPLICATION OF TOOL TO EVALUATE WHETHER WATER HAS BEEN WITHDRAWN FROM STRESSED AREAS: We identify these regions using data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). 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.

								In 2024, we have revised the evaluation system and updated the sites in scope, based on new WRI data and to align our reporting with the EU CSRD. The number of sites identified in water-stressed areas increased from 15 sites to 27 sites reported according to the new methodology for reporting year 2024. REDUCTION OF WITHDRAWALS FROM AREAS WITH WATER STRESS: For several sites that were newly identified as being located in water-stressed regions due to the described change in methodology, 2023 data was not available in our central reporting platform. We therefore compared those sites that were reported in question 9.3.1 in our previous CDP report as well as in this year's CDP report. Water withdrawn from these sites decreased by 4.6% in 2024 compared to 2023. Thresholds applied for comparison with previous reporting year: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% 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. To avert current and future risks for our sites 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. The key characteristics of a sustainable water management are a balance between water consumption and availability, and the optimal conservation of water resources.

9.2.7 Provide total water withdrawal data by source.

Source	Relevance	Volume (megaliters/ year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	• Relevant	12,963	• Much higher	• Increase/ decrease in business activity	Water withdrawal from FRESH SURFACE WATER IS RELEVANT as it is VITAL for cooling purposes, production processes as well as irrigation of fields and greenhouses for seed production. Clean water is a limiting factor for our production and THUS considered essential. E.g. if the water has a high concentration of salt, it will not be appropriate for cooling purposes due to its corrosive characteristics to pipes. In 2024, total water withdrawal from fresh surface water was MUCH HIGHER compared to 2023 DUE TO production expansion and drought in some sites, while operations remain the same. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. The data is reviewed and validated by a central team to ensure its accuracy and completeness.
Brackish surface water/Seawater	• Not relevant	N/A	• N/A	• N/A	As in previous years, brackish surface water was NOT RELEVANT BECAUSE we did not use brackish surface water in our operations. As described above, brackish water is not suitable for our production. E.g. if the water has a high concentration of salt, it will not be appropriate for cooling purposes due to its corrosive characteristics to pipes. This is also the reason WHY (non-) usage is consistent with the previous year and is expected to stay the same for our operations IN THE FUTURE.
Groundwater – renewable	• Relevant	20,890	• About the same	• Other, please specify: no significant changes in business activities	i) Groundwater is RELEVANT BECAUSE we have own wells in many sites for our own water supply. ii) In 2024, total water withdrawal from groundwater was ABOUT THE SAME compared to 2023. This is DUE TO the fact that there were no significant changes in business activities, Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% iii) This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. 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 data is then reviewed and validated by a central team to ensure its accuracy and completeness.

Groundwater – non-renewable	• Not relevant	N/A	• N/A	• N/A	As in previous years, non-renewable groundwater was NOT RELEVANT BECAUSE we do not use non-renewable groundwater in our operations. We do not have any sites in regions with non-renewable groundwater aquifers. This is also the reason WHY (non-) usage is consistent with the previous year and is expected to stay the same for our operations IN THE FUTURE.
Produced/ Entrained water	• Relevant	934	• Much higher	• Increase/decrease in business activity	i) Water from produced water / process water is RELEVANT BECAUSE we extract produced water from our raw materials and from production processes. ii) In 2024, total water withdrawal from produced water / process water was MUCH HIGHER compared to 2023 DUE TO general production increase, however absolute change is small and there were no significant changes of business activities. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% iii) This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. 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 data is then reviewed and validated by a central team to ensure its accuracy and completeness.
Third party sources	• Relevant	18,681	• Lower	• Change in Accounting methodology	i) Water from third party sources is RELEVANT BECAUSE we withdraw water from third parties for drinking water in most sites. In addition, water from third party sources is used for production. ii) In 2024, total water withdrawal from third party sources was LOWER compared to 2023 DUE TO a change in accounting methodology. Wastewater discharge into the ground formation (deepwell injection), evaporation, and drainage into soil is now accounted for as "Consumption" rather than "Discharge". Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% iii) This data is entered once a year by a dedicated HSE officer at each site into a central reporting platform that records the measured data for January through October and the estimated data for November and December. 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.

9.2.8 Provide total water discharge data by destination.

Destination	Relevance	Volume (megaliters/ year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	• Relevant	25,030	• About the same	• Other, please specify: no significant changes of business activities	Discharges to fresh surface water are RELEVANT in sites where water can be directly returned to the natural water cycle after treatment in our own treatment plants or without treatment (after being carefully tested and categorized as environmentally safe according to official provisions). All wastewater is subject to strict controls before it is discharged. Around 30 % of all water used by us was cooling water that is heated and does not come into contact with products. It is returned to the water cycle without further treatment in line with the relevant official permits. In 2024, total water discharged to fresh surface water remains ABOUT THE SAME compared to 2023 DUE TO the fact that there were no significant changes of business activities. Thresholds: About the same: less than 5% Lower / Higher: 5-15% Much lower / higher: above 15% Data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec.
Brackish surface water/ seawater	• Relevant	146	• Lower	• Other, please specify: on a very low level and the change in absolute values is still considered to be insignificant	Discharges to brackish surface water/seawater are RELEVANT BECAUSE we have sites located at the coast which discharge some of their used water into the sea after treatment in our own water treatment plants or after careful analysis, during which it is categorized as environmentally safe according to official provisions and returned to the natural water cycle. In 2024, total water discharges to brackish surface water/seawater were LOWER compared to 2023. This is DUE TO the fact that the share of release to brackish or sea surface water is consistently on a very low level and the change in absolute values is still considered to be insignificant. There were no significant changes of business activities. Thresholds: About the same: less than 5% Lower / Higher: 5-15% Much lower / higher: above 15% This data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec.
Groundwater	• Relevant	16	• Much Lower	• Change in accounting methodology	Discharges to groundwater are RELEVANT because in some sites we operate absorption wells. After being carefully tested and categorized as environmentally safe according to official provisions, the water seeps into the ground, permeates the soil and finally refills the groundwater.

					In 2024, total water discharges to groundwater were much lower compared to 2023 DUE TO a change in accounting methodology, to make it consistent with CSRD requirements. Wastewater discharge into the ground formation, evaporation, and drainage into soil is now accounted for as "Consumption" rather than "Discharge." Thresholds: About the same: less than 5% Lower / Higher: 5-15% Much lower / higher: above 15% This data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec. The data is then reviewed and validated by a central team.
Third-party destinations	• Relevant	7,266	• Lower	• Change in accounting methodology	Water discharges to third-party destinations are RELEVANT as the water is discharged to treatment plants before it can be led back to the environment. All wastewater is subject to strict controls before it is discharged into the various disposal channels. Discharges to third parties include wastewater that after treatment may be used in other organizations. In 2024, total water discharges to third party destinations were lower compared to 2023 DUE TO a change in accounting methodology, to make it consistent with CSRD requirements. Wastewater discharge into the ground formation, evaporation, and drainage into soil is now accounted for as "Consumption" rather than "Discharge". Thresholds: About the same: less than 5% Lower / Higher: 5-15% Much lower / higher: above 15% This data is entered once a year into a central reporting platform that records the measured data for Jan through Oct and the estimated data for Nov and Dec.

9.2.9 Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Highest level of treatment within direct operations	Relevance of treatment level to discharge	Volume (megaliters/ year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	• Relevant	6,192	• About the same	• Other, please specify: no significant changes in business activities	• 1-10	i) RATIONALE FOR TREATMENT LEVEL: Several Bayer facilities have to meet strict water quality targets, thus requiring tertiary treatment within Bayer operated water treatment plants. At all those sites, we apply biological denitrification/nitrification to remove nitrogen and phosphorus. Many sites apply additional treatment steps such as coagulation, sedimentation, activated carbon adsorption and ion exchange. All wastewater is subject to strict controls before it is discharged into the various disposal channels.

						ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI). iii) Tertiary treatment is RELEVANT because our wastewater contains contaminants that have to be removed before discharge. iv) In 2024, tertiary treatment water discharges were ABOUT THE SAME compared to 2023. This is DUE TO the fact that there were no significant changes in business activities and no major changes in the infrastructure of sites occurred. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% v) Water discharges from tertiary treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.
Secondary treatment	• Relevant	9,275	• Higher	• Increase/ Decrease in business activity	• 11-20	i) RATIONALE FOR TREATMENT LEVEL: Several Bayer facilities have to meet strict water quality targets, thus requiring secondary treatment within Bayer operated water treatment plants. All wastewater is subject to strict controls before it is discharged into the various disposal channels. ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI). iii) Secondary treatment is RELEVANT because our wastewater contains contaminants that have to be removed before discharge. iv) In 2024, secondary treatment water discharges were HIGHER compared to 2023. This is DUE TO the fact that there were slightly higher business activities. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% v) Water discharges from secondary treatment are expected to increase IN THE FUTURE as return to previous years' activities is expected in the production processes.
Primary treatment only	• Relevant	2,346	• About the same	• Other, please specify: no significant	• 11-20	i) RATIONALE FOR TREATMENT LEVEL: Operations with primary treatment only represent a minor portion of Bayer sites because most wastewater streams are treated further.

				changes in business activities		ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI). iii) Primary treatment is RELEVANT. iv) In 2024, primary treatment water discharges were ABOUT THE SAME compared to 2023. This is DUE TO the fact that there were no significant changes of business activities and no major changes in the infrastructure of sites occurred. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% v) Water discharges from primary treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.
Discharge to the natural environment without treatment	• Relevant	1,088	• Lower	• Increase/ Decrease in business activity	• 1-10	i) RATIONALE FOR TREATMENT LEVEL: All wastewater is subject to strict controls before it is discharged into the various disposal channels. Following careful analysis this volume was categorized as not environmentally hazardous according to official provisions and returned to the natural water cycle. ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI). iii) Water discharges to the natural environment without treatment are less RELEVANT. iv) In 2024, water discharges to the natural environment without treatment were LOWER compared to 2023 DUE TO decrease in business activities in some sites, while operations remain the same. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% v) Water discharges to the natural environment without treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.
Discharge to a third party without treatment	• Relevant	6,515	• Lower	• Increase/ decrease in business activity	• 81-90	i) RATIONALE FOR TREATMENT LEVEL: Many sites do not have wastewater treatment within direct operations, but discharge their wastewater to third party facilities, e.g. wastewater treatment plants or incinerators. All wastewater is subject to strict controls before it is discharged into the various disposal channels.

						ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI). iii) Water discharges to third party destinations without treatment are RELEVANT. iv) In 2024, water discharges to third party destinations without treatment were LOWER compared to 2023. This is DUE TO the fact that there were minor changes in business activities but no major changes in the infrastructure of sites occurred. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% v) Water discharges to third parties without treatment are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.
Other	• Relevant	7,042	• Lower	• Increase/ decrease in business activity	• 1-10	i) RATIONALE FOR TREATMENT LEVEL: Around nine million m³ (27%) of noncontact cooling water is only heated in the course of the cooling process and does not come into contact with products. It is returned to the water cycle without further treatment, in line with the relevant official permits. ii) COMPLIANCE WITH REGULATORY AND/OR VOLUNTARY STANDARDS: Adherence to legal regulations is checked regularly e.g. through our internal HSE Audits and internal audits from the site which take place every 1-3 years. Furthermore, in an ongoing project, Bayer has established voluntary internal standards for active ingredients (AI). iii) Other discharges are RELEVANT. iv) In 2024, other water discharges were LOWER compared to 2023. Thresholds: About the same: less than 5% Lower / Higher: 5% to 15% Much lower / higher: above 15% v) Other water discharges are expected to stay about the same IN THE FUTURE as no significant changes are expected in the production processes.

9.2.10 Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

Emissions to water in the reporting year (metric tonnes)	Category(ies) of substances included	List the specific substances included	Please explain

820.59	• Nitrates • Phosphates • Priority substances listed under the EU Water Framework Directive	Nitrogen, Phosphorus, Cadmium, Mercury, Nickel, Lead	Emissions to water in the reporting year (metric tonnes): Nitrogen: 392 metric tonnes Phosphates: 428 metric tonnes Cadmium: 0.02 metric tonnes Mercury: 0.00071 metric tonnes Nickel: 0.64 metric tonnes Lead: 0.02 metric tonnes The nitrogen is a measure out of the complete nitrogen (nitrate (NO3-), nitrite (NO2-) and ammonia (NH3)) content expressed as Nitrogen (Ninorg). Amount of phosphorus (inorganic & organic) in wastewater includes all phosphorous contained in inorganic and organic phosphorus compounds, dissolved, or bound to particles. Wastewater at our sites is subject to strict monitoring before it is discharged into the various disposal channels. Compliance with internal and external thresholds is regularly monitored, overseen by supervisory authorities and regulatory authorities, and reviewed at regular intervals during on-site audits by internal experts.

Facility-level water accounting & Verification

9.3 In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Value chain stage	Identification of facilities in the value chain stage	Total number of facilities identified	% of facilities in direct operations that this represents	Please explain
Direct operations	• Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities	27	1-25	To avert current and future risks for our sites 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 Tm³. We identify these regions using the data from the Aqueduct Water Risk Atlas 4.0 of the World Resources Institute (WRI). The evaluation covers all sites in regions with a high level of water stress (Baseline Water Stress indicator equal or higher than 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. Applying these thresholds to all environmentally-relevant sites worldwide, 27 Bayer sites were identified based on 2024 data as having the potential to have a substantive impact on the business. 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. Due to widely varying local situations, each water management system is designed individually on the basis of a detailed analysis that takes into account local circumstances and the relevant parameters of our water supply and disposal. We address identified risks with locally adapted countermeasures such as the establishment of alternative supply sources, the improvement of wastewater quality or wastewater recirculation. These activities are accompanied by management measures such as regular employee training in water management and participation in roundtables with regulatory authorities and residents.
Upstream value chain	• No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years	N/A	N/A	We are currently not assessing individual supplier facilities with regard to water-related dependencies, impacts, risks, and opportunities. The core principles of our sustainability requirements for suppliers are established in the Bayer Supplier Code of Conduct (SCoC), Water-related requirements include the following: Suppliers shall undertake reasonable efforts to have a management system in place to reduce water consumption in their own operations and their value chains. The way suppliers use water for their operations should not have any negative effect on the availability and quality of water for the environment and neighboring communities. Suppliers shall undertake reasonable efforts to give special attention to water-scarce areas or areas threatened by water scarcity as defined by the World Resource Institute. Suppliers shall undertake reasonable efforts to monitor site water usage, quality, and discharges. Suppliers shall undertake reasonable efforts to continuously improve water reuse, recycling, reduction, and wastewater treatment. Bayer expects its suppliers to also develop a water stewardship strategy.

9.3.1 For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 1	• Alcala de Henares	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Spain: Other, please specify: Tagus 2, Tagus	40.488394	-3.390309	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
70	• About the same	0	0	0	0	0	70

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
48	• About the same	0	0	0	48

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
23	About the same	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 71; 2024: 70 (comparison with previous year: About the same, -1%) **Discharges**: 2023: 48; 2024: 48 (comparison with previous year: About the same, -1%) **Consumption**: 2023: 23; 2024: 23 (comparison with previous year: About the same, -1%)

		Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 2	• Berlin	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Germany: Elbe River	52.533185	13.356721	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
410.64	• Higher	0	0	233.3	0	0.16	177.18

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
267	• Higher	0	0	0	267

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
144	About the same	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 380; 2024: ca. 411 (comparison with previous year: Higher, +8%)

		Discharges: 2023: 241; 2024: 267 (comparison with previous year: Higher, +11%) **Consumption**: 2023: 139; 2024: 144 (comparison with previous year: About the same, +3%) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 3	Cimanggis	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Indonesia: Other please specify: Java-Timor; Cisadane	-6.373673	106.861373	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
118.5	• Higher	0	0	1.4	0	0	117.1

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
42	• Higher	42	0	0	0

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
77	• Higher	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.

		Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 109; 2024: 118.5 (comparison with previous year: Higher, +9%) **Discharges**: 2023: 38; 2024: 42 (comparison with previous year: Higher, +10%) **Consumption**: 2023: 70; 2024: 77 (comparison with previous year: Higher, +9% due to a longer dry season) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 4	Culiacán	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other please specify; Mexico, Northwest Coast; Culiacán	24.672599	-107.498532	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
74	• This is our first year of measurement	0	0	0	0	0	74

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
1	• This is our first year of measurement	0	0	0	1

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
73	• This is our first year of measurement	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2024: 74 (comparison with previous year: first year of measurement) **Discharges**: 2024: 1 (comparison with previous year: first year of measurement) **Consumption**: 2024: 73 (comparison with previous year: first year of measurement)

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 5	El Ejido	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Spain: Other, please specify: Spain, South and East Coast	36,724435	-2,772505	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
94	• Much higher	0	0	0	0	0	94

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
1.17	• Lower	0	0	0	1.17

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
93	• Much higher	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 75 ; 2024: 94 (comparison with previous year: Much higher, +26%) **Discharges**: 2023: 1.27; 2024: 1.17 (comparison with previous year: Lower, -8%) **Consumption**: 2023: 73; 2024: 93 (comparison with previous year: Much higher, +26% due to an increase in operations) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 6	Frankfurt	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Germany: Rhine	50.09105	8.53482	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
78	• Higher	49	0	0	0	0	29

Total water discharges at	Comparison of total discharges	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations

this facility (megaliters)	with previous reporting year				
79	• Higher	8	0	0	71

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
0	• Much lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 72; 2024: 78 (comparison with previous year: Higher, +8%) **Discharges**: 2023: 71; 2024: 79 (comparison with previous year: Higher, +11%) **Consumption**: 2023: 0.8; 2024: 0 (comparison with previous year: Much lower, -100% due to a reduction in site activities) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 7	Fresno, CA	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other please specify: Middle San Joaquin/ Chowchilla / Fresno / Panoche	36.73098	-119.942436	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from	Withdrawals from brackish surface water/ seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources

		wetlands, rivers and lakes					
160.1	• This is our first year of measurement	0	0	160.09	0	0	0.01

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0.2	• This is our first year of measurement	0	0	0	0.2

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
160	• This is our first year of measurement	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2024: 160 (comparison with previous year: first year of measurement) **Discharges**: 2024: 0.2 (comparison with previous year: first year of measurement) **Consumption**: 2024: 160 (comparison with previous year: first year of measurement) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 8	Gothenburg	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Mississippi River	40.880875	-100.166245	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
87	• Lower	0	0	87	0	0	0

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0.4	• Higher	0	0	0	0.4

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
87	• Lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 95; 2024: 87 (comparison with previous year: Lower, -8%) **Discharges**: 2023: 0.35; 2024: 0.4 (comparison with previous year: Higher, +14%) **Consumption**: 2023: 95; 2024: 87(comparison with previous year: Lower, -8% due to a decrease in activities on site, while operations remain the same) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15%

		Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 9	Hyderabad Chandippa	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• India: Godavari	17.444125	78.218061	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
95	• Lower	2	0	93	0	0	0

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0	• About the same	0	0	0	0

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
95	• Lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 102; 2024: 95 (comparison with previous year: Lower, -7%) **Discharges**: 2023: 0; 2024: 0 (comparison with previous year: About the same, 0%) **Consumption**:

		2023: 102; 2024: 95 (comparison with previous year: Lower, -7% due to decrease in activities on site, while operations remain the same) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 10	Ica	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Peru: Other, please specify: Ica, Peru, Pacific Coast	-13.983764	-75.805666	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
377.6	• Lower	0	0	377.3	0	0	0.3

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0.1	• Much lower	0	0	0	0.1

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
377	• Lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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.

		Withdrawals (W equal D plus C): 2023: 400; 2024: 378 (comparison with previous year: Lower, -6%) **Discharges**: 2023: 0.2; 2024: 0.1 (comparison with previous year: Much lower, -49%) **Consumption**: 2023: 400; 2024: 377 (comparison with previous year: Lower, -6% due to decrease in activities on site, while operations remain the same) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 11	La Charca	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Lerma / Salamanca, Rio Lerma	20.42381	-101.059221	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
101.7	• Much lower	0	0	101.5	0	0	0.2

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0.47	• About the same	0	0	0	0.47

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain

101	• Much lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 126; 2024: 101.7 (comparison with previous year: Much lower, -19%) **Discharges**: 2023: 0.46; 2024: 0.47 (comparison with previous year: About the same, +2%) **Consumption**: 2023: 125; 2024: 101 (comparison with previous year: Much lower, -19% due to an increase in rainfall and less dependency on well water) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 12	Las Cruces	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other please specify: Río Grande – Bravo; El Paso / Las Cruces	32.275723	-106.679674	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
75.3	• This is our first year of measurement	24.7	0	49.6	0	0	1.0

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations

0.84	• This is our first year of measurement	0.77	0	0	0.07

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
74	• This is our first year of measurement	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2024: 75.3 (comparison with previous year: This is our first year of measurement) **Discharges**: 2024: 0.84 (comparison with previous year: This is our first year of measurement) **Consumption**: 2024: 74 (comparison with previous year: This is our first year of measurement) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 13	Lerma	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Lerma / Toluca, Rio Lerma	19.28872	-99.535833	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
92	• Lower	0	0	92	0	0	0

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
38	• Higher	0	0	0	38

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
54	• Much lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 100; 2024: 92 (comparison with previous year: Lower, -8%) **Discharges**: 2023: 35; 2024: 38(comparison with previous year: Higher, +8%) **Consumption**: 2023: 64; 2024: 54 (comparison with previous year: Much lower, -16% due to a decrease in activities on site, while operations remain the same) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 14	Marana	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other please specify: North America, Colorado; Brawley Wash	32.37831	-111.235693	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
142.04	• Much lower	0	0	142.02	0	0	0.02

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
3	• Much higher	0	0	0	3

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
139	• Much lower	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 330; 2024: ca. 142 (comparison with previous year: Much lower, -57%) **Discharges**: 2023: 2; 2024: 3 (comparison with previous year: Much higher, +45%) **Consumption**: 2023: 328; 2024: 139 (comparison with previous year: Much lower, -58% due to change in irrigation activities) Thresholds applied for comparison with previous reporting year: About the same: below 5%

		Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 15	Melipilla	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Chile: Other, please specify: Maipo, North Chile, Pacific Coast	-33.677121	-71.151965	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
55	• Higher	28	0	23	0	0	4

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
4	• Much higher	0	0	0	4

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
51	• About the same	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 51; 2024: 55 (comparison with previous year: Higher, 8%) **Discharges**: 2023: 2; 2024: 4 (comparison with previous year: Much higher, more than 100%) **Consumption**:

		2023: 49; 2024: 51 (comparison with previous year: About the same, -4% as there were no significant changes to business activities) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 16	Payette	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other, please specify: Columbia and Northwestern United States; Middle Snake / Payette	44.104103	-116.904734	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
437	• Much higher	0	0	1	0	0	436

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0.05	• Much higher	0	0	0	0.05

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
437	• Much higher	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING.

		Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 24; 2024: 437 (comparison with previous year: Much higher, more than 100% as withdrawals for irrigation were underestimated in previous years) **Discharges**: 2023: 0.02; 2024: 0.05 (comparison with previous year: Much higher, more than 100%) **Consumption**: 2023: 24; 2024: 437 (comparison with previous year: Much higher, more than 100% due to newly installed water meters improving data accuracy) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 17	Petit	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• South Africa: Orange	-26.12621	28.44881	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
131.39	• Higher	0	0	131.38	0	0	0.01

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0.2	• About the same	0	0	0	0.2

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain

131	• Higher	Data from water extraction and discharges at each environmentally relevant site is collected by local working groups according to local and global internal standards. At some sites, data is collected through direct measurement (e.g. through water meters or calibrated pumps). Consumption is measured at each site, with additional checks performed by subtracting water usage from water discharge to get the actual water consumed. Key figures are monitored directly at our sites via CONTINUOUS ONLINE MONITORING. Bayer is 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. **Withdrawals** (W equal D plus C): 2023: 119; 2024: ca. 131 (comparison with previous year: Higher, 10%) **Discharges**: 2023: 0.19; 2024: 0.2 (comparison with previous year: About the same, +4%) **Consumption**: 2023: 119; 2024: 131 (comparison with previous year: Higher, 10% due to a longer dry season, lesser rain for irrigation) Thresholds applied for comparison with previous reporting year: About the same: below 5% Lower / Higher: 5-15% Much lower / higher: above 15%

Facility reference number	Facility name (optional)	Value chain stage	Dependencies, impacts, risks, and/or opportunities identified at this facility	Withdrawals or discharges in the reporting year	Reason for no withdrawals and/or discharges	Country/Area & River Basin	Latitude	Longitude	Located in area with water stress
• Facility 18	Phitsanulok (R&D)	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Thailand: Chao Phraya	16.82405	100.27545	• Yes

Total water withdrawals at this facility (megaliters)	Comparison of total withdrawals with previous reporting year	Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes	Withdrawals from brackish surface water/seawater	Withdrawals from groundwater - renewable	Withdrawals from groundwater - non-renewable	Withdrawals from produced/entrained water	Withdrawals from third party sources
287	• Much higher	287	0	0	0	0	0

Total water discharges at this facility (megaliters)	Comparison of total discharges with previous reporting year	Discharges to fresh surface water	Discharges to brackish surface water/seawater	Discharges to groundwater	Discharges to third party destinations
0	• Much lower	0	0	0	0