



**Sustainable Finance Disclosure  
Regulation (SFDR) Index**

2023

## Greenhouse Gas Emissions

	2023	Reference <sup>1</sup>
Scope 1 GHG emissions <sup>2</sup>	1.89 million metric tons of CO <sub>2</sub> equivalents	SR: Page 133
Scope 2 GHG emissions <sup>3</sup>	1.11 million metric tons of CO <sub>2</sub> equivalents	SR: Page 133
Scope 3 GHG emissions <sup>4</sup>	9.18 million metric tons of CO <sub>2</sub> equivalents	SR: Page 134
Total GHG emissions <sup>2, 3</sup>	11.98 million metric tons of CO <sub>2</sub> equivalents	SR: Page 134
Active in the fossil fuel sector	No	
Share of non-renewable energy consumption	84.15%	SR: Page 134
Share of renewable energy consumption	15.85%	SR: Page 134
Share of renewable electricity consumption	35.4%	SR: Page 135
Energy consumption intensity per high-impact climate sector	9,725 GWh <sup>5</sup>	SR: Page 135

## Biodiversity

	2023	Reference <sup>1</sup>
Sites/operations located in or near to biodiversity-sensitive areas	Using the international Integrated Biodiversity Assessment Tool (IBAT), we conducted a comparison of the geographical coordinates of our 553 production sites, plant breeding stations and research sites in 2020 with those of internationally recognized protected areas (such as ASEAN Heritage Parks, Wetlands of International Importance according to the Ramsar Convention, Specially Protected Areas of Mediterranean Importance according to the Barcelona Convention, UNESCO-MAB Biosphere Reserves and World Heritage Sites). The comparison showed that 30 of our sites are located within six kilometers of such protected areas.	SR: Page 78

## Water

	2023	Reference <sup>1</sup>
Emissions into water	1,000 metric tons	SR: Page 141
Phosphorus	0.30	
Nitrogen	0.32	
Total organic carbon (TOC)	1.5	
Heavy metals	0.0026	
Inorganic salts	165	
Chemical oxygen demand (COD) <sup>6</sup>	4.49	

## Waste

	2023	Reference <sup>1</sup>
Hazardous waste	316,000 metric tons <sup>7</sup>	SR: Page 142

<sup>1</sup> SR: [Sustainability Report 2023](#) / AR: [Annual Report 2023](#)

<sup>2</sup> In line with the GHG Protocol, we also report the direct emissions resulting from the generation of energy for other companies that is sold as a site service. In 2023, these emissions corresponded to 0.11 million metric tons of CO<sub>2</sub> equivalents.

<sup>3</sup> Scope 2 emissions, market-based method

<sup>4</sup> Emissions from eight Scope 3 categories are of material importance to Bayer and together represent our total inventory of Scope 3 emissions: (3.1) purchased goods and services, (3.2) capital goods, (3.3) fuel- and energy-related activities, (3.4) (upstream) transportation and distribution, (3.5) waste generated in operations, (3.6) business travel, (3.7) employee commuting and (3.12) end-of-life treatment of sold products.

<sup>5</sup> Recalculated from reported 35.4 terajoules

<sup>6</sup> Calculated value based on TOC figures (TOC x 3 = COD)

<sup>7</sup> Definition of hazardous waste in accordance with the local laws in each instance

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**Social and Employee Matters**

	2023	Reference <sup>1</sup>
UN Global Compact principles and OECD Guidelines for Multinational Enterprises	Bayer is a founding member of the UN Global Compact and respects the Universal Declaration of Human Rights and the International Covenants on Civil and Political Rights and on Economic, Social and Cultural Rights of the United Nations. Our human rights due diligence is based on the related principles described in the <a href="#">UN Guiding Principles on Business and Human Rights (UNGPs)</a> and the OECD Guidelines. The UNGPs are considered to be among the most important international standards for preventing and combating possible human rights violations in connection with business activities. We are committed to meeting this responsibility along the entire value chain and within our scope of influence worldwide.	SR: Page 103
Unadjusted gender pay gap	7.35% <sup>8</sup>	
Board gender diversity	Board of Management: 16% women (1 out of 6) Supervisory Board: 45% women	AR
Exposure to controversial weapons: anti-personnel mines, cluster munitions, chemical weapons and biological weapons	No	

## Masthead

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<sup>8</sup> Participating here are the 22 biggest Bayer country organizations, which together account for 86% of the total workforce. We are endeavoring to achieve a Group-wide unadjusted gender pay gap of below 2% by 2030.