



*Sustainability Accounting
Standards Board (SASB) Index*

2024

BIOTECHNOLOGY & PHARMACEUTICALS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Safety of Clinical Trial Participants	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	HC-BP-210a.1	<p>Bayer, similar to many major pharmaceutical and biotechnology companies, utilizes clinical research organizations (CROs) to deliver some of our clinical trial portfolio. This is done through two models.</p> <ol style="list-style-type: none"> 1. The first model is functional service provision, where CRO staff are engaged by Bayer in order to supplement internal resources. In this case, the CRO personnel works on clinical trials using Bayer processes and Bayer IT systems. 2. The second model is where Bayer outsources the clinical trial in full. For these situations, we have large, global CROs with extensive geographical reach, which gives Bayer the opportunity to manage them centrally by appropriate integration into Clinical and Study Teams at the global level. Both Bayer and our CROs adhere to Good Clinical Practice (GCP) and country-specific legal, data privacy, ethical (Declaration of Helsinki) and regulatory requirements. <p>To manage our CRO partners and our outsourcing model, a global process is in place applying to all regions.</p> <p>There are three components of the full outsourcing model:</p> <ol style="list-style-type: none"> 1. Contingent Contracting Model, containing fixed price and bonus/penalty 2. Operating Model, with clear responsibilities and the CRO operating with its own resources, processes and IT systems 3. Risk-based Oversight Model, with Bayer staff focusing on oversight activities that are critical for overseeing patient safety and data integrity <p>To facilitate the full outsourcing model, Bayer works on industry platforms and to recognized regulatory, industry and data standards.</p> <p>With regard to patient safety, assessment and reporting to health authorities, we use Bayer IT systems, people and processes, receiving reports from the investigator. With respect to audit and inspection, these are outlined in our quality agreement, which is appended to the Master Service Agreement, or corresponding supplier agreements. Bayer assesses which clinical sites require audit using a risk-based method. Additional CROs providing supplementary services (e.g. imaging, laboratory analysis) are also utilized and oversight is conducted via a similar mechanism to the full outsourcing model, with Bayer staff focusing on activities that are critical to overseeing patient safety and data integrity.</p> <p>Before any activities can be outsourced to a potential CRO, the CRO is subjected to a qualification process. An integral part of this process is a risk-based assessment whether a GCP qualification audit is required.</p> <p>Bayer publishes information on clinical trials in compliance with the respective local laws. Bayer publishes information on its own clinical trials both in the publicly accessible registers and in its own Clinical Trials Explorer database. Further information about our globally uniform standards, the monitoring of clinical studies and the role of the ethics committees can be found on our website.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health – Clinical trials // Clinical Trials website https://pharma.bayer.com/clinical-trials // Ethics in Clinical Trials website https://pharma.bayer.com/worldwide-standards // Bayer Clinical Trials website https://clinicaltrials.bayer.com/ // http://www.clinicaltrials.gov/
	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	HC-BP-210a.2	<p>During 2024, six US FDA Good Clinical Practice inspections were conducted, 5 at clinical investigator sites that resulted in 2 VAI and 3 NAI outcomes and one sponsor inspection which resulted in NAI. There was no US FDA Pharmacovigilance inspection in 2024.</p>

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	HC-BP-210a.3	Not reported
Access to Medicines	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	HC-BP-240a.1	For more information: // Bayer 2024 Impact Report – Sustainability Strategy chapter // Bayer 2024 Impact Report – Focus on: Access to Health Care chapter // Access to Medicine Foundation 2024 ranking https://accesstomedicinefoundation.org/access-to-medicine-index/report-cards/bayer-ag
	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	HC-BP-240a.2	// Bayer 2024 Impact Report – Focus on: Access to Health Care chapter // Access to Medicine Foundation 2024 ranking https://accesstomedicinefoundation.org/access-to-medicine-index/report-cards/bayer-ag
Affordability & Pricing	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	HC-BP-240b.1	Not reported
	Percentage change in: (1) average list price and (2) average net price across US product portfolio compared to previous year	HC-BP-240b.2	From 2023 to 2024, the Bayer U.S. portfolio WAC for prescription products increased by 5.2%
	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	HC-BP-240b.3	Not reported
Drug Safety	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	HC-BP-250a.1	See FDA Adverse Event Reporting Website
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	HC-BP-250a.2	See FDA Adverse Event Reporting Website

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Number of recalls issued, total units recalled	HC-BP-250a.3	https://www.fda.gov/safety/recalls-market-withdrawals-safety-alerts?search_api_fulltext=Bayer&field_regulated_product_field=All (0 for 2024, 1 for 2023) https://www.accessdata.fda.gov/scripts/ires/index.cfm#tabNav_advancedSearch
	Total amount of product accepted for takeback, reuse or disposal	HC-BP-250a.4	<p>The disposal of pharmaceutical products is subject to strict safety criteria. Packaging materials for crop protection products are recycled in line with national regulations and according to country-specific infrastructures for waste disposal. In many countries with no legal regulation, the industry has set up a returns system in collaboration with other providers. Whenever possible within the framework of legal regulations, we make use of the opportunities in our divisions to recycle solvents, catalysts and intermediates and re-turn them to the production process after treatment. Re-cycling plays an especially important role in our production of crop protection products and is therefore a key criterion at the process development stage of active ingredient production. In all divisions, production- and material-based recycling is aligned to the individual requirements of the production processes at the sites.</p> <p>Through a returns program, we enable doctors' offices and hospitals to send remaining stock or unused supplies of the iodinated X-ray contrast agent iopromide and our gadolinium-containing contrast agent from our customers. The residues are collected in special containers that can be obtained from Bayer for free and that an external service provider picks up on our behalf. This makes our system customer-friendly and participation easier for medical personnel. A patented recycling process is employed to recover iodine and return it to the industrial supply chain. The recovered iodine can be used for many different purposes, but not for the production of contrast agents themselves as the legal quality requirements for medicinal products do not permit this. Also, old injectors are taken back, refurbished or repaired and reused as spare parts.</p> <p>// Bayer 2024 Impact Report – Chapter 3.7 Pharmaceuticals and Consumer Health // Bayer 2024 Impact Report – Chapter 7.5 Environmental – Waste and Recycling – Disposal, recycling and processing // Bayer Sustainability Statement in the Annual Report 2024 – E5 Circular Economy</p>
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	HC-BP-250a.5	None. All our manufacturing sites are classified as NAI (no action indicated) or VAI (voluntary action indicated) by the FDA.
Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	HC-BP-260a.1	// Bayer 2024 Impact Report – Chapter 3.5 Product Stewardship – Protection against Product Counterfeiting
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	HC-BP-260a.2	// Bayer 2024 Impact Report – Chapter 3.5 Product Stewardship – Protection against Product Counterfeiting
	Number of actions that led to raids, seizure, arrests and/or filing of criminal charges related to counterfeit products	HC-BP-260a.3	<p>In addition to the process established in the quality management system, we have introduced a data management tool for the corporate security and legal functions. This enables assessments and reports to be compiled on activities by law enforcement authorities in connection with pharmaceutical counterfeiting that were triggered by information and analyses we submitted.</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 3.5 Product Stewardship – Protection against Product Counterfeiting</p>
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	HC-BP-270a.1	Not reported

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting																																			
	Description of code of ethics governing promotion of off-label use of products	HC-BP-270a.2	<p>We do not tolerate any improper exertion of influence on our business partners. As part of our compliance management system, we record and investigate any suspected violation of our responsible marketing principles, irrespective of whether the complaints come from internal or external sources. The most important Group Regulations in this context are the Code of Conduct and the Legal, Compliance and Insurance Policy (e.g. on anti-corruption, competition law, data privacy). These regulations are supplemented by the Group Regulation on Integrity & Responsibility in Communications and Marketing, which guides all employees to ensure compliance across all communication and marketing activities, including the development and usage of promotional articles in accordance with current internal and relevant external legal and ethical standards. Where several regulations are applicable, we comply with the strictest standards. Third parties acting on Bayer's behalf in countries with a high corruption risk undergo a separate due diligence process that involves criteria related to anti-corruption.</p> <p>Industry codes for pharmaceutical products and medical devices that have been adopted by major national and international associations and organizations also apply to marketing and distribution at Bayer. In many countries, these standards are further underpinned by local codes – all of which apply to pre-prescription pharmaceuticals and some of which also apply to nonprescription medicines, dietary supplements, medical devices and medicated skincare products.</p> <p>The codes of the International Federation of Pharmaceutical Manufacturers & Associations (IFPMA) serve as a binding minimum global standard for all of Bayer's human pharmaceutical products in their area of application. In addition, Bayer observes the codes of the European Federation of Pharmaceutical Industries and Associations (EFPIA) in its interaction with healthcare professionals and patient organizations. Regarding the advertising of human pharmaceutical products, Bayer complies with the regulations set out in the IFPMA Code of Practice as the minimum global standard, along with those set forth in regional and national codes.</p> <p>The aforementioned codes contain provisions governing, among other matters, advertising materials, the distribution of samples, cooperation with members of specialist groups in connection with speaker and consultancy contracts, and scientific studies. Bayer observes the applicable transparency rules (e.g. the Physician Payments Sunshine Act in the United States) and participates in voluntary programs such as the EFPIA Disclosure Code</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 2.2 Corporate Governance – Compliance – Marketing compliance and the validity of recognized standards // Bayer Responsible Marketing & Sales website https://www.bayer.com/en/sustainability/responsible-marketing-sales-regulation // Bayer Corporate Compliance Policy website https://www.bayer.com/sites/default/files/bayer-corporate-compliance-policy-en.pdf // Bayer Code of Conduct website https://www.bayer.com/en/commitments/code-of-conduct</p>																																			
Employee Recruitment, Development & Retention	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	HC-BP-330a.1	<p>To maintain an enthusiasm for Bayer among top researchers and scientists, we offer them special development opportunities that are tailored to their requirements. These include new scientific challenges, special advanced training offerings and a career path either as experts or as managers in various Bayer regions, functions or divisions. Through our Science Fellows Community, we talk to our scientific specialists about their own career development. Special mentoring programs are established to support employees' early development and their regular networking with experienced scientists and managers.</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 6.5 Employees – Employee Development and Integration</p>																																			
	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	HC-BP-330a.1	<p>Fluctuation of employees</p> <table border="1"> <thead> <tr> <th></th> <th colspan="3">Voluntary</th> <th colspan="3">Total</th> </tr> <tr> <th>%</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Women</td> <td>6.2</td> <td>5.3</td> <td>6.0</td> <td>12.1</td> <td>11.2</td> <td>14.5</td> </tr> <tr> <td>Men</td> <td>5.7</td> <td>5.2</td> <td>5.1</td> <td>12.2</td> <td>11.4</td> <td>13.6</td> </tr> <tr> <td>Total</td> <td>5.9</td> <td>5.2</td> <td>5.5</td> <td>12.2</td> <td>11.3</td> <td>14.0</td> </tr> </tbody> </table> <p>For more information on fluctuation by region and by age group: // Bayer 2024 Impact Report – Chapter 6.3 Employees – Employment in Detail</p>		Voluntary			Total			%	2022	2023	2024	2022	2023	2024	Women	6.2	5.3	6.0	12.1	11.2	14.5	Men	5.7	5.2	5.1	12.2	11.4	13.6	Total	5.9	5.2	5.5	12.2	11.3	14.0
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Supply Chain Management	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	HC-BP-430a.1	<p>Bayer is an active member of Rx-360, with representation on the Board of Directors and operational engagement on relevant committees and working groups, such as Audit Operations, Supply Chain Security, Cell & Gene Therapy and Data Integrity. All of our own relevant facilities are taking part in Rx360. Extremely stringent safety standards for patients and medical professionals apply to pharmaceuticals and medical devices. That's why both the development and manufacture of pharmaceuticals and medical devices are subject to very strict quality requirements.</p> <p>The quality management system of the Pharmaceuticals and Consumer Health divisions is based on internationally recognized standards and applicable legal, regulatory and ethical requirements for all stages of the provision of a pharmaceutical or a medical device – from development to registration, production and distribution. In particular, these standards include the rules for good working practice (GxP) in the development and manufacture of pharmaceuticals – such as Good Manufacturing Practice (GMP), Good Distribution Practice (GDP), Good Clinical Practice (GCP), Good Pharmacovigilance Practice (GVP), ISO certifications such as those for the manufacture of medical devices (e.g. ISO 17025 and 13485), and the guidelines of the ICH (International Council for Harmonisation of Technical Requirements for Pharmaceuticals for Human Use). The strategy is in line with the United Nations Guiding Principles (UNGPs) on Business and Human Rights. No cases of noncompliance with the UNGPs were reported in 2024.</p> <p>Internal experts and external assessors regularly conduct risk-based audits to verify compliance with the statutory requirements and relevant standards in development and production, as well as for registered product specifications. Such audits also cover institutes subcontracted by Bayer, service providers, our suppliers and contract manufacturing organizations (CMOs). Deciding the frequency of audits at CMOs follows the same risk-based approach as for internal manufacturing sites. Observations made during these audits are systematically evaluated, and compliance with corrective measures is verified at regular intervals. The quality requirements derived from regulatory requirements, permits and authorizations, and from relevant standards, are regularly reviewed and integrated into our quality management system.</p> <p>In addition to the internal quality assurance mechanisms, all our sites are regularly inspected by the health authorities of the respective countries to verify compliance with the various national and international requirements and certified according to the respective product category (e.g. through GMP certificates or in the form of a manufacturing license). All our sites received the targeted certifications in 2024.</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health – Quality and safety of pharmaceuticals and medical devices // Bayer Sustainability Statement in the Annual Report 2024 – S4 Consumers and end-users</p>
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	HC-BP-510a.1	Not reported

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Description of code of ethics governing interactions with health care professionals	HC-BP-510a.2	<p>We do not tolerate any improper exertion of influence on our business partners. As part of our compliance management system, we record and investigate any suspected violation of our responsible marketing principles, irrespective of whether the complaints come from internal or external sources. The most important Group Regulations in this context are the Code of Conduct and the Legal, Compliance and Insurance Policy (e.g. on anti-corruption, competition law, data privacy). These regulations are supplemented by the Group Regulation on Integrity & Responsibility in Communications and Marketing, which guides all employees to ensure compliance across all communication and marketing activities, including the development and usage of promotional articles in accordance with current internal and relevant external legal and ethical standards. Where several regulations are applicable, we comply with the strictest standards. Third parties acting on Bayer's behalf in countries with a high corruption risk undergo a separate due diligence process that involves criteria related to anti-corruption.</p> <p>Industry codes for pharmaceutical products and medical devices that have been adopted by major national and international associations and organizations also apply to marketing and distribution at Bayer. In many countries, these standards are further underpinned by local codes – all of which apply to pre-prescription pharmaceuticals and some of which also apply to nonprescription medicines, dietary supplements, medical devices and medicated skincare products.</p> <p>The codes of the International Federation of Pharmaceutical Manufacturers & Associations (IFPMA) serve as a binding minimum global standard for all of Bayer's human pharmaceutical products in their area of application. In addition, Bayer observes the codes of the European Federation of Pharmaceutical Industries and Associations (EFPIA) in its interaction with healthcare professionals and patient organizations. Regarding the advertising of human pharmaceutical products, Bayer complies with the regulations set out in the IFPMA Code of Practice as the minimum global standard, along with those set forth in regional and national codes.</p> <p>The aforementioned codes contain provisions governing, among other matters, advertising materials, the distribution of samples, cooperation with members of specialist groups in connection with speaker and consultancy contracts, and scientific studies. Bayer observes the applicable transparency rules (e.g. the Physician Payments Sunshine Act in the United States) and participates in voluntary programs such as the EFPIA Disclosure Code.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Impact Report – Chapter 2.2 Corporate Governance – Compliance – Marketing compliance and the validity of recognized standards // Bayer Responsible Marketing & Sales website https://www.bayer.com/en/sustainability/responsible-marketing-sales-regulation // Bayer Code of Conduct website https://www.bayer.com/en/commitments/code-of-conduct // Bayer Corporate Compliance Policy website https://www.bayer.com/sites/default/files/bayer-corporate-compliance-policy-en.pdf

Activity Metrics

SASB Activity Metric	SASB Code
Number of patients treated	Not reported
Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	<ul style="list-style-type: none"> // Bayer 2024 Annual Report – Chapter 1.1.2 Corporate Structure // Bayer 2024 Annual Report – Chapter 1.3 Focus on Innovation – Pharmaceuticals

CHEMICALS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting																					
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	RT-CH-110a.1	<p>In reporting greenhouse gas emissions, we take account of the recommendations of the Greenhouse Gas Protocol (GHG Protocol). We report on the direct greenhouse gas emissions (Scope 1) from our vehicles, plants and production facilities from our environmental relevant sites (Bayer sites with an annual energy consumption exceeding 1.5 terajoules).</p> <hr/> <p>Gross Scope 1 GHG Emissions by Emitted Greenhouse Gas</p> <table border="1"> <thead> <tr> <th>million t CO₂eq</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Gross Scope 1 GHG emissions</td> <td>1.89</td> <td>1.88</td> </tr> <tr> <td>of which carbon dioxide (CO₂)</td> <td>1.84</td> <td>1.83</td> </tr> <tr> <td>of which ozone-depleting substances</td> <td>0.003</td> <td>0.003</td> </tr> <tr> <td>of which partially fluorinated hydrocarbons (HFCs)</td> <td>0.04</td> <td>0.04</td> </tr> <tr> <td>of which nitrous oxide (N₂O)</td> <td>0.01</td> <td>0.01</td> </tr> <tr> <td>of which methane (CH₄)</td> <td>0.003</td> <td>0.003</td> </tr> </tbody> </table> <p>In 2024, we participated in European emissions trading with a total of five plants (2023: five plants). The greenhouse gas emissions of these plants amounted to approximately 248,000 metric tons of CO₂ equivalents in 2024 (2023: approximately 265,000 metric tons of CO₂ equivalents). For more information: // Bayer Sustainability Statement in the Annual Report 2024 – E1-6 Greenhouse gas emissions // Bayer CDP Questionnaire www.bayer.com/cdp</p>	million t CO ₂ eq	2023	2024	Gross Scope 1 GHG emissions	1.89	1.88	of which carbon dioxide (CO ₂)	1.84	1.83	of which ozone-depleting substances	0.003	0.003	of which partially fluorinated hydrocarbons (HFCs)	0.04	0.04	of which nitrous oxide (N ₂ O)	0.01	0.01	of which methane (CH ₄)	0.003	0.003
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	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	<p>We support the Paris Agreement and the objective of limiting global warming to 1.5 °C relative to the preindustrial level. In 2020, we set ourselves a target of achieving a 42% reduction in absolute combined Scope 1 and 2 greenhouse gas emissions (comprises direct emissions [Scope 1] and indirect [Scope 2, market-based] greenhouse gas emissions from Bayer sites with an annual energy consumption exceeding 1.5 terajoules) compared with the base year 2019 by the year 2029. This target was validated in 2024 by the SBTi organization and is in line with the UN Sustainable Development Goals, the Paris Agreement to limit warming to 1.5 °C, and the Business Ambition for 1.5 °C of the UN Global Compact Initiative.</p> <p>// Optimization of energy efficiency in our facilities and buildings: To reduce our greenhouse gas emissions, we plan to drive forward our energy efficiency and process optimization by 2029. The actions involve increasing the energy efficiency of our plants and buildings through process innovations, efficient technologies and optimized energy management systems. Certifications according to the international standards ISO 14001 (environmental management) and ISO 50001 (energy management) help to identify energy savings potential both in existing production processes and in the development of new production processes and the conversion of existing ones. These certifications enable us to manage and reduce energy consumption at our production sites. Each year, various measures are implemented at many of our sites. The implementation of the measures depends on local circumstances, as well as technological developments.</p> <p>// Emissions reduction at our sites through the purchase of energy for heating and cooling: To achieve our ambitious climate target of net zero greenhouse gas emissions in 2050, we must also reduce emissions at our sites from utility services, particularly for heating and cooling. 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 greenhouse gas emission-free steam production. Implementation of this measure is scheduled to be fully completed by 2050.</p> <p>// Conversion of our vehicle fleet to electromobility: To further reduce our greenhouse gas 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. So far, we have begun transitioning to electromobility in 50 countries (including Germany) that account for about 86% of our vehicle fleet. The proportion of hybrid and electric vehicles in our fleet is approximately 18%. The conversion will make an approximately 1% contribution to the reduction of our Scope 1 greenhouse gas emissions.</p>																					

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			<p>More details can be found in our Bayer Sustainability Statement in the Annual Report 2024 – E1 Climate Change.</p> <p>In 2024, we looked at the risks and opportunities stemming from the effects of climate change from various perspectives to evaluate them even better in relation to our company and integrate them into our strategy and measures. Climate-related risks are already accounted for in our Group-wide enterprise risk management (ERM) system.</p> <p>// Based on the Paris Agreement, the most important countries and regions in which Bayer operates have committed to limiting global warming by reducing their greenhouse gas emissions.</p> <p>// One example is the European Union’s Green Deal, the goal of which is to accelerate the transition to an emissions-free future and achieve climate neutrality by 2050. Consequently, the EU is expected to further increase costs for the emission of greenhouse gases (e.g. through CO₂ regulations such as the EU emissions trading system [EU-ETS] or a carbon tax), adjust financing incentives (e.g. through the EU taxonomy) and drive forward technological changes (e.g. through the promotion of renewable energies and hydrogen technologies).</p> <p>// China has committed to attaining net-zero emissions by 2060 and is therefore expected to introduce further regulations in this connection.</p> <p>Through our strategy for achieving climate neutrality and reducing greenhouse gas emissions on the pathway to a 1.5°C scenario, we are reducing the risk of additional costs caused by the expected regulations.</p> <p>For more information:</p> <p>// Bayer Sustainability Statement in the Annual Report 2024 – E1 Climate change</p> <p>// Bayer 2024 Impact Report – Sustainability Strategy</p> <p>// Bayer 2024 Impact Report – Chapter 7.2 Environment – Climate</p> <p>// Bayer 2024 TCFD Report www.bayer.com/tcfd</p> <p>// Bayer CDP Questionnaire www.bayer.com/cdp</p>																																								
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	<p>We report on direct air emissions from our environmental relevant sites (Bayer sites with an annual energy consumption exceeding 1.5 terajoules).</p> <table border="1"> <thead> <tr> <th colspan="5">Direct Air Emissions</th> </tr> <tr> <th>1,000 metric tons</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>ODS¹</td> <td>0.0039</td> <td>0.0042</td> <td>0.0003</td> <td>0.0002</td> </tr> <tr> <td>VOC²</td> <td>0.43</td> <td>0.46</td> <td>0.44</td> <td>0.41</td> </tr> <tr> <td>CO (carbon monoxide)</td> <td>2.66</td> <td>2.62</td> <td>2.43</td> <td>2.53</td> </tr> <tr> <td>NO_x (nitrogen oxides)</td> <td>3.57</td> <td>3.52</td> <td>3.32</td> <td>3.29</td> </tr> <tr> <td>SO_x (sulfur oxides)</td> <td>1.28</td> <td>1.29</td> <td>1.20</td> <td>1.18</td> </tr> <tr> <td>Particulates³</td> <td>2.05</td> <td>2.26</td> <td>2.36</td> <td>2.41</td> </tr> </tbody> </table> <p>¹ Ozone-depleting substances (ODS) according to the Montreal Protocol, in CFC-11 equivalents</p> <p>² Volatile organic compounds (VOCs) excluding methane</p> <p>³ Fugitive total suspended particles (TSPs)</p> <p>For more information:</p> <p>// Bayer 2024 Impact Report – Chapter 7.3 Environment – Air Emissions</p>	Direct Air Emissions					1,000 metric tons	2021	2022	2023	2024	ODS ¹	0.0039	0.0042	0.0003	0.0002	VOC ²	0.43	0.46	0.44	0.41	CO (carbon monoxide)	2.66	2.62	2.43	2.53	NO _x (nitrogen oxides)	3.57	3.52	3.32	3.29	SO _x (sulfur oxides)	1.28	1.29	1.20	1.18	Particulates ³	2.05	2.26	2.36	2.41
Direct Air Emissions																																											
1,000 metric tons	2021	2022	2023	2024																																							
ODS ¹	0.0039	0.0042	0.0003	0.0002																																							
VOC ²	0.43	0.46	0.44	0.41																																							
CO (carbon monoxide)	2.66	2.62	2.43	2.53																																							
NO _x (nitrogen oxides)	3.57	3.52	3.32	3.29																																							
SO _x (sulfur oxides)	1.28	1.29	1.20	1.18																																							
Particulates ³	2.05	2.26	2.36	2.41																																							
Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	RT-CH-130a.1	<p>We report on energy consumption from our environmental relevant sites (Bayer sites with an annual energy consumption exceeding 1.5 terajoules).</p>																																								

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
			Energy Consumption and Mix
			MWh thousand
			2023 2024
			Total fossil energy consumption 7,161 7,058
			of which fuel consumption from coal and coal products 151 172
			of which fuel consumption from crude oil and petroleum products 784 731
			of which fuel consumption from natural gas 2,852 2,842
			of which fuel consumption from other fossil sources 16 11
			of which consumption of purchased or acquired electricity, heat, steam or cooling from fossil sources 3,359 3,303
			thereof consumption of purchased or acquired electricity from fossil sources 1,857 1,740
			thereof consumption of purchased or acquired heat, steam and cooling from fossil sources 1,502 1,563
			Total nuclear energy consumption¹ 302 303
			Total renewable energy consumption 1,521 1,560
			of which fuel consumption from renewable sources ² 308 191
			of which consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources 1,209 1,366
			thereof consumption of purchased or acquired electricity from renewable sources 1,183 1,331
			thereof consumption of purchased or acquired heat, steam and cooling from renewable sources 26 35
			of which consumption of self-generated nonfuel renewable energy 3 3
			Total energy consumption from other nonrenewable sources³ 142 133
			Total energy consumption 9,127 9,055
			Share of fossil sources in total energy consumption (%) 78.5 77.9
			Share of nuclear sources in total energy consumption (%) 3.3 3.3
			Share of renewable sources in total energy consumption (%) 16.7 17.2
			Share of other nonrenewable sources in total energy consumption (%) 1.6 1.5
			Self-generated nonrenewable energy production 6,781 6,867
			Self-generated renewable energy production 3 3
			¹ This figure is an estimate based on nuclear sources' share of the national electricity mix of the countries in which we buy electricity from the grid. Our data source is the Statistical Review of World Energy of the Energy Institute, substantially edited by Our World in Data. The actual consumption of power from nuclear sources can deviate because the national electricity mixes bear only a statistical similarity to the composition of Bayer's electricity consumption from the grid.
			² Includes fuel consumption from biomass, biogas and hydrogen from renewable sources
			³ Includes energy generated from waste
			Energy consumption required for production processes is usually dependent on the production volume: the more that is produced, the greater the energy consumption and also the associated greenhouse gas emissions. At the European level, we are required to comply with the EU Energy Efficiency Directive (2012/27/EU), which stipulates that companies must conduct regular energy audits or implement an ISO 50001-certified energy management system. The sites subject to these requirements are re-sponsible for taking the necessary actions and are also subject to audits conducted by internal and external experts. In total, 18 sites have been certified in accordance with ISO 50001 in 2024.
			For more information:
			// Bayer Sustainability Statement in the Annual Report 2024 – E1-5 Energy consumption
			// Bayer 2024 Impact Report – Sustainability Strategy chapter
			// Bayer CDP Questionnaire www.bayer.com/cdp

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting				
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	Water Withdrawals by Source				
			Million m ³	2021	2022	2023	2024
			Total water withdrawals	55	53	53	53
			of which from groundwater	20.6	21.3	21.3	20.9
			of which from surface water	10.1	8.5	8.9	9.6
			of which rainwater	6.0	2.8	2.3	3.4
			of which drinking water from third parties	15.2	16.7	18.4	17.7
			of which recycled wastewater from third parties	0.7	0.6	0.5	0.3
			of which other ¹ from third parties	1.6	2.1	1.1	0.7
			of which water content of raw materials ² from third parties	0.7	0.7	0.7	0.9
			¹ Treated water such as distilled water, ultrapure water, and mineral water				
			² Partly released by chemical reaction				
			Total Water Consumption and Water Consumption in Areas at Water Risk, Including High Water Stress				
			million m ³	2023	2024		
			Total water consumption	20.78	21.01		
			of which in areas at water risk including high water stress	4.92	5.36		
			For more information:				
			// Bayer 2024 Impact Report – Chapter 7.4 Environment – Water				
			// Bayer Sustainability Statement in the Annual Report 2024 – E3 Water and marine resources				
			// Bayer CDP Questionnaire www.bayer.com/cdp				
	Number of incidents of noncompliance associated with water quality permits, standards and regulations	RT-CH-140a.2	// Bayer Sustainability Statement in the Annual Report 2024 – E2 Pollution				

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	<p>Responsible water usage is a cornerstone of our commitment to sustainable development and is described in the Group Regulation on HSE Management and HSE Key Requirements. Clean water in sufficient quantities is essential for the health of people, animals and plants. That is why it is crucial that industrial water usage does not lead to local problems, such as water shortages for the people living in the catchment areas of our production sites in the future. To maximize impact, our activities go beyond our own sites and comprise measures throughout the value chain – from our suppliers through internal operational procedures to the farmers we supply.</p> <p>Our comprehensive water strategy covers potential water-related risks along our value chain. We want to deploy Bayer’s innovation capability to generate value added for society while also creating new business opportunities.</p> <p>Cornerstones of our water strategy are:</p> <ul style="list-style-type: none"> // Resilient agriculture: 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. // As we consider water a scarce and essential resource for life, we incorporate water quality and quantity into business and investment decisions to mitigate climate risks. As part of Bayer’s Ecological & Sustainability Assessments for new investments, all investments above € 10 million must be evaluated regarding their environmental impact. This assessment includes both a product and a process evaluation. The process evaluation assesses the site-specific impacts of the new investment projects on the local environment and organisms. The outcome is an improved risk assessment at site level to secure safe handling and use of substances as well as the prevention of incidents and emissions into air, water and soil. // When evaluating water-related risks, we consider factors such as the proximity to water-scarce regions, flood-prone areas, and our own consumption and discharge practices. These factors are integral to our decision-making process. // We value water at our own sites through water checks with detailed flow analyses, monitoring of drought and flood risks, water management systems for sites in water scarce areas and assessment of Predicted No Effect Concentrations (PNECs). // Suppliers: Bayer included specific aspects relating to water and wastewater in the Supplier Code of Conduct updated in 2022, and in our evaluation of the suppliers’ sustainability risk and in supplier audits. // Our sites and facilities: Bayer is committed to providing clean drinking water and sanitary facilities for all employees at our sites (WASH). We also want to continue reducing emissions into wastewater at our sites worldwide. Furthermore, we have voluntarily established very strict limits for the discharge of active ingredients into wastewater for the sites where they are produced. To reduce our impact and dependency on water resources at relevant sites in water-scarce regions, we want to build on our existing water management systems and expand them to sites located in regions that will be subjected to water stress by 2030. This includes a risk evaluation that covers accessibility, availability and quality. We want to establish context-related water targets for our own operations by 2025 that we plan to achieve by 2030. // Bayer as an ambassador and partner: It will take broad action by many supporters to deal with the water crisis. Bayer has a strong network through its participation in various initiatives. These include the World Meteorological Organization for Water and Climate Leaders and the Water Resilience Coalition (WRC), International Drought Resilience Alliance (IDRA), an initiative forged during COP29 at the ministers’ meeting of the United Nations Convention to Combat Desertification (UNCCD). We support these strong partnerships to ensure the engagement of the private sector in the actual water debate. Bayer continues to support the CEO Water Mandate of the UN Global Compact with the goal of working with key stakeholders to develop sustainable strategies for water usage. We are also a member of the WRC, which concretizes and complements the ambitions of the CEO Water Mandate at a private-sector level. <p>In our Water Position, we commit to complying with international, national and local legislation, and thus to protecting water resources, using them as sparingly as possible and to further reducing emissions into water. In our annual response to the CDP Questionnaire, we report in detail on our handling of water. This equates to a progress report for the CEO Water Mandate. We received an A rating from CDP in 2024.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Impact Report – Chapter 7.4 Environment – Water // Bayer CDP Questionnaire www.bayer.com/cdp // HSE Management and HSE Key Requirements

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting				
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RT-CH-150a.1	Hazardous Waste Generated¹				
			1,000 metric tons	2021	2022	2023	2024
			Total hazardous waste generated	316	276	316	288
			of which from production	303	273	312	287
			of which from construction work	13	3	4	1
			¹ Definition of hazardous waste in accordance with the local laws				
			The proportion of hazardous waste that was recycled was around 12%.				
			For more information:				
			// Bayer 2024 Impact Report – Chapter 7 Environment				
			// Bayer Sustainability Statement in the Annual Report 2024 – E5-5 Resource outflows				
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	// Bayer Sustainability Statement in the Annual Report 2024 – Interests and views of stakeholders [SBM-2]				
			// Bayer Sustainability Statement in the Annual Report 2024 – S3 Affected Communities				
			// Bayer 2024 Impact Report – Chapter 1.3 The Company – Value Added				
			// Bayer 2024 Impact Report – Chapter 2.1 Corporate Governance – Practices and Principles (Code of Conduct)				
			// Bayer 2024 Impact Report – Chapter 2.8 Corporate Governance – Emergency and Crisis Management				
			// Bayer 2024 Impact Report – Chapter 2.2 Corporate Governance – Compliance				
			// Bayer 2024 Impact Report – Chapter 2.4 Corporate Governance – Stakeholders				
			// Bayer 2024 Impact Report – Chapter 8.4 Health and Safety – Process and Plant Safety				
// Bayer 2024 Impact Report – Chapter 9.2 Social Engagement – Our Engagement in 2024							

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting			
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	Recordable Occupational Injuries and Illnesses			
				2022	2023	2024
			Recordable work-related accidents¹	416	459	439
			of which of Bayer employees	367	419	397
			of which of nonemployees ²	49	40	42
			Rate of recordable work-related accidents ^{1,3}	2.00	2.24	2.20
			Rate of recordable work-related accidents of employees ³	1.82	2.10	2.05
			Rate of recordable work-related accidents of nonemployees ³	7.62	7.01	7.58
			Rate of occupational injuries with lost workdays (LTRIR) ^{1,4,5}	0.20	0.23	0.24
			Total number of high severity injuries and illnesses (excluding fatalities)¹	11	13	9
			Bayer employees	11	13	8
			Nonemployees ²	–	–	1
			Rate of high severity incidents (excluding fatalities) ^{1,4}	0.01	0.01	0.01
			Number of lost days ¹	5565	5,901	5,059
			Fatalities from work-related injuries and work-related ill health	1	12	2
			of which fatalities of employees	1	7	–
			of which fatalities of nonemployees ¹	–	–	–
			of which fatalities of value chain workers (not under Bayer supervision)	–	5	2
			Rate of fatal occupational injuries ^{1,4}	0.001	0.007	–
Previous years' figures restated						
¹ Bayer employees and nonemployees						
² Nonemployees refers to the definition of ESRS and equals our internal definition of directly supervised contractors						
³ based on 1,000,000 of around 200,000,000 working hours in 2024						
⁴ based on 200,000 of around 200,000,000 working hours in 2024						
⁵ LTRIR = Lost Time Recordable Incident Rate; based on 200,000 working hours						
<p>The basis of our reporting on occupational injuries is the rate of recordable work-related accidents, which covers all occupational injuries and illnesses leading to medical treatment that goes beyond basic first aid that are suffered by Bayer employees and employees of contractors under the direct supervision of Bayer (named as nonemployees in ESRS definition). As a result, the recordable work-related accidents cover injuries and occupational illnesses both with and without lost workdays. We changed the calculation factor from 200,000 hours worked to 1,000,000 hours in accordance with the requirements from ESRS in 2024. In 2024, it was at 2.20 cases per 1,000,000 hours worked, which is equivalent to 439 occupational injuries worldwide (2023: 459). In statistical terms, this means that one recordable incident occurred for more than every 450,000 hours worked. Recordable injuries with lost workdays constituted 243 of the total of 439 occupational injuries.</p> <p>No Bayer employees lost their lives in work-related accidents in 2024. For more information:</p> <p>// Bayer 2024 Impact Report – Chapter 8 Health and Safety</p> <p>// Bayer Sustainability Statement in the Annual Report 2024 – S1 – Own workforce</p>						

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	<p>The workplaces of our employees and those of contractors under the direct supervision of Bayer are regularly subjected to a comprehensive occupational health and safety (OHS) risk assessment and hazard analysis by Bayer experts. The OHS Risk Assessment is a systematic process of hazard identification, evaluation of the risks (i.e. probability and consequence) that the identified hazards create, risk treatment to reduce or eliminate risks, and risk monitoring through documentation and reviews to ensure controls are in place to maximize personnel safety. Details of this process are specified in the Group Regulation on HSE Management and HSE Key Requirements.</p> <p>Systematic health promotion is a prerequisite for creating a health culture and health processes that enable a sustainably matured level of health and well-being in the company. Bayer's health promotion programs aim to effectively engage and empower employees, teams and work organizations to choose healthy behaviors that reduce the risk of developing chronic diseases and other illnesses and improve their health conditions. The focus is on supporting the development of the health literacy of all employees – this requires attractive and targeted health offers that are derived from regular risk assessments. The global and regional health experts are in regular contact with external institutions (e.g. health networks and research institutions), provide the health framework for Bayer (e.g. health strategy, central platform MyHealth) and manage health for the company in close collaboration with the HR Enabling Function.</p> <p>Personnel, whether employees or personnel of contractors, are expected to immediately report work-related hazards, dangerous situations or injuries/illnesses to their supervisors. When workplace incidents involving injury/illness are reported, a review is performed. Where required for more complex incidents, a root cause incident analysis is conducted based on these reports to determine suitable measures for reducing the chances of future recurrence.</p> <p>On top of country-specific regulations regarding mandatory examinations, we offer our employees regular medical examinations – in some cases on a mandatory basis – in all countries in which this is legally permissible.</p> <p>Within the context of our occupational health and safety management, Bayer employees and employees of contractors receive appropriate training in the prevention of accidents and safety incidents and in taking care of their own health.</p> <p>Bayer requires safety briefings and special training courses consistent with the relevant work activities in which employees are engaged to promote a healthy and safe place to work. In addition to the legally required training measures, we assign compulsory training courses to our employees from our extensive training portfolio as befits their respective field of activity.</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 8 Health and Safety</p>
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	<p>Global agriculture and food systems are confronted with major challenges, such as climate change (in terms of both climate change mitigation and climate change adaptation), water scarcity and population growth. Scientists and United Nations (UN) organizations expect the world population to grow to around 10 billion people by 2050 – an increase of around two billion people relative to 2024. In addition, both the Food and Agriculture Organization (FAO) of the United Nations and the World Resources Institute (WRI) envisage a 50% increase in the demand for food and animal feed by 2050. The demand for animal-based protein and thus also for animal feed is expected to increase further, especially in the emerging markets. At the same time, the already limited farmland is expected to decline due to climate change, water scarcity, soil erosion and other factors. The agricultural sector therefore needs to meet the demands of a growing population, while at the same time promoting sustainability and protecting our ecosystems. Intensive agriculture with high yields per hectare of farmland is a crucial factor for ensuring the continued availability of high-quality and affordable food. Agricultural intensification leads to less land being required for the same amount of agricultural output. While agricultural yields have grown by 60% over the past 40 years, the amount of agricultural land has increased by only 7.6%. This productivity increase was substantially enabled by technological developments in the areas of plant breeding and – since the 1990s – plant biotechnology as well as by management practices such as fertilization, irrigation and crop protection. Insecticides and fungicides have played a crucial part in reducing harvest losses. Crops compete with weeds for water, nutrients and light, resulting in a potential crop loss of up to 30%. Herbicides are an important tool to reduce this growth competition.</p> <p>Bayer helps farmers cultivate more food for a growing population, improving food security and reducing the environmental impact of farming operations through our sustainability targets and stewardship. Digital technologies play an important role in this, as do improved seeds and improved agricultural practices. To reduce harvest losses caused by insect pests, competitors for nutrients or fungal infestation, we combine our high-performance seeds with the targeted use of crop protection products. We offer farmers a selection of these innovative tools and recommend optimal combinations that enable the use of crop management practices at the correct time and in the correct place for optimal production.</p> <p>Our innovations in the areas of plant breeding and crop protection are designed to further improve both the quality and the quantity of harvests, while ensuring the highest safety standards, and to enhance plants' resilience against insect pests, diseases and a changing climate. Sales are published in the Bayer 2024 Annual Report. For more information: // Bayer 2024 Annual Report – Chapter 1.3 Focus on Innovation – Crop Science // Bayer 2024 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science // Bayer 2024 Impact Report – Focus on: Agriculture chapter // Bayer Sustainability Statement in the Annual Report 2024 – Chapter 3.6 Product Stewardship – Crop Science</p>

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1.	<p>The active ingredients we use in most of our finished products, such as pharmaceuticals and crop protection products, are or contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances. Details on sales from relevant products are published in our Bayer 2024 Annual Report.</p> <p>Most of our finished products, such as pharmaceuticals, crop protection products or some varieties of seeds, are subject to very stringent regulations prescribing specific and extensive approval and registration procedures. Our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. As a condition of their approval, the prescribed efficacy and safety of the individual products must always be demonstrated as proven. An approval therefore only applies for a particular product with the formulation entered in the marketing authorization. Changes in the product composition (such as new formulations for crop protection products) require an additional approval or registration.</p> <p>In addition to regulating finished products, extensive statutory regulations also apply to the chemical substances handled by Bayer during product manufacture. Chemical substances are subject to the respective regional chemical regulations. These include REACH in the European Union, the Toxic Substances Control Act (TSCA) in the United States and the Measures for Environmental Management Registration of New Chemical Substances (MEE Order No. 12) of the Ministry of Ecology and Environment (MEE) in China. To fulfill these requirements, we have formulated Group-wide and division-specific regulations.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Annual Report – Chapter 1.1.2 Group Structure // Bayer 2024 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science // Bayer 2024 Impact Report – Chapter 3.2 Product Stewardship – Regulatory Conditions // Bayer 2024 Impact Report – Chapter 3.6 Product Stewardship – Crop Science // Bayer 2024 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH-410b.2	<p>Most of our finished products, such as pharmaceuticals, crop protection products or some varieties of seeds, are subject to very stringent regulations prescribing specific and extensive approval and registration procedures.</p> <p>Our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. As a condition of their approval, the prescribed efficacy and safety of the individual products must always be demonstrated as proven. An approval therefore only applies for a particular product with the formulation entered in the marketing authorization. Changes in the product composition (such as new formulations for crop protection products) require an additional approval or registration.</p> <p>In addition to regulating finished products, extensive statutory regulations also apply to the chemical substances handled by Bayer during product manufacture. Chemical substances are subject to the respective regional chemical regulations. These include REACH in the European Union, the Toxic Substances Control Act (TSCA) in the United States and the Measures for Environmental Management Registration of New Chemical Substances (MEE Order No. 12) of the Ministry of Ecology and Environment (MEE) in China. To fulfill these requirements, we have formulated Group-wide and division-specific regulations.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Impact Report – Chapter 3.2 Product Stewardship – Regulatory Conditions // Bayer 2024 Impact Report – Chapter 3.6 Product Stewardship – Crop Science // Bayer 2024 Impact Report – Chapter 3.7 Product Stewardship – Pharmaceuticals and Consumer Health

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1	<p>Crop Science is the world's leading agriculture enterprise by sales, with businesses in crop protection, seeds and traits. We offer a broad portfolio of high-value seeds, improved plant traits, innovative chemical and biological crop protection products, digital solutions and extensive customer service for sustainable agriculture. Bayer specializes in high-quality seeds with groundbreaking traits that offer not just higher yields but also improved weed control and more effective defense against insects. Our genetically modified plants containing <i>Bacillus thuringiensis</i> (Bt) control specific insect pests that feed directly on the plant. Our herbicide-tolerant plants are tolerant to certain herbicides such as glyphosate or dicamba. This enables weeds in fields to be eliminated using herbicides without damaging the crops.</p> <p>Sales are published in the Bayer 2024 Annual Report.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Annual Report – Chapter 1.1.2 Group Structure // Bayer 2024 Impact Report – Chapter 1.2 Corporate Structure // Bayer 2024 Annual Report – Chapter 1.3 Innovation – Crop Science // Bayer 2024 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science // Bayer 2024 Impact Report – Focus on: Agriculture chapter
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1	<p>As a global life science enterprise, we are exposed to a wide range of internal and external developments and events that could significantly impact the achievement of our financial and nonfinancial objectives. Opportunity and risk management is therefore an integral part of corporate management at Bayer. We have implemented an integrated risk management system designed to ensure the continued existence and future target attainment of the Group through the early identification, assessment and treatment of risks. Our risk management system is oriented towards internationally recognized standards and principles such as the ISO 31000 standard of the International Organization for Standardization and is defined and implemented with the help of Group Regulations.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Annual Report – Chapter 3.2 Opportunity and Risk Report // Bayer 2024 Impact Report – Chapter 2.1 Corporate Governance – Practices and Principles (Code of Conduct) // Bayer 2024 Impact Report – Chapter 2.5 Corporate Governance – Transparency // Bayer 2024 Impact Report – Chapter 2.6 Corporate Governance – Bioethics // Bayer 2024 Impact Report – Chapter 2.2 Corporate Governance – Compliance // Bayer 2024 Impact Report – Chapter 2.4 Corporate Governance – Stakeholders // Bayer 2024 TCFD Report www.bayer.com/tcf // Bayer Code of Conduct for Responsible Lobbying https://www.bayer.com/en/sustainability/code-of-conduct-for-responsible-lobbying // Bayer Group Positions https://www.bayer.com/en/sustainability/position-biodiversity

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting																				
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSI-C), Process Safety Total Incident Rate (PSTI-R), and Process Safety Incident Severity Rate (PSI-SR)	RT-CH-540a.1	<p>Since 2019, we have used the globally standardized KPI Process Safety Incident Rate (PSI-R) as an indicator for plant safety. This is integrated into the Group-wide reporting system. Reporting of this indicator is based on the requirements of the International Council of Chemical Associations (ICCA). Process safety incidents (PSIs) refer to incidents during which amounts of chemical substances or energy that exceed defined thresholds leak from their primary containment, such as pipelines, pumps, tanks or drums. The PSI-R indicates the number of process safety incidents per 200,000 hours worked. In 2024, the PSI-R was 0.12 (2023: 0.12). A total of 117 process safety incidents occurred in 2024 (Process Safety Incident Count [PSI-C]). In addition, we also indicate the Process Safety Incident Severity Rate (PSI-SR). We report this according to the grading system of the ICCA.</p> <p>Process Safety Incidents¹</p> <table border="1"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Process Safety Incident Count (PSI-C)¹</td> <td>96</td> <td>122</td> <td>124</td> <td>117</td> </tr> <tr> <td>Process Safety Incident Rate (PSI-R)^{1,2}</td> <td>0.09</td> <td>0.12</td> <td>0.12</td> <td>0.12</td> </tr> <tr> <td>Process Safety Incident Severity Rate (PSI-SR)^{1,3}</td> <td>0.16</td> <td>0.18</td> <td>0.17</td> <td>0.23</td> </tr> </tbody> </table> <p>¹ According to ICCA (International Council of Chemical Associations) ² Number of PSI incidents per 200,000 hours worked ³ Degree of severity for all PSI incidents per 200,000 hours worked</p> <p>To prevent substance and energy releases, the causes of PSIs are analyzed and relevant findings are communicated to potentially affected sites throughout the Bayer Group. The reporting thresholds are intentionally set at such a low level that even material and energy leaks that have no impact on employees, the local community or the environment are systematically recorded and reported. We pursue this preventive approach so that weaknesses can be identified and corrected before a more serious incident can occur.</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 8.4 Health and Safety – Process and Plant Safety</p>		2021	2022	2023	2024	Process Safety Incident Count (PSI-C) ¹	96	122	124	117	Process Safety Incident Rate (PSI-R) ^{1,2}	0.09	0.12	0.12	0.12	Process Safety Incident Severity Rate (PSI-SR) ^{1,3}	0.16	0.18	0.17	0.23
	2021	2022	2023	2024																			
Process Safety Incident Count (PSI-C) ¹	96	122	124	117																			
Process Safety Incident Rate (PSI-R) ^{1,2}	0.09	0.12	0.12	0.12																			
Process Safety Incident Severity Rate (PSI-SR) ^{1,3}	0.16	0.18	0.17	0.23																			

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Number of transport incidents	RT-CH-540a.2	<p>In 2024, there were a total of 17 transport incidents, all of which were road transport accidents. Among these incidents:</p> <ul style="list-style-type: none"> // Four involved the transportation of hazardous materials/dangerous goods. // Nine incidents were related to the transportation of (treated) seeds. // Two incidents resulted in severe personal injuries or fatalities. // Six incidents also resulted in a loss of product. // In all cases, the discharged substances were either cleaned up and properly disposed of or burned on site during the incident. // In addition, 15 of these transport incidents involved the participation of authorities. <hr/> <p>Significant ¹ Transport Incidents 2024</p> <p>Crop Science, São Paulo, Brazil, May A truck belonging to a transport company transporting Bayer products (crop protection products) caught fire. The driver was unharmed and no third parties were involved.</p> <hr/> <p>Crop Science, Beijing, China, October A truck belonging to a transport company transporting crop protection products caught fire. The truck and all cargo were burned in the accident. Local firefighters extinguished the fire and cleaned up the scene.</p> <hr/> <p>Crop Science, Creve Coeur, USA, October A truck belonging to a transport company transporting crop protection products was involved in an accident. Damaged containers were cleaned up and disposed via incineration.</p> <hr/> <p>Crop Science, São Paulo, Brazil, November A truck belonging to a transport company transporting Bayer products (crop protection products) tipped over. The load was partly spilled next to the roadside.</p> <hr/> <p>Crop Science, Manoel Vitorino, Brazil, November A truck belonging to a transport company transporting Bayer products collided head-on with another vehicle on the highway. The accident resulted in one fatality. A fire damaged the cargo, which was completely lost.</p> <hr/> <p>¹ In accordance with the definition and reporting criteria of the ICCA/Responsible Care agreement between the CEFIC and the ECTA, we have reported since 2022 on the significant transport and environmental incidents in connection with the transport of hazardous materials or dangerous goods or of chemicals.</p> <p>For more information: // Bayer 2024 Impact Report – Chapter 8.2 Health and Safety – Occupational Safety – Transportation and Storage Safety</p>

Activity Metrics

SASB Activity Metric	SASB Code	Bayer Reporting
Production by Reportable Segment	RT-CH-000.A	<p>For more information: // Bayer 2024 Annual Report – Chapter 2.2.2 Business Development by Division – Crop Science</p>

AGRICULTURAL PRODUCTS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting								
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-AG-110a.1	See above: Indicator Chemicals – “Greenhouse Gas Emissions – Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations – RT-CH-110a.1”								
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	FB-AG-110a.2	See above: Indicator Chemicals – “Greenhouse Gas Emissions – Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets – RT-CH-110a.2”								
	Fleet fuel consumed, percentage renewable	FB-AG-110a.3	<p>Fleet fuel consumed</p> <table border="1"> <thead> <tr> <th>Terajoules</th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Liquid fuels for vehicle fleet/transport</td> <td>2,121</td> <td>2,360</td> <td>2,040</td> </tr> </tbody> </table> <p>For more information: // Bayer Sustainability Statement in the Annual Report 2024 – E1 Climate change // Bayer CDP Questionnaire www.bayer.com/cdp</p>	Terajoules	2022	2023	2024	Liquid fuels for vehicle fleet/transport	2,121	2,360	2,040
Terajoules	2022	2023	2024								
Liquid fuels for vehicle fleet/transport	2,121	2,360	2,040								
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-AG-130a.1	See above: Indicator Chemicals – “Energy Management – (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy – RT-CH-130a.1”								
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	FB-AG-140a.1	See above: Indicator Chemicals – “Water Management – (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress – RT-CH-140a.1”								
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-AG-140a.2	See: Indicator Chemicals – “Water Management – Description of water management risks and discussion of strategies and practices to mitigate those risks – RT-CH-140a.3”								

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Number of incidents of noncompliance associated with water quantity and/or quality permits, standards and regulations	FB-AG-140a.3	See above: Indicator Chemicals – “Water Management – Number of incidents of noncompliance associated with water quality permits, standards and regulations – RT-CH-140a.2” For more information: // Bayer Sustainability Statement in the Annual Report 2024 – E2 Pollution
Food Safety	Global Food Safety Initiative (GFSI) audit (1) nonconformance rate and (2) associated corrective action rate for (a) major and (b) minor nonconformances	FB-AG-250a.1	Not applicable
	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	FB-AG-250a.2	Not applicable
	(1) Number of recalls issued and (2) total amount of food product recalled	FB-AG-250a.3	Not applicable
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	FB-AG-320a.1	See above: Indicator Chemicals – “Workforce Health & Safety – (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees – RT-CH-320a.1” Seasonal and migrant employees are included. Near miss frequency rate (NMFR) is not reported.

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting												
Environmental & Social Impacts of Ingredient Supply Chain	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	FB-AG-430a.1	<p>We support value chains with the focus on sustainable production, transparency, traceability and certification. Bayer's commitment to net-zero deforestation (please see also chapter 3. Product Stewardship) includes the ambition to source sustainable palm (kernel) oil derivatives and soy derivatives. Our activities are aligned with the elements of the Accountability Framework and cover the products that we directly purchase. As part of our initial assessment, we have conducted a risk assessment and due diligence. In our current response to the CDP Questionnaire, we have included further information.</p> <p>Palm oil</p> <p>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. Bayer has participated in the Roundtable for Sustainable Palm Oil (RSPO) since 2004. 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.</p> <p>Roundtable for Responsible Palm Oil (RSPO)</p> <table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2023</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Volumes of palm oil derivatives purchased¹</td> <td>10,947</td> <td>11,467</td> <td>7,277</td> </tr> <tr> <td>of which RSPO mass balance certified</td> <td>18%</td> <td>28%</td> <td>36%</td> </tr> </tbody> </table> <p>¹ Metric tons</p> <p>Soy</p> <p>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 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.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Impact Report – Chapter 4.2 Procurement – Procurement Activities // Bayer Supplier Management website https://www.bayer.com/en/sustainability/supplier-management 		2022	2023	2024	Volumes of palm oil derivatives purchased ¹	10,947	11,467	7,277	of which RSPO mass balance certified	18%	28%	36%
	2022	2023	2024												
Volumes of palm oil derivatives purchased ¹	10,947	11,467	7,277												
of which RSPO mass balance certified	18%	28%	36%												
	Suppliers' social and environmental responsibility audit (1) nonconformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	FB-AG-430a.2	<p>The core principles of our sustainability requirements are established in Bayer's Supplier Code of Conduct (SCoC), which is based on our Bayer Human Rights Policy, our Legal, Compliance and Insurance Policy, the principles of the UN Global Compact and the core labor standards of the International Labour Organization (ILO).</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer 2024 Impact Report – Chapter 4.3 Procurement – Sustainability in the Supply Chain // Bayer 2024 Impact Report – Chapter 5. Human Rights // Bayer Supplier Code of Conduct https://www.bayer.com/sites/default/files/bayer-supplier-code-of-conduct-english-version-dec-22.pdf // Bayer Supplier Code of Conduct Guidance https://www.bayer.com/sites/default/files/2023-05/English-version.pdf 												
	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	FB-AG-430a.3	<p>Our Supplier Code of Conduct specifies what we expect of our suppliers and obligates them to fully respect human rights. The Supplier Code of Conduct is based on the principles of the UN Global Compact and the core labor standards of the ILO.</p> <p>For more information:</p> <ul style="list-style-type: none"> // Bayer Sustainability Statement in the Annual Report 2024 – S2 Workers in the Value Chain // Bayer 2024 Impact Report – Chapter 5.1 Human Rights – Management Approach // Bayer Supplier Code of Conduct https://www.bayer.com/sites/default/files/bayer-supplier-code-of-conduct-english-version-dec-22.pdf // Bayer Supplier Code of Conduct Guidance https://www.bayer.com/sites/default/files/2023-05/English-version.pdf 												

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
GMO Management	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	FB-AG-430b.1	<p>Crop Science is the world's leading agriculture enterprise by sales, with businesses in crop protection, seeds and traits. We offer a broad portfolio of high-value seeds, improved plant traits, innovative chemical and biological crop protection products, digital solutions and extensive customer service for sustainable agriculture.</p> <p>Bayer specializes in high-quality seeds with groundbreaking traits that offer not just higher yields but also improved weed control and more effective defense against insects. Our genetically modified plants containing <u>Bacillus thuringiensis (Bt)</u> control specific insect pests that feed directly on the plant. Our <u>herbicide-tolerant plants</u> are tolerant to certain herbicides such as glyphosate or dicamba. This enables weeds in fields to be eliminated using herbicides without damaging the crops.</p> <p>Sales are published in the <u>Bayer 2023 Annual Report</u>.</p> <p>For more information:</p> <ul style="list-style-type: none"> // <u>Bayer 2023 Annual Report</u> – Chapter 1.1.2 Corporate Structure // <u>Bayer 2023 Annual Report</u> – Chapter 1.2.1 Strategy and Targets // <u>Bayer 2023 Annual Report</u> – Chapter 1.3 Focus on Innovation – Crop Science // <u>Bayer 2023 Annual Report</u> – Chapter 2.2.2 Business Development by Division – Crop Science // <u>Bayer 2024 Impact Report</u> – Focus on: Agriculture chapter
Ingredient Sourcing	Identification of principal crops and description of risks and opportunities presented by climate change		<p>For more information:</p> <ul style="list-style-type: none"> // <u>Bayer Sustainability Statement in the Annual Report 2024</u> – E1 Climate change // Bayer 2024 TCFD Report www.bayer.com/tcfd
	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress		Not applicable

Activity Metrics

SASB Activity Metric	SASB Code	
Production by principal crop	FB-AG-000.A	Not applicable
Number of processing facilities	FB-AG-000.B	Not applicable
Total land area under active production	FB-AG-000.C	Not applicable
Cost of agricultural products sourced externally	FB-AG-000.D	Not applicable

Masthead

Published by

Bayer AG, 51368 Leverkusen, Germany

Date of publication

Wednesday, March 5, 2025

Public Affairs, Sustainability and Safety

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