Bayer's response on NA100 initial Benchmark Assessment 2024

In August 2024, Bayer responded to NA100 draft benchmark assessment draft as follows:

Assessment criteria NA100 **Indicator 1: Ambition**

Assessment criteria NA100 *1.1.a. The company commits to avoid and reduce its contributions to key drivers of nature loss and/or restore and regenerate ecosystems*

Bayer's response: In addition to the commitments of Bayer related to nature already included in the draft assessment, we want to highlight our vision to "Produce 50% more. Restore Nature. Scale Regenerative Ag", as presented in the ESG webinar on June 19, 2024 (https://www.bayer.com/en/sustainability/esg-investor-update-webinar-june-2024)

Assessment criteria NA100 *1.1.b. The company commitment explicitly extends to the company's value chain.*

Bayer's response: In addition to the commitments of Bayer related to nature already included in the draft assessment, we want to highlight the part of our vision of restoring nature, which focuses on the use of our agricultural products in the downstream value chain, as presented in the ESG webinar on June 19, 2024 (https://www.bayer.com/en/sustainability/esg-investor-update-webinar-june-2024) Also, we summarize our ambitions on how to reduce deforestation in the value chain, including aiming for net-zero deforestation in the supply chain. https://www.bayer.com/en/sustainability/position-on-deforestation-and-forest-degradation

Assessment criteria NA100 **Indicator 2: Assessment**

Assessment criteria NA100 *2.1.a. The company publicly discloses all locations where it has assets and activities within its direct operations that are situated in or adjacent to ecologically sensitive locations.*

Bayer's response: Using the international Integrated Biodiversity Assessment Tool (IBAT), we conducted a comparison of the geographical coordinates of our 553 sites, including production sites, plant breeding stations and research sites, 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. (https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf) We publicly disclose the list of sites identified including the name of and proximity to biodiversity-sensitive areas as part of Bayer's response to the CDP Climate Change questionnaire on pages 155-160 (CDP assessment criteria *(C15.4a) Provide details of your organization's activities in the reporting year located in or near to biodiversity-sensitive areas*). CDP Climate Change 2023 Questionnaire is publicly available via https://www.bayer.com/sites/default/files/bayer-ag-cdp-climate-2023.pdf Additionally, we publicly disclose the list of environmentally relevant sites in water scarce regions as part of Bayer's response to the CDP Water Security questionnaire on pages 55-72 (CDP assessment criteria *(W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.*). CDP Water Security 2023 Questionnaire is publicly available via https://www.bayer.com/sites/default/files/bayer-ag-cdp-water-2023.pdf We are currently updating these assessments regarding the requirements from CSRD/ESRS_E4. The source (Bayer Crop Science Limited- 65th Annual Report) currently used in the draft NA100 assessments is not sufficient for this assessment, as it relates to a specific legal entity in India, but not to the Bayer Group as a whole.

Assessment criteria NA100 *2.1.b. The company publicly discloses all locations of assets and activities within the upstream portion of its value chain that are situated in or adjacent to ecologically sensitive locations*.

Bayer's response:

Bayer globally purchases various products and services from more than 85,000 suppliers of different sizes (micro, small, medium, large or even multinational entities). Among others, we purchase raw materials, prefinished goods, intermediates and seeds produced by farmers (see detailed description and overview in the Sustainability Report 2023, pages 96-97 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf).

Having such a comprehensive supplier base, it is not possible to assess every single location of our suppliers. In addition, publication of such data is part of data privacy for many suppliers.

We acknowledge that various goods purchased by Bayer might be produced by suppliers near ecologically sensitive areas, e.g. farms producing seeds. Therefore, our detailed Supplier Code of Conduct requires suppliers *to protect natural ecosystems from deforestation, forest conversion, or land conversion*. Special attention is also required on *water-scarce areas or areas threatened by water scarcity as defined by the World Resource Institute*. https://www.bayer.com/sites/default/files/bayer-supplier-code-of-conduct-english-version-dec-22.pdf

The source (Bayer Crop Science Limited- 65th Annual Report) currently used in the draft NA100 assessments is not sufficient for this assessment, as it relates to a specific legal entity in India, but not to the Bayer Group as a whole.

Assessment criteria NA100 *2.1.c. The company publicly discloses all locations of assets and activities within the downstream portion of its value chain that are situated in or adjacent to ecologically sensitive locations*.

Bayer's response:

Bayer sells products and services to millions of customers of different sizes, either via wholesalers or directly to farmers (for our agricultural products and services) or through wholesalers, pharmacies and hospitals (for our prescription pharmaceutical products). The nonprescription products are sold by pharmacies and pharmacy chains, supermarkets, online retailers and other large and small retailers. Bayer's customers in the heterogenous downstream value chain therefore include individuals as well as micro, small, medium, large or even multinational entities.

Having such a comprehensive customer base, it is not possible to assess every single location of our customers. In addition, publication of such data is part of data privacy for many customers.

We acknowledge that various of the products sold by Bayer might be used by our customers near ecologically sensitive areas, primarily by farmers. Today our seed & trait technologies reach ~340 million acres globally, anchoring our vision for regenerative system solutions. This logically includes farms of various sizes interfacing with ecologically sensitive areas nearly everywhere in the world where row crops are produced.

The source (Bayer Crop Science Limited- 65th Annual Report) currently used in the draft NA100 assessments is not sufficient for this assessment, as it relates to a specific legal entity in India, but not to the Bayer Group as a whole.

Assessment criteria NA100 *2.2.a. The company undertakes and publicly discloses the results of an assessment of its material dependencies on nature in its direct operations*.

Bayer's response:

With ~€23 billion net sales in agriculture in 2023, Bayer 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. We market these products primarily via wholesalers and retailers or directly to farmers. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales in the agricultural business are directly dependent on nature. Acknowledging this, all direct

operations of Bayer's agricultural business are dependent on water, soil health, weather conditions and ecosystem services locally as well as globally (regarding effects resulting from climate change). Therefore, ~49% of Bayer's global net sales in 2023 are depending on nature.

The materiality of the dependency of our operations on nature (financial materiality) is also included in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainabilty Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●	●		
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●		●	●	●	●
	Substances of very high concern	2	●	●	●	●	●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●	●			●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy										
	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 *2.2.b. The company undertakes and publicly discloses the results of an assessment of its material dependencies on nature in the upstream portion of its value chain*.

Bayer's response:

With ~€23 billion net sales in agriculture in 2023, Bayer 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. We market these products primarily via wholesalers and retailers or directly to farmers. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's purchases of agricultural products directly dependent on nature. Acknowledging this, all suppliers in the upstream value chain producing agricultural products for Bayer (including seeds production) are dependent on water, soil health, weather conditions and ecosystem services. In 2023, more than 12% of Bayer's €22.7 billion procurement spend was on seeds (see Sustainability Report 2023, page 96 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf) and are therefore dependent on nature.

Assessment criteria NA100 *2.2.c. The company undertakes and publicly discloses the results of an assessment of its material dependencies on nature in the downstream portion of its value chain*.

Bayer's response:

With ~€23 billion net sales in agriculture in 2023, Bayer 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. We market these products primarily via wholesalers and retailers or directly to farmers. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales in the agricultural business is directly dependent on nature. Acknowledging this, all end customers in the downstream value chain of Bayer's agricultural business are dependent on water, soil health, weather conditions and ecosystem services. Therefore, ~49% of Bayer's global net sales in 2023 are depending on nature.

The materiality of the dependency on nature of our business with the downstream value chain (financial materiality) is also included in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainability Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●			
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●		●	●	●	●
	Substances of very high concern	2	●	●	●		●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●	●			●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy										
	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 *2.2.d. The company undertakes and publicly discloses the results of an assessment of its material impacts on nature in its direct operations.*

Bayer's response:

With €23 billion net sales in agriculture in 2023, Bayer 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. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales and direct operations in the agricultural business is directly dependent on nature.

As water, soil health and ecosystem services must be understood as input for our production, by using water, soil and ecosystem services every direct operation locally (to a certain extent) has an impact on nature (water, soil and ecosystem services). Additionally, the use of fertilizers and pesticides has an impact on nature.

We analyzed all sites located within six kilometers 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, see https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf). We publicly disclose the list of sites identified including the name of and proximity to biodiversity-sensitive areas as part of Bayer's response to the CDP Climate Change questionnaire on pages 155-160 (CDP assessment criteria *(C15.4a) Provide details of your organization's activities in the reporting year located in or near to biodiversity-sensitive areas*). CDP Climate Change 2023 Questionnaire is publicly available via https://www.bayer.com/sites/default/files/bayer-ag-cdp-climate-2023.pdf. Especially for the sites classified as *Crop Science R&D site* or *Crop Science Agricultural and Breeding station site* in the CDP Climate Change 2023 Questionnaire, logically the impacts are on water, soil and ecosystem services. The impact on nature of all other sites (including production sites also for pharmaceuticals) is mostly connected with the use of water. To limit the impact on nature, comprehensive management systems and mitigation practices and policies regarding environmental protection measures are in place at the sites.

Additionally, we publicly disclose the list of environmentally relevant sites in water scarce regions as part of Bayer's response to the CDP Water Security questionnaire on pages 55-72 (CDP assessment criteria *(W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.*). CDP Water Security 2023 Questionnaire is publicly available via https://www.bayer.com/sites/default/files/bayer-ag-cdp-water-2023.pdf. For those sites located in water scarce regions published as part of Bayer's response to the CDP Water Security questionnaire the main impact on nature is also on water. To limit the impact on water, comprehensive water management systems are in place at these sites. *Due to widely varying local situations, each water management system is designed individually on the basis of a detailed risk analysis that takes into account local circumstances and the main parameters of our water supply and disposal. We address the identified risks with locally adapted countermeasures such as the establishment of alternative supply sources, the improvement of wastewater quality or wastewater recirculation. These activities are accompanied by management measures such as regular employee training in water management and participation in roundtables with regulatory authorities and residents* (see Sustainability Report 2023, page 140 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf).

The materiality of the impact of our operations on nature (impact materiality) is also included in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainabilty Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●	●		
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●		●	●	●	●
	Substances of very high concern	2	●	●	●		●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●	●			●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 *2.2.e. The company undertakes and publicly discloses the results of an assessment of its material impacts on nature in the upstream portion of its value chain.*

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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. Most of our crop protection

products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's purchases of agricultural products directly dependent on nature. Acknowledging this, all suppliers in the upstream value chain producing agricultural products for Bayer (including seeds production) are dependent on water, soil health, weather conditions and ecosystem services. In 2023, more than 12% of Bayer's €22.7 billion procurement spend was on seeds (see Sustainability Report 2023, page 96 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf) and therefore dependent on nature.

As water, soil health and ecosystem services must be understood as input for the seeds production, by using water, soil and ecosystem services every seed producer locally (to a certain extent) has an impact on nature (water, soil and ecosystem services). Additionally, the use of fertilizers and pesticides by the seed producers has an impact on nature.

Bayer globally purchases seeds from several thousands of farmers of different sizes (small, medium, large). Having such a comprehensive supplier base, it is not possible to assess every single location of these suppliers. Therefore, our detailed Supplier Code of Conduct requires suppliers to protect nature. https://www.bayer.com/sites/default/files/bayer-supplier-code-of-conduct-english-version-dec-22.pdf

The materiality of the impact of the upstream part of our value chain on nature (impact materiality) is also included in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainabilty Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●			
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●	●	●	●	●	●
	Substances of very high concern	2	●	●	●	●	●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●	●			●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy										
	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 *2.2.f. The company undertakes and publicly discloses the results of an assessment of its material impacts on nature in the downstream portion of its value chain.*

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales in the agricultural business is directly dependent on nature. Acknowledging this, all customers in the downstream value chain of Bayer's agricultural business are dependent on water, soil health, weather conditions and ecosystem services. Therefore, ~49% of Bayer's global sales in 2023 is depending on nature.

As water, soil health and ecosystem services must be understood as input for our farming customer, by using water, soil and ecosystem services every farmer locally (to a certain extent) has an impact on nature (water, soil and ecosystem services). Additionally, the use of fertilizers and pesticides by farmers has an impact on nature.

Bayer sells products and services to millions of customers of different sizes, either via wholesalers or directly to farmers (for our agricultural products and services) or though wholesalers, pharmacies and hospitals (for our prescription pharmaceutical products). The nonprescription products are sold by pharmacies and pharmacy chains, supermarkets, online retailers and other large and small retailers. Bayer's customers in the heterogenous downstream value chain therefore include private persons as well as micro, small, medium, large or even multinational entities.

Having such a comprehensive customer base, it is not possible to assess every single location of our customers. In addition, a publication of such data is part of data privacy for many customers.

The materiality of the impact of our downstream value chain on nature (impact materiality) is also included in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainabilty Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●			
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●	●	●	●	●	●
	Substances of very high concern	2	●	●	●	●	●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●	●			●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy										
	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 *2.3.a. The company undertakes and publicly discloses the results of an assessment of the material risks stemming from material dependencies and impacts on nature.*

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales in the agricultural business is directly dependent on nature. Acknowledging this, all

customers in the downstream value chain of Bayer's agricultural business are dependent on water, soil health, weather conditions and ecosystem services. Therefore, ~49% of Bayer's global sale in 2023 are depending on nature.

As water, soil health and ecosystem services must be understood as input for our production, by using water, soil and ecosystem services every direct operation locally (to a certain extent) has an impact on nature (water, soil and ecosystem services). Additionally, the use of fertilizers and pesticides has an impact on nature.

The material risks regarding nature impacts and dependencies are included in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainability Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●			
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●		●	●	●	●
	Substances of very high concern	2	●	●	●		●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●	●			●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy										
	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 *2.3.b. The company undertakes and publicly discloses the results of an assessment of its material opportunities stemming from material dependencies and impacts on nature*.

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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. Most of our crop protection products are manufactured at the division's own production sites. Numerous decentralized formulation and filling sites enable the company to respond quickly to the needs of local markets. The breeding, propagation, production and/or processing of seeds, including seed dressing, take place at locations close to our customers, either at our own facilities or under contract.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales in the agricultural business along the entire value chain is directly dependent on nature. Acknowledging this, all customers in the downstream value chain of Bayer's agricultural business are dependent on water, soil health, weather conditions and ecosystem services. Therefore, ~49% of Bayer's global sale in 2023 are depending on nature.

As water, soil health and ecosystem services must be understood as input for our farming suppliers and customer, by using water, soil and ecosystem services every farmer locally (to a certain extent) has an impact on nature (water, soil and ecosystem services). Additionally, the use of fertilizers and pesticides by farmers has an impact on nature.

Therefore, Bayer has huge opportunities that are related to influencing, limiting or reducing both, the dependencies and impacts of agriculture on nature especially in the downstream value chain. These opportunities are reflected in our targets until 2030 on nature including the Environmental Impact Reduction (reducing the impact on nature) and the Direct-seeded Rice (reducing the impact on nature and reducing the dependencies on nature) – and our overall concept of regenerative agriculture. This is why all of our R&D in agriculture is focused on either increase yield (while not increase the impact on nature) or to reduce the impact on nature of

pesticide use or agriculture in general. Our R&D includes crops and smart cropping systems (like short stature corn, direct seeded rice and new cover crops), new chemical profiles of pesticides, new biologicals, working on nitrogen fixation as well as on digital solutions and on carbon farming. See our Innovation Update 2024 (https://www.bayer.com/en/us/news-stories/2024-ag-innovation-update).

These R&D activities are in alignment with opportunities we defined as material e.g. demand increase for products which enable climate change adaptation & mitigation & water stress mitigation. Material opportunities have been assessed in our 2024 Double Materiality Analysis (following CSRD/ESRS), see the following summary of the preliminary results. The final results will be published in March 2025 as part of Bayer's Annual Report 2024. For the Double Materiality Assessment various external and internal stakeholders were included, also with the support of a consulting company (one of the Big Four) to be compliant with the methodological requirements of CSRD/ESRS. The whole process of Double Materiality Analysis is currently subject to the external assurance process of our auditor (by one of the Big Four):

Materiality assessment is driven by IROs arising from different parts of the entire value chain

Overview of assessment outcome for environmental sustainability matters

Cluster	Sustainabilty Matters (according to ESRS)	# of identified IROs	Pharma / Consumer Health				Crop Science			
			Impact Materiality			Financial Materiality	Impact Materiality			Financial Materiality
			Upstream	Own Ops	Downstream		Upstream	Own Ops	Downstream	
Climate Change	Climate change mitigation	5	●	●	●	●	●	●	●	●
	Climate change adaptation	6			●	●			●	●
	Energy	1	●	●			●	●		
Pollution	Pollution of air / water / soil, living organisms and food resources	3	●	●			●	●		
	Substances of concern	5	●	●	●		●	●	●	●
	Substances of very high concern	2	●	●	●	●	●	●	●	●
Water & marine resources	Water withdrawals / consumption / use	4	●				●	●	●	
Biodiversity & Eco-systems	Direct impact drivers of biodiversity loss	2		●	●			●		●
	Impacts on the state of species	2							●	
Circular economy										
	Waste	2	●	●	●			●	●	

Preliminary results as of August 2024

● = Impact Materiality — **E.g., Climate Change:** Negative impact on the environment due to emissions from mining & production (…)

● = Financial Materiality — **E.g., Climate Change** High investment need to adapt production processes towards ambition level / compliance, e.g.. GHG emissions

Assessment criteria NA100 **Indicator 3: Targets**

Assessment criteria NA100 **3.1.**a *The company publicly discloses targets to manage nature-related dependencies, impacts, risks, and/or opportunities.*

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales and direct operations in the agricultural business is directly dependent on nature.

As water, soil health and ecosystem services must be understood as input for our production, our seed suppliers and our farming customers, by using water, soil and ecosystem services every farmer locally (to a certain extent) has an impact on nature (water, soil and ecosystem services). Additionally, the use of inputs such as fertilizers and pesticides have an impact on nature.

Therefore, Bayer has set and publicly communicated 3 targets until 2030 that enable our farming customers (downstream value chain) to reduce the environmental impact, the water usage and the greenhouse gas emissions connected with their farming activities:

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity: We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.*

3. We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year emission intensity. This applies to the highest greenhouse gas-emitting crop systems in the regions Bayer serves with its products.*

* for details, please see Sustainability Report 2023, page 7.

For the detailed analysis of NA100 target No. 3 is not in focus.

Crop Protection Environmental Impact Reduction (CP EIR):

In addition to the already published information on CP EIR in the Sustainability Report 2023, page 52–54 (https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf) and the draft assessment by NA100, we publish the following additional information to support the evaluation:

- the baseline value of CP EIR in the time period 2014–2018 is 246,21 treated area weighted EI / ha[1]

[1] Treated area weighted EI / ha represents how efficiently, from an environmental impact perspective, the crop protection portfolio is meeting the needs of the growers. It is calculated as the ratio of the cumulative potential environmental impact and the total treated area. EI is a Bayer label for "environmental impact". It is defined as the potential effect on non-target aquatic organisms. The scientific label of the metric is "treated area weighted PAF m^3d / ha". The Potentially Affected Fraction (PAF) is a key metric used to assess the ecological impact of chemicals, particularly in evaluating their effects on freshwater species. It is derived from combining factors of fate, exposure, and effects, yielding characterization factors that express the fraction of species potentially affected by a given concentration of a substance in freshwater environments.

- the targeted value to achieve in 2030 is below 172,35 treated area weighted EI / ha[1]

- activities the target covers: as described in the Sustainability Report 2023 on page 53, 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 commitment to reducing the environmental impact of our global crop protection portfolio. This covers about 15% of industry CP sales and represents 85-95% of Bayer's CP portfolio on average in the baseline and performance tracking period. The Preliminary impact assessment has been conducted by Technical University of Denmark (DTU) based on the PestLCI/USEtox® models. PestLCI secondary distributions are currently out of scope. Impact assessment limited to current scientific consensus of USEtox®: aquatic organisms and the substances which can be characterized in USEtox®. Terrestrial and pollinator impact assessment is currently not included in USEtox®. Crop Protection application data mostly from third parties such as Kynetec/Kleffmann in some countries based on Bayer estimates). CS Sustainability Progress Report – Pg. 82. https://www.bayer.com/sites/default/files/october-24-2023-sustainability-progress-report-1.pdf

More information on the methodology of CP EIR is published online (https://www.bayer.com/sites/default/files/Bayer_CP%20EIR%20Report%20.pdf)

Water Quantity / Direct-seeded Rice (DSR)

In addition to the already published information on our targets in the Sustainability Report 2023, page 54–56 (https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf) and the draft assessment by NA100, we publish the following additional information to support the evaluation:

- baseline year: 2021 (see Sustainability Report 2023, page 7, footnotes)

- level of metric: water use in liters per kilogram of crop

In terms of the water target, we are reviewing our target's final methodology. A group of experts is reviewing the proposal in an iterative process. We estimate to have the publishing of that information by the beginning of next year. Until then details of the methodology are under embargoed as we want to take the time to work with external experts to publish the adapted and accurate methodology.

Still, we would like to share with you some additional information on this target: Bayer establishes a quantitative baseline by assessing the current water usage per kilogram of rice produced in targeted water-scarce regions. This involves collecting data on water withdrawal and consumption specific to rice cultivation. The baseline is calculated by determining the average water use across multiple smallholder farms and local water availability.

This baseline serves as a reference point from which Bayer aims to achieve a 25% reduction in water use per kilogram of rice by 2030.

The absolute number of our baseline will be disclosed after finalization of the reviewing period of the methodology, which will consist of a detailed document comparable to the other targets.

Continuous monitoring and data analysis will be integral to track progress and implement improvements in water efficiency throughout the cropping system.

Moving from transplanted puddled rice cultivation to direct-seeded rice can help farmers reduce water use by up to 40 percent, greenhouse gas emissions by up to 45 percent and reduce farmers' dependence on scarce and costly manual labor by up to 50 percent. Driven by these advantages, DSR has the potential to be transformational, with 75 percent of total rice fields in India expected to switch to this cultivation method by 2040, in comparison to roughly 11 percent today. By 2030, we plan to bring the DSR system to nearly 2.5 million acres in India, supporting over two million early-adopter smallholder rice farmers through its DirectAcres program.

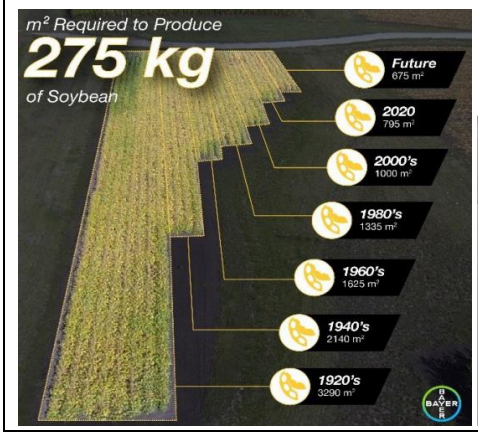
At Bayer, we are committed to addressing global challenges through our vision of regenerative agriculture, which is based on two building blocks: productivity, which focuses on helping farmers to produce more using less resources and restoring nature.

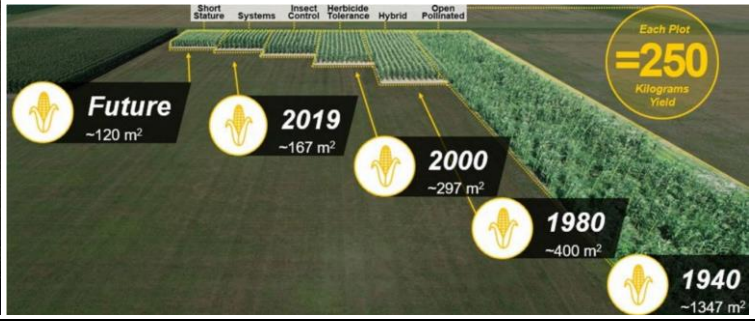
- With a growing global population and the diminishing land that can be used for agriculture due to climate change, more food needs to be produced with less resources. At Bayer, we are aligned with the United Nations objective of producing 50% more by 2050[2] to meet the demands of a growing population while restoring nature. Increasing yield per hectare of farmed land is therefore another target of Bayer's R&D to reduce the pressure of land-use change – according to IPBES the main direct driver of terrestrial biodiversity decline. The infographics below indicate the targeted values for soybean and corn. This is part of the R&D process and subject to registration of the relevant seed varieties.

- **Restore nature**: through delivering on our 2030 sustainability targets[3] and to scale regenerative agriculture, aiming to reach 400 million acres farmed following the principles of regenerative agriculture by 2035.

[2] FAO estimates that the world will need 50 percent more food by 2050 to feed the increasing global population in the context of natural resource constraints, environmental pollution, ecological degradation and climate change.

[3] Sustainability commitments: 30% Reduction in GHG emissions per kg of crops produced, 30% Reduction in crop protection impact on the environment, 25% Improvement of water use per kg of rice produced, Empower 100M smallholder farmers





Assessment criteria NA100 **3.1.**b *The company targets pertain to avoiding and reducing drivers of nature loss.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

- The target helps to reduce pollution on farmer's fields globally. These farmers are customers of Bayer's seeds and pesticides (downstream value chain).

2. Water Quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

- The target helps to significantly reduce water use, especially in water-scarce areas in India. In addition, the target helps to reduce GHG emissions from farming in of the most important staple foods in the world. These farmers are customers of Bayer's seeds and pesticides (downstream value chain).

Also working on yield increase can contribute to reduce the pressure of land-use change in the downstream value chain.

Assessment criteria NA100 **3.1.**c *The company targets pertain to restoring and regenerating ecosystems.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

The target helps reduce pollution on farmer's fields and regenerate ecosystems locally. These farmers are customers of Bayer's seeds and pesticides (downstream value chain).

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

The target helps to reduce water use, especially in water-scarce areas in India and therefore to regenerate ecosystems locally. In addition, the target helps to reduce GHG emissions from farming one of the most important staple foods in the world. These farmers are customers of Bayer's seeds and pesticides (downstream value chain).

Also working on yield increase can contribute to reduce the pressure of land-use change in the downstream value chain. While this predominantly contributes to protect existing ecosystems, we expect also effects to regenerate/restore ecosystems, when fields currently used for agriculture are not further used.

Assessment criteria NA100 **3.2.a** *The company publicly discloses that its targets pertain to its material nature-related dependencies and impacts.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

Both targets in the downstream value chain pertain the material nature-related dependencies and impacts as assessed in our 2024 Double Materiality Analysis (following CSRD/ESRS) and described in NA100 benchmark indicator 2.

In addition, our EIR target is in alignment with key commitments of the EU Biodiversity Strategy for 2030 as well as with target 7 of the Kunming-Montreal Global Biodiversity Framework and aims to reduce the risk of chemical crop protection products. With our DSR target we contribute to drive positive change in water productivity in water scarce regional cropping systems starting with rice which is responsible for up to 43 % of the world's irrigation water withdrawals.

Assessment criteria NA100 **3.2.b** *The company's targets have been validated by an independent third party.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

For the CP EIR target, we are using externally developed consensus models:

- 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. This model and its underlying methodology are publicly accessible through the Technical University of Denmark (https://orbit.dtu.dk/en/publications).

- 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 the aquatic ecosystems (defined as the potential effect on nontarget aquatic organisms). USEtox® is also recommended by the European Commission as a model for the analysis of products' life cycles and environmental footprint. This model and its underlying methodology are publicly accessible through the USEtox website (https://usetox.org).

An external panel of experts will review all results and progress (https://www.bayer.com/en/crop-science/results-and-progress-reviewed-by-external-experts). In a report published on the methodology of EIR, also the experts are named (page 14/15). The report can be found here: https://www.bayer.com/sites/default/files/Bayer_CP%20EIR%20Report%20.pdf

In terms of the target Water Quantity / DSR, we are reviewing our target's final methodology. A group of experts is reviewing the proposal in an iterative process. We estimate to have the publishing of that information by the beginning of next year. Until then details of the methodology are under embargoed as we want to take the time to work with external experts to publish the adapted and accurate methodology.

All information published on EIR and DSR as part of the Sustainability Report 2023 was subject of external assurance (limited assurance). (https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf)

Assessment criteria NA100 **3.2.c** *The company explains how its nature-related targets support, align, or integrate with its climate change targets.*

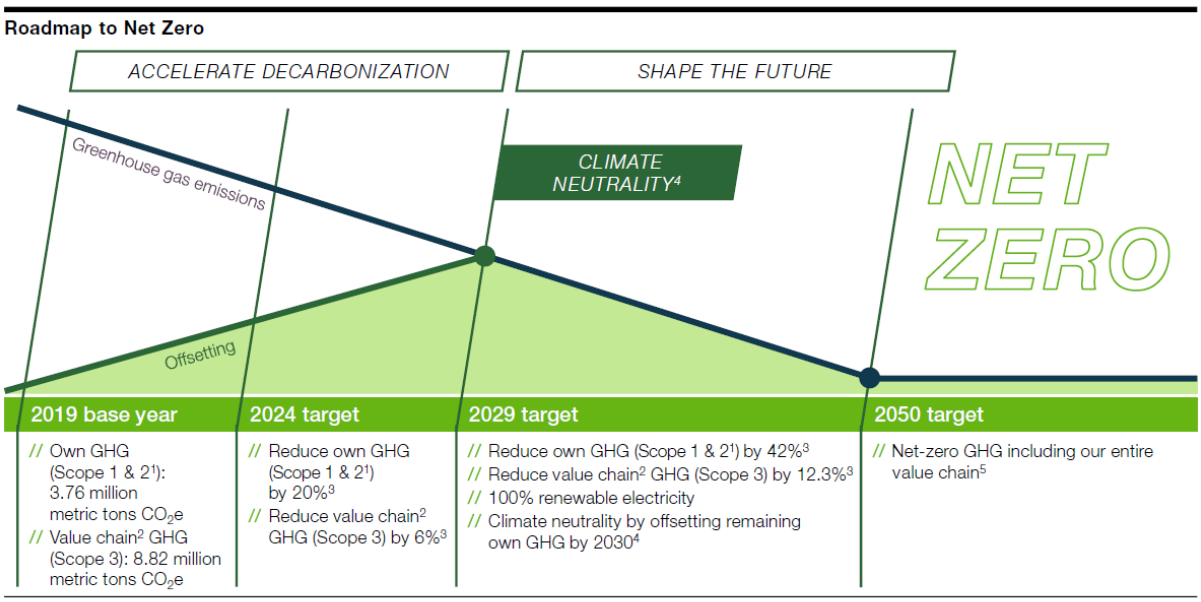
Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

Bayer has a clear roadmap to achieve climate neutrality from 2029 and Net-zero GHG in 2050.



GHG = greenhouse gas
[1] Comprises direct emissions (Scope 1) and indirect emissions (Scope 2, market-based) from Bayer sites whose annual energy consumption exceeds 1.5 terajoules
[2] In accordance with the criteria set out by the Science-Based Targets initiative (SBTi), the following Scope 3 categories of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard are relevant for Bayer: (3.1) purchased goods and services, (3.2) capital goods, (3.3) fuel- and energy-related activities, (3.4) (upstream) transportation and distribution, (3.6) business travel.
[3] Absolute, compared to the 2019 base year
[4] Bayer aims to achieve climate neutrality at all its own sites (Scope 1 & 2) by 2030. By 2030, the remaining greenhouse gas emissions of our own operations will be fully offset by purchasing certificates from verified climate protection projects, especially in the areas of forest conservation and agriculture.
[5] Defined as a 90% reduction in our entire Scope 1, 2 & 3 emissions compared with the base year 2019. Scope 3 includes all categories defined in the GHG Protocol.

In addition, Bayer has a target to reduce GHG emissions in our agricultural value chain, which is not in scope for this assessment:

We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year emission intensity. This applies to the highest greenhouse gas-emitting crop systems in the regions Bayer serves with its products.* The on field GHG reduction target applies to the highest greenhouse gas-emitting crop systems in the regions Bayer serves with its products. Our major focus lies on soybeans and corn in the United States, Brazil and Argentina, paddy rice in India, and wheat, cotton and oilseed rape/canola in various regions.

* for details, please see Sustainability Report 2023, page 7.

While the targets in our value chain on EIR, DSR and the reduction of the on-field greenhouse gas emissions are not part of the Group targets on climate neutrality (also as this is currently not covered under the methodology of GHG Protocol), at least the target of DSR will positively contribute to the achievement of the target on the reduction of the on-field greenhouse gas emissions at farmer's level. As DSR has the potential to significantly reduce GHG emissions from growing rice by up to 45% (by reducing methane emissions from the flooded rice fields), this will also be included in the calculation and achievement on the reduction of the on-field

greenhouse gas emissions (see Sustainability Report 2023, page 55 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf).

We don't expect trade-offs between the targets in our value chain and our targets on climate.

Assessment criteria NA100 **3.3.a** *The company publicly discloses its progress toward its nature-related targets within the last reporting year, with reference to the baseline or reference condition.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

For the CP EIR target we are publishing progress in our Sustainability Report every year. This reporting on progress is subject to an external assurance (see Sustainability Report 2023, page 54 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf).

We will follow the same approach with our target on Water quantity / Direct-seeded Rice (DSR).

Assessment criteria NA100 **Indicator 4: Implementation**

Assessment criteria NA100 **4.1.a** *The company publicly discloses a strategy setting out the actions it intends to take to achieve its nature-related targets.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

For the CP EIR target we publish the levers of our strategy in our Sustainability Report every year. This is subject to an external assurance (see Sustainability Report 2023, page 54 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf):

The levers involved in achieving this commitment can be categorized as follows:

// Optimization of crop protection volumes required per hectare through tools such as:
// Precision application: data-driven tools that ensure the right amount of crop protection product is applied by farmers in the right place and at the right time
// Seed treatment: seed-applied crop protection tools that can significantly reduce the volume of chemicals used and therefore the potential exposure of wildlife and the environment to these chemicals
// Seeds and traits: crops bred and designed to better fight pests and diseases that attack them, ensuring less chemical crop protection is needed
// Biologics: complementing chemical crop protection with biologics to enhance integrated management practices and reduce pest resistance

// Reduction of the environmental impact of the crop protection product itself:
// Better environmental profile of an active ingredient (lower effect on nontarget plants and species) compared to other products

// Reduction of the emissions into the environment:
// Mitigation measures such as drift reduction and buffer strips
// Digitally enabled precision application

As elaborated further in the CP EIR Report (https://www.bayer.com/sites/default/files/Bayer_CP%20EIR%20Report%20.pdf), we have integrated a comprehensive strategy into our product development process. This strategy is twofold: firstly, the development of chemistry adheres to a stringent set of criteria, including toxicity among others. This approach ensures that new crop protection products are inherently more sustainable. Secondly, the implementation of numeric EIR values, encompassing both baseline and performance tracking, facilitates continuous assessment of progress toward EIR objectives.

For the Water quantity / Direct-seeded Rice (DSR) we are also publishing the levers of our strategy in our Sustainability Report every year. This is subject to an external assurance (see Sustainability Report 2023, page 54-55 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf): switching from paddy rice to DSR.

Assessment criteria NA100 **4.1.b** *The company publicly discloses progress on its strategy in the last reporting year.*

Bayer's response:

See 3.1.a for Bayer's targets contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

For the CP EIR target we publish the progress of our strategy in our Sustainability Report every year. This is subject to an external assurance (see Sustainability Report 2023, page 54 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf):

Based on the data collected between 2018 to 2022, Bayer has reduced the treated-area-weighted environmental impact per hectare of our global crop protection portfolio by 12% against the 2014 – 2018 baseline. The reduction was mainly the result of changes in our crop protection product portfolio in recent years.

For the reporting period 2017 to 2021, we must restate our progress as 11% as opposed to the previously reported 14%, due to model enhancements and newly identified data corrections.

In the pursuit of CP EIR, Bayer has integrated a comprehensive strategy into its product development process, as detailed in the Sustainability Report and further elaborated in the CP Product Development Report. This strategy is twofold: firstly, the development of chemical crop protection products adheres to a stringent set of criteria, including toxicity among others, which align with global regulatory standards. This approach ensures that new crop protection products are inherently more sustainable. With CropKey we strive to push these principles further. A dedicated CP product development report offers an in-depth discussion on this topic. Secondly, the implementation of numeric CP EIR values, encompassing both baseline and performance tracking, facilitates continuous steering of our progress toward CP EIR objectives.

The achievement of a 12% reduction in environmental impact can be attributed to several key activities:

- The internal criteria guiding the development of new crop protection products have been instrumental. Anticipated products, such as Plenexos Insecticide and Xivana Fungicide, are expected to further contribute to meeting the CP EIR commitments.

- Decisions regarding the in-licensing or acquisition of crop protection compounds play a significant role.

- The strategic phase-out or divestiture of certain compounds, such as the voluntary discontinuation of carbendazim-based products, underscores Bayer's dedication to safety and sustainability.

- The way products are utilized by farmers, including the quantity and method of application, as well as their integration into comprehensive crop system approaches (e.g., through crop rotations, cover crops, and seed & trait technology), significantly reduces the reliance on crop protection products. The safe use training ambassador program exemplifies Bayer's commitment to ensuring that CP products are used safely and sustainably, as indicated by reported numbers.

Together, these actions underscore Bayer's proactive approach to reducing the environmental impact of its crop protection products, aligning with its broader sustainability goals.

For the Water quantity / Direct-seeded Rice (DSR) we just started with the target in 2023, and we will publish the methodology at the beginning of 2025, after an external panel review which is ongoing.

Assessment criteria NA100 **4.1.c** *The company explains how the actions it intends to take on nature support, align, or integrate with its actions on climate.*

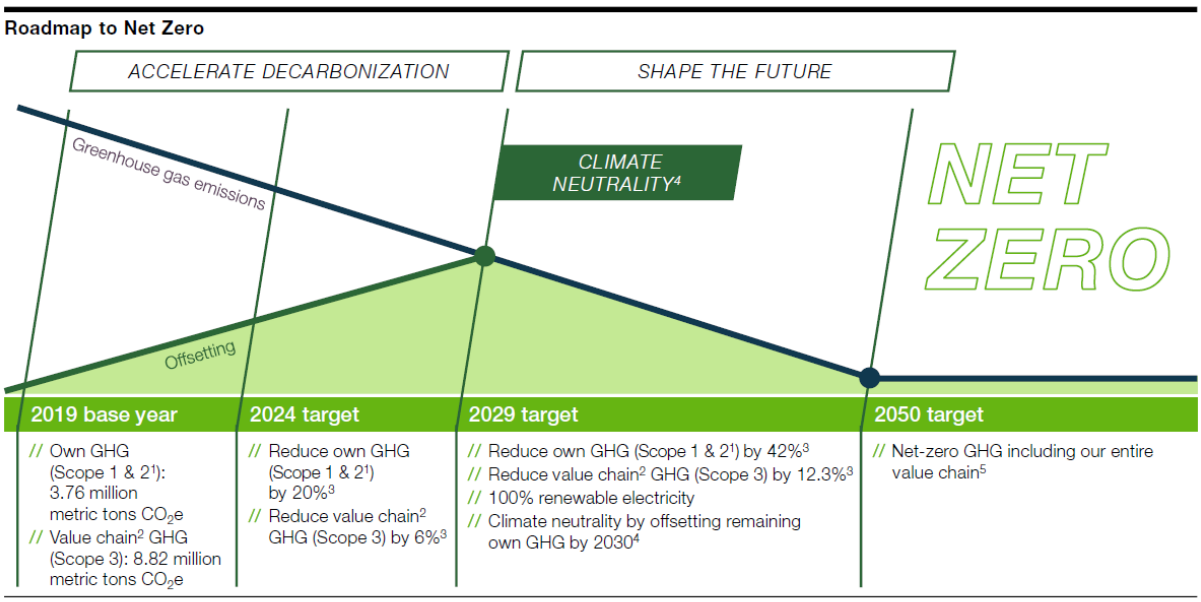
Bayer's response:

See 3.1.a and 4.1.a for Bayer's targets/metrics contributing to reduce the drivers of nature loss addressed under Nature Action 100.

1. Crop Protection Environmental Impact Reduction (CP EIR): 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.

2. Water quantity / Direct-seeded Rice (DSR): We are committed to improving water use per kilogram of crop by 25% by 2030 by transforming rice-cropping systems for our smallholder customers in the relevant regions where Bayer operates, starting in India.

Bayer has a clear roadmap to achieve climate neutrality from 2029 and Net-zero GHG in 2050.



GHG = greenhouse gas
[1] Comprises direct emissions (Scope 1) and indirect emissions (Scope 2, market-based) from Bayer sites whose annual energy consumption exceeds 1.5 terajoules
[2] In accordance with the criteria set out by the Science-Based Targets initiative (SBTi), the following Scope 3 categories of the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting & Reporting Standard are relevant for Bayer: (3.1) purchased goods and services, (3.2) capital goods, (3.3) fuel- and energy-related activities, (3.4) (upstream) transportation and distribution, (3.6) business travel.
[3] Absolute, compared to the 2019 base year
[4] Bayer aims to achieve climate neutrality at all its own sites (Scope 1 & 2) by 2030. By 2030, the remaining greenhouse gas emissions of our own operations will be fully offset by purchasing certificates from verified climate protection projects, especially in the areas of forest conservation and agriculture.
[5] Defined as a 90% reduction in our entire Scope 1, 2 & 3 emissions compared with the base year 2019. Scope 3 includes all categories defined in the GHG Protocol.

In addition, Bayer has a target to reduce GHG emissions in our agricultural value chain, which is not in scope for this assessment:

We aim to enable our farming customers to reduce their on-field greenhouse gas emissions per mass unit of crop produced by 30% by 2030 compared to the overall base year emission intensity. This applies to the highest greenhouse gas-emitting crop systems in the regions Bayer serves with its products.* The on field GHG reduction target applies to the highest greenhouse gas-emitting crop systems in the regions Bayer serves with its products. Our major focus lies on soybeans and corn in the United States, Brazil and Argentina, paddy rice in India, and wheat, cotton and oilseed rape/canola in various regions.

* for details, please see Sustainability Report 2023, page 7.

While the targets in our value chain on EIR, DSR and the reduction of the on-field greenhouse gas emissions are not part of the current targets on climate neutrality (also as this is currently not covered under the methodology of GHG Protocol), at least the target of DSR will positively contribute to the achievement of the target on the reduction of the on-field greenhouse gas emissions at farmer's level. As DSR has the potential to significantly reduce GHG emissions from growing rice by up to 45% (by reducing methane emissions from the flooded rice fields), this will be a significant contributor and therefore also be included in the calculation and achievement on the reduction of the on-field greenhouse gas emissions (see Sustainability Report 2023, page 55 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf).

Assessment criteria NA100 **4.2.a** *The company commits to recognize and respect the rights of Indigenous Peoples and local communities.*

Bayer's response:

Our commitment to respect human rights is based on the UNGPs, which recognize the distinct human rights responsibilities of states and businesses as well as the OECD Guidelines for Multinational Enterprises. This commitment includes internationally recognized human rights as defined by the International Bill of Human Rights and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. The International Bill of Human Rights consists of the following instruments: Universal Declaration of Human Rights (UDHR), International Covenant on Civil and Political Rights (ICCPR), International Covenant on Economic, Social and Cultural Rights (ICESCR).

Please see Bayer Human Rights Policy https://www.bayer.com/sites/default/files/v6bayer-human-rights-policy-en-2024-04-15.pdf

Assessment criteria NA100 **4.2.b** *The company facilitates full, meaningful, and effective participation through free, prior, and informed consent (FPIC) of Indigenous Peoples and local communities in the planning and implementation of activities that have the potential to impact their rights.*

Bayer's response:

We have identified local communities and indigenous people as one of our external stakeholders, however, we do not disclose specifically the identification process.

Bayer, amongst others and above-mentioned stakeholders, identified children as a vulnerable group especially in its seed supply chain and therefore also identified Child labor as one of their risks. One program to combat child labor and to engage with the local communities and the children themselves, Bayer created the "Child Care Program". The program is established in India, Bangladesh and the Philippines. With our Child Care Program, we continuously raise awareness among our suppliers and their field workers about the problem of child labor and clearly communicate our requirements, because our position on child labor is unambiguous: it is strictly prohibited at Bayer. We therefore oblige our suppliers to refrain from employing children. Through the Child Care Program, we also conduct activities outside the growing season to prevent child labor. Off season, Bayer employees visit schools to underscore the importance of a good education to schoolchildren and their teachers. Accompanied by medical personnel, they also accentuate the importance of good hygiene. See Sustainability Report 2023, page 107 (https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf)

Assessment criteria NA100 **4.2.c** *The company ensures equitable access for Indigenous Peoples and local communities to land, resources, and territory where they hold rights or interests.*

Bayer's response:

Bayer operates based on the principles set out in the Bayer Human Rights Policy (https://www.bayer.com/sites/default/files/v6bayer-human-rights-policy-en-2024-04-15.pdf), the Supplier Code of Conduct (https://www.bayer.com/sites/default/files/bayer-supplier-code-of-conduct-english-version-dec-22.pdf), and the Supplier Code of Conduct Guidance (https://www.bayer.com/sites/default/files/2023-05/English-version.pdf) already mentioned beforehand.

Amongst others, Bayer discloses how we try to include Indigenous Peoples or local communities through our Smallholder Farmers Program.

As the world's leading agriculture company, we will support a total of 100 million smallholder farmers in LMICs by 2030 by improving their access to agricultural products, services, and partnerships. To achieve this, we are increasing the range of our commercial efforts and strategic initiatives tailored to the needs of smallholder farmers. Our strategy to strengthen smallholder farmers is embedded in our regional commercial strategies. We establish crop value-chain partnerships to provide smallholder farmers with high-quality inputs, agronomic knowledge, cost-effective financing and risk mitigation solutions, as well as market access to sell their products. These include collaborations with government research institutes, NGOs and international financial institutions. We have already forged a number of key partnerships.

Through a deep understanding and close collaboration with smallholder farmers we aim to create lasting partnerships that provide access to training, advice, and solutions that are needed to harness the opportunities of commercial farming, while also establishing inclusive business models that help connect smallholder farmers to the agricultural value chain.

Furthermore, Bayer discloses that "We are explicitly committed to the United Nations' Convention on Biological Diversity (CBD) and its objectives, including the conservation of biological diversity, the sustainable use of its components and the fair and equitable sharing of the benefits arising out of the utilization of newly discovered genetic resources and traditional knowledge" (see Bayer Human Rights Policy, page 8 https://www.bayer.com/sites/default/files/v6bayer-human-rights-policy-en-2024-04-15.pdf)

Aus <https://www.bayer.com/en/agriculture/collaboration-in-value-chain-partnerships>

Aus <https://www.bayer.com/en/agriculture/empowering-smallholder-farmers>

Aus <https://www.bayer.com/en/agriculture/impact-on-smallholder-livelihoods>

Assessment criteria NA100 **4.2.d** *The company ensures equitable benefit sharing with Indigenous Peoples and local communities arising from using land and/or natural resources where they hold rights or interests.*

Bayer's response:

Bayer follows a procedure implemented globally, to ensure that any genetic resources used in research process are accessed in compliance with local laws and regulations. Those regulations may include prior informed consent (PIC) and mutually agreed terms (MAT) provisions. In adherence to those regulatory provisions, Bayer is committed to meeting any relevant benefit-sharing obligations that would arise from use of such resources. Those principles also apply in cases where genetic resources may be from the locales under the jurisdiction of Indigenous Peoples and/or local communities.

Bayer and Biodiversity https://www.bayer.com/en/agriculture/biodiversity

Bayer is actively sharing significant benefits resulting from their utilization of genetic resources consistent with the objectives of the CBD. Bayer shares significant monetary and non-monetary benefits through donations, in-kind support of valuable projects and other endeavors globally including capacity building all of which contribute to the conservation and sustainable use of plant genetic resources as well as food security and environmental sustainability. Bayer supports and is an active member in numerous public-private partnerships whose mission is to improve ex situ conservation of germplasm collections, plant breeding, food availability and food security in developing countries. In many cases such efforts benefit Indigenous Peoples and/or local communities. An example would be Virus Resistant Cassava initiative. Bayer provides financial support for virus resistant cassava to be grown by farmers in Africa. Cassava in Africa is a very important starch crop providing over 50% of calories for one-third of population. The crop is hearty, but viruses can destroy up to 100% of a farmer's crop under certain circumstances. The goal is to provide farmers with improved lines that they can grow, harvest, multiply and share free of charge. Bayer publicly discloses participation in those efforts.

Bayer was the first company to make a monetary contribution to Access Benefit Sharing (ABS). Almost all global seed companies are involved in discussions around improving access and benefit-sharing (ABS). The International Treaty on Plant Genetic Resources for Food and Agriculture (ITPGRFA), under the auspices of the FAO and signed by member countries, includes a system to facilitate ABS for plant genetic resources for food and agriculture – the so-called multilateral system. Under this system, those wanting to access genetic material from (public) gene banks, including seed companies, are obliged to use a standard contract to receive and provide the material, and to pay for the benefits arising from the use of this material. As such, it facilitates access to the genetic materials of the 64 so-called 'Annex 1' crops for research, breeding and training for food and agriculture.

Bayer made the first-ever monetary contribution to the ITPGRFA's Benefit-sharing Fund. Its payment equaled 0.77% of seed sales of ten varieties of vegetables the company had commercialized. These varieties were developed with material from public gene banks, namely the Centre for Genetic Resources (CGN) in the Netherlands and the Leibniz Institute of Plant Genetics and Crop Plant Research in Germany.

See https://www.accesstoseeds.org/index/global-seed-companies/key-findings/access-and-benefit-sharing/

Assessment criteria NA100 **4.2.e** *The company publicly discloses that it requires its tier 1 suppliers to recognize and respect the rights of Indigenous Peoples and local communities and to obtain their free, prior, and informed consent.*

Bayer's response:

Agreed.

Assessment criteria NA100 **4.3.a** *The company publicly discloses how it has allocated expenditure to achieve its nature targets in the last fiscal year.*

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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.

Agriculture and agricultural production depend on nature – more than any other sector or industry. The dependencies include but are not limited to water, soil health, weather conditions and ecosystem services (such as pollination, natural pest control, nutrient cycling). Therefore, all of Bayer's sales and direct operations in the agricultural business is directly dependent on nature.

As water, soil health and ecosystem services must be understood as input for our production, our seed suppliers and our farming customers, by using water, soil and ecosystem services every direct operation locally (to a certain extent) have an impact on nature (water, soil and ecosystem services). Additionally, the use of fertilizers and pesticides has an impact on nature.

With our R&D in agriculture (both on seeds and new pesticides) we are targeting both, the dependencies on nature as well as the impacts on nature. Enabling an agriculture, which can produce more with less impacts is therefore the target of our whole R&D budget on agriculture (€2.4 billion in 2023).

Assessment criteria NA100 **4.3.b** *The company publicly discloses forward-looking guidance on how it intends to allocate expenditure to achieve its nature targets.*

Bayer's response:

With €23 billion sales in agriculture in 2023, Bayer 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.

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Assessment criteria NA100 **Indicator 5: Governance**

Assessment criteria NA100 5.*1.a. The company publicly discloses evidence of board or board committee oversight of the management of nature-related dependencies, impacts, risks and opportunities.*

Bayer's response:

In general, the Supervisory Board is directly involved in decisions on matters of fundamental importance to the company, regularly conferring with the Board of Management on the company's strategic alignment and the implementation status of the business strategy. In terms of ESG and sustainability related topics this can comprise different interdependent topics like opportunities and risks, and reporting.

There are two Committees in the Supervisory that have a dedicated focus on specific ESG and sustainability related topics: the Audit Committee and the ESG Committee. According to their responsibilities (please see below) they also cover Bayer's nature-related dependencies, impacts, risks and opportunities, amongst others.

Amongst others, the Audit Committee carefully considers the risk report, which covers the risk early warning system and other aspects, but also the mandatory CSR reporting.

The ESG Committee deals with sustainable corporate governance and the company's business activities in the areas of environmental protection, social issues and corporate governance (ESG). This mainly pertains to the way sustainability is incorporated into the business strategy; the establishment of sustainability targets; nonmandatory ESG reporting and the auditing thereof, if applicable; opportunities and risks; and organizational structures and processes in ESG areas, provided the Audit Committee is not already responsible for these matters.

Reports on the committee meetings are regularly presented at the meetings of the full Supervisory Board. Our CEO/CSO, the presidents of Bayer's Divisions, and the Head of PASS & HSE hold key positions when it comes to informing the Supervisory Board in sustainability related matters.

Assessment criteria NA100 5.*1.b. The company publicly discloses evidence of board or board committee oversight of the management of its impacts on and engagement with Indigenous Peoples and local communities.*

Bayer's response:

In general, the Supervisory Board is directly involved in decisions on matters of fundamental importance to the company, regularly conferring with the Board of Management on the company's strategic alignment and the implementation status of the business strategy. In terms of ESG and sustainability related topics this can comprise different interdependent topics like opportunities and risks, and reporting.

There are two Committees in the Supervisory that have a dedicated focus on specific ESG and sustainability related topics: the Audit Committee and the ESG Committee. According to their responsibilities (please see below) they also cover Bayer's *management of its impacts on and engagement with Indigenous Peoples and local communities*.

Amongst others, the Audit Committee carefully considers the risk report, which covers the risk early warning system and other aspects, but also the mandatory CSR reporting.

The ESG Committee deals with sustainable corporate governance and the company's business activities in the areas of environmental protection, social issues and corporate governance (ESG). This mainly pertains to the way sustainability is incorporated into the business strategy; the establishment of sustainability targets; nonmandatory ESG reporting and the auditing thereof, if applicable; opportunities and risks; and organizational structures and processes in ESG areas, provided the Audit Committee is not already responsible for these matters.

Reports on the ESG Committee meetings are regularly presented at the meetings of the full Supervisory Board. Our CEO/CSO, the presidents of the Divisions, and the Head of PASS & HSE hold key positions when it comes to informing the Supervisory Board on sustainability related matters.

Assessment criteria NA100 5.*2.a. The company publicly discloses evidence that its board has sufficient expertise to oversee issues pertaining to nature-related dependencies, impacts, risks and opportunities*.

Bayer's response:

The Supervisory Board endeavors to ensure that its members collectively possess the necessary expertise, skills and professional experience to properly perform their duties. This includes relevant sustainability aspects for the company, such as nature-related dependencies, impacts, risks and opportunities.

Expertise and experience of shareholder and employee representatives on the Supervisory Board are stated in the Annual Report (chapter 4.1, section "Supervisory Board" pages 119-121 https://www.bayer.com/sites/default/files/2024-03/bayer-annual-report-2023.pdf). For the assessment, the Supervisory Board primarily considers its members to possess expertise and experience in the corresponding areas if they have completed professional training in that field or have amassed many years of professional experience.

Stated expertise in sustainability includes topics like nature-related dependencies, impacts, risks and opportunities.

Supervisory Board members with stated expertise include Ertharin Cousin, Yasmin Fahimi, Kimberly Mathisen, Norbert Winkeljohann, Horst Baier, Alberto Weisser, Dr. Simone Bagel-Trah. Moreover, our new Supervisory Board member Jeffrey Ubben is an expert in sustainability matters including nature-related dependencies, impacts, risks and opportunities. Lastly, the members of the ESG Committee and the Audit Committee of the Supervisory Board gained experience and expertise in sustainability on the job, and this also included nature-related dependencies, impacts, risks and opportunities, especially in light of its relevance for the Bayer Group and its Crop Science division in particular.

Moreover, starting in 2024, we conduct regular trainings on sustainability, including climate and nature-related issues, for the Supervisory Board.

Assessment criteria NA100 5.*2.b. The company publicly discloses evidence that its board has sufficient expertise to oversee the company's impacts on and engagement with Indigenous Peoples and local communities*.

Bayer's response:

The Supervisory Board endeavors to ensure that its members collectively possess the necessary expertise, skills and professional experience to properly perform their duties. This includes relevant sustainability aspects for the company, such as nature-related dependencies, impacts, risks and opportunities as well as *the company's impacts on and engagement with Indigenous Peoples and local communities*.

Expertise and experience of shareholder and employee representatives on the Supervisory Board are stated in the Annual Report (chapter 4.1, section "Supervisory Board" pages 119-121 https://www.bayer.com/sites/default/files/2024-03/bayer-annual-report-

2023.pdf). For the assessment, the Supervisory Board primarily considers its members to possess expertise and experience in the corresponding areas if they have completed professional training in that field or have amassed many years of professional experience.

Stated expertise in sustainability includes topics like nature-related dependencies, impacts, risks and opportunities as well as *impacts on and engagement with Indigenous Peoples and local communities*.

Supervisory Board members with stated expertise include Ertharin Cousin, Yasmin Fahimi, Kimberly Mathisen, Norbert Winkeljohann, Horst Baier, Alberto Weisser, Dr. Simone Bagel-Trah. Moreover, our new Supervisory Board member Jeffrey Ubben is an expert in sustainability matters including nature-related dependencies, impacts, risks and opportunities. Lastly, the members of the ESG Committee and the Audit Committee of the Supervisory Board gained experience and expertise in sustainability on the job, and this also included impacts on and engagement with Indigenous Peoples and local communities. For example, Dante Pesce Gonzales, member of Bayer's external Sustainability Council, presented an assessment of the working conditions in Peru to the ESG Committee of the Supervisory Board, that he performed on behalf of Bayer.

Moreover, starting in 2024, we conduct regular trainings on sustainability, including climate, nature-related, and human rights-related issues, for the Supervisory Board.

Assessment criteria NA100 5.*3.a. The company's chief executive officer or at least one other senior executive is responsible for assessing and managing the company's nature-related dependencies, impacts, risks and opportunities.*

Bayer's response:

Sustainability is of outmost importance to Bayer with our CEO being also our Chief Sustainability Officer overseeing all sustainability activities including nature-related topics like biodiversity.

The Board of Management holds the overall responsibility for Bayer's materiality assessment and the management of the relevant topics, including the company's nature-related dependencies, impacts, risks and opportunities.

The Board of Management holds the overall responsibility for an effective risk management system that also accounts for nature-related risks; our CFO chairs the Bayer Assurance Committee as the relevant committee within the Board. The Board member responsible for Crop Science manages respective nature related activities of this highly affected division that follows the vision of scaling regenerative agriculture and with it nature-related dependencies, impacts, risks and opportunities.

Assessment criteria NA100 5.*3.b. The company's chief executive officer or at least one other senior executive is responsible for assessing and managing the company's impacts on, and engagement with, Indigenous Peoples and local communities.*

Bayer's response:

The Chairman of the Bayer Board of Management is responsible for sustainability and human rights at Bayer. This also includes assessing and managing the company's impacts on, and engagement with, Indigenous Peoples and local communities.

Thereby the Chairman regularly consults and is supported by Bayer's Human Rights Officer who oversees risk management in the area of human rights and informs the Board of Management about his or her work. The Human Rights officer directly reports to the Chairman.

Please also see Human Rights https://www.bayer.com/en/sustainability/human-rights and Bayer Sustainability Report 2023 (pages 20, 37, 103f.) https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf

Assessment criteria NA100 5.*3.c. The company's chief executive officer or at least one other senior executive has long-term remuneration arrangements that directly link compensation to achieving the company's nature targets.*

Bayer's response:

No comment

Assessment criteria NA100 **Indicator 6: Engagement**

Assessment criteria NA100 6.1.a. *The company has nature-related criteria for its tier 1 suppliers*.

Bayer's response:

Agreed with NA100 draft assessment.

Assessment criteria NA100 6.1.b. *The company provides financial and/or technical assistance to suppliers to adopt practices that reduce its impacts and dependencies on nature.*

Bayer's response:

Bayer has established a four-step process throughout the Group to improve sustainability practices in the supply chain. This process is implemented through cross-functional cooperation between the Procurement and Public Affairs, Science, Sustainability & HSE enabling functions. In general, this process also includes environmental topics like the reduction of a supplier's *impacts and dependencies on nature*.

In step 4 "Sustainability supplier development" evaluated suppliers identified in the nomination step (Step 2) receive a corrective action plan based on their sustainability performance and are requested to verify their performance improvement via a re-evaluation after a reasonable period. The evaluation results are analyzed, specific improvement measures are jointly defined with the supplier, and these are documented in an action plan. Bayer supports suppliers with capability-building activities.

In 2023, 121 suppliers were added to the development process. Bayer is a member of two important industry initiatives: the Pharmaceutical Supply Chain Initiative (PSCI) and Together for Sustainability (TfS). Both initiatives are integral elements of Bayer's commitment to sustainability in the supply chain, providing sustainability-oriented upskilling training for suppliers and supplier managers. In 2023, Bayer selected around 200 suppliers to participate in TfS training courses based on their sustainability performance and Bayer's assessment plan.

For more information, please see our Sustainability Report 2023, pages 100-101 https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf

Our stewardship activities in the agricultural space, including training activities for farmers, seed treatment professionals, distributors and other users also target our seed supply chain. For more information, please see our response to sub indicator 6.1c and 6.1d below.

Assessment criteria NA100 6.1.c. *The company engages its corporate customers on addressing nature-related impacts and dependencies associated with processing, use, or end-of-life treatment of sold products.*

Bayer's response:

For Bayer, product stewardship is a life cycle approach that begins at the research and development stage of a new product, continues through its production, marketing and safe use, and ends with the final disposal of any waste. Engagement and actions with corporate customers with regard to nature- related impacts and dependencies in relation to our products are key pillars in many of these stewardship activities, e.g. including training and education, product monitoring, and empty container management.

Through targeted **training** courses, we show farmers, seed treatment professionals, distributors and other users how to use our products both effectively and safely. Training courses cover aspects such as the safe handling of our products during use, transport, storage and disposal, the correct use of protective clothing and equipment, and first aid measures in the event of emergencies. In 2023, we continued to offer virtual training activities that we had widely introduced during the COVID-19 pandemic, but also resumed on-site training wherever possible. The flexible approach and use of digital tools enabled us to reach almost 5.3 million external contacts worldwide (i.e. farmers, field workers, distributors, retailers and other stakeholders in the agriculture industry), including around four million smallholder farmers. Besides training farmers, we are also engaged in training agricultural students and physicians in LMICs through our **Bayer Safe Use Ambassador initiative**. Our goal is to advance farmers' safety and reduce the environmental impact of crop protection products through knowledge transfer and empowerment. Since 2017, through the initiative, we have partnered with more than 50 universities across Asia/Pacific and Africa. In collaboration with agricultural universities, we offer students training in the safe use of crop protection products, prioritizing safety for both users and the environment. These students then become safe use ambassadors and transmit their knowledge to farmers during internships. Additionally, we have been regularly conducting webinars and online events on the sustainable use of crop protection products since 2020.

Better Life Farming is a long-term partnership between Bayer, the International Finance Corporation (IFC, part of the World Bank), Netafim and more than 25 local public and private partners as well as NGOs. This partnership helps smallholder farmers make their farms commercially profitable and sustainable. Within the partners' network, the Better Life Farming centers improve access to agricultural products in remote rural regions through what is known as the last-mile delivery model. They also offer access to

agricultural education and consulting, adapted farming solutions, financing, market access and fair prices. We are also introducing special approaches for the advancement of women, such as the targeted development of women as agricultural entrepreneurs. In 2023, we increased the number of Better Life Farming centers in India, Indonesia, Bangladesh, Mexico and Honduras to more than 2,700 and opened the first centers in Tanzania and Ivory Coast.

Bayer ForwardFarming promotes sustainable and regenerative agriculture by fostering dialogue and showcasing on-farm practices with independent farmers. Together with farmers and scientific experts, we are improving and pioneering agronomic practices with a strong focus on biodiversity conservation, environmental impact reduction, carbon-neutral agriculture and water conservation, for example. The global network currently embraces 29 ForwardFarms spread across Europe (17), Latin America (6) and Asia (6).

Product monitoring: Users of our products can contact us through a range of communication channels should they have inquiries or complaints, or if they wish to report any incidents. These channels include both direct contact with our sales staff and hotline numbers printed on our product packaging.

Processes are in place at Bayer to ensure the safe sell-off of products, including the disposal of obsolete inventories or waste. **Empty crop protection product containers** must be safely disposed of to ensure that any remaining product residues are not released into the environment and that empty containers are not improperly reused. As the proper disposal of crop protection product containers is handled differently in many countries, the crop protection industry collaborates with authorities, distributors, and farmers to establish or maintain suitable disposal systems. Bayer supports programs worldwide to ensure the safe recycling and disposal of empty packaging and containers. Users can learn about how to safely dispose of our products through information on their labels. We support the safe disposal of empty crop protection product containers in many countries together with our CropLife International industry association. As a result, some 1.3 million metric tons of plastic have been collected since 2005. This partnership has also facilitated the development of environmentally friendly packaging design programs, the implementation of training courses on the proper handling of crop protection product containers for distributors and farmers, and the testing of plastic recycling options.

For more information please Bayer Sustainability Report 2023, page 70-72 and Bayer Crop Science Sustainability Progress Report 2023, page 118-124

Assessment criteria NA100 6.1d. *The company engages its end-user consumers in a shift towards products, services, and/or behaviors with lower nature-related impacts and dependencies*.

Bayer's response:

For Bayer, product stewardship is a life cycle approach that begins at the research and development stage of a new product, continues through its production, marketing and safe use, and ends with the final disposal of any waste. Engagement and actions with corporate customers with regard to nature- related impacts and dependencies in relation to our products are key pillars in many of these stewardship activities, e.g. including training and education, product monitoring, and empty container management.

Through targeted **training** courses, we show farmers, seed treatment professionals, distributors and other users how to use our products both effectively and safely. Training courses cover aspects such as the safe handling of our products during use, transport, storage and disposal, the correct use of protective clothing and equipment, and first aid measures in the event of emergencies. In 2023, we continued to offer virtual training activities that we had widely introduced during the COVID-19 pandemic, but also resumed on-site training wherever possible. The flexible approach and use of digital tools enabled us to reach almost 5.3 million external contacts worldwide (i.e. farmers, field workers, distributors, retailers and other stakeholders in the agriculture industry), including around four million smallholder farmers. Besides training farmers, we are also engaged in training agricultural students and physicians in LMICs through our **Bayer Safe Use Ambassador initiative**. Our goal is to advance farmers' safety and reduce the environmental impact of crop protection products through knowledge transfer and empowerment. Since 2017, through the initiative, we have partnered with more than 50 universities across Asia/Pacific and Africa. In collaboration with agricultural universities, we offer students training in the safe use of crop protection products, prioritizing safety for both users and the environment. These students then become safe use ambassadors and transmit their knowledge to farmers during internships. Additionally, we have been regularly conducting webinars and online events on the sustainable use of crop protection products since 2020.

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Bayer ForwardFarming promotes sustainable and regenerative agriculture by fostering dialogue and showcasing on-farm practices with independent farmers. Together with farmers and scientific experts, we are improving and pioneering agronomic practices with a strong focus on biodiversity conservation, environmental impact reduction, carbon-neutral agriculture and water conservation, for example. The global network currently embraces 29 ForwardFarms spread across Europe (17), Latin America (6) and Asia (6).

Product monitoring: Users of our products can contact us through a range of communication channels should they have inquiries or complaints, or if they wish to report any incidents. These channels include both direct contact with our sales staff and hotline numbers printed on our product packaging.

Processes are in place at Bayer to ensure the safe sell-off of products, including the disposal of obsolete inventories or waste. **Empty crop protection product containers** must be safely disposed of to ensure that any remaining product residues are not released into the environment and that empty containers are not improperly reused. As the proper disposal of crop protection product containers is handled differently in many countries, the crop protection industry collaborates with authorities, distributors, and farmers to establish or maintain suitable disposal systems. Bayer supports programs worldwide to ensure the safe recycling and disposal of empty packaging and containers. Users can learn about how to safely dispose of our products through information on their labels. We support the safe disposal of empty crop protection product containers in many countries together with our CropLife International industry association. As a result, some 1.3 million metric tons of plastic have been collected since 2005. This partnership has also facilitated the development of environmentally friendly packaging design programs, the implementation of training courses on the proper handling of crop protection product containers for distributors and farmers, and the testing of plastic recycling options.

For more information please Bayer Sustainability Report 2023, page 70-72 and Bayer Crop Science Sustainability Progress Report 2023, page 118-124

Assessment criteria NA100 6.2a *The company commits to conducting its direct lobbying activities in accordance with the goals of The Biodiversity Plan*.

Bayer's response:

Bayer conducts all of its direct lobbying in line with the goals of The Biodiversity Plan including all subsidiaries and business areas, and all operational jurisdictions. This has been the case in the past for example by promoting the LEAF-Coalition against Deforestation (LEAF: Lowering Emissions by Accelerating Forest finance) Coalition, a private-public collaboration to mobilize large-scale funding for forest countries and jurisdictions capable of reducing and reversing tropical deforestation (see also: Bayer Joins Coalitions to Conquer Deforestation and Preserve Biodiversity | Bayer Global) or supportive legal framework for regenerative agriculture across the globe. For climate protection, one of the main pillars of biodiversity protection, we are reporting on a yearly basis on our own lobbying activities since 2021.

Assessment criteria NA100 6.2b *The company reviews its own nature policy positions' alignment with The Biodiversity Plan and discloses how it has advocated for these positions through its lobbying activities*.

Bayer's response:

For climate protection, one of the main pillars of biodiversity protection, we are reporting on a yearly basis on our own lobbying activities since 2021.

We notice that expectations for relevant reporting also for biodiversity protection have been increased. We will consider these expectations very seriously in the frame of our next reporting cycles.

Assessment criteria NA100 6.2c *The company commits to advocate for lobbying activities aligned with the Biodiversity Plan within the trade associations they belong to*.

Bayer's response:

Bayer commits to advocate for lobbying activities aligned with the Biodiversity Plan within the trade associations it belongs to. We strive to improve the political and regulatory framework worldwide to support the achievement of the objectives of the Biodiversity Plan. We do so because we strongly believe that this task can only be solved by alliances and coalitions of all relevant stakeholders. For climate protection, one of the main pillars of biodiversity protection, we are reporting on a yearly basis on our associations lobbying activities.

Assessment criteria NA100 6.2d *The company publicly discloses the actions it has taken to ensure alignment of its trade associations' nature policy positions and lobbying activities with The Biodiversity Plan*.

Bayer's response:

For climate protection, one of the main pillars of biodiversity protection, we are reporting on a yearly basis on our associations lobbying activities. We notice that expectations for relevant reporting also for biodiversity protection have been increased. We will consider these expectations very seriously in the frame of our next reporting cycles.

Assessment criteria NA100 6.3a *The company publicly discloses the process for identifying relevant stakeholders across its value chain and the process for engaging with stakeholder groups*.

Bayer's response:

Following our vision, "Health for all, Hunger for none," we are working to meet challenges like climate change, food security, environmental impact reduction as well as biodiversity and nature conservation. This is the lens through which we prioritize and identify stakeholders across our value chain. We identify stakeholders with whom to engage based on alignment with our sustainability and strategic priorities. For instance, we engage to promote regenerative agriculture as our vision for the future of farming. The company clearly defines key stakeholders that belong to four overarching stakeholder groups: partners, financial market participants, social interest groups, and regulators.

Our regular stakeholder activities range from dialogues at the local, national and international level, and active involvement in committees and specialist workshops, all the way through to comprehensive information programs, issue-related multi-stakeholder events and participation in international initiatives and collaborations.

Bayer seeks a regular exchange with its key stakeholders, while the frequency varies dependent on the stakeholder group and the project. The company is also ready to engage on an ad-hoc basis. Therefore, dedicated teams or persons in the Group's Enabling Functions, e.g. Investor Relations, Communications, Public Affairs, Sustainability, or Procurement, are assigned to manage these engagements. Further capacities are allocated in each of our divisions, especially when it comes to engagement with e.g. our customers, consumers, or farmers. At Crop Science, our dedicated team within the Strategy and Sustainability group manages long-term relationships and partnerships, streamlining the inclusion of external input into our strategy.

For more details, please see Bayer's approach to stakeholder dialogue that is detailed in our Sustainability Report 2023, pages 39-43 as well as in our Bayer Crop Science Sustainability Progress Report, page 10.

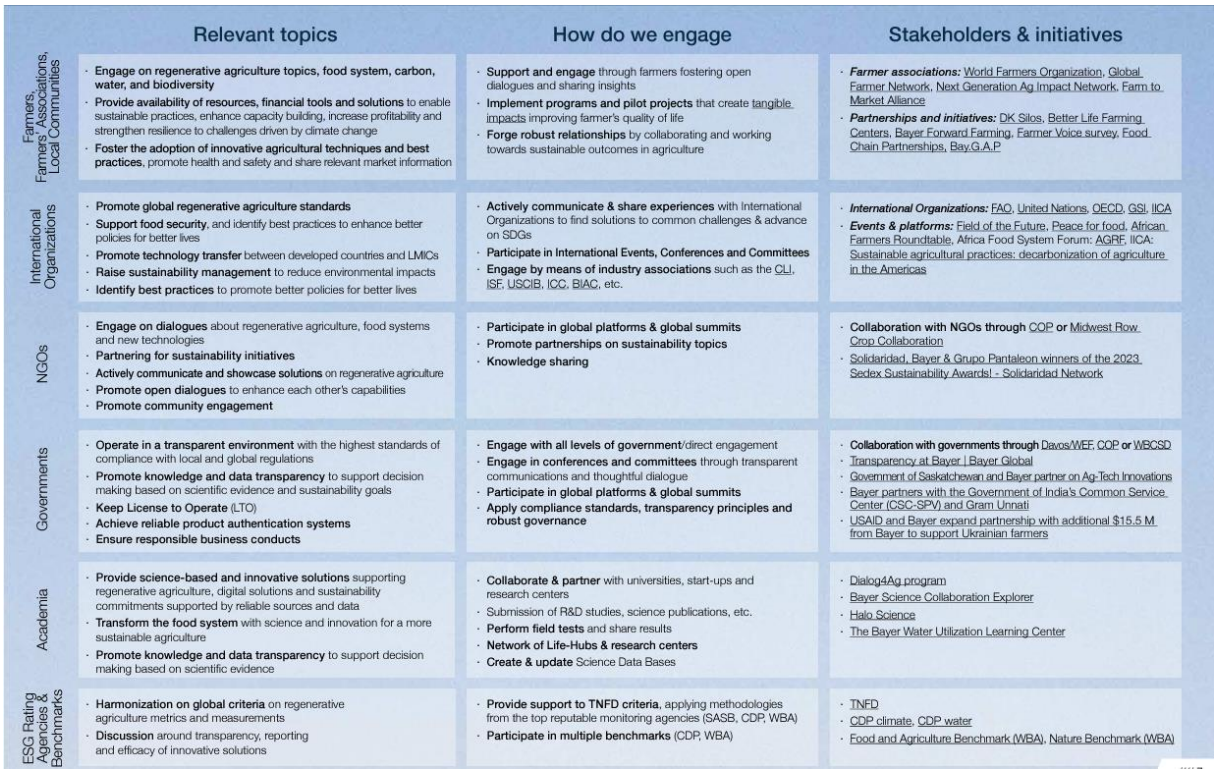
Assessment criteria NA100 6.3b *The company demonstrates that engagement with stakeholders informs its actions to address nature-related issues*.

Bayer's response:

Stakeholder dialogue is particularly important and helps us to recognize important trends and developments in society and our markets at an early stage and take this information into account when shaping our business. We take all criticism seriously and regard it as an incentive to improve.

Bayer seeks a regular exchange with its key stakeholders – these engagements can also cover nature related issues, amongst others. For specific examples and outcomes – including our engagements at UN Climate Conference COP 28, or with organizations such as the World Bank and the Global Economic Forum – please see our Sustainability Report 2023, and 39-43.

We are convinced that purposeful and strategic stakeholder engagement is fundamental to drive agricultural transformation. At Crop Science, our dedicated team within the Strategy and Sustainability group manages long-term relationships and partnerships, streamlining the inclusion of external input into our strategy.



	Relevant topics	How do we engage	Stakeholders & initiatives
Farmers, Farmers' Associations, Local Communities	· **Engage on regenerative agriculture topics, food system, carbon, water, and biodiversity** · **Provide availability of resources, financial tools and solutions** to enable sustainable practices, enhance capacity building, increase profitability and strengthen resilience to challenges driven by climate change · **Foster the adoption of innovative agricultural techniques and best practices**, promote health and safety and share relevant market information	· **Support and engage** through farmers fostering open dialogues and sharing insights · **Implement programs and pilot projects** that create tangible impacts improving farmer's quality of life · **Forge robust relationships** by collaborating and working towards sustainable outcomes in agriculture	· ***Farmer associations:*** World Farmers Organization, Global Farmer Network, Next Generation Ag Impact Network, Farm to Market Alliance · ***Partnerships and initiatives:*** DK Silos, Better Life Farming Centers, Bayer Forward Farming, Farmer Voice survey, Food Chain Partnerships, Bay.G.A.P
International Organizations	· **Promote global regenerative agriculture standards** · **Support food security**, and identify best practices to enhance better policies for better lives · **Promote technology transfer** between developed countries and LMICs · **Raise sustainability management** to reduce environmental impacts · **Identify best practices** to promote better policies for better lives	· **Actively communicate & share experiences** with International Organizations to find solutions to common challenges & advance on SDGs · **Participate in International Events, Conferences and Committees** · **Engage by means of industry associations** such as the CLI, ISF, USCIB, ICC, BIAC, etc.	· ***International Organizations:*** FAO, United Nations, OECD, GSI, IICA · ***Events & platforms:*** Field of the Future, Peace for food, African Farmers Roundtable, Africa Food System Forum: AGRF, IICA: Sustainable agricultural practices: decarbonization of agriculture in the Americas
NGOs	· **Engage on dialogues** about regenerative agriculture, food systems and new technologies · **Partnering for sustainability initiatives** · **Actively communicate and showcase solutions** on regenerative agriculture · **Promote open dialogues** to enhance each other's capabilities · **Promote community engagement**	· **Participate in global platforms & global summits** · **Promote partnerships on sustainability topics** · **Knowledge sharing**	· **Collaboration with NGOs through** COP **or** Midwest Row Crop Collaboration · Solidaridad, Bayer & Grupo Pantaleon winners of the 2023 Sedex Sustainability Awards! - Solidaridad Network
Governments	· **Operate in a transparent environment** with the highest standards of compliance with local and global regulations · **Promote knowledge and data transparency** to support decision making based on scientific evidence and sustainability goals · **Keep License to Operate** (LTO) · **Achieve reliable product authentication systems** · **Ensure responsible business conducts**	· **Engage with all levels of government**/direct engagement · **Engage in conferences and committees** through transparent communications and thoughtful dialogue · **Participate in global platforms & global summits** · **Apply compliance standards, transparency principles and robust governance**	· **Collaboration with governments through** Davos/WEF, COP **or** WBCSD · Transparency at Bayer | Bayer Global · Government of Saskatchewan and Bayer partner on Ag-Tech Innovations · Bayer partners with the Government of India's Common Service Center (CSC-SPV) and Gram Unnati · USAID and Bayer expand partnership with additional $15.5 M from Bayer to support Ukrainian farmers
Academia	· **Provide science-based and innovative solutions** supporting regenerative agriculture, digital solutions and sustainability commitments supported by reliable sources and data · **Transform the food system** with science and innovation for a more sustainable agriculture · **Promote knowledge and data transparency** to support decision making based on scientific evidence	· **Collaborate & partner** with universities, start-ups and research centers · Submission of R&D studies, science publications, etc. · **Perform field tests** and share results · **Network of Life-Hubs & research centers** · **Create & update** Science Data Bases	· Dialog4Ag program · Bayer Science Collaboration Explorer · Halo Science · The Bayer Water Utilization Learning Center
ESG Rating Agencies & Benchmarks	· **Harmonization on global criteria** on regenerative agriculture metrics and measurements · **Discussion** around transparency, reporting and efficacy of innovative solutions	· **Provide support to TNFD criteria**, applying methodologies from the top reputable monitoring agencies (SASB, CDP, WBA) · **Participate in multiple benchmarks** (CDP, WBA)	· TNFD · CDP climate, CDP water · Food and Agriculture Benchmark (WBA), Nature Benchmark (WBA)

For example please see Better Life Farming Centers, Sustainable agricultural practices: decarbonization of agriculture in the Americas, USAID and Bayer expand partnership with additional $15.5 M from Bayer to support Ukrainian farmers, The Bayer Water Utilization Learning Center, and the Nature Benchmark (WBA) with Bayer being ranked the #1 chemical company regarding reduction of environmental impact and contribution towards a nature-positive future for 2022.

For more details, please see Bayer's approach to stakeholder dialogue that is detailed in our Sustainability Report 2023, pages 20 and 39-43 as well as in our Bayer Crop Science Sustainability Progress Report, page 10.

Additionally, in 2020, we convened a Sustainability Council composed of independent international experts. This body brings together expertise and experience in the areas of biodiversity, digitalization, health systems, the food and agriculture industries, fair trade strategies, women's rights, sustainable technologies, sustainable finance and transformation strategies. The nine-member body advises the Board of Management, oversees the implementation of the sustainability strategy and reports transparently each year on its work and recommendations, as well as our progress. Regarding actions and progress please see the 2023 Bayer Sustainability Council Report that summarizes the many areas where Bayer has made progress, as well as the priority gaps that the Council identified in the company's journey to fulfill its mission of "Health for all, Hunger for none".

Assessment criteria NA100 6.4a *The company has a mechanism for individuals and communities to raise complaints or concerns that they are or may be adversely impacted by the company, or for them to raise complaints of adverse impacts to nature*.

Bayer's response:

The UNGPs states in §29 Foundational Principles - Non-State-based grievance mechanisms, *"To make it possible for grievances to be addressed early and remediated directly, business enterprises should establish or participate in effective operational-level grievance mechanisms for individuals and communities who may be adversely impacted."*

To ensure respect for human rights in the value chain in a targeted manner, Bayer operates according to a due diligence approach that is based on the UNGPs and OECD Guidelines for Multinational Enterprises.

Please also see Bayer's Sustainability Report 2023, page 103ff.

Assessment criteria NA100 6.4b *The company discloses a list of grievances submitted*.

Bayer's response:

Suspected compliance violations can be reported – anonymously if desired and if permitted by respective national law – to a worldwide compliance hotline operated by an independent service provider.

In 2023, the compliance organization received a total of 595 compliance reports in this way (including 393 anonymous reports), with 44 reports coming from Germany and 551 from other countries. Overall, 35% of suspected violations reported to the compliance hotline were not compliance-relevant, while 65% were processed by way of a compliance investigation.

An actual compliance violation was confirmed in 52% of the compliance-relevant investigations.

In 2023, the following categories of compliance violations were confirmed:

Categories of Compliance Violations by Frequency[1]

	Number of incidents
1. Data leakage prevention/IT security	242
2. Code compliance	94
3. Fairness/respect at work	72
4. Product-related communication	51
5. Conflict of interest	37

[1] As of: December 31, 2023; subject to changes due to ongoing investigations

For more information, please see Bayer's Sustainability Report 2023, page 103ff. https://www.bayer.com/sites/default/files/2024-03/bayer-sustainability-report-2023.pdf

Assessment criteria NA100 6.4c *The company has a policy of non-reprisal against complainants, including human rights defenders, whistle-blowers, and community spokespersons*.

Bayer's response:

No comment