

Responsibility Statement

To the best of our knowledge, and in accordance with the applicable accounting principles for interim financial reporting, the Condensed Consolidated Interim Financial Statements give a true and fair view of the assets, liabilities, financial position and profit or loss of the Group in line with generally accepted accounting principles, and the Interim Group Management Report includes a fair review of the development and performance of the business and the position of the Group, together with a description of the principal opportunities and risks associated with the expected development of the Group for the remaining months of the financial year.

Leverkusen, July 30, 2026
Bayer Aktiengesellschaft

The Board of Management

Bill Anderson

Dr. Judith Hartmann

Stefan Oelrich

Heike Prinz

Rodrigo Santos

Julio Triana

Report on Review of Interim Financial Information

To Bayer Aktiengesellschaft, Leverkusen

We have reviewed the condensed consolidated interim financial statements, which comprise the condensed consolidated income statement and the condensed consolidated statement of comprehensive income, the condensed consolidated statement of financial position, the condensed consolidated statement of cash flows, the condensed consolidated statement of changes in equity as well as selected explanatory notes to the condensed consolidated interim financial statements, and the interim group management report of Bayer Aktiengesellschaft, Leverkusen for the period from 1 January to 30 June 2026, that are part of the half-year financial information under Section 115 German Securities Trading Act (WpHG). The preparation of the condensed interim consolidated financial statements in accordance with the IFRS® Accounting Standards issued by the International Accounting Standards Board (IFRS Accounting Standards) applicable to interim financial reporting, as adopted by the EU and of the interim group management report in accordance with the requirements of the WpHG applicable to interim group management reports is the responsibility of the executive directors of the Company. Our responsibility is to issue a review report on the condensed consolidated interim financial statements and on the interim group management report based on our review.

We conducted our review of the condensed consolidated interim financial statements and of the interim group management report in compliance with the German Generally Accepted Standards for Reviews of Financial Statements promulgated by the Institut der Wirtschaftsprüfer (IDW) and in supplementary compliance with the International Standard on Review Engagements 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". Those standards require that we plan and perform the review to obtain a certain level of assurance to preclude through critical evaluation that the condensed consolidated interim financial statements have not been prepared, in material respects, in accordance with the IFRS applicable to interim financial reporting, as adopted by the EU, or that the interim group management report has not been prepared, in material respects, in accordance with the requirements of the WpHG applicable to interim group management reports. A review is limited primarily to inquiries of company personnel and to analytical procedures applied to financial data and thus provides less assurance than an audit. Since, in accordance with our engagement, we have not performed an audit, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial statements of Bayer Aktiengesellschaft, Leverkusen, have not been prepared, in material respects, in accordance with the IFRS Accounting Standards applicable to interim financial reporting, as adopted by the EU or that the interim group management report has not been prepared, in material respects, in accordance with the requirements of the WpHG applicable to interim group management reports.

Munich, 31 July 2026

Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

Andreas Wermelt
Wirtschaftsprüfer
(German Public Auditor)

Silvia Geberth
Wirtschaftsprüferin
(German Public Auditor)

Financial Calendar

Q3 2026 Quarterly Statement	<i>November 3, 2026</i>
2026 Annual Report	<i>February 24, 2027</i>
2027 Annual Stockholders' Meeting	<i>April 30, 2027</i>
Q1 2027 Quarterly Statement	<i>May 11, 2027</i>

Reporting Principles

This Bayer AG Interim Report is a Half-Year Financial Report that satisfies the requirements of Section 115, Paragraph 2, No. 1 and No. 2, Paragraph 3 and Paragraph 4 of the German Securities Trading Act (WpHG). Bayer has prepared the Condensed Consolidated Interim Financial Statements according to the International Financial Reporting Standards (IFRS) published by the International Accounting Standards Board (IASB) and endorsed by the European Union (EU). This report should be read in conjunction with the Annual Report for the 2025 fiscal year and the additional information about the company provided therein. The Annual Report 2025 is available on our website at www.bayer.com.

Masthead

Published by

Bayer AG, 51368 Leverkusen, Germany

Date of publication

Tuesday, August 4, 2026

Editor

Danielle Staudt-Gersdorf

Email: danielle.staudt-gersdorf@bayer.com

English edition

Translation Services

Global Business Services

Investor Relations

Denise Jahn, phone +49 214 3072704

Email: ir@bayer.com

Bayer on the internet

www.bayer.com

Forward-Looking Statements

This Half-Year Financial Report may contain forward-looking statements based on current assumptions and forecasts made by Bayer management. Various known and unknown risks, uncertainties and other factors could lead to material differences between the actual future results, financial situation, development or performance of the company and the estimates given here. These factors include those discussed in Bayer's public reports which are available on the Bayer website at www.bayer.com. The company assumes no liability whatsoever to update these forward-looking statements or to conform them to future events or developments.

Bayer AG is a holding company with operating subsidiaries worldwide. References to "Bayer" or "the company" herein may refer to one or more subsidiaries as context requires.

Legal Notice

The product names designated with ™ are brands of the Bayer Group or our distribution partners and are registered trademarks in many countries.