## Bayer CropScience Aktiengesellschaft Monheim am Rhein

Financial statements for the period from January 1 to December 31, 2021

This translation is provided for convenience only. The German version is the sole legally binding version.

## Income Statement of Bayer CropScience Aktiengesellschaft, Monheim am Rhein, for the Period from January 1, 2021 to December 31, 2021

Other operating income     98,807     857,729       of which from currency translation     68,774     951       Personnel expenses     (142)     (14)       Social expenses and expenses for pensions and other benefits     (13,739)     (25,833)       of which pension expenses     (13,739)     (25,833)       of which pension expenses     (13,739)     (25,833)       of which from currency translation     (01,925)     (09,939)       Other operating expenses     (239,775)     (233,914)       of which from currency translation     (47,110)     (55,311)       Operating result     593,049     1,249,849       Income from investments in affiliated companies     (239,775)     (233,914)       Vite-backs of investments in affiliated companies     (266,96)     (307)       Wite-backs of investments in affiliated companies     (268,456)     (307)       Wite-backs of investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     (4,796,879)     809,189       Other interest and similar income </th <th></th> <th>2020</th> <th>2021</th>		2020	2021
Other operating income   98.807   857,729     of which from currency translation   68,774   951     Personnel expenses   (142)   (14)     Scoial expenses and expenses for pensions and other benefits   (13,739)   (25,833)     of which pension expenses   (13,739)   (25,833)     of which pension expenses   (13,739)   (25,833)     Other operating expenses   (239,775)   (233,914)     of which from currency translation   (47,110)   (55,311)     Operating result <b>693,044 1,248,848</b> Income from investments in affiliated companies   (26,855)   (307)     Wite-backs of investments in affiliated companies   (4,875,228)   (75,195)     Wite-backs of investments in affiliated companies   0   (26,456)     Income (loss) from investments in affiliated companies   0   (26,456)     Interest and similar income   35,443   6,512     of which form subsidiaries   (212,223)   (200,902)     of which form subsidiaries   (117,800)   (12,243)     of which form subsidiaries   (117,800)   (12,243)     of which fores unwinding of discount   (34,287)		€ thousand	€ thousand
Other operating income   98.807   857,729     of which from currency translation   68,774   951     Personnel expenses   (142)   (14)     Scoial expenses and expenses for pensions and other benefits   (13,739)   (25,833)     of which pension expenses   (13,739)   (25,833)     of which pension expenses   (13,739)   (25,833)     Other operating expenses   (239,775)   (233,914)     of which from currency translation   (47,110)   (55,311)     Operating result <b>693,044 1,248,848</b> Income from investments in affiliated companies   (26,855)   (307)     Wite-backs of investments in affiliated companies   (4,875,228)   (75,195)     Wite-backs of investments in affiliated companies   0   (26,456)     Income (loss) from investments in affiliated companies   0   (26,456)     Interest and similar income   35,443   6,512     of which form subsidiaries   (212,223)   (200,902)     of which form subsidiaries   (117,800)   (12,243)     of which form subsidiaries   (117,800)   (12,243)     of which fores unwinding of discount   (34,287)			
of which from currency translation     69,774     951       Personnel expenses     (142)     (14)       Social expenses and expenses for pensions and other benefits     (13,739)     (25,833)       of which pension expenses     (13,739)     (25,833)       of which pension expenses     (13,739)     (25,833)       Other operating expenses     (239,775)     (233,914)       of which from currency translation     (47,110)     (55,311)       Operating result <b>593,049</b> 1,249,848       Income from investments in affiliated companies     13,350     240,285       of which from subsidiaries     (265)     (307)       Write-boxes of investments in affiliated companies     (4,875,228)     (75,185)       Uncome (loss) from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Interest and similar income     36,443     6,512       of which from discounting     1,360     22       of which from discounting     1,360     22       of which from discounting     1,360     22       of	Sales	839,823	751,239
of which from currency translation     69,774     951       Personnel expenses     (142)     (14)       Social expenses and expenses for pensions and other benefits     (13,739)     (25,833)       of which pension expenses     (13,739)     (25,833)       of which pension expenses     (13,739)     (25,833)       Other operating expenses     (239,775)     (233,914)       of which from currency translation     (47,110)     (55,311)       Operating result <b>593,049</b> 1,249,848       Income from investments in affiliated companies     13,350     240,285       of which from subsidiaries     (265)     (307)       Write-boxes of investments in affiliated companies     (4,875,228)     (75,185)       Uncome (loss) from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Interest and similar income     36,443     6,512       of which from discounting     1,360     22       of which from discounting     1,360     22       of which from discounting     1,360     22       of	Other operating income	98.807	857.729
Personnel expenses   (142)   (144)     Social expenses and expenses for pensions and other benefits   (13,739)   (25,833)     of which pension expenses   (13,739)   (25,833)     Other operating expenses   (239,775)   (233,914)     of which from currency translation   (47,110)   (55,311)     Operating result   593,049   1,249,848     Income from investments in affiliated companies   13,273   240,221     Expenses from assumption of losses of subsidiaries   (265)   (307)     Write-backs of investments in affiliated companies   (4,875,228)   (75,195)     Write-backs of investments in affiliated companies   0   (28,486)     Other interest and similar income   35,443   6,512     of which from subsidiaries   (24,287)   (20,902)     of which from subsidiaries   (28,486)   0   (28,486)     Other interest and similar income   35,443   6,512   6,512     of which from subsidiaries   (142,533)   (172,349)   (27,239)     of which from subsidiaries   (142,633)   (172,349)   (22,23)     of which from subsidiaries   (11,780)   (12,243)		69,774	951
Social expenses and expenses for pensions and other benefits     (13.739)     (25.833)       of which pension expenses     (13.739)     (25.833)       Other operating expenses     (13.739)     (25.833)       Other operating expenses     (13.739)     (25.833)       Other operating expenses     (239.775)     (233.914)       of which from currency translation     (47,110)     (65.311)       Operating result     593.049     1.249.849       Income from investments in affiliated companies     13.350     240.262       Expenses from assumption of losses of subsidiaries     (265)     (307)       Write-backs of investments in affiliated companies     (4.875.228)     (75.189)       Urite-backs of investments in affiliated companies     0     (26.456)       Income (loss) from investments in affiliated companies     0     (26.456)       Income (loss) from investments in affiliated companies     0     (26.456)       Interest and similar income     35.443     6.512       of which from subsidiaries     (21.223)     (200.902)       of which from subsidiaries     (21.223)     (200.902)       of which from subsidiaries			
of which pension expenses     (13.739)     (25.833)       Write-downs on intangible assets and property, plant and equipment     (91.325)     (99.389)       Other operating expenses     (239.775)     (233.914)       of which from currency translation     (47,110)     (55.311)       Operating result     593.049     1,248.848       Income from investments in affiliated companies     13.350     240.265       of which from subsidiaries     (265)     (307)       Write-downs of investments in affiliated companies     (265)     (307)       Write-downs of investments in affiliated companies     (26.526)     (75.185)       Losses from the sale of investments in affiliated companies     0     (26.456)       Losses from investments in affiliated companies     0     (26.457)     809.188       Income (loss) from investments in affiliated companies     0     (27.457)     809.188       Interest and similar income     35.443     6.512     6.510       of which from subsidiaries     (21.223)     (200.902)     (200.902)     (21.233)     (200.902)     (21.233)     (200.902)     (21.234)     (201.2243)     (21.233)     <	Wages and salaries	(142)	(14)
Write-downs on intangible assets and property, plant and equipment     (91,925)     (99,359)       Other operating expenses     (233,775)     (233,9775)     (233,9775)       Operating result     593,044     (47,110)     (655,311)       Operating result     593,044     1,249,848       Income from investments in affiliated companies     13,350     240,265       of which from subsidiaries     (265)     (307)       Write-downs of investments in affiliated companies     (4,875,228)     (75,185)       Income from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     (27,223)     (200,902)       Other interest and similar income     35,443     6,512       of which from subsidiaries     (28,287)     (35,360)       Interest and similar expenses     (21,223)     (200,902)       of which from discounting     1,360     2       Interest and similar expenses     (11,780)     (12,243) <tr< td=""><td>Social expenses and expenses for pensions and other benefits</td><td>(13,739)</td><td>(25,833)</td></tr<>	Social expenses and expenses for pensions and other benefits	(13,739)	(25,833)
Other operating expenses     (239,775)     (233,914)       of which from currency translation     (47,110)     (55,311)       Operating result     593,049     1,249,848       Income from investments in affiliated companies     13,350     240,226       of which from subsidiaries     (265)     (307)       Write-downs of investments in affiliated companies     (4,875,228)     (75,195)       Ucsses from the sale of investments in affiliated companies     65,265     670,882       Losses from the sale of investments in affiliated companies     (4,796,879)     809,189       Other interest and similar income     35,443     6,510       of which form subsidiaries     34,083     6,510       of which form discounting     1,360     2       Interest and similar expenses     (221,223)     (200,902)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243) </td <td>of which pension expenses</td> <td>(13,739)</td> <td>(25,833)</td>	of which pension expenses	(13,739)	(25,833)
of which from currency translation     (47,110)     (55,311)       Operating result     593,049     1,248,84       Income from investments in affiliated companies     13,350     240,265       of which from subsidiaries     (265)     (307)       Write-downs of investments in affiliated companies     (48,75,228)     (75,195)       Write-backs of investments in affiliated companies     0     (26,456)       Losses from the sale of investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Other interest and similar income     35,443     6,512       of which from subsidiaries     34,083     6,510       of which form discounting     1,360     2       Interest and similar expenses     (221,223)     (200,902)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       of which to subsidiaries     (11,780) <td< td=""><td>Write-downs on intangible assets and property, plant and equipment</td><td>(91,925)</td><td>(99,359)</td></td<>	Write-downs on intangible assets and property, plant and equipment	(91,925)	(99,359)
Operating result593,0491,249,848Income from investments in affiliated companies13,350240,265of which from subsidiaries(265)(307)Write-downs of investments in affiliated companies(4,875,228)(75,195)Write-backs of investments in affiliated companies(65,265)670,882Losses from the sale of investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies(4,796,878)809,189Other interest and similar income35,4436,512of which from subsidiaries(221,223)(200,902)of which from discounting1,3602Interest and similar expenses(221,223)(200,902)of which to subsidiaries(184,553)(172,349)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)Miscellaneous financial expenses(11,780)(12,243)Income taxes(98,868)(93,327)Other taxes(208)(223)Income from loss transfer4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(97,632)0	Other operating expenses	(239,775)	(233,914)
income from investments in affiliated companies   13,350   240,265     of which from subsidiaries   13,278   240,221     Expenses from assumption of losses of subsidiaries   (265)   (307)     Write-backs of investments in affiliated companies   (4,875,228)   (75,185)     Write-backs of investments in affiliated companies   0   (26,456)     Losses from the sale of investments in affiliated companies   0   (26,456)     Income (loss) from investments in affiliated companies   0   (26,456)     Other interest and similar income   35,443   6,512     of which from subsidiaries   34,083   6,512     of which from discounting   1,360   2     interest and similar expenses   (221,223)   (200,902)     of which for the unwinding of discount   (34,287)   (35,360)     Niscellaneous financial expenses   (11,780)   (12,243)     of which to subsidiaries   <	of which from currency translation	(47,110)	(55,311)
of which from subsidiaries13.278240.221Expenses from assumption of losses of subsidiaries(265)(307)Write-downs of investments in affiliated companies(4.875,228)(75,195)Losses from the sale of investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Interest and similar income35,4436,512of which from discounting1,3602Interest and similar expenses(221,223)(200,902)of which for the unwinding of discount(34,287)(35,360)Net interest expense(11,780)(12,243)of which for the unwinding of discount(14,5780)(194,390)Miscellaneous financial expenses(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(208)(223)Other taxes(98,868)(93,327)Other taxes(208)(223)Income taxes(4,500,465)0Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	Operating result	593,049	1,249,848
of which from subsidiaries13.278240.221Expenses from assumption of losses of subsidiaries(265)(307)Write-downs of investments in affiliated companies(4.875,228)(75,195)Losses from the sale of investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Interest and similar income35,4436,512of which from discounting1,3602Interest and similar expenses(221,223)(200,902)of which for the unwinding of discount(34,287)(35,360)Net interest expense(11,780)(12,243)of which for the unwinding of discount(14,5780)(194,390)Miscellaneous financial expenses(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(208)(223)Other taxes(98,868)(93,327)Other taxes(208)(223)Income taxes(4,500,465)0Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	La construcción de la construcción de la construcción		0.40.005
Expenses from assumption of losses of subsidiaries(265)(307)Write-downs of investments in affiliated companies(4,875,228)(75,195)Unite-backs of investments in affiliated companies(4,875,228)(75,195)Losses from the sale of investments in affiliated companies(4,796,878)(26,456)Income (loss) from investments in affiliated companies(4,796,878)(89,189)Other interest and similar income35,443(6,512)of which from subsidiaries34,083(6,510)of which from discounting1,3602Interest and similar expenses(221,223)(200,902)of which for the unwinding of discount(34,287)(35,360)Net interest expense(1185,780)(12,243)Miscellaneous financial expenses(11,780)(12,243)Income taxes(98,868)(93,327)Other taxes(208)(223)Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0			
Write-downs of investments in affiliated companies     (4,875,228)     (75,195)       Write-backs of investments in affiliated companies     65,265     670,882       Losses from the sale of investments in affiliated companies     0     (26,456)       Income (loss) from investments in affiliated companies     0     (26,456)       Other interest and similar income     35,443     6,512       of which from subsidiaries     34,083     6,510       of which from discounting     1,360     2       Interest and similar expenses     (221,223)     (200,902)       of which for discounting     (184,583)     (172,349)       of which to subsidiaries     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243) <t< td=""><td></td><td></td><td>· · ·</td></t<>			· · ·
Write-backs of investments in affiliated companies65,265670,882Losses from the sale of investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies0(26,456)Other interest and similar income35,4436,512of which from subsidiaries34,0836,510of which from discounting1,3602Interest and similar expenses(221,223)(200,902)of which for bubsidiaries(184,583)(172,349)of which for the unwinding of discount(34,287)(35,360)Net interest expense(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)Income taxes(98,868)(93,327)Other taxes(208)(208)Income from loss transfer4,500,465)0Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0			. ,
Losses from the sale of investments in affiliated companies0(26,456)Income (loss) from investments in affiliated companies(4,796,878)809,189Other interest and similar income35,4436,512of which from subsidiaries34,0836,510of which from discounting1,3602Interest and similar expenses(221,223)(200,902)of which for bubsidiaries(144,583)(172,349)of which for the unwinding of discount(34,287)(35,360)Net interest expense(185,780)(194,390)Miscellaneous financial expenses(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)lincome taxes(208)(223)lincome from loss transfer4,500,465)0Net income01,758,854Profit carri			· · · · ·
Income (loss) from investments in affiliated companies     (4,796,878)     809,189       Other interest and similar income     35,443     6,512       of which from subsidiaries     34,083     6,510       of which from subsidiaries     34,083     6,510       of which from subsidiaries     (221,223)     (200,902)       of which to subsidiaries     (184,583)     (172,349)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (11,780)     (12,243)       of which to subsidiaries     (208)     (223)       Income taxes     (98,868)     (93,327)       Other taxes     (4,500,465)     1,758,854			
Other interest and similar income35,4436,512of which from subsidiaries34,0836,510of which from discounting1,3602interest and similar expenses(221,223)(200,902)of which to subsidiaries(184,583)(172,349)of which for the unwinding of discount(34,287)(35,360)Net interest expense(11,780)(12,243)of which to subsidiaries(11,780)(12,243)of which to subsidiaries(11,780)(12,243)financial expenses(208)(223)Other taxes(208)(223)Income after taxes(4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0			
of which from subsidiaries     34,083     6,510       of which from discounting     1,360     2       Interest and similar expenses     (221,223)     (200,902)       of which to subsidiaries     (184,583)     (172,349)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (185,780)     (194,390)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       financial result     (4,994,438)     602,556       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0	income (loss) from investments in anniated companies	(4,790,070)	009,109
of which from discounting     1,360     2       Interest and similar expenses     (221,223)     (200,902)       of which to subsidiaries     (184,583)     (172,349)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (185,780)     (194,390)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       miscellaneous financial expenses     (11,780)     (12,243)       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     <	Other interest and similar income	35,443	6,512
Interest and similar expenses     (221,223)     (200,902)       of which to subsidiaries     (184,583)     (172,349)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (185,780)     (194,390)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income taxes     (208)     (223)       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0	of which from subsidiaries	34,083	6,510
of which to subsidiaries     (184,583)     (172,349)       of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (185,780)     (194,390)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0	of which from discounting	1,360	2
of which for the unwinding of discount     (34,287)     (35,360)       Net interest expense     (1185,780)     (194,390)       Miscellaneous financial expenses     (11,780)     (12,243)       of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Financial result     (4,994,438)     602,556       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0	Interest and similar expenses	(221,223)	(200,902)
Net interest expense(185,780)(194,390)Miscellaneous financial expenses(11,780)(12,243)of which to subsidiaries(11,780)(12,243)Miscellaneous financial expenses(11,780)(12,243)Financial result(4,994,438)602,556Income taxes(98,868)(93,327)Other taxes(208)(223)Income after taxes(4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	of which to subsidiaries	(184,583)	(172,349)
Miscellaneous financial expenses(11,780)(12,243)of which to subsidiaries(11,780)(12,243)Miscellaneous financial expenses(11,780)(12,243)Financial result(4,994,438)602,556Income taxes(98,868)(93,327)Other taxes(208)(223)Income after taxes(4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	of which for the unwinding of discount	(34,287)	(35,360)
of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Financial result     (4,994,438)     602,556       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0	Net interest expense	(185,780)	(194,390)
of which to subsidiaries     (11,780)     (12,243)       Miscellaneous financial expenses     (11,780)     (12,243)       Financial result     (4,994,438)     602,556       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0	Miscellaneous financial expenses	(11 780)	(12 243)
Miscellaneous financial expenses     (11,780)     (12,243)       Financial result     (4,994,438)     602,556       Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (208)     (223)       Income from loss transfer     (4,500,465)     1,758,854       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0			
Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0			(12,243)
Income taxes     (98,868)     (93,327)       Other taxes     (208)     (223)       Income after taxes     (4,500,465)     1,758,854       Income from loss transfer     4,500,465     0       Net income     0     1,758,854       Profit carried forward from previous year     977,632     0       Allocation to other retained earnings     (977,632)     0			
Other taxes(208)(223)Income after taxes(4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	Financial result	(4,994,438)	602,556
Other taxes(208)(223)Income after taxes(4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	Income tayon	(09.969)	(02.207)
Income after taxes(4,500,465)1,758,854Income from loss transfer4,500,4650Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0			
Income from loss transfer4,500,465Net income01,758,854Profit carried forward from previous year977,632Allocation to other retained earnings(977,632)		(208)	(223)
Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	Income after taxes	(4,500,465)	1,758,854
Net income01,758,854Profit carried forward from previous year977,6320Allocation to other retained earnings(977,632)0	Income from loss transfer	4,500,465	0
Allocation to other retained earnings (977,632) 0			1,758,854
Allocation to other retained earnings (977,632) 0	Profit carried forward from previous year	977.632	0
			0
	Distributable profit		1,758,854

The Income Statement for fiscal 2021 has been prepared according to the total cost (nature of expense) method. The prior-year figures have been restated accordingly. In connection with the switchover from the cost-of-sales method to the total cost (nature of expense) method, income and expenses from currency translation are now shown under other operating income and other operating expenses, respectively, pursuant to Section 277, Paragraph 5, Sentence 2 of the German Commercial Code. In the 2020 financial statements, these items were presented under other financial income/expense. The prior-year figures have been restated accordingly. Furthermore, other taxes have been reported separately as a separate item in the current financial year. In the 2020 financial statements, they were reported under other operating expenses and functional costs. The prior-year figures have been restated accordingly.

## Statement of Financial Position of Bayer CropScience Aktiengesellschaft, Monheim am Rhein, as of December 31, 2021

	31.12.2020	31.12.2021
	€ thousand	€ thousand
ASSETS		
Noncurrent assets		
Intangible assets		
Acquired concessions, industrial property rights, similar rights and assets, and		
licenses thereunder	108,420	91,129
Goodwill	43,129	39,812
Advance payments	130	547
	151,679	131,488
Property, plant and equipment		
Land and buildings	82,114	82,012
Plant installations and machinery	340,552	381,590
Furniture, fixtures and other equipment	30,392	30,258
Construction in progress and advance payments	102,945	70,536
	556,003	564,396
Investments in subsidiaries	8,887,707	12,198,321
Loans to subsidiaries	1,655,670	36,750
Investments in affiliated companies	1,896	1,923
	10,545,273	12,236,994
	11,252,955	12,932,878
Current assets	,202,000	12,002,010
Receivables and other assets		
Trade accounts receivable	408,085	201,425
of which from subsidiaries	406,868	200,274
Receivables from subsidiaries	4,582,741	1,259,689
Other assets	57,852	60,104
	5,048,678	1,521,218
	0,040,070	1,021,210
Cash and cash equivalents	0	4
	5,048,678	1,521,222
Surplus from offsetting	540	1,570
	16,302,173	14,455,670

## Statement of Financial Position of Bayer CropScience Aktiengesellschaft, Monheim am Rhein, as of December 31, 2021

	31.12.2020	31.12.2021 € thousand
	€ thousand	
EQUITY AND LIABILITIES		
Equity		
Capital stock	1,000	1,000
Capital reserves	2,612,344	2,612,344
Retained earnings		
Other retained earnings	3,887,923	3,887,923
Distributable profit	0	1,758,854
	6,501,267	8,260,121
Provisions		
Provisions for pensions	407,704	439,120
Tax provisions	23,346	41,110
Other provisions	175,185	152,696
	606,235	632,926
Liabilities		
Liabilities to banks	94	0
Trade accounts payable	66,990	59,230
of which to subsidiaries	66,829	59,100
of which due in < 1 year	66,990	59,230
Payables to subsidiaries	9,127,001	5,502,906
of which due in < 1 year	1,702,790	78,695
of which due in > 1 year	7,424,211	5,424,211
Other liabilities	363	329
of which from taxes	93	329
of which from social security	270	0
of which due in < 1 year	363	329
	9,194,448	5,562,465
Deferred income and accrued expense	223	158
	16,302,173	14,455,670
Stated in accordance with Section 253, Paragraph 6 of the German Commercial Code (HGB)		
Difference between the pension obligations recognized in the statement of financial position based on the average interest rate for ten and seven years	43,599	34,767

Bayer CropScience Aktiengesellschaft is a wholly owned subsidiary of Bayer Aktiengesellschaft, Leverkusen, and as such consolidated in the latter's consolidated financial statements, and therefore exempt from preparing its own consolidated financial statements and consolidated management report. The exempting consolidated financial statements are prepared in accordance with IFRS as adopted by the European Union, so that no accounting, valuation and consolidation methods deviating from German law are applied in these financial statements.

Monheim am Rhein, February 23, 2022

Dr. Dirk Backhaus

Dr. Martin Schloemer

Dr. Jörg Thomaier

Bayer CropScience Aktiengesellschaft, HRB 46985, Local Court of Düsseldorf (Amtsgericht