

Sustainability Accounting Standards Board(SASB) Index

BIOTECHNOLOGY & PHARMACEUTICALS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Safety of Clinical Trial	Discussion, by world region, of management process for	HC-BP- 210a.1	Bayer, similar to many major pharmaceutical and biotechnology companies, utilizes clinical research organizations (CROs) to deliver some of our clinical trial portfolio. This is done through two models.
Participants	rticipants ensuring quality and patient safety during clinical trials		 The first being functional service provision where CRO staff are engaged by Bayer in order to supplement internal resources. In this case, the CRO personnel works on clinical trials using Bayer processes and Bayer IT systems.
			2. The second model is where Bayer outsources the clinical trial in full. For these situations, we have large, global CROs with extensive geographical reach which gives Bayer the opportunity to manage them centrally by appropriate integration into Clinical and Study Teams at the global level. Both Bayer and our CROs adhere to Good Clinical Practice (GCP) and country-specific legal, data privacy, ethical (Declaration of Helsinki) and regulatory requirements.
			To manage our CRO partners and our outsourcing model, a global process is in place applying to all regions.
			There are three components to the full outsourcing model:
			1. Contingent Contracting Model, containing fixed price and bonus/penalty
			2. Operating Model, with clear responsibilities and the CRO operating with its own resources, processes and IT systems
			3. Risk-based Oversight Model, with Bayer staff focusing on oversight activities that are critical for overseeing patient safety and data integrity
			To facilitate the full outsourcing model, Bayer works on industry platforms and to recognized regulatory, industry and data standards.
			With regard to patient safety, assessment and reporting to health authorities, we use Bayer IT systems, people and processes, receiving reports from the investigator. With respect to audit and inspection, these are outlined in our quality agreement, which is appended to the Master Service Agreement, or corresponding supplier agreements. Bayer assesses which clinical sites require audit using a risk-based method. Additional CROs providing supplementary services (e.g. imaging, laboratory analysis) are also utilized and oversight is conducted via a similar mechanism to the full outsourcing model, with Bayer staff focusing on activities that are critical to overseeing patient safety and data integrity.
			Before any activities can be outsourced to a potential CRO, the CRO is subjected to a qualification process. An integral part of this process is a risk-based assessment whether a GCP qualification audit is required.
			Bayer publishes information on clinical trials in compliance with the respective local laws. Bayer publishes information on its own clinical trials both in the publicly accessible registers and in its own Trial Finder database. Further information about our globally uniform standards, the monitoring of clinical studies and the role of the ethics committees can be found on our website.
			For more information:
			// Bayer Sustainability Report 2020 - Chapter 3.8 "Product Stewardship - Pharmaceuticals and Consumer Health - Clinical Trials"
			// Website "Clinical Trials" https://pharma.bayer.com/clinical-trials
			// Website "Ethics in Clinical Trials" https://pharma.bayer.com/worldwide-standards
			// Website "Bayer Clinical Trials" https://clinicaltrials.bayer.com/ // http://www.clinicaltrials.gov/
	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	HC-BP- 210a.2	During 2020, a total of 4 FDA Good Clinical Practice (GCP) inspections took place either at a Bayer facility or at a participating clinical investigator site. In addition, one post marketing approval pharmacovigilance inspection took place at a Bayer facility. None of the inspections were classified by FDA either as VAI or OAI.

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	HC-BP- 210a.3	Not reported
Access to Medicines	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	HC-BP- 240a.1	For more Information: // Bayer Sustainability Report 2020 – Chapter "Sustainability Strategy" // Bayer Sustainability Report 2020 – Chapter "Focus on: Access to Health Care" // Access to Medicine Foundation 2021 ranking https://accesstomedicinefoundation.org/access-to-medicine-index/report-cards/bayer-ag
	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	HC-BP- 240a.2	// Bayer Sustainability Report 2020 – Chapter "Focus on: Access to Health Care" // Access to Medicine Foundation 2021 ranking https://accesstomedicinefoundation.org/access-to-medicine-index/report-cards/bayer-ag
Affordability & Pricing	Number of settlements of Abbreviated New Drug Application (ANDA) litigation that involved payments and/or provisions to delay bringing an authorized generic product to market for a defined time period	HC-BP- 240b.1	Not reported
	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	HC-BP- 240b.2	From 2019 to 2020, the Bayer U.S. portfolio WAC for prescription products increased by 2.4%
	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous year	HC-BP- 240b.3	Not reported
Drug Safety	List of products listed in the Food and Drug Ad- ministration's (FDA) MedWatch Safety Alerts for Human Medical Products database	HC-BP- 250a.1	See FDA Adverse Event Reporting Website
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	HC-BP- 250a.2	See FDA Adverse Event Reporting Website

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting					
	Number of recalls issued, total units recalled	HC-BP- 250a.3	https://www.fda.gov/safety/recalls-market-withdrawals-safety-alerts?search_api_fulltext=Bayer&field_regulated_product_field=All (1 for 2020, 1 for 2019) https://www.accessdata.fda.gov/scripts/ires/index.cfm#tabNav_advancedSearch (1 for 2020)					
	Total amount of product accepted for takeback, reuse, or disposal	HC-BP- 250a.4	Legislation prohibits the recycling and processing/treatment of a large proportion of our materials, especially pharmaceuticals and crop protection products. In our divisions, we make use of the opportunities for recycling within the framework of legal regulations. In the Pharmaceuticals and Consumer Health divisions, production-specific recycling is carried out in compliance with the individual requirements of a given production site. The disposal of pharmaceutical products is subject to strict safety criteria, so no recycling is possible for the portfolios of the Pharmaceuticals and Consumer Health divisions. Material-based recycling takes place at the Pharmaceuticals site in Bergkamen, Germany, in the form of the recovery of solvents used in production. // Bayer Sustainability Report 2020 – Chapter 8.4 "Environmental Protection and Safety – Waste and Recycling – Disposal recycling and processing"					
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	HC-BP- 250a.5	None. All our sites are classified as NAI (no action indicated) or VAI (voluntary action indicated) by FDA. The only site which was previously classified as OAI (official action indicated, Leverkusen site) was upgraded by FDA to VAI in October 2020 after a successful re-inspection on site in June 2020.					
Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	HC-BP- 260a.1	// Bayer Sustainability Report 2020 - Chapter 3.5 "Product Stewardship - Protection against Product Counterfeiting"					
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	HC-BP- 260a.2	// Bayer Sustainability Report 2020 - Chapter 3.5 "Product Stewardship - Protection against Product Counterfeiting"					
	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	HC-BP- 260a.3	We are currently implementing a data management tool for the corporate security and legal functions. It contains assessments and reports on activities by law enforcement authorities in connection with pharmaceutical counterfeiting that were triggered by information and analyses we submitted. For more information: // Bayer Sustainability Report 2020 – Chapter 3.5 "Product Stewardship – Protection against Product Counterfeiting"					
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	HC-BP- 270a.1	Not reported					

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting							
	Description of code of ethics governing promotion of off-label use of products	HC-BP- 270a.2						ners. As part of our compliance management system, we record and irrespective of whether the complaints come from internal or external		
			The most important Bayer corporate regulation in this context is our Anti-Corruption corporate policy, which is supplemented by the rules of conduct for responsible marketing. Furthermore, we are committed to ethical advertising and communication for all our products and services.							
			Industry codes for pharmaceutical products and medical devices that have been adopted by major national and international associations and organizations also apply to marketing and distribution at Bayer. In many countries, these standards are further underpinned by local codes – all of which apply to prescription pharmaceuticals and some of which also apply to nonprescription medicines, dietary supplements, medical devices and medicated skincare products.							
		All codes of the International Federation of Pharmaceutical Manufacturers & Associations (I Bayer's human pharmaceutical products in their area of application. In addition, Bayer observables and Associations (EFPIA) in its interaction with health care profess of human pharmaceutical products, Bayer complies with the regulations set out in the IFPN with those set forth in regional and national codes. The aforementioned codes contain provisions governing, among other matters, advertising members of specialist groups in connection with speaker and consultancy contracts, and stransparency rules (e.g. the Physician Payments Sunshine Act in the United States) and particles of the provision of the Physician Payments Sunshine Act in the United States of Disclosure Code.					ition, Bayer observes the codes of the European Federation of ealth care professionals and patient organizations. Regarding the advertising tout in the IFPMA Code of Practice as the minimum global standard along ters, advertising materials, the distribution of samples, cooperation with contracts, and scientific studies. Bayer observes the applicable			
			For more information: // Bayer Sustainability Report 2020 – Chapter 2.5 "Corporate Governance – Compliance – Marketing compliance" // Website "Responsible Marketing & Sales" https://www.bayer.com/en/sustainability/responsible-marketing-sales-regule/// // Bayer Corporate Compliance Policy https://www.bayer.com/sites/default/files/2020-04//bayer-corporate-compliance-policy https://www.bayer-corporate-compliance-policy https://www.bayer-corporate-policy-							
Employee Recruitment, Development & Retention	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	HC-BP- 330a.1	To maintain the fascination of research employees such as scientists for Bayer, we offer them special development opportunities that are tailored to their requirements. These include new scientific challenges, special advanced training offerings and a career path either as experts or as managers in various Bayer regions, functions or divisions. Through our Science Fellows Community, we talk to our outstanding scientific experts about their own career development. Special mentoring programs are established to support employees' early development and regular networking with experienced scientists and managers. To continue to attract scientists in the future, we are further developing our employment offering and working with specialize recruiting partners to this end.							
			For more information	on:						
	_		// Bayer Sustainat	oility Report - Cha	apter 6.5 "Em	ployees – Em	nployee Deve	elopment and Integration"		
	(1) Voluntary and (2) involuntary turnover rate for:(a) executives/senior	HC-BP- 330a.1	Fluctuation							
	managers, (b) mid-level				Voluntary		Total			
	managers, (c) professionals,		in %	2019	2020	2019	2020			
	and (d) all others		Women	7.2	5.1	15.3	12.3			
			Men	6.2	4.7	14.7	12.2			
			Total	6.6	4.9	15.0	12.3			
			2019 figures restated							
			For more information	on on fluctuation bility Report 2020	, ,	, ,				

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting					
Supply Chain Management	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	HC-BP- 430a.1	Bayer is an active member of Rx-360, with representation on the Board of Directors and operational engagement on relevant committees and working groups, such as Audit Operations, Supply Chain Security, Cell & Gene Therapy, and Data Integrity. All of our own relevant facilities are taking part in Rx360. The quality management system of the Pharmaceuticals and Consumer Health divisions is based on internationally recognized standards and applicable legal, regulatory and ethical requirements for all stages of the provision of a pharmaceutical or a medical device – from development to registration, production and distribution. These standards particularly include the rules for good working practices (GxP) in the development and manufacture of pharmaceuticals – such as Good Manufacturing Practices (GMP), Good Distribution Practices (GCP) and Good Clinical Practices (GCP), ISO certifications like those for the manufacture of medical devices (e.g. ISO 9001, 17025 and 13485) and the guidelines of the ICH (International Conference on Harmonization of Technical Requirements for Registration of Pharmaceuticals for Human Use). Internal experts and external assessors regularly conduct risk-based audits to verify compliance with the statutory requirements and relevant standards in development and production as well as for registered product specifications. Such audits also cover institutes subcontracted by Bayer, service providers, our suppliers and contract manufacturers. Observations made during these audits are systematically evaluated and compliance with corrective measures verified at regular intervals. The quality requirements derived from regulatory requirements, permits and authorizations, and from relevant standards, are regularly reviewed and integrated into our quality management system. In addition to the internal quality assurance mechanisms, all our sites are regularly inspected by the health authorities of the respective countries to verify compliance with the various national and international requirements					
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	HC-BP- 510a.1	pharmaceuticals and medical devices Not reported					
	Description of code of ethics governing interactions with health care professionals	HC-BP- 510a.2	We do not tolerate any improper exertion of influence on our business partners. As part of our compliance management system, we record and investigate any suspected violation of our responsible marketing principles, irrespective of whether the complaints come from internal or external sources. The most important Bayer corporate regulation in this context is our Anti-Corruption corporate policy, which is supplemented by the rules of conduct for responsible marketing. Furthermore, we are committed to ethical advertising and communication for all our products and services. Industry codes for pharmaceutical products and medical devices that have been adopted by major national and international associations and organizations also apply to marketing and distribution at Bayer. In many countries, these standards are further underpinned by local codes – all of which apply to prescription pharmaceuticals and some of which also apply to nonprescription medicines, dietary supplements, medical devices and medicated skincare products. All codes of the International Federation of Pharmaceutical Manufacturers & Associations (IFPMA) serve as a binding minimum global standard for all of Bayer's human pharmaceutical products in their area of application. In addition, Bayer observes the codes of the European Federation of Pharmaceutical Industries and Associations (EFPIA) in its interaction with health care professionals and patient organizations. Regarding the advertising of human pharmaceutical products, Bayer complies with the regulations set out in the IFPMA Code of Practice as the minimum global standard along with those set forth in regional and national codes. The aforementioned codes contain provisions governing, among other matters, advertising materials, the distribution of samples, cooperation with members of specialist groups in connection with speaker and consultancy contracts, and scientific studies. Bayer observes the applicable transparency rules (e.g. the Physician Payments Sunshine Act in the United States) an					

Activity Metrics

SASB Activity Metric	SASB Code	
Number of patients treated		Not reported
Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)		// Bayer Annual Report 2020 - Chapter 1.1.2 Corporate Structure // Bayer Annual Report 2020 - Chapter 1.3 Focus on Innovation - Pharmaceuticals

CHEMICALS

Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting					
Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions- limiting regulations	RT-CH- 110a.1	In reporting greenhouse gas emissions, we take into account the recommendations of the Greenhouse Gas Protocol (GHG Protocol). Direct emissions from our own power plants, vehicles, waste incineration plants and production facilities (Scope 1) are determined at all environmentally relevant sites whose annual consumption exceeds 1.5 terajoules.					
			Greenhouse Gas Emissions (Scope 1)					
			Million metric tons of CO ₂ equivalents	2019	2020			
			Scope 1: Direct emissions ¹	2.08	2.01			
			of which carbon dioxide (CO ₂)	2.01	1.96			
			of which ozone-depleting substances	0.031	0.012			
			of which partially fluorinated hydrocarbons	0.020	0.022			
			of which nitrous oxide (N2O)	0.008	0.008			
			of which methane (CH ₄)	0.004	0.003			
			For more Information: // Bayer Sustainability Report 2020 - Chapter 7. // Bayer CDP Report Climate www.bayer.com/cd		ection – Greenhous	use Gas Emissions		
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those	RT-CH- 110a.2	// Bayer Sustainability Report 2020 - Chapter 7. // Bayer CDP Report Climate www.bayer.com/cs/ We support the Paris Agreement and the objective therefore, we made climate neutrality at our own reducing our emissions (Scope 1 and 2) by 42% (We also strive to reduce the relevant emissions in Science Based Targets initiative (SBTi). The attain	dp-climate e of limiting gl sites a Group (base year: 20 our value cha ment of these	obal warming to 1.5 arget for 2030 with 9) in absolute term n (Scope 3) by 12. targets is accounte	use Gas Emissions .5 degrees Celsius relative to the pre-industrial level. In 2019, thin our climate program. We plan to attain this target partly by ms and partly by offsetting the remaining emissions (Scope 1 and 2.3% in absolute terms. These reduction goals were confirmed by t ted for in the compensation of the Board of Management and ir Sustainability Report 2020 – Chapter Sustainability Strategy.		
	targets		are helping to protect the health of people, anima	ils and plants,	and to conserve ed	n net zero emissions in our entire value chain by 2050. In this way, ecosystems. r emissions through energy efficiency measures. We are investing in		
			process innovations, more efficient facilities ar particularly at our production sites. We also us // We will fully offset unavoidable emissions (e.g. from compensation projects, especially in refo	nd building ted se an internal of greenhouse of restation, fore	nnology, as well as CO₂ price of €100 p as emissions throu st conservation and	so the implementation and optimization of energy management syst per metric ton when calculating our capital expenditure projects. ugh chemical reactions) (Scope 1 and 2) by 2030 through certificated agriculture. In selecting projects, we pay particular attention to yould not take place without the sale of certificates (additionality).		

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting					
			We will conduct a scenario analysis in 2021 based on the internationally acknowledged scenarios SSPs (Shared Socioeconomic Pathways) and RCPs (Representative Concentration Pathways) of the Intergovernmental Panel on Climate Change (IPCC). This analysis is designed to help us assess the impact of climate change on our business strategy through 2030 and 2050 and to derive relevant decisions. We continuously analyze the further effects of regulatory requirements on our business, such as through the EU Green Deal.					
			For more Information: // Bayer Sustainability Report 2020 // Bayer Sustainability Report 2020 // Bayer Sustainability Report 2020 // Bayer TCFD Report 2020 www.b // Bayer CDP Report Climate www.	Chapter 7.2 Climate Pro- Chapter 7.3 Climate Pro- ayer.com/tcfd	otection - Climate	trategy		
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding	RT-CH- 120a.1	Air Emissions					
	N_2O), (2) SO_x , (3) volatile		1,000 metric tons	2019	2020			
	organic compounds (VOCs), and (4) hazardous air		ODS ¹	0.0123	0.0043			
	pollutants (HAPs)		VOC ²	1.41	0.69			
			NO _x (nitrogen oxides)	4.25	4.16			
			SO _x (sulfur oxides)	2.43	1.32			
			Volatile organic compounds (VOC) excludinFor more Information:// Bayer Sustainability Report 2020		ntal Protection and	Safety - Air Emissions		
Energy	(1) Total energy consumed,	RT-CH-	- <u> </u>	·		·		
Management	(2) percentage grid electricity,(3) percentage renewable, (4)	130a.1	Energy Consumption					
	total self-generated energy		TJ		2019	2020		
			Primary energy consumption		21,070	17,836		
			Natural gas		13,779	10,911		
			Coal		2,783	566		
			Liquid fuels		3,235	2,901		
			· · · · · · · · · · · · · · · · · · ·	nort		0.400		
			of which for vehicle fleet/trans	port	2,728	2,480		
			of which for vehicle fleet/trans Waste	port	2,728	416		
			of which for vehicle fleet/trans Waste Other¹		2,728	416 932		
			of which for vehicle fleet/trans Waste		2,728 521 753	416		
			of which for vehicle fleet/trans Waste Other¹ Primary energy consumption for t		2,728 521 753 -2	416 932 2,111		
			of which for vehicle fleet/trans Waste Other¹ Primary energy consumption for t Secondary energy consumption	hird party companies	2,728 521 753 -2 18,142	416 932 2,111 18,022		

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting			
			Steam	4,791	4,48	
			of which steam from renewable energies	_ 2	2	
			Steam from waste heat (process heat)	540	550	0
			Cooling energy	726	69	1
			Secondary energy consumption for third party companies	_ 2	13	1
			Total energy consumption	39,212	35,858	8
			2019 figures restated ¹ For example biomass ² Indicator reported for the first time from 2020 ³ The proportion of primary energy sources used in generating the electricity consumed	depends on the	e respective	electricity mix of our energy suppliers.
			consumption and also the associated greenhouse gas emissions. Ener energy savings in production processes, as well as when developing n valuable energy resources, but also takes into account economic factor projects to save energy that were implemented at various sites. We will spend €500 million through 2030 to attain an absolute reduction process innovations, more efficient facilities and building technology, a particularly at our production sites. For more Information: // Bayer Sustainability Report 2020 – Chapter "Sustainability Strategy // Bayer Sustainability Report 2020 – Chapter "7.2 Climate Protection // Bayer Sustainability Report 2020 – Chapter "7.5 Climate Protection // Bayer CDP-Report Climate www.bayer.com/cdp-climate	ew productions associate on in our emissis well as the readucing and climate St	on process d with lon ssions thre implement	ses and converting existing ones. This not only conserting term savings. In our Report to CDP we also describe ough energy efficiency measures. We are investing in that in and optimization of energy management system.
Water Management	(1) Total water withdrawn, (2) total water consumed,	RT-CH- 140a.1	Water accord			
Management	percentage of each in regions	140a.1	Water sourced		0040	0000
	with High or Extremely High Baseline Water Stress		million m ³		2019	2020
	Dasellile Water Stress		Groundwater		21	21
			Surface Water Drinkin water supply		16 15	<u>15</u> 13
			Rainwater		3	4
			Wastewater from a different organization			1
			Third parties ¹		3	3
			Total water sourced	 ,		57
			of which in water-scarce areas or areas threatened by water scarcity	.,2	3	3
			e.g. process water, water contained in raw materials As defined by the World Resources Institute, Aqueduct Water Risk Atlas	<u> </u>		
			For more Information: // Bayer Sustainability Report 2020 – Chapter "8.3 Environmental Pro// Bayer CDP-Report Water www.bayer.com/cdp-water	tection and S	Safety - W	/ater and Wastewater"

	SASB Accounting Metric	RT-CH-	Bayer Reporting					
	Number of incidents of non-		none in the U.S.					
	compliance associated with water quality permits, standards, and regulations	140a.2	// Sustainability Report 2020 - Chapter "8.5 Environmental Protection and Safety - Environmental Incidents"					
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH- 140a.3	Responsible water usage is a cornerstone of our commitment to sustainable development. Clean water in sufficient quantities is essential for the health of people, animals and plants. That is why it is crucial that industrial water usage will continue not to lead to local problems such as a shortage of water for the people living in the catchment areas of our production sites. In our Water Position, we commit to complying with international, national and local legislation to protect water resources, using them as sparingly as possible and further reducing emissions into water. In our water stewardship strategy, we address a variety of factors connected with water, from operational water use and innovative products such as seeds with a reduced water requirement to our commitment in the value chain and cooperation with partners. We support the CEO Water Mandate of the U.N. Global Compact with the goal of working with key stakeholders to develop sustainable strategies for water usage. We aim to identify potential for improvement particularly at sites located in water-scarce areas or in areas identified as being threatened by water scarcity, and use as little water there as possible. The first step in this process was the analysis of our sites in such areas in 2019, based on the Aqueduct Water Risk Atlas published by the World Resources Institute, to establish whether they have a water management system. This was the case with 95% of these sites. In 2020, we achieved our goal of increasing this to 100% coverage of our sites with a water management system. We are currently further developing our water strategy to better address the opportunities and risks associated with water stewardship in the future, especially in view of changing climatic conditions. In our annual response to the CDP Water Disclosure, we report in detail on our water usage and the company-specific water footprint. This represents a progress report for the CEO Water Mandate. In recent years, including 2020, we have repeatedly been included in t					
			internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3"	at offer sufficient r	risk mitigatio	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
			internal wastewater thresholds can be derived the For more Information:	at offer sufficient r	risk mitigatio	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
	Amount of hazardous waste	RT-CH- 150a.1	internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3"	at offer sufficient r	risk mitigatio	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
Vaste	Amount of hazardous waste generated, percentage recycled	RT-CH- 150a.1	internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3"	at offer sufficient r	risk mitigatio	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
Waste	generated, percentage		internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3 Bayer CDP-Report Water www.bayer.com/cdp-wastername."	at offer sufficient r	risk mitigatio	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
Vaste	generated, percentage		internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3 Bayer CDP-Report Water www.bayer.com/cdp-waster waste generated	at offer sufficient r Environmental Pro	risk mitigatio	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
Waste	generated, percentage		internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3 Bayer CDP-Report Water <a 8.3="" bayer="" cdp-report="" cdp-waster="" href="https://www.bayer.com/cdp-waste-www.bayer.com/</td><td>at offer sufficient r
Environmental Pro
ater
2019</td><td>risk mitigation tection and 2020</td><td>vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.</td></tr><tr><td>Waste</td><td>generated, percentage</td><td></td><td>internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter " td="" water="" www.bayer.com="" www<=""><td>eat offer sufficient research sufficient resea</td><td>otection and</td><td>vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.</td>	eat offer sufficient research sufficient resea	otection and	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
Waste	generated, percentage		internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3 Bayer CDP-Report Water www.bayer.com/cdp-waster www.bayer.com/cdp-waster waste generated 1,000 metric tons Total hazardous waste generated of which from production	Environmental Proster 2019 316 300	2020 305 301	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		
Hazardous Waste Management	generated, percentage		internal wastewater thresholds can be derived the For more Information: Bayer Sustainability Report 2020 – Chapter "8.3 Bayer CDP-Report Water www.bayer.com/cdp-waster www	Environmental Proster 2019 316 300 16	2020 305 301 4	vastewater parameters need to be further reduced. In such cases, in but do not represent legally established limits.		

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting					
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH- 210a.1	// Bayer Sustainability Report 2020 - Chapter "1.3 The Company - Value Added" // Bayer Sustainability Report 2020 - Chapter "2.2 Corporate Governance - Our Ethical Principles (BASE)" // Bayer Sustainability Report 2020 - Chapter "2.9 Corporate Governance - Risk Management" // Bayer Sustainability Report 2020 - Chapter "2.9 Corporate Governance - Stakeholder Dialogue" // Bayer Sustainability Report 2020 - Chapter "8.8 Environmental Protection and Safety - Plant Safety" // Bayer Sustainability Report 2020 - Chapter "8.10 Environmental Protection and Safety - Emergency and Crisis Management" // Bayer Sustainability Report 2020 - Chapter "9.2 Foundation and charity Activities - Funding Priorities"					
Workforce	(1) Total recordable incident	RT-CH-						
Health &	rate (TRIR) and (2) fatality	320a.1	Recordable Occupational Injuries ¹					
Safety	rate for (a) direct employees and (b) contract employees			2019	2020			
			Number of occupational injuries	600	383			
			of which Bayer employees	523	329			
			of which employees of contractors under direct Bayer supervision	77	54			
			Rate of occupational injuries (RIR²)	0.46	0.32			
			Rate of occupational injuries with lost workdays (LTRIR3)	0.27	0.20			
			Fatal occupational injuries ⁴	2	2			
			2019 values restated ¹ The figures include Bayer employees and employees of contractors whose accidents of the figures include Bayer employees and employees of contractors whose accidents of the sum of the su	employees of con acident Rate (RI direct supervisi esses both with rldwide (2019: urred for more aning that the c cional injuries co measure in co 20. A Bayer emp	tractors under of R), which co on of Bayer In and without 600). The RII than every 6 corresponding ompared with nnection with	direct Bayer supervision either in 2019 or 2020. Divers all occupational injuries to and occupational leading to medical treatment that goes beyond first it lost workdays. In 2020, it fell to 0.32 cases per IR thus came in below the defined target for 2020 of 330,000 hours worked. Recordable injuries with lost ig parameter, the Lost Time Recordable Incident Rate in the previous year was due in part to increased in the COVID-19 pandemic.		
			For more information: // Bayer Sustainability Report 2020 - Chapter "8.6 Environmental Pro	tection and Saf	ety - Occupa	ational Health and Safety"		

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH- 320a.2	The workplaces of our employees and those of contractors under the direct supervision of Bayer are regularly subjected to a comprehensive health-related risk assessment and hazard analysis by Bayer experts that also includes possible exposure of employees to chemicals. Details of these measures are defined in a corporate regulation. Measures derived from this analysis to protect the health of our employees follow the STOP hierarchy: 1) substitution, 2) technical protective measures, 3) organizational protective measures and 4) personal protective measures. These measures and targeted studies are designed to prevent occupational illnesses. In addition to the appraisals by experts, both our employees and those of contracted companies are urged to immediately report work-related hazards or dangerous situations to their supervisors or via the compliance hotline. Reports via the hotline can also be made anonymously if permitted by respective national law. On top of the country-specific regulations on mandatory examinations, we offer our employees regular medical examinations – in some cases on a mandatory basis – in all countries in which this is legally permissible. The focus here is on hazard-based, workplace-related examinations. Within the context of our occupational safety management, Bayer employees and those of contracted companies receive extensive training in the prevention of accidents and safety incidents. The measures range from safety briefings to special training courses on the safe handling of chemical substances. Overall, more than 24,600 employees completed safety training measures conveying detailed contents in 2020. For more information: // Bayer Sustainability Report 2020 – Chapter "8.6 Environmental Protection and Safety – Docupational Health and Safety" // Bayer Sustainability Report 2020 – Chapter "8.8 Environmental Protection and Safety – Plant Safety"
Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH- 410a.1	Global agriculture and food systems are confronted with major challenges, such as climate change, water scarcity and population growth. Scientists and U.N. organizations expect the world population to grow to around 10 billion by 2050 – an increase of around 2 billion relative to 2020. In addition, both the Food and Agriculture Organization (FAO) of the United Nations and the World Resources Institute (WRI) envisage a 50% increase in the demand for food, animal feed and biofuels by 2050. The demand for animal-based protein and thus also for animal feed is expected to increase, especially in the emerging markets. At the same time, the already limited farmland will decline due to climate change, water problems, soil erosion and other factors. The agricultural sector therefore has to meet the needs of a growing population while at the same time promoting sustainability and protecting our ecosystems. Intensive agriculture with high yields per hectare of farmland is a crucial factor for ensuring the continued availability of high-quality and affordable food. That's because agricultural intensification will lead to less and less land being required for food production. While agricultural yields have grown by 60% over the past 40 years, the amount of agricultural land has increased by only 5%. This productivity increase was made possible by technological developments in the areas of plant breeding and – since the 1990s – plant biotechnology, fertilization, irrigation and crop protection. Insecticides and fungicides have played a part in minimizing harvest losses. Crops compete with weeds for water, nutrients and light; herbicides help to reduce this competition. Bayer helps farmers cultivate more food for a growing population while at the same time reducing the environmental impact of agriculture. Digital technologies play an important role here, as do improved seed and good agricultural practices. To reduce harvest losses caused by insect pests, competitors for nutrients or fungal infestation, we combine our high-p

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting
Safety & Environment al Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH- 410b.1.	The active ingredients we use in most of our finished products, such as pharmaceuticals and crop protection products, are or contain Globally Harmonized System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances. Details on sales from relevant products are published in our Bayer Annual Report 2020. Bayer's finished products, such as pharmaceuticals, crop protection products, seeds and biocides, are subject to very stringent regulations prescribing specific and detailed approval and authorization procedures. As a result, our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. The prescribed efficacy and safety of the individual products must always be demonstrated as proven as a condition of their approval. As a result, the approval only applies for a particular product with the formulation registered in the marketing authorization. Changes in the product composition (such as new formulations for crop protection products) require an additional authorization or registration. In addition to the regulation of finished products, extensive statutory regulations also apply to the chemical substances handled by Bayer during product manufacture. Chemical substances are subject to the respective regional chemical regulations. These include REACH in the European Union, the Lautenberg Chemical Safety Act (formerly TSCA) in the United States and the Measures for Environmental Management of New Chemical Substances (Order No. 7) of the Ministry of Environmental Protection (MEP) in China. To fulfil these requirements, we have approved Group-wide and division-specific policies. For more information: // Bayer Annual Report 2020 – Chapter "1.1.2 Group Structure" // Bayer Annual Report 2020 – Chapter "3.2 Product Stewardship – Regulatory Conditions" // Bayer Sustainability Report 2020 – Chapter "3.8 Product Stewardship – Pharmaceuticals and Consumer Health"
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	RT-CH- 410b.2	Bayer's finished products, such as pharmaceuticals, crop protection products, seeds and biocides, are subject to very stringent regulations prescribing specific and detailed approval and authorization procedures. As a result, our products cannot be sold on the market until they have been approved by a competent authority or an official registration has been granted. The prescribed efficacy and safety of the individual products must always be demonstrated as proven as a condition of their approval. As a result, the approval only applies for a particular product with the formulation registered in the marketing authorization. Changes in the product composition (such as new formulations for crop protection products) require an additional authorization or registration. In addition to the regulation of finished products, extensive statutory regulations also apply to the chemical substances handled by Bayer during product manufacture. Chemical substances are subject to the respective regional chemical regulations. These include REACH in the European Union, the Lautenberg Chemical Safety Act (formerly TSCA) in the United States and the Measures for Environmental Management of New Chemical Substances (Order No. 7) of the Ministry of Environmental Protection (MEP) in China. To fulfil these requirements, we have approved Group-wide and division-specific policies. For more information: // Bayer Sustainability Report 2020 – Chapter "3.8 Product Stewardship – Crop Science" // Bayer Sustainability Report 2020 – Chapter "3.8 Product Stewardship – Pharmaceuticals and Consumer Health"
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH- 410c.1	Bayer is the world's leading agriculture enterprise, with businesses in crop protection, seeds and digital farming. We offer a broad portfolio of high-value seeds, improved plant traits, innovative chemical and biological crop protection products, digital solutions and extensive customer service for sustainable agriculture. Bayer specializes in high-quality seeds with groundbreaking traits that offer not just higher yields, but also improved weed control and more effective defense against insects. Our genetically modified plants containing Bacillus thuringiensis (Bt) control specific insect pests attempting to directly feed on the plant. Our herbicide-tolerant plants are tolerant to certain herbicides such as glyphosate or dicamba. This enables weeds in fields to be eliminated using herbicides without damaging the crops. Sales are published in the Bayer Annual Report 2020

SASB Topic	SASB Accounting Metric	SASB Code	e Bayer Reporting			
			For more information: // Bayer Annual Report 2020 – Chapter "1.1.2 Group St // Bayer Annual Report 2020 – Chapter "1.2 Strategy ar // Bayer Annual Report 2020 – Chapter "1.3 Innovation // Bayer Annual Report 2020 – Chapter "2.2.2 Business // Bayer Sustainability Report 2020 – Chapter "Focus or	nd Targets" – Crop Scie Developme	nt by Divis	sion – Crop Science"
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	RT-CH- 530a.1	As a global life science enterprise, we are exposed to a wide range of internal and external developments and events that could significantly impact achievement of our financial and nonfinancial objectives. Opportunity and risk management is therefore an integral part of corporate management at Bayer. We have implemented a holistic and integrated risk management system designed to ensure the continued existence and future target attainment of the Group through the early identification, assessment and treatment of risks. Our risk management system is aligned to internationally recognized standards and principles such as the ISO 31000 standard of the International Organization for Standardization. For more information: // Bayer Annual Report 2020 – Chapter "3.2 Opportunity and Risk Report" // Bayer Sustainability Report 2020 – Chapter "2.2 Corporate Governance – Our Ethical Principles (BASE)" // Bayer Sustainability Report 2020 – Chapter "2.3 Corporate Governance – Transparency" // Bayer Sustainability Report 2020 – Chapter "2.5 Corporate Governance – Compliance" // Bayer Sustainability Report 2020 – Chapter "2.7 Corporate Governance – Risk Management" // Bayer Sustainability Report 2020 – Chapter "2.9 Corporate Governance – Stakeholder Dialogue" // Bayer TCFD Report 2020 www.bayer.com/tcfd // Bayer Code of Conduct for Responsible Lobbying https://www.bayer.com/en/sustainability/position-biodiversity			
Operational Safety, Emergency Preparednes s & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH- 540a.1	We use the globally standardized key performance indicator (KPI) Process Safety Incident Rate (PSI-R) as an early indicator for plant safety incided. This is integrated into Group-wide safety reporting. Reporting of this indicator is based on the requirements of the International Council of Chemical Associations (ICCA). Process safety incidents (PSIs) refer to the unwanted leakage of chemical substances or energy in amounts above defined thresholds from their primary containment, such as pipelines, pumps, tanks or drums. The PSI Rate indicates the number of process safety incidence per 200,000 hours worked. In 2020, the PSI-R was 0.08 (2019: 0.10). A total of 92 plant safety incidents occurred in 2020 (Process Safety Incident Count, PSI-C). In addition, we are also indicating the Process Safety Incident Severity Rate (PSI-SR) for the first time in 2020. We report this account to the grading system of the International Council of Chemical Associations (ICCA).			
			Process Safety Incidents ¹			
				2019	2020	
			Process Safety Incident Count (PSI-C) ¹	125	92	
			Process Safety Incident Rate (PSI-R) ^{1,2}	0.10	0.08	
			Process Safety Incident Severity Rate (PSI-SR) ^{1,3}	- ⁴	0.21	
			¹ According to ICCA (International Council of Chemical Associations) ² Number of PSI incidents per 200,000 hours worked ³ Degree of severity for all PSI incidents per 200,000 hours worked ⁴ Indicator reported for the first time from 2020			
			For more Information: // Sustainability Report 2020 – Chapter "8.8 Environment	ntal Protectio	on and Sa	fety - Plant Safety"

SASB Topic	SASB Accounting Metric	SASB Code	Bayer Reporting			
	Number of transport RT-CH-incidents 540a.2	All 13 transport incidents in 2020 (2019: 28) constituted road transport accidents. One of the transport incidents was	also an er	nvironmenta	l incident.	
			Transport and Environmental Incidents in 2020			
				Trans- port	Environ- ment	Persona injury
			Crop Science, St. Louis, United States, January 15 lcy conditions caused a truck to slide off the road and roll over. The spilled seed was collected and properly disposed of.	Х	-	_
			Crop Science, St. Louis, United States, January 23 The passenger side trailer tires of a truck slid into a ditch, thus causing the truck to tip over. The load did not escape.	X	-	-
			Crop Science, St. Louis, United States, January 31 A rollover accident involving a truck caused load leakage. This was disposed of.	Х	_	_
			Crop Science, St. Louis, United States, February 5 A truck rolled over due to high speed when entering the highway. The trailer was destroyed, spilling the entire load of seed, which was then properly disposed of. The driver was injured.	Х	-	X
			Crop Science, Belford Roxo, Brazil, February 5 A truck carrying Bayer product collided with a truck transporting fuel that had lost control. A fire ensued and destroyed both trucks including the loads. Both drivers remained uninjured.	X	X	_
			Crop Science, St. Louis, United States, February 25 A truck slid off the road and rolled over in a ditch. The trailer and load were completely damaged and disposed of.	X	_	_
			Crop Science, Barranquilla, Colombia, Otober 17 A truck rolled over in a curve. The driver was injured in the process. The ISO container in the trailer was not damaged. The raw material was able to be pumped into another container, under close supervision of Bayer personnel.	X	-	X
			Crop Science, Constantine, United States, October 26 A rollover accident led to a loss of corn seed bags from a truck. These were able to be properly disposed of.	X	-	-
			Crop Science, Sinesti, Romania, October 27 A truck transporting seed had to swerve to avoid a frontal car crash, causing it to overturn. The truck driver was injured.	X	_	Х
			Crop Science, Matthews, United States, November 25 A car pulled out in front of a truck loaded with seeds. The two vehicles collided, causing the death of the two car occupants.	X	-	X
			Crop Science, Flora, United States, December 15 A truck rear-ended a vehicle on the highway due to unforeseeable, traffic-related reduced visibility.	X	_	_
			Crop Science, Frankfurt, Germany, December 15 A rear-end collision occurred between two trucks, damaging one container with liquid hazardous materials. The drivers were able to collect the leaking product. It was then properly disposed of by the fire department.	X	_	_
			Crop Science, Storm Lake, United States, December 23 Weather-related rear-end collision involving two trucks	X	_	-
			For more Information: // Sustainability Report 2020 – Chapter "8.9 Environmental Protection and Safety - Transportation and Storage Safet			

Activity Metrics

SASB Activity Metric	SASB Code	
Production by reportable segment	RT-CH- 000.A	For more Information: // Bayer Annual Report 2020 - Chapter "2.2.2 Business Development by Division - Crop Science"

AGRICULTURAL PRODUCTS

Sustainability Disclosure Topics & Accounting Metrics

SASB-Topic	SASB Accounting Metric	SASB Code	Bayer reporting			
Greenhouse Gas Emissions	Gross global Scope 1 emissions	FB-AG- 110a.1	See above: Indicator Chemicals - "Greenhouse Gas Emissions - Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations - RT-CH-110a.1"			
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	FB-AG- 110a.2	See above: Indicator Chemicals – "Greenhouse Gas Emissions - Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets - RT-CH-110a.2"			
	Fleet fuel consumed,	FB-AG-				
	percentage renewable	110a.3	Primary energy consumption			
			Terajoules 2019 2020			
			Liquid fuels for vehicle fleet/transport 2,728 2,480			
			For more Information: // Bayer Sustainability Report 2020 - Chapter "7.5 Climate Protection - Energy" // Bayer CDP-Report Climate www.bayer.com/cdp-climate			
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	FB-AG- 130a.1	See above: Indicator Chemicals – "Energy Management - (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy - RT-CH-130a.1"			
Water Management	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	FB-AG- 140a.1	See above: Indicator Chemicals – "Water Management - (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress - RT-CH-140a.1"			
	Description of water management risks and discussion of strategies and practices to mitigate those risks	FB-AG- 140a.2	See: Indicator Chemicals – "Water Management - Description of water management risks and discussion of strategies and practices to mitigate those risks - RT-CH-140a.3"			

SASB-Topic	SASB Accounting Metric	SASB Code	Bayer reporting
	Number of incidents of non- compliance associated with water quantity and/or quality permits, standards, and	FB-AG- 140a.3	See above: Indicator Chemicals – "Water Management - Number of incidents of non-compliance associated with water quality permits, standards, and regulations - RT-CH-140a.2" For more Information:
	regulations		// Bayer Sustainability Report 2020 - Chapter "8.5 Environmental Protection and Safety - Environmental Incidents"
Food Safety	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	FB-AG- 250a.1	Not Applicable
	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	FB-AG- 250a.2	Not Applicable
	(1) Number of recalls issued and (2) total amount of food product recalled	FB-AG- 250a.3	Not Applicable
Workforce Health & Safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	FB-AG- 320a.1	See above: Indicator Chemicals – "Workforce Health & Safety - (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees - RT-CH-320a.1" Seasonal and migrant employees are included. Near miss frequency rate (NMFR) is not reported.
Environment al & Social Impacts of Ingredient Supply Chain	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	FB-AG- 430a.1	We are member of the renowned organizations "Roundtable on Sustainable Palm Oil" (RSPO) and "Round Table on Responsible Soy" (RTRS), and purchase so-called "credits" according to the quantities we use. For more Information: // Bayer Website "Supplier Management" https://www.bayer.com/en/sustainability/supplier-management
	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	FB-AG- 430a.2	The core principles of our sustainability requirements are established in Bayer's Supplier Code of Conduct, which is based on our Bayer Human Rights Policy, the principles of the U.N. Global Compact and the core labor standards of the International Labour Organization (ILO). For more information: // Bayer Sustainability Report 2020 – Chapter "4.2 Procurement – Sustainability in the Supply Chain" // Bayer Sustainability Report 2020 – Chapter "5. Human Rights" // Bayer Supplier Code of Conduct https://www.bayer.com/sites/default/files/supplier-code-of-conduct-english_1.pdf // Bayer Supplier Code of Conduct Guidance https://www.bayer.com/en/file/32176/download?token=0Z6ydCrB

SASB-Topic	SASB Accounting Metric	SASB Code	Bayer reporting
	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	FB-AG- 430a.3	We expect our suppliers to comply with the requirements of our Supplier Code of Conduct, which is based on our Bayer Human Rights Policy, the principles of the U.N. Global Compact and the core labor standards of the ILO. For more information: // Bayer Sustainability Report 2020 – Chapter "4. Procurement – Sustainability in the Supply Chain" // Bayer Sustainability Report 2020 – Chapter "5. Human Rights" // Bayer Supplier Code of Conduct https://www.bayer.com/sites/default/files/supplier-code-of-conduct-english_1.pdf // Bayer Supplier Code of Conduct Guidance https://www.bayer.com/en/file/32176/download?token=0Z6ydCrB
GMO Management	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	FB-AG- 430b.1	Bayer is the world's leading agriculture enterprise, with businesses in crop protection, seeds and digital farming. We offer a broad portfolio of high-value seeds, improved plant traits, innovative chemical and biological crop protection products, digital solutions and extensive customer service for sustainable agriculture. Bayer specializes in high-quality seeds with groundbreaking traits that offer not just higher yields, but also improved weed control and more effective defense against insects. Our genetically modified plants containing Bacillus thuringiensis (Bt) control specific insect pests attempting to directly feed on the plant. Our herbicide-tolerant plants are tolerant to certain herbicides such as glyphosate or dicamba. This enables weeds in fields to be eliminated using herbicides without damaging the crops. Sales are published in the Bayer Annual Report 2020. For more information: // Bayer Annual Report 2020 – Chapter "1.1.2 Corporate Structure" // Bayer Annual Report 2020 – Chapter "1.2 Strategy and Targets" // Bayer Annual Report 2020 – Chapter "1.3 Innovation – Crop Science" // Bayer Annual Report 2020 – Chapter "2.2.2 Business Development by Division – Crop Science" // Bayer Sustainability Report 2020 – Chapter "Focus on: Agriculture"
Ingredient Sourcing	Identification of principal crops and description of risks and opportunities presented by climate change		For more information: // Bayer Sustainability Report 2020 – Chapter "7.3 Climate Protection – Risk and Opportunity Analysis // Bayer TCFD Report 2020 www.bayer.com/tcfd "
	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress		Not Applicable

Activity Metrics

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

Masthead

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