Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
287	• 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: 0.2; 2024: 287 (comparison with previous year: Much higher, more than 100%) **Discharges**: 2023: 0.2; 2024: 0.0 (comparison with previous year: Much lower, -100%, discharges are 0 as most water is used for irrigation of fields and hence under consumption. Sanitary water is insignificant) **Consumption**: 2023: 0.2; 2024: 287 (comparison with previous year: Much higher, more than 100% due to correction of previous reporting error. In addition, due to very low rainfall in 2024, more water had to be consumed for irrigation purposes.) Thresholds: 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 19	San Juan de Abajo	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Ameca / Ixtapa, Pacific Central Coast	20.790748	-105.204344	• 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
62.2	• Lower	0	0	62.1	0	0	0.1

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
1.1	• Higher	0	0	0	1.1

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
61	• 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: 69; 2024: ca. 62 (comparison with previous year: Lower, -9%) **Discharges**: 2023: 0.99; 2024: 1.1 (comparison with previous year: Higher, 11%) **Consumption**: 2023: 68; 2024: 61(comparison with previous year: lower, -10% 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 20	Santa Julia	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Chile: Rapel	-34.05883	-70.75859	• 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
272.9	• About the same	0	0	272.8	0	0	0.1

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
51	• Much higher	0	0	0	51

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
222	• 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: 263; 2024: ca. 273 (comparison with previous year: About the same, 4%) **Discharges**: 2023: 28; 2024: 51(comparison with previous year: Much higher, 84%) **Consumption**: 2023: 235; 2024: 222 (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 21	Soda Springs	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other, please specify: Columbia and Northwestern United States; Blackfoot	42.823924	-111.47112	• 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
5,571.78	• About the same	18.01	0	0	5,445.25	54.38	54.14

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
4,191	• About the same	4,167	0	0	24

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
1,381	• 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: 5,461; 2024: ca. 5,572 (comparison with previous year: About the same, 2%) **Discharges**: 2023: 4,208; 2024: 4,191(comparison with previous year: About the same, -0.4%) **Consumption**:

		2023: 1,253; 2024: 1,381(comparison with previous year: Higher, 10% due to problems with potable water well) 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 22	Tlajomulco	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Other, please specify: Río Lerma; Santiago Guadalajara	20.42795	-103.395045	• 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
69.5	• Lower	0	0	69.3	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
1.54	• About the same	0	0	0	1.54

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
68	• 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: 76; 2024: 69.5 (comparison with previous year: Lower, -8%) **Discharges**: 2023: 1.48; 2024: 1.54 (comparison with previous year: About the same, 4%) **Consumption**: 2023: 74; 2024: 68 (comparison with previous year: Lower, -8% 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 23	Tlaxcala	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Mexico: Balsas	19.308497	-98.391946	• 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
98.29	• Much lower	0	0	98.25	0	0	0.04

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
52	• Much lower	2	0	0	50

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
46	• 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: 142; 2024: ca. 98 (comparison with previous year: Much lower, -31%) **Discharges**: 2023: 67; 2024: 52 (comparison with previous year: Much lower, -22%) **Consumption**: 2023: 74; 2024: 46 (comparison with previous year: Much lower, -38% due to 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 24	Vapi	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• India: Other, please specify: Sarya, India West Coast	20.368748	72.93512	• 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
432.2	• Lower	6.5	0	0	0	0	425.7

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
185	• Higher	0	0	0	185

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

247	• 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: 463; 2024: ca. 432 (comparison with previous year: Lower, -7%) **Discharges**: 2023: 170; 2024: 185 (comparison with previous year: Higher, 9%) **Consumption**: 2023: 293; 2024: 247(comparison with previous year: Lower, -16% 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 25	Viluco	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Chile: Other, please specify: Maipo, North Chile, Pacific Coast	-33.79631	-70.77345	• 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	• About the same	0	0	124	0	0	7

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
0.6	• Much lower	0	0	0	0.6

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
130	• 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: 133; 2024: 131 (comparison with previous year: About the same, -2%) **Discharges**: 2023: 0.8; 2024: 0.6 (comparison with previous year: Much lower, -30%) **Consumption**: 2023: 133; 2024: 130 (comparison with previous year: About the same, -2%: 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 26	Weimar	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• Germany: Elbe River	50.998181	11.326266	• 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
60	• Lower	0	0	0	0	0	60

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				
53	• About the same	0	0	0	53

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
7	• 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: 64; 2024: 60 (comparison with previous year: Lower, -5%) **Discharges**: 2023: 55; 2024: 53 (comparison with previous year: About the same, -3%) **Consumption**: 2023: 9; 2024: 7 (comparison with previous year: Much lower, -19% due to 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 27	Woodland	• Direct operations	• Risks	• Yes, withdrawals and discharges	n/a	• United States of America: Other, please specify: Cache - California Central Valley Aquifer System	38.676970	-121.812400	• 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
336	• About the same	0	0	336	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
15	• About the same	0	0	0	15

Total water consumption at this facility (megaliters)	Comparison of total consumption with previous reporting year	Please explain
321	• 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: 324; 2024: 336 (comparison with previous year: About the same, 4%) **Discharges**: 2023: 16; 2024: 15 (comparison with previous year: About the same, -1%) **Consumption**: 2023: 309; 2024: 321 (comparison with previous year: About the same, 4%: No signficant changes to business activites) Thresholds applied for comparison with previous reporting year: About the same: below 5%

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

9.3.2 For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water aspect	% verified	Verification standard used	Please explain
Water withdrawals – total volumes	• 76-100	i) Standard: ISAE 3000; ii) Scope: Global: Water data is measured at site level and monitored annually at global level in our central reporting platform. iii) Methodology: The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report (Bayer Annual Report 2024, p. 361ff; assured water data on p. 168: A Combined Management Report 4.2 Environmental Information, Table A 4.2.4/2). In performing the limited assurance engagement, Deloitte used the following procedures, among others: evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement; inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process; evaluated the reasonableness of the estimates and related information provided by the executive directors; performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement; conducted site visits.	N/A
Water withdrawals – volume by source	• Not verified	N/A	The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report. For our combined management report, we applied the ESRS for the first time for 2024. Water withdrawals by source are not included as reporting metrics in the Consolidated Sustainability Statement according to ESRS. Instead, they are included in our Bayer Impact Report, which was not externally assured.
Water withdrawals – quality by standard	• Not verified	N/A	Water withdrawals quality is measured as needed at the sites, e.g. water withdrawals quality is highly relevant for our health care and our breeding sites.

water quality parameters			We do not monitor, and therefore also not verify, the quality of water withdrawals via our central reporting platform. This is BECAUSE the relevant regulations related to water withdrawal quality requirements differ widely. We do not plan to centrally verify water withdrawals quality in the next two years, as this is a very local topic.
Water discharges – total volumes	• 76-100	i) Standard: ISAE 3000; ii) Scope: Global: Water data is measured at site level and monitored annually at global level in our central reporting platform. iii) Methodology: The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report (Bayer Annual Report 2024, p. 361ff; assured water data on p. 168: A Combined Management Report 4.2 Environmental Information, Table A 4.2.4/2). In performing the limited assurance engagement, Deloitte used the following procedures, among others: evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement; inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process; evaluated the reasonableness of the estimates and related information provided by the executive directors; performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement; conducted site visits.	N/A
Water discharges – volume by destination	• Not verified	N/A	The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report. For our combined management report, we applied the ESRS for the first time for 2024. Water discharges by destination are not included as reporting metrics in the Consolidated Sustainability Statement according to ESRS. Instead, they are included in our Bayer Impact Report, which was not externally assured.
Water discharges – volume by final treatment level	• Not verified	N/A	The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the

			combined management report. For our combined management report, we applied the ESRS for the first time for 2024. Water discharges by final treatment level are not included in the Consolidated Sustainability Statement according to ESRS. Instead, they are included in our Bayer Impact Report, which was not externally assured.
Water discharge quality – quality by standard water quality parameters	• 76-100	Water-related data at production sites is subject to internal and third-party verification. This includes mandatory environmental reporting to authorities, checking of compliance with permit requirements and operator responsibilities, and regular audits, such as internal global HSE audits and audits within the framework of ISO 14001. These audits ensure that environmental processes, including those related to water and wastewater, are systematically monitored regarding compliance with internal and external requirements and improvement. Additionally, verification is enhanced through participation in the EMAS (Eco-Management and Audit Scheme). EMAS involves independent validation of environmental data and performance, reinforcing the credibility and transparency of reported information.	N/A
Water consumption – total volume	• 76-100	i) Standard: ISAE 3000; ii) Scope: Global: Water data is measured at site level and monitored annually at global level in our central reporting platform. iii) Methodology: The auditor Deloitte has conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG, for the financial year from January 1 to December 31, 2024, included in section “Sustainability Statement” of the combined management report (Bayer Annual Report 2024, p. 361ff; assured water data on p. 168: A Combined Management Report 4.2 Environmental Information, Table A 4.2.4/2). In performing the limited assurance engagement, Deloitte used the following procedures, among others: evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement; inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process; evaluated the reasonableness of the estimates and related information provided by the executive directors; performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement; conducted site visits.	N/A

9.5 Provide a figure for your organization's total water withdrawal efficiency.

Revenue (currency)	Total water withdrawal efficiency [calculated automatically]	Anticipated forward trend

46,606,000,000	871,628.95	Our withdrawal efficiency is expected to stay ABOUT THE SAME IN THE FUTURE as no significant changes are expected in our business activities.

9.13 Do any of your products contain substances classified as hazardous by a regulatory authority?

Products contain hazardous substances	Comment
• Yes	N/A

9.13.1 What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Regulatory classification of hazardous substances	% of revenue associated with products containing substances in this list	Please explain
• Annex XVII of EU REACH Regulation	• Less than 10%	The vast majority of our products do not contain substances included in REACH Annex XVII at all. In addition, all our products fulfill all regulatory obligations under sector specific legislation incl. product specific authorization (plant protection products, medicinal products, medical devices, cosmetic products regulations), and by extension under EU REACH Regulation considered to be the world's most stringent when it comes to the handling of chemicals.

9.14 Do you classify any of your current products and/or services as low water impact?

Products and/or services classified as low water impact	Definition used to classify low water impact	Please explain
• Yes	We promote the use of direct seeded rice (DSR) in agriculture. DSR is one of the most promising cultivation methods for enabling water resilience in rice production, which is traditionally very water- intensive. This technologically driven and less resource-intensive cultivation system has the potential to reduce water use in rice production by up to 40% and the associated greenhouse gas emissions by up to 45%. The adoption of DSR can also reduce the demand for manual labor by up to 50% and thus help alleviate the labor shortage in rural areas. CLASSIFICATION OF LOW-WATER IMPACT AND THRESHOLD: The low-water impact applies to the use of our product (in the value chain). The focus is on WATER USE for cultivation of rice. We consider any IMPROVEMENT (THRESHOLD) IN WATER USE WITH DSR compared to conventional cultivation methods as a low-water impact/benefit. Bayer aims to help increase water productivity in farming. Our top priority is rice-growing, for which irrigation accounts for up to 43% of global water extraction. We have set a target to support our smallholder customers to increase water productivity by 25% by 2030 against a 2019–2021 average baseline by transforming rice cropping in the relevant geographies where	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. India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% in terms of CAGR, driven by labor and water shortages. Some governments of north Indian states have announced

	Bayer operates, starting in India. Water productivity is defined as kilogram of crop yield per volume of water applied (kg/m3). The baseline validation is still ongoing.
	Our water target is currently focusing on the DirectAcres Initiative, which aims at supporting farmers shift successfully from transplanted puddled rice to mechanized direct seeded rice, which 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). Transplanted puddled rice is the most common cultivation system. It is also a method that is land, water, labor, capital and energy intensive – and becoming less profitable as resources become increasingly scarce. Over the next two decades, it will be necessary to move to a more economically viable and sustainable rice production method if we are to ensure abundant grain availability, mitigate and adapt to climate change and improve the quality of life of smallholder rice farmers around the world.
	One of the most promising solutions to these challenges is Direct Seeded Rice (DSR). DSR is a technology-driven and less resource-intensive cultivation system. To help farmers transition to DSR, we launched the DirectAcres program, starting in India, with the vision of shaping the future of rice and transforming its cultivation. With our portfolio of high-yield rice hybrids that can be directly seeded, such as Arize® 6444 Gold and Arize® 6555, we are working to provide rice farmers with a crop that requires less water, energy and labor than conventional transplanted rice, while also reducing GHG emissions.
	
	In 2023, we successfully brought DSR to 4,500 hectares in India through the DirectAcres program, achieving 90% farmer satisfaction with germination and weed management, when compared to using the traditional transplanted cultivation methods. In 2024, we have scaled up the project to around 18,700 hectares (as of end of September 2024), with the goal to reach 1,000,000 hectares in India by 2030.
	
	Benefits of DSR:
	// Increases farm efficiency
	// Reduces water consumption by up to 40% per ha
	// Reduces drudgery due to growing process of DSR
	// Reduces GHG emissions by up to 45% per ha
	// Improves soil health due to optimized water use & tillage
	// Improves smallholders' livelihoods through reduced cost of cultivation and improved ROI
	// Shortens the duration of crop by 7 – 10 days giving ample time for the growers to plant next crop in a timely manner
	
	Numbers calculated for Paddy rice & could vary for different rice cultivation practices and geographies
	Considered yield of 5 ton / ha for the Carbon & labor calculations
		that they will incentivize farmers to switch to direct seeded rice. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program. The DirectAcres program has seen considerable success, with more than 90% of participating Indian farmers achieving successful plant establishment in 2023.

9.15 Do you have any water-related targets?

- Yes

9.15.1 Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Category of target	Target set in this category	Please explain
Water pollution	• Yes	N/A
Water withdrawals	• Yes	N/A
Water, Sanitation, and Hygiene (WASH) services	• Yes	N/A
Other	• Yes	N/A

9.15.2 Provide details of your water-related targets and the progress made.

Target reference number	Target coverage	Category of target & Quantitative metric	Date target was set
• Target 1	• Product level	• Other water pollution, please specify: relative environmental improvement of CP portfolio over reporting period	10.12.2019

End date of base year	Base year figure	End date of target year	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
31.12.2018	0	31.12.2030	30	13	• Underway	[Calculated automatically by CDP system]	• Kunming-Montreal Global Biodiversity Framework • Sustainable Development Goal 6

Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target

Bayer adopted a methodology for Crop Protection Environmental Impact Reduction (CP EIR) and set a target for reducing the environmental impact of our crop protection products. Specifically, we aim to reduce the treated-area-weighted environmental impact per hectare of Bayer's global crop protection portfolio by 30% by 2030 against a 2014–2018 average baseline. All Bayer crop protection product applications that are characterizable by PestLCI and USEtox® and used in the field globally, as reported in the AgroWin system, are in the scope of our target. Using an average as the baseline takes account of the specifics of agriculture such as seasonality or dependence on climatic conditions. USEtox® is designed to run a comparative assessment. Its assessment is limited to aquatic organisms taking into account fate, exposure and effect. The model quantifies potential effects on non-target aquatic organisms. The calculation does neither constitute a water quality nor water pollution assessment.	Based on the data collected between 2019 to 2023, Bayer has reduced the treated-area-weighted environmental impact per hectare of our global crop protection portfolio by 13% against the 2014–2018 baseline. The reduction was mainly the result of changes in our crop protection product portfolio in recent years. Based on the analysis of the environmental impact of crop protection products, we will be able to recommend a range of tools to help farmers protect their crops and lessen their environmental impact (1. Optimization of crop protection volumes required per hectare through tools, e.g., precision application, seed treatment, seeds and traits, biologics); 2. Reduction of the environmental impact of the crop protection product itself, 3. Reduction of the emissions into the environment, e.g. through mitigation measures and digitally enabled precision application). This can help to produce higher-yielding crops with less impact in and around the field.	N/A	This is a relative target: figures in % vs baseline. The methodology we adopted relies on two leading, externally developed scientific consensus models: 1.PestLCI has been developed and established by the Technical University of Denmark (DTU) in cooperation with other institutes and organizations since 2006. PestLCI estimates the quantity of an active ingredient emitted into the surrounding environment with the application of a crop protection product in the field, taking into account all contributing processes (see: https://orbit.dtu.dk/en/publications). 2.USEtox® has been developed under the auspices of UNEP-SETAC in cooperation with various universities and institutions since 2008. USEtox® determines concentrations in the surrounding environment and the potential impact the crop protection products could have on aquatic ecosystems, defined as potential effect on nontarget aquatic organisms. USEtox® is also recommended by the European Commission as model for the analysis of products' life cycles and environmental footprint. Bayer provided an extensive inventory of detailed historic market data on crop protection applications globally to DTU. The DTU combined the crop protection inventory data with PestLCI and USEtox® to calculate a global crop protection impact assessment. An external panel of experts is independently performing an assessment of how Bayer and DTU apply the models, and how Bayer measures performance against target (see Bayer Impact Report 2024, p. 48–50).

Target reference number	Target coverage	Category of target & Quantitative metric	Date target was set
• Target 2	• Product level	Other water withdrawals, please specify: • Water productivity (crop yield per volume of water used- kg/m3)	21.03.2023

End date of base year	Base year figure	End date of target year	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
31.12.2021	100	31.12.2030	75	100	• Underway	0%	• Sustainable Development Goal 6

Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target

Bayer aims to help increase water productivity in farming. Our top priority is rice-growing, for which irrigation accounts for up to 43% of global water extraction. We have set a target to support our smallholder customers to increase water productivity by 25% by 2030 against a 2019–2021 average baseline by transforming rice cropping in the relevant geographies where Bayer operates, starting in India. Water productivity is defined as kilogram of crop yield per volume of water applied (kg/m3). The baseline validation is still ongoing. Our water target is currently focusing on the DirectAcres Initiative, which aims at supporting farmers shift successfully from transplanted puddled rice to mechanized direct seeded rice, which 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).	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. India is the focus of Bayer's approach. DSR has the potential to be transformational, as DSR acreages are estimated to grow by around 8–10% in terms of CAGR, driven by labor and water shortages. Some governments of north Indian states have announced that they will incentivize farmers to switch to direct seeded rice. By 2030, Bayer plans to bring the direct seeded rice system to one million hectares in India, supporting over one million early-adopter smallholder rice farmers through our DirectAcres program. The DirectAcres program has seen considerable success, with more than 90% of participating Indian farmers achieving successful plant establishment in 2023. In 2024, we brought DSR to around 18,700 hectares (as of end of September 2024).	N/A	Water use efficiency target (figures in %): We have set a target to support our smallholder customers to increase water productivity by 25% by 2030 against a 2019–2021 average baseline by transforming rice cropping in the relevant geographies where Bayer operates, starting in India. Water productivity is defined as kilogram of crop yield per volume of water applied (kg/m3). Baseline validation still ongoing. Our water target is currently focusing on the DirectAcres Initiative, which aims at supporting farmers shift successfully from transplanted puddled rice to mechanized direct seeded rice. We have finalized and published the water quantification methodology after a review by a panel of external experts. Baseline and tracking data generation and calculations are still in progress. As the baseline validation is still ongoing, we are currently reporting percentage figures setting the baseline at 100% and the target at 75% (100%-25% increase in water productivity). For the reporting year figure, we made a cautionary approach and did not report any progress against the baseline at this moment in time (reporting year figure is therefore the same as baseline: 100%).

Target reference number	Target coverage	Category of target & Quantitative metric	Date target was set
• Target 3	• Country/area/region	Water, Sanitation, and Hygiene (WASH) services • Increase in the proportion of local population using safely managed drinking water services around our facilities and operations	01.11.2024

End date of base year	Base year figure	End date of target year	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
01.11.2024	0	31.10.2026	90	0	• New	0	• Sustainable Development Goal 6

Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target

Provision of reliable drinking water to underserved communities where we operate by providing reliable water access through 90 iJal Safe Water Stations to serve more than 270,000 people in:
Gujarat [Valsad (Vapi), Sabarkantha (Himmatnagar)]; Maharashtra (Thane); Karnataka [Chikkaballapur (BRDC)]; Telangana [Medchal (Shamirpet), Shankarpally (Chandippa)]
	The project's objective is to improve the health of more than 270,000 people in rural/peri-urban communities by providing reliable water access through 90 iJal Safe Water Stations in four states in a period of two years.
	The water stations are remotely monitored enabling addressing any challenges real time to ensure continuous water supply to the community.
		N/A	Project title “Provision of reliable drinking water to underserved communities to improve their health”. This will be achieved by installation of iJal water stations.
			As its CSR initiative, Bayer India is funding the iJal project.
			
			SPECIFIC EXAMPLES of activities during the reporting year:
			// The on-ground implementing partner for the project “Safe Water Network” was onboarded.
			// An agreement was formulated with the implementing partner for a tenure of two years.
			// Geography for installation of the iJal stations, Project design, Execution strategy and Key Performance Indicators were agreed upon.

Target reference number	Target coverage	Category of target & Quantitative metric	Date target was set
• Target 4	• Organization-wide (direct operations only)	Monitoring of water use • Other monitoring water use, please specify: % of sites with water management systems in stressed areas by 2030 (validated)	01.01.2021

End date of base year	Base year figure	End date of target year	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
31.12.2020	0	31.12.2030	100	30	• Revised	N/A	• Sustainable Development Goal 6

Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target
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. 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. 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 is greater than or equal to 0.4). The data is extracted for the exact geolocalization	Using a monitoring tool developed by Bayer, the corporate Public Affairs, Sustainability & Safety (PASS) function analyzes the site data at corporate level including a site-specific risk review and progress analysis. PROGRESS: 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	N/A	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

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.	water consumption and availability, and the optimal conservation of water resources. 8 out of 27 sites passed the assessment in 2024.		management measures such as regular employee training in water management and participation in roundtables with regulatory authorities and residents.

Target reference number	Target coverage	Category of target & Quantitative metric	Date target was set
• Target 5	• Business division	Water withdrawals • Reduction in total water withdrawals	31.12.2024

End date of base year	Base year figure	End date of target year	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
31.12.2024	100	31.12.2030	80	100	• New	N/A	• Sustainable Development Goal 6

Explain target coverage and identify any exclusions	Plan for achieving target, and progress made to the end of the reporting year	Actions which contributed most to achieving or maintaining this target	Further details of target
By 2030, our Pharmaceuticals and Consumer Health Divisions aim to reduce their water withdrawals, including purchased water, weighted by water stress and the own share of the region's total withdrawal, by 20% compared to the 2024 baseline (data based on WRI Aqueduct Water Risk Atlas).	Our analysis shows that replacing once-through cooling systems offers the greatest impact. Additionally, we will optimize wastewater pre-treatment filters, lower water demands for off-gas treatment and reuse treated wastewater. This approach not only minimizes our impact on surface- and groundwater but also reduces heat load to rivers, while lowering long-term operating costs and enhancing production resilience.	N/A	Bayer will build upon the already existing water management systems to optimize the use of water at relevant sites in water-scarce areas and extend them to sites that are forecasted to be in water-scarce regions by 2030.

Module 11 – Environmental Performance – Biodiversity

11.2 What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Actions taken in the reporting period to progress your biodiversity-related commitments	Type of action taken to progress biodiversity-related commitments*
• Yes, we are taking actions to progress our biodiversity-related commitments	• Land/water protection • Land/water management • Education & awareness

11.3 Does your organization use biodiversity indicators to monitor performance across its activities?

Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
• Yes, we use indicators	• Other, please specify: Environmental Impact Reduction (EIR)

11.4 Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Type of area important for biodiversity	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	• Yes	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
UNESCO World Heritage sites	• No	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
UNESCO Man and the Biosphere Reserves	• No	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).

Ramsar sites	• No	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
Key Biodiversity Areas	• Yes	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).
Other areas important for biodiversity	• Yes	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine).

11.4.1 Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Types of area important for biodiversity	Protected area category (IUCN classification)	Country/area	Name of the area important for biodiversity	Proximity	Area of overlap (hectares)	Briefly describe your organization's activities in the reporting year located in or near to the selected area
• Legally protected areas • Key Biodiversity Areas • Other areas important for biodiversity	• Not applicable	Germany	N/A	• Data not available	N/A	Since 2024, Bayer is using the World Database of Key Biodiversity Areas (KBA), the World Database on Protected Areas (PA) and the IUCN Red List of Threatened Species. We analyzed the geographic proximity of relevant conservation areas and endangered species to our 485 production sites, agricultural field and breeding stations, and mining operations. With an impact radius of action 10 times greater than the size of the respective site asset, we found 46 sites near conservation areas (PA or KBA), including 19 production sites, six seed production facilities, 18 field and breeding stations and three phosphate mines (two legacy and one future mine). Currently we are working on adjusting our strategy for the analysis of Bayer sites in relation to biodiversity. Please note: As we could not completely delete the selections in the columns "country/area" and "proximity", we selected Germany for our headquarter location and "Data not available" as we cannot provide additional details until our strategy has been finalized.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity	Mitigation measures implemented within the selected area	Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

• No	N/A	As we operate in a heavily regulated environment, comply with laws and regulatory requirements and strive to minimize the potential environmental impact of our sites during normal operations through mitigation measures, our double materiality assessment did not identify any material impacts with regards to our sites' normal operations on biodiversity, ecosystems and endangered species. Our sites are principally subject to the residual risk of unforeseen events that could potentially lead to negative impacts on biodiversity and ecosystems. We strive to prevent negative environmental impacts through our actions for both normal operations and the management of unforeseen events. Due to compliance with legal and regulatory requirements as well as the targeted, site-specific measures, we came to the conclusion that no additional remedial measures will have to be undertaken with regard to potential impacts on biodiversity.

Module 13 – Further information & sign off

13.1 Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Other environmental information included in your CDP response is verified and/or assured by a third party	Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party	Explain why other environmental information included in your CDP response is not verified and/or assured by a third party
• Yes	n/a	n/a

13.1.1 Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Environmental issue for which data has been verified and/or assured	Disclosure module and data verified and/or assured	Verification/ assurance standard	Further details of the third-party verification/assurance process	Attach verification/ assurance evidence/ report (optional)

• Climate change
• Forests
• Water
• Plastics
• Biodiversity
	Identification, assessment, and management of dependencies, impacts, risks, and opportunities
	• Identification, assessment, and management processes
	• Identification of priority locations
		General standards
		• ISAE 3000
			The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:
			// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.
			// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.
			// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.
			// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.
			// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.
			// conducted site visits.
			// considered the presentation of the information in the Consolidated Sustainability Statement.
				Bayer Annual Report 2024

			// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.	

• Climate change
• Forests
• Water
• Biodiversity
	Governance
	• Environmental policies
		General standards
		• ISAE 3000
			The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:
			// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.
			// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.
			// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.
			// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.
			// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.
			// conducted site visits.
			// considered the presentation of the information in the Consolidated Sustainability Statement.
			// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.
				Bayer Annual Report 2024

• Climate change
• Water
	Business strategy
	• Internal pricing of environmental externalities
	• Scenario analysis
	• Supplier compliance with environmental requirements
	• Sustainable finance taxonomy aligned spending/revenue
	• Transition plans
		General standards
		• ISAE 3000
			The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:
			// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.
			// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.
			// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.
			// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.
				Bayer Annual Report 2024

			// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.
			// conducted site visits.
			// considered the presentation of the information in the Consolidated Sustainability Statement.
			// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.	

● Climate change	Environmental performance – Climate change
	● Base year emissions
	● Electricity/Steam/Heat/Cooling consumption
	● Emissions breakdown by business division
	● Emissions reduction initiatives
	● Fuel consumption
	● Methane emissions
	● Progress against targets
	● Project-based carbon credits
	● Renewable Electricity/Steam/Heat/Cooling consumption
	● Renewable fuel consumption
	● Target-setting methodology
	● Waste data
	● Year on year change in absolute emissions (Scope 1 and 2)
	● Year on year change in absolute emissions (Scope 3)
	● Year on year change in emissions intensity (Scope 1 and 2)
		General standards
		● ISAE 3000
			The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:
			// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.
			// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.
			// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.
			// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.
			// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.
			// conducted site visits.
			// considered the presentation of the information in the Consolidated Sustainability Statement.
			// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.
				Bayer Annual Report 2024

• Water	Environmental performance – Water security
	• Emissions to water in the reporting year
	• Facilities with water-related dependencies, impacts, risks and opportunities
	• Volume withdrawn from areas with water stress (megaliters)
	• Water consumption– total volume
	• Water discharges– total volumes
	• Water withdrawals– total volumes
		General standards
		• ISAE 3000
			The selected information was included in Bayer's Annual Report 2024. Deloitte conducted a limited assurance engagement on the Consolidated Sustainability Statement of Bayer AG included in the combined management report (see Bayer Annual Report 2024, p. 361ff and p. 97-240 for the Sustainability Statement). Deloitte used the following procedures:
			// evaluated the suitability of the criteria as a whole presented by the executive directors in the Consolidated Sustainability Statement.
			// inquired of the executive directors and relevant employees involved in the preparation of the Consolidated Sustainability Statement about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the Consolidated Sustainability Statement, and about the internal controls related to this process.
			// evaluated the reporting policies used by the executive directors to prepare the Consolidated Sustainability Statement.
			// evaluated the reasonableness of the estimates and related information provided by the executive directors. If the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates.
			// performed analytical procedures or tests of details and made inquiries in relation to selected information in the Consolidated Sustainability Statement.
			// conducted site visits.
			// considered the presentation of the information in the Consolidated Sustainability Statement.
			// considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Consolidated Sustainability Statement.
				Bayer Annual Report 2024

13.2 Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

Additional information	Attachment (optional)
For all references to targets made in this report, please note that targets might be shortened due to limited space / CDP character limits. The original versions of our targets, including methodological details, can be found in the Bayer Impact Report 2024 on page 7 (see attachment). **FURTHER INFORMATION FOR 7.16 and 7.30.16:** Bayer operates in 80 countries worldwide. We report our greenhouse gas emissions according to ESRS in line with the requirements of the Greenhouse Gas (GHG) Protocol. In our calculation of Scope 1 and 2 greenhouse gas emissions, we take into account the entire Group in accordance with the financial scope of consolidation, provided a site is environmentally relevant. We regard all sites whose annual energy consumption exceed 1.5 TJ and/or whose annual water withdrawal is greater than or equal to 50 thousand m3 as environmentally relevant. The environmental data of the other sites that lie below the thresholds has no relevant impact on the overall environmental data result. It is therefore not included in our reporting. Please also note for 7.16 that fleet management is counted under Germany. **FURTHER INFORMATION FOR 7.30 and 7.30.1:** We do not differentiate between steam and heat during our data collection. All data for steam and heat is reported in the row "Consumption of purchased or acquired steam" in question 7.30.1.	Bayer Impact Report 2024

13.3 Provide the following information for the person that has signed off (approved) your CDP response.

Job title	Corresponding job category
Bayer AG Chairman of the Board of Management (CEO)	• Board chair

13.4 Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

- Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute