We create chemistry for a sustainable future

BASF ESG Investment Story
July 2026

We create chemistry

Internal

Cautionary note regarding forward-looking statements

This presentation contains forward-looking statements. These statements are based on current estimates and projections of the Board of Executive Directors and currently available information. Forward-looking statements are not guarantees of the future developments and results outlined therein. These are dependent on a number of factors; they involve various risks and uncertainties; and they are based on assumptions that may not prove to be accurate. BASF does not assume any obligation to update the forward-looking statements contained in this presentation above and beyond the legal requirements.

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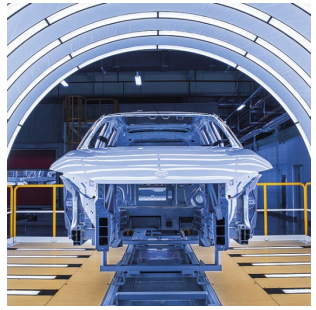
The chemical industry is the starting point of almost all value chains

Basic chemicals

Specialty chemicals



Processing industry

Manufacturers of consumer and capital goods

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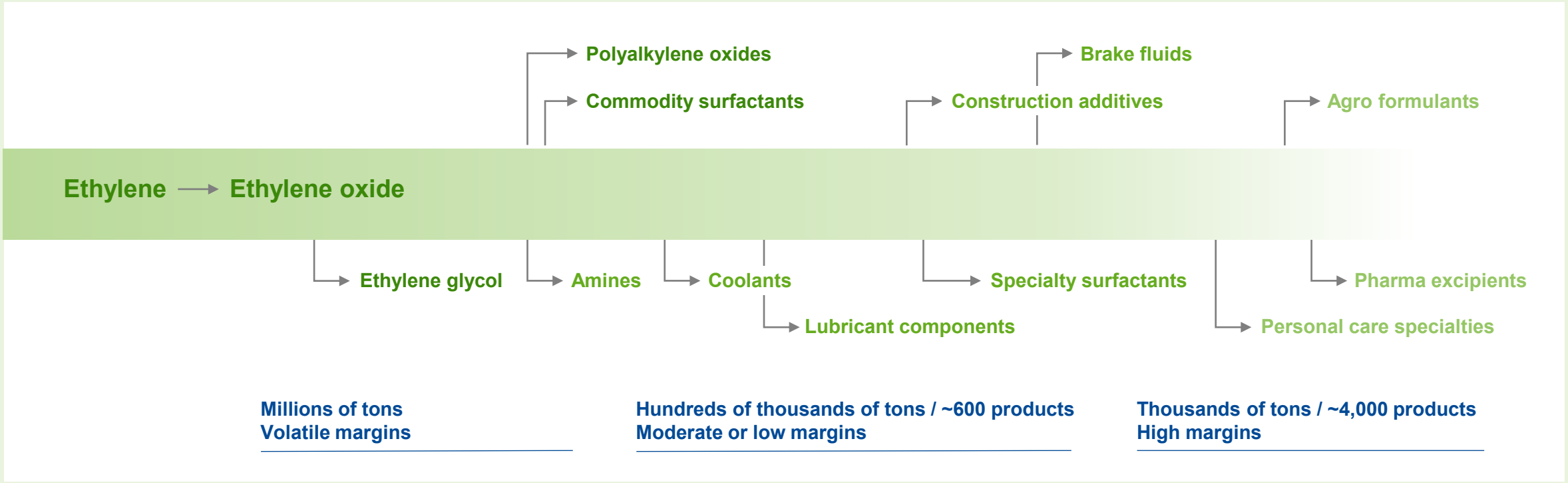
BASF operates long and multiple-step value chains and sells products at every step in the value chain

EO value chain as an example



Margins per C2 equivalent increase on average around 10-fold along the EO value chain

Simplified diagram for illustrative purposes only

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Resource efficiency – BASF's Verbund is ideal for CO_2 emission reduction

- Combined heat and power plants and integrated energy Verbund avoided 5.2 million metric tons of CO_2e emissions in 2025
- Synergies in logistics and infrastructure, minimization of waste
- European emissions trading benchmarks show that BASF's chemical plants operate at above-average energy efficiency

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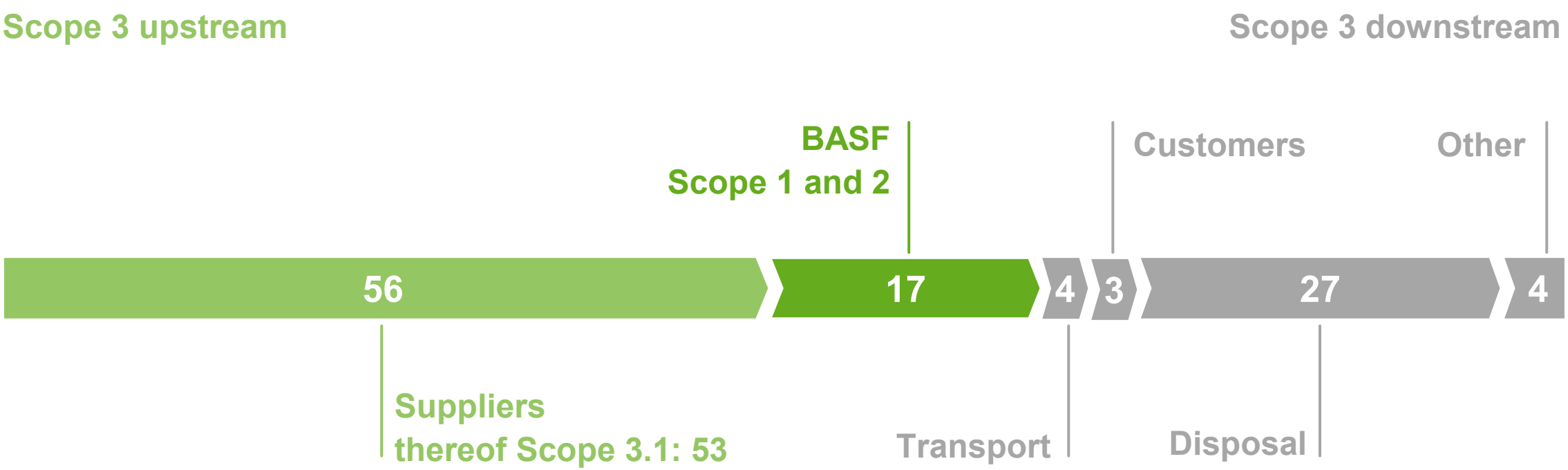
BASF reports emissions along the entire value chain

Greenhouse gas emissions along the BASF value chain in 2025[1]
(Million metric tons of CO_2 equivalents)



[1] See BASF Report 2025, page 194

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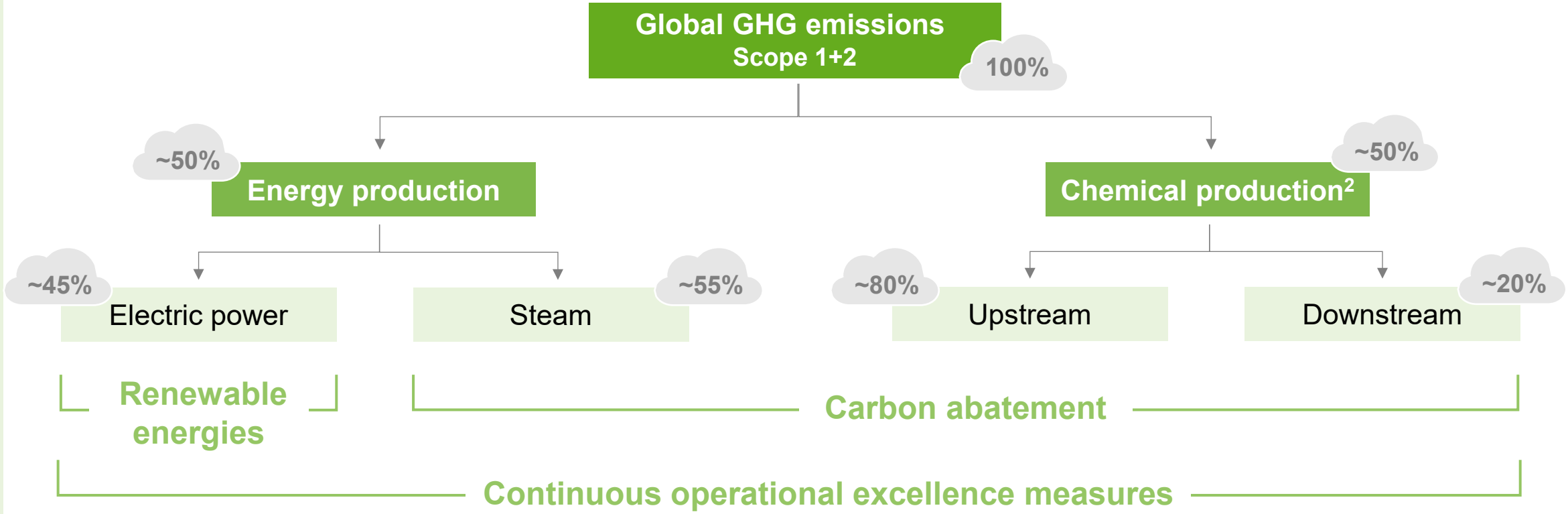
No downstream decarbonization without upstream decarbonization

BASF greenhouse gas emissions[1]



[1] Schematic breakdown of emissions based on 2018 assessment
[2] Includes emissions from process energy

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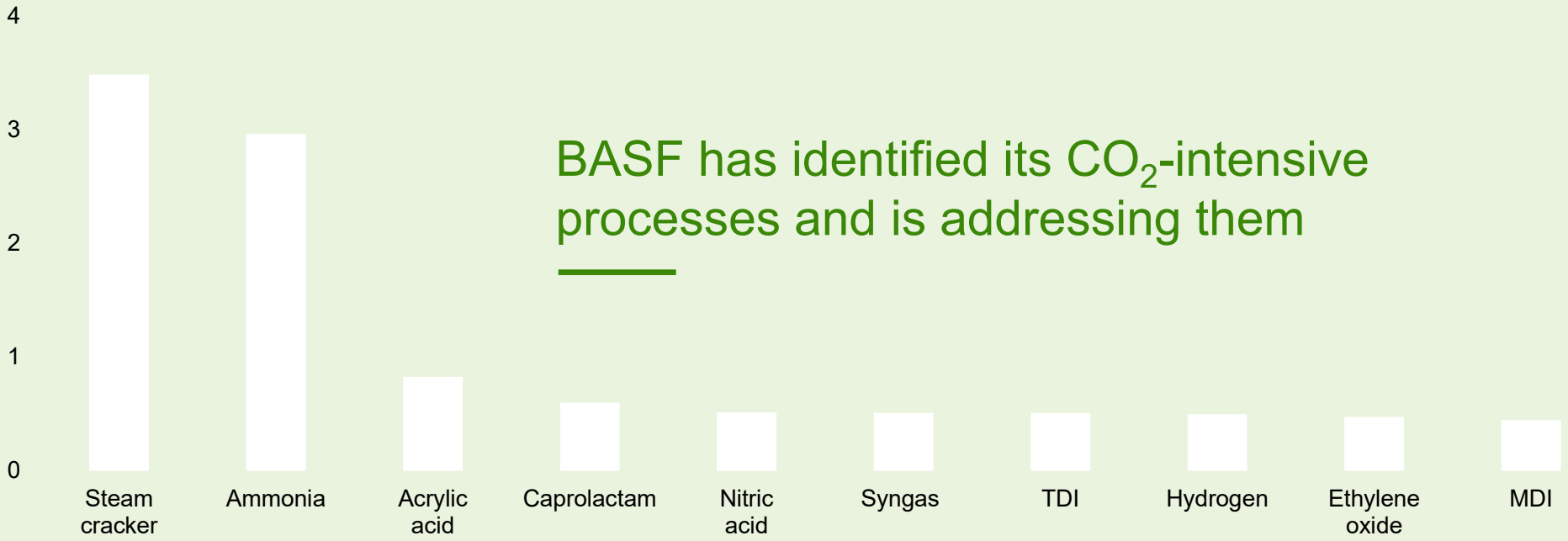
Ten base chemical production technologies cause the majority of BASF's CO_2 emissions

Greenhouse gas emission profile of BASF technologies

(Energy and chemistry emissions, million metric tons per year[1])



BASF has identified its CO_2-intensive processes and is addressing them

[1] Based on nameplate capacities, March 2021, excluding at-equity consolidated companies

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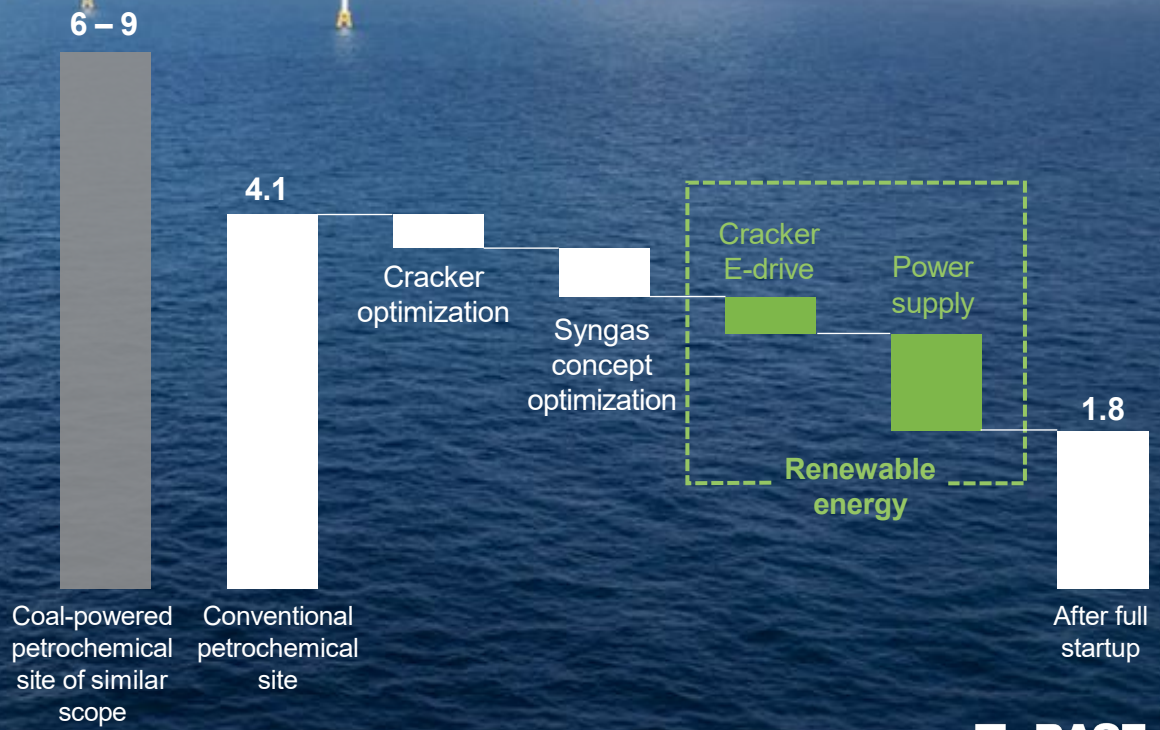
Zhanjiang

BASF's Zhanjiang Verbund site has one of the lowest CO_2 footprints in the world

Renewable energy as one of the central components to reduce CO_2 emissions

Projected CO_2 emissions of the Zhanjiang Verbund site

Million metric tons per year



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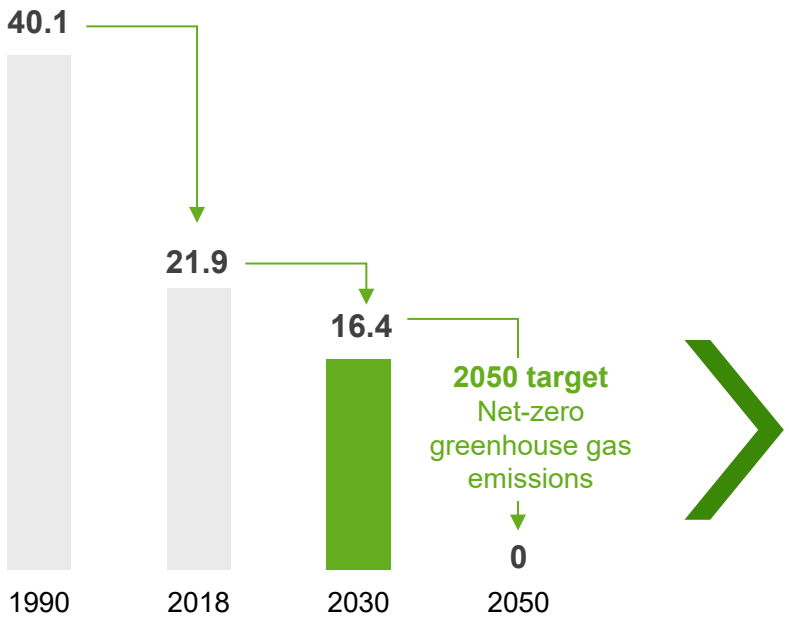
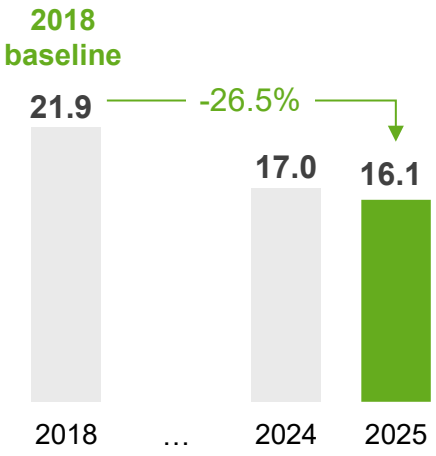
BASF has more than halved Scope 1 and 2 emissions since 1990

BASF greenhouse gas emissions (million metric tons per year)





2030 target
-25% greenhouse gas emissions compared with 2018 despite targeted growth

Levers to reduce our greenhouse gas emissions
- Renewable energies
- Operational excellence
- Low-emission steam generation
- Climate-smart technologies

Emissions forecast 2026: 17.2 to 18.2 million metric tons CO_2e due to startup of Zhanjiang site

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Operational excellence – a lever to continuously increase our energy efficiency and avoid CO_2 emissions

Reduction of CO_2 emissions through operational excellence (opex) measures (Thousand tons per year, cumulative)

1

- Opex measures helped to **reduce CO_2 emissions by more than 1.4 million tons** from 2016 to 2025
- In 2025, we implemented more than **550 opex measures** that reduced CO_2 emissions by around **240,000 metric tons**
- Examples:
  - Hannibal, Missouri: Optimized process control for incinerators reduced natural gas consumption, resulting in an **annual CO_2 reduction of about 7,000 metric tons**
  - Camaçari, Brazil: Steam consumption reduced by optimizing valve seals and pipeline layout, avoiding around **6,700 metric tons of CO_2 emissions annually**

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We are fully committed to our climate protection targets and the transformation of the chemical industry

2030

25% **Scope 1** and **Scope 2** CO_2 emission reduction (compared with 2018)

15% Specific **Scope 3.1** CO_2 emission reduction (compared with 2022)[1]

2050

Net zero **Scope 1, Scope 2** and **Scope 3.1** CO_2 emissions

[1] Corresponds to a reduction from 1.64 to 1.39 kilograms of CO_2 equivalents per kilogram of raw material bought; Scope 3.1, raw materials excluding battery materials, services and technical goods, excluding greenhouse gas emissions from BASF trading business

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We are shaping the transformation based on and catering to increasing customer demand

Phase 1 — **Explore and implement quick wins**

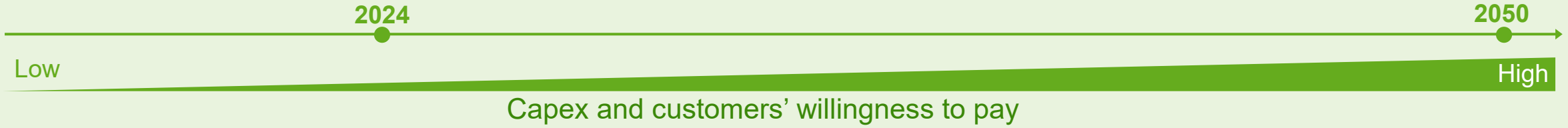
- Implement Scope 2 measures with clear business cases
- Pilot new technologies and launch sustainable products

Phase 2 — **Focus on market demand**

- Secure increasing volumes of renewable feedstocks and ramp up volumes of products with sustainable attributes according to customer needs
- Execute Scope 1 measures with clear business cases

Phase 3 — **Transform asset base based on strategic relevance**

- Decarbonize existing assets and invest in new competitive technologies in line with customer demand and our net zero target



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We are making progress on technologies for carbon abatement

eFurnace

eFurnace[1] demonstration plant built in Ludwigshafen with SABIC and Linde; testing of heating concepts ongoing

Supported by: Federal Ministry for Economic Affairs and Climate Action; on the basis of a decision by the German Bundestag. Funded by the European Union NextGenerationEU

Water electrolysis

54 MW **water electrolysis**[2] plant in Ludwigshafen (Hy4Chem-EI) started operations in Q1 2025

Supported by: Federal Ministry for Economic Affairs and Climate Action; on the basis of a decision by the German Bundestag. RheinlandPfalz MINISTERIUM FÜR KLIMASCHUTZ, UMWELT, ENERGIE UND MOBILITÄT

Methane pyrolysis

BASF and ExxonMobil plan to jointly build and operate a **methane pyrolysis** demonstration plant capable of producing up to 2,000 metric tons of hydrogen per year in Baytown, Texas

[1] Supported by the Federal Ministry for Economic Affairs and Climate Action (BMWK) and funded by the European Union
[2] Supported by the Federal Ministry for Economic Affairs and Climate Action (BMWK) and the State of Rhineland-Palatinate

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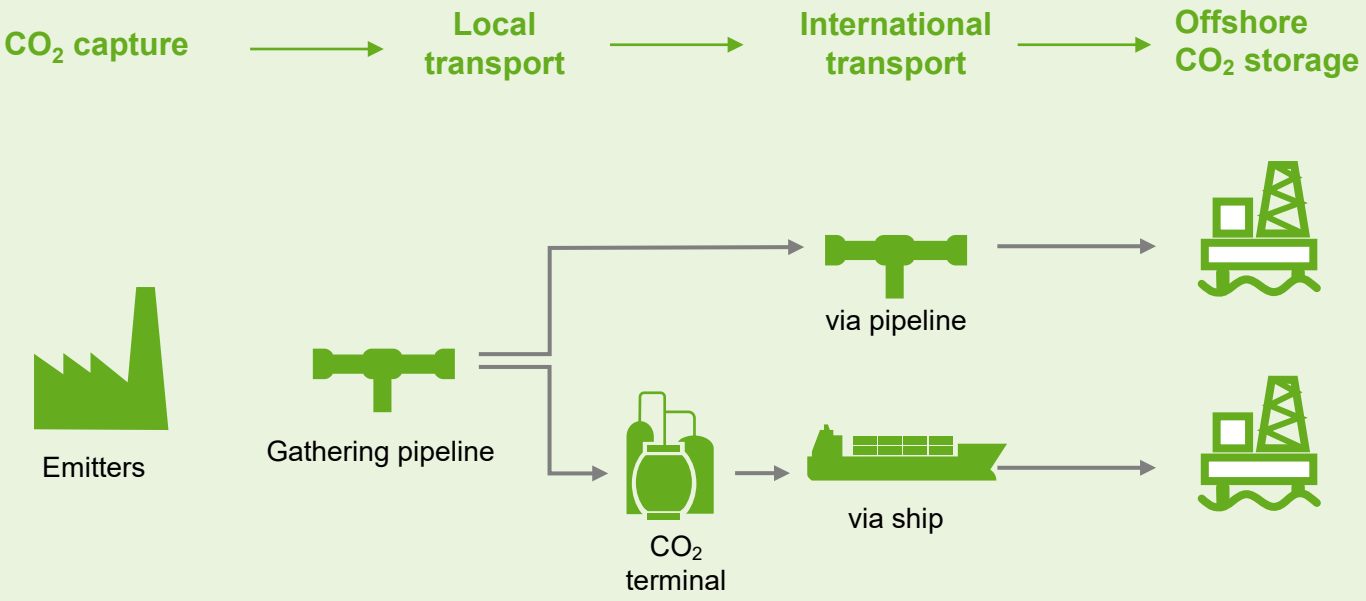
CCS as a solution for hard-to-abate emissions at BASF Verbund sites

CCS value chain



- CCS implementation depends on the right **regulatory frameworks**, development of necessary **infrastructure** and **market demand** for low-carbon products
- Emphasis on **hard-to-abate emissions:**
  - **Technically unavoidable** emissions
  - Cases where generation of CO_2 can only be avoided at **disproportionately high economic expense**
- Current focus on **Ludwigshafen and Antwerp** Verbund sites

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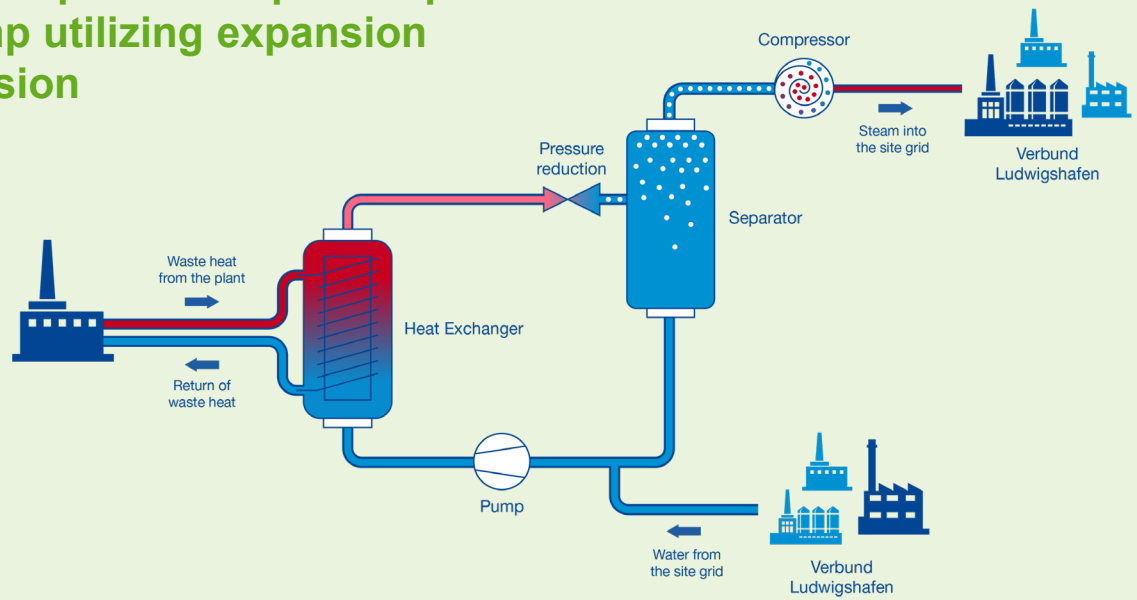
Construction of the world's largest industrial heat pump for CO_2-free steam generation

Basic principle of an open-loop heat pump utilizing expansion compression



- **New ways to generate steam** will play a significant role in reaching our climate targets
- Heat pump will **use waste heat from steam cracker** for CO_2-free steam
- Greenhouse gas **emissions from formic acid** production at the Ludwigshafen site to be **reduced by 98 percent**
- Construction started in Q1 2025, **commissioning expected in 2027**
- Project **has been awarded funding** by the German Federal Ministry for Economic Affairs and Climate Action and financed by the European Union

Supported by:
Federal Ministry for Economic Affairs and Climate Action
on the basis of a decision by the German Bundestag

Funded by the Federal Republic of Germany
Provider: Federal Ministry for Economic Affairs and Climate Action on the basis of a resolution of the German Bundestag.

Funded by the European Union
NextGenerationEU

Funded by the European Union
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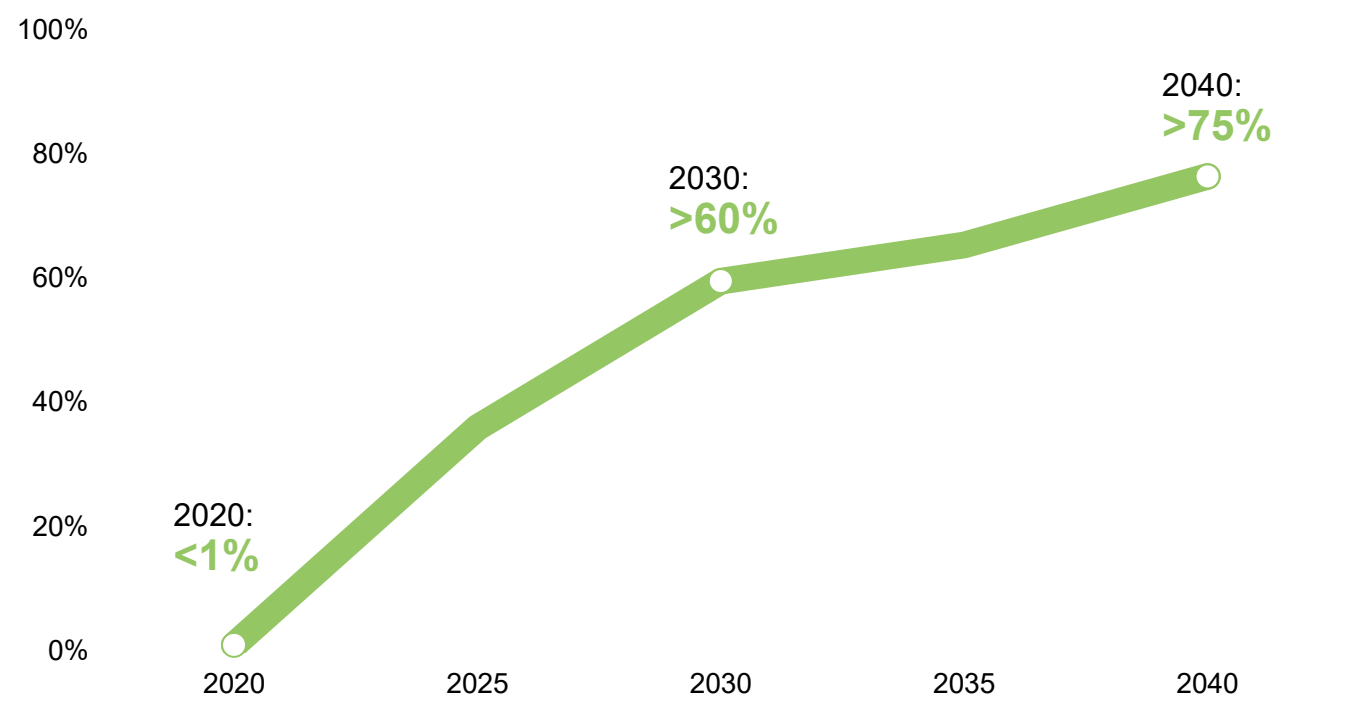
BASF has significantly increased the share of renewable energy since the start of the decade

BASF projected share of renewable power (%)



- BASF is pursuing a **make and buy approach** to transform its power supply
- Combination of **own investments** in wind and solar energy projects (e.g., wind park Hollandse Kust Zuid) and **long-term supply agreements** (e.g., PPAs for several U.S. sites)
- **Profitability** and **additionality** as key. purchasing criteria
- **36% share** of electricity from renewable sources in **2025**
- New **Zhanjiang Verbund site supplied with 100% green electricity** since the beginning of 2025

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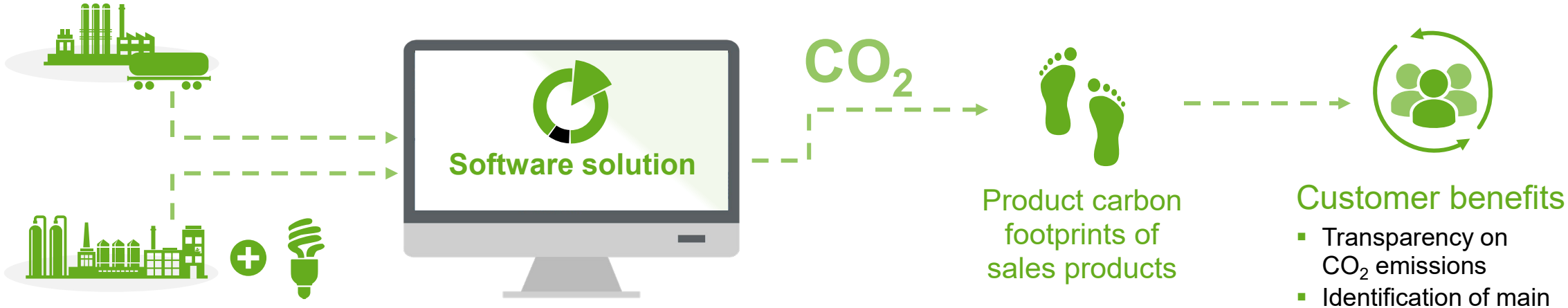
We have built an industry-leading system enabling us to provide product carbon footprints calculated with a certified digital solution

Scope 3

Emissions caused by suppliers and generation of raw materials



Scope 1 + 2

Emissions caused by own operations[1]

- TÜV-certified[2]
- Meets ISO standards[3]
- Calculates product carbon footprints cradle-to-gate

- Transparency on CO_2 emissions
- Identification of main reduction levers
- Certified software
- Transparent documentation

[1] Energy generation and chemical processes [2] ISO 14067:2018 [3] ISO 14040:2006, 14044:2006, 14067:2018, GHG Protocol Product Standard

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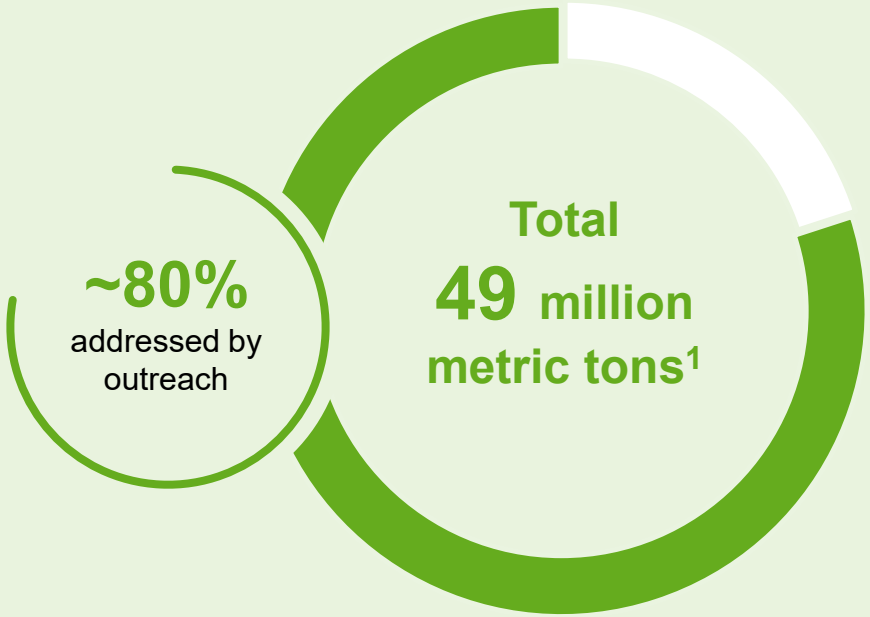
We have a solid foundation for primary Scope 3.1 emission data

BASF's CO_2e emissions from raw material purchase 2025



- **Supplier CO_2 Management Program started in 2021** to collect primary emission data for purchased raw materials
- Collaboration through **knowledge sharing on PCF calculation methodology** ongoing to ensure engagement and quality of data
- More than **2,900 suppliers** have been approached, accounting for **~80% of our raw materials related Scope 3.1 emissions**[1]
- We now have more than **2,220 validated product carbon footprints** for our raw materials, **covering ~40% of our Scope 3.1 emissions**
- **We make product carbon footprints (PCFs) a buying criterion** to reduce our Scope 3.1 emissions and thus the PCFs of our sales products

[1] Greenhouse Gas Protocol Scope 3.1: Purchased goods and services: 53 million metric tons CO_2e, thereof 4 million metric tons not in scope of our Scope 3.1 target from battery materials, services and technical goods; excluding greenhouse gas emissions from BASF trading business

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Our customers already benefit from product offerings with reduced carbon footprints

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Production approach	Highly efficient production setup in BASF Verbund Continuous process optimization and CO_2 reduction measures		
Utilities	Combined heat and power with natural gas as fuel	Alternative fuels (e.g., hydrogen, power-to-heat)	Renewable energy
Raw materials	Natural gas and naphtha	Raw materials with reduced PCF[1]	Bio-based feedstock

Non-BASF

Coal-based

[1] Product carbon footprint

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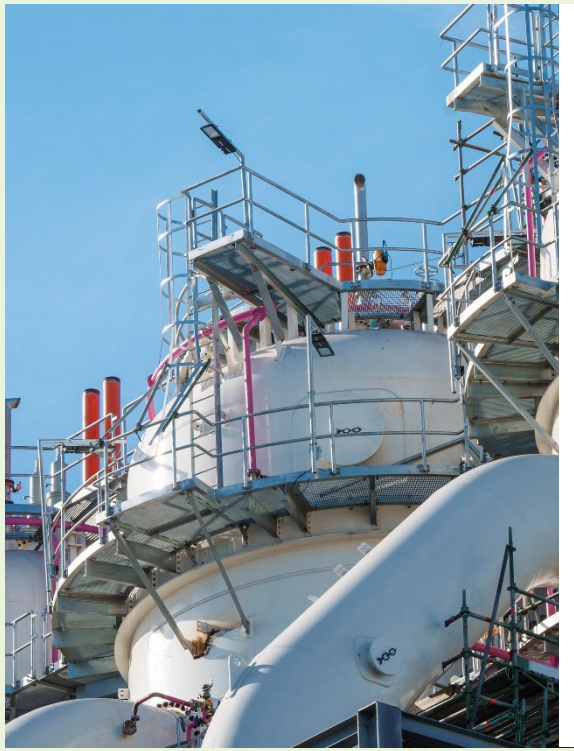
Based on our approach for renewable energy, we have set up a dedicated unit for renewable feedstocks

BASF Renewable Energy

Dedicated unit created in 2022 to:

- Procure and trade renewable energy
- Initiate new projects to generate renewable energy from own production
- Conclude long-term supply agreements with energy producers
- Provide expertise and advice on renewable energy within BASF worldwide

BASF Renewable Carbon



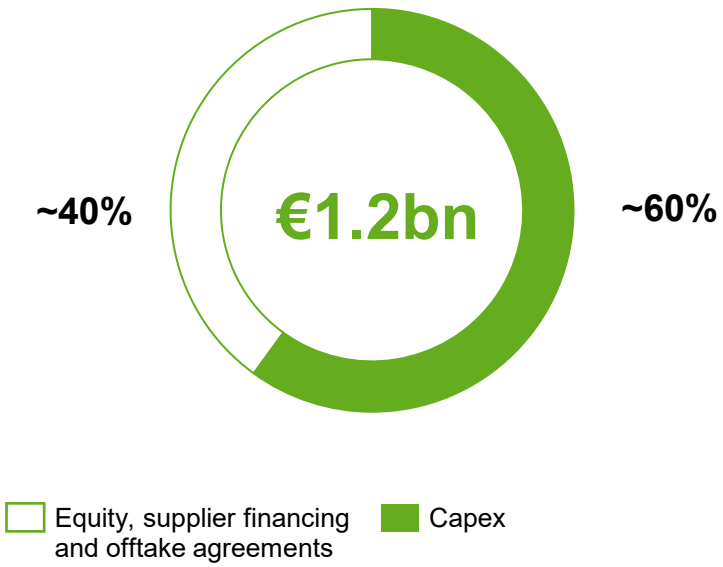
Dedicated unit created in 2025 to:

- Leverage existing expertise within BASF
- Oversee sourcing and trading of renewable feedstocks and biomass
- Define right entry points for the specific renewable value chains
- Pursue versatile cooperation models with suppliers, customers and partners

We are tailoring transformation-related spending to customer demand

- Transformation-related spending of **€1.2 billion from 2026 to 2029** consisting of combination of **capex** and **equity participations, supplier financing and offtake agreements**
- **2025 capex** focused on low-emission steam generation:
  - **World's largest heat pump** under construction in Ludwigshafen, Germany
  - **Power-to-steam projects** underway at sites in Schwarzheide, Germany, and Guaratinguetá, Brazil
- **Most major capital expenditures** for green transformation expected **after 2030**

Transformation-related spending 2026-2029



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By using alternative raw materials, we can reduce fossil feedstock demand and contribute to a circular economy

Recycled feedstock

Dedicated mechanical recycling

e.g., mechanically recycled feedstock from expanded polystyrene (EPS) waste

Chemical recycling (e.g., ChemCycling®)

e.g., pyrolysis oil derived from plastic waste or end-of-life tires

Renewable feedstock

Biomass balance

e.g., biomethane or bionaphtha derived from biomass (waste)

Dedicated bio-based production

Sustainably sourced bio-based resources, e.g., RSPO certified palm oil

Mass balance approach

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Our Verbund provides a scalable and competitive pathway for a gradual transformation from gray to blue to green

Verbund

Bionaphtha
Biogas
Green H_2
Lower PCF feedstocks
...

- Olefins
- Syngas
- Acetylene
- Ammonia

...

Downstream processes and applications

Product attributes

- Bio-based/BMB
- Low and zero PCF

Customer industries

- Agriculture
- Automotive
- Chemicals
- Construction
- Consumer goods
- Electronics
- Energy and resources
- Manufacturing
- Nutrition and health
- Plastics and rubber

Similar approach for recycled content

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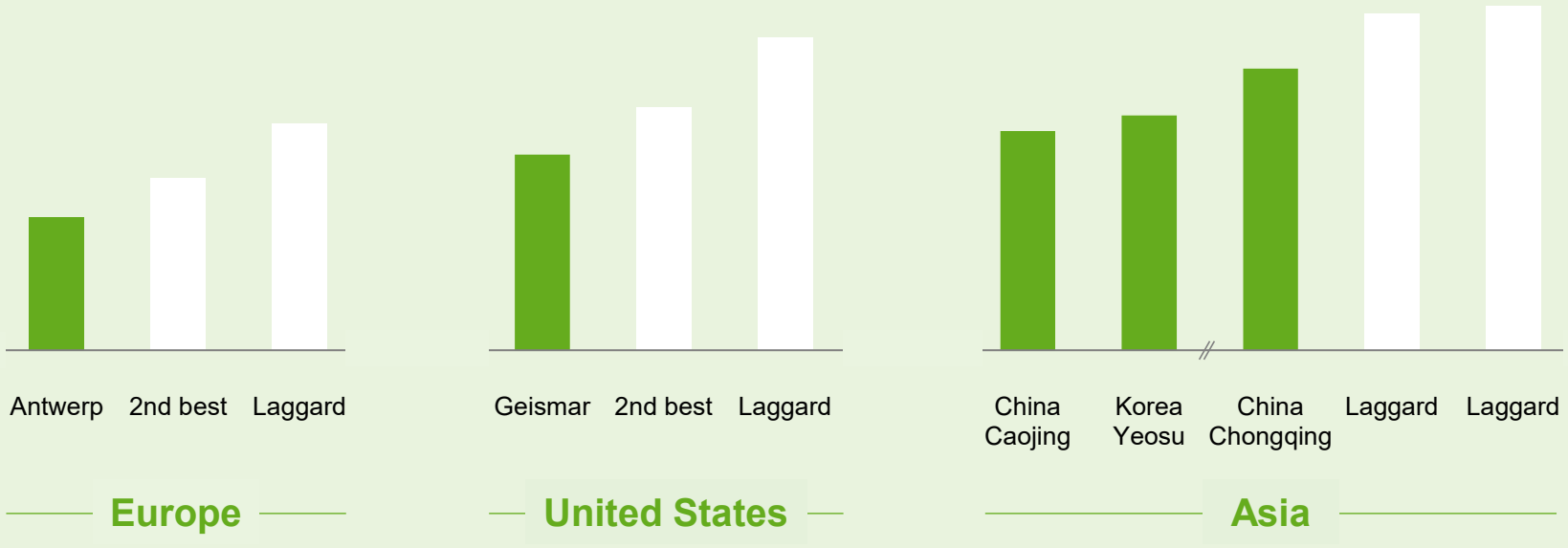
BASF sets global benchmarks for MDI product carbon footprints

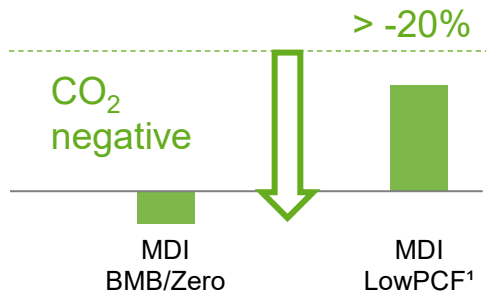
Standard grades

PCF – today (t CO_2 / t MDI) Scope 1-3
BASF sites vs regional peers



+ Special sustainability grades

Further reduction vs standard BASF grades



Source: BASF proprietary SCOTT system; competitor benchmark based on inhouse technology assessment
PCF: Product carbon footprint; BMB: Biomass balance; [1] Commercial release pending approvals

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We enable our customers' green transformation with an increasingly sustainable product portfolio

Sustainable-Future Solutions (TripleS sales share[1])

41% 2023 〉 **>50%** 2030

Sustainable-Future Solutions are products that offer sustainability benefits in terms of:

- Resource efficiency
- Climate change and energy
- Circularity
- Other[2]

Target achievement status 2025: 48.5%

Loop Solutions sales (Billion €)

€5bn 2023 〉 **€10**bn 2030

Loop Solutions are products that:

- **close the loops** by being based on renewable or recycled feedstocks or enabling recyclability and/or biodegradability
- **extend the loops** by performing better with less and thus helping to decouple growth from material consumption

Target achievement status 2025: €5.8 billion

[1] TripleS: Sustainable Solution Steering methodology for steering the product portfolio based on sustainability criteria; not included: platinum group metals within ECMS, strategically non-relevant businesses such as IT services, licenses, etc.
[2] "Other" comprises health and safety, pollution reduction, biodiversity, water protection and zero hunger

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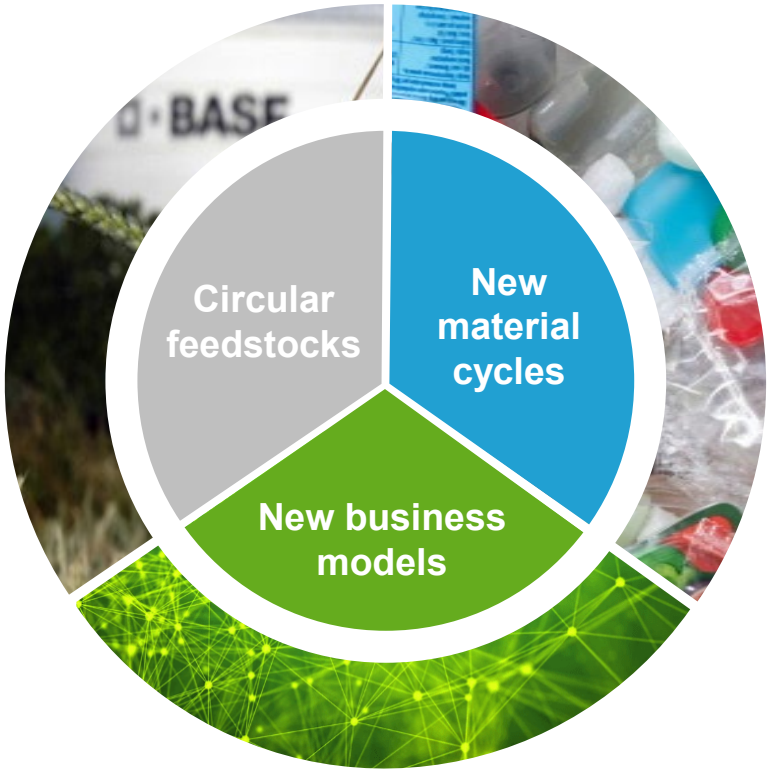
We focus on three areas of circularity – enabling circular feedstocks, new material cycles and new business models



Circular feedstocks

We will increase the volume of renewable and recycled feedstocks from sustainable sources, also via the certified mass balance approach.

New material cycles

We design materials for circularity, develop solutions which improve or enable recycling, enable higher durability and prolonged lifetime/use phase of products, and establish product-specific recycling loops.

New business models

We enter new markets, create smart digital solutions and offer new services which allow a decoupling of growth from resource consumption.

We aim to reach €10 billion sales from Loop Solutions[1] for our customers by 2030

Close the loop

Renewable-based feedstocks
Example: HySorb® BMB our high-performance superabsorbent solution for hygiene

Recycled-based feedstocks
Example: Neopor® F 5 Mcycled™ from certified post-consumer EPS packaging

Enabling recyclability and/or biodegradability
Example: Epotal® adhesives for the recycling of multilayer packaging materials

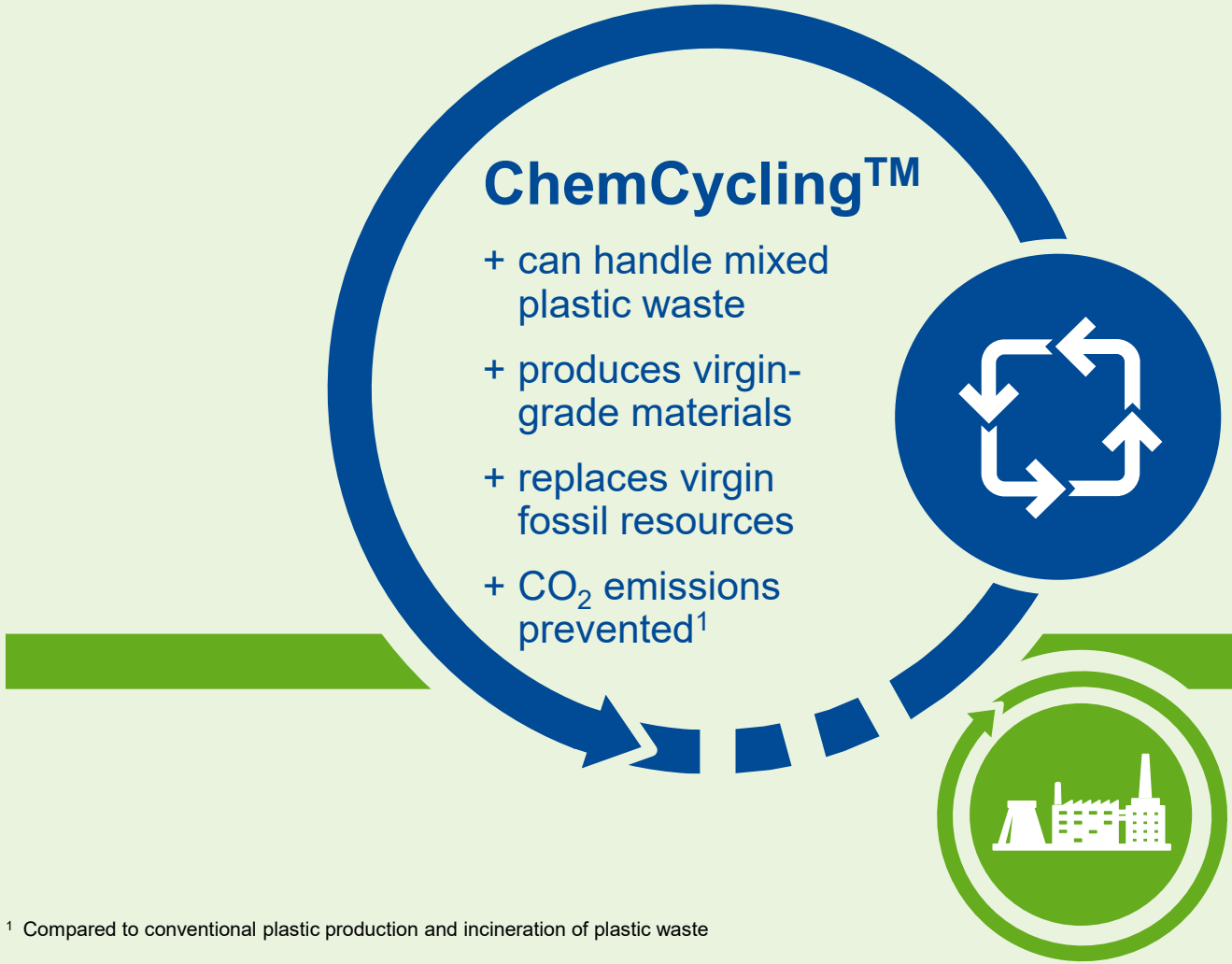
Extend the loop

Higher durability
Example: Ultrason® offers high material strength, design freedom and high heat resistance for a broad range of applications

Prolonged lifetime/use phase of products
Example: Tinuvin® light stabilizers protect plastics against all sorts of weather conditions

[1] Loop Solutions: Sales of circularity products (“close the loop” and “extend the loop”) based on TripleS (Sustainable Solution Steering) portfolio assessment; baseline 2023: €5 billion sales

From a linear to a more circular economy – BASF contribution: ChemCycling™



Creating value from waste

- BASF works with technology partners specialized in converting mixed plastic waste and end-of-life tires into liquid feedstock (pyrolysis oil)
- The recycled raw material is fed into BASF's value chains
- Pyrolysis oil is used to produce mass-balanced Ccycled™ materials for industries like automotive, packaging and textiles

[1] Compared to conventional plastic production and incineration of plastic waste

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TripleS method increases measurability and transparency on sustainability – developed by BASF, adopted by the industry

- Methodology refined after **achieving 2025 Accelerator target ahead of schedule** in 2021
- Approximately **40,000 products** are analyzed and classified worldwide
- Each product in its application is assigned to one of **five TripleS segments**
- Portfolio steered toward **climate protection, resource efficiency and circular economy** with Pioneer and Contributor products
- The World Business Council for Sustainable Development **adopted BASF's TripleS logic** for its Portfolio Sustainability Assessment (PSA)

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We categorize our product portfolio into five TripleS segments, taking upcoming regulatory changes into account

Pioneer: Products with adequate profitability and a positive contribution to sustainability above the market standard with regard to the topics of Biodiversity, Water Protection, Pollution reduction, Zero Hunger & Poverty, Health and Safety, Climate Change & Energy, Circularity or Resource Efficiency

Contributor: Products with adequate profitability and a positive contribution to sustainability on market standard with regard to the topics of Climate Change & Energy, Circularity or Resource Efficiency

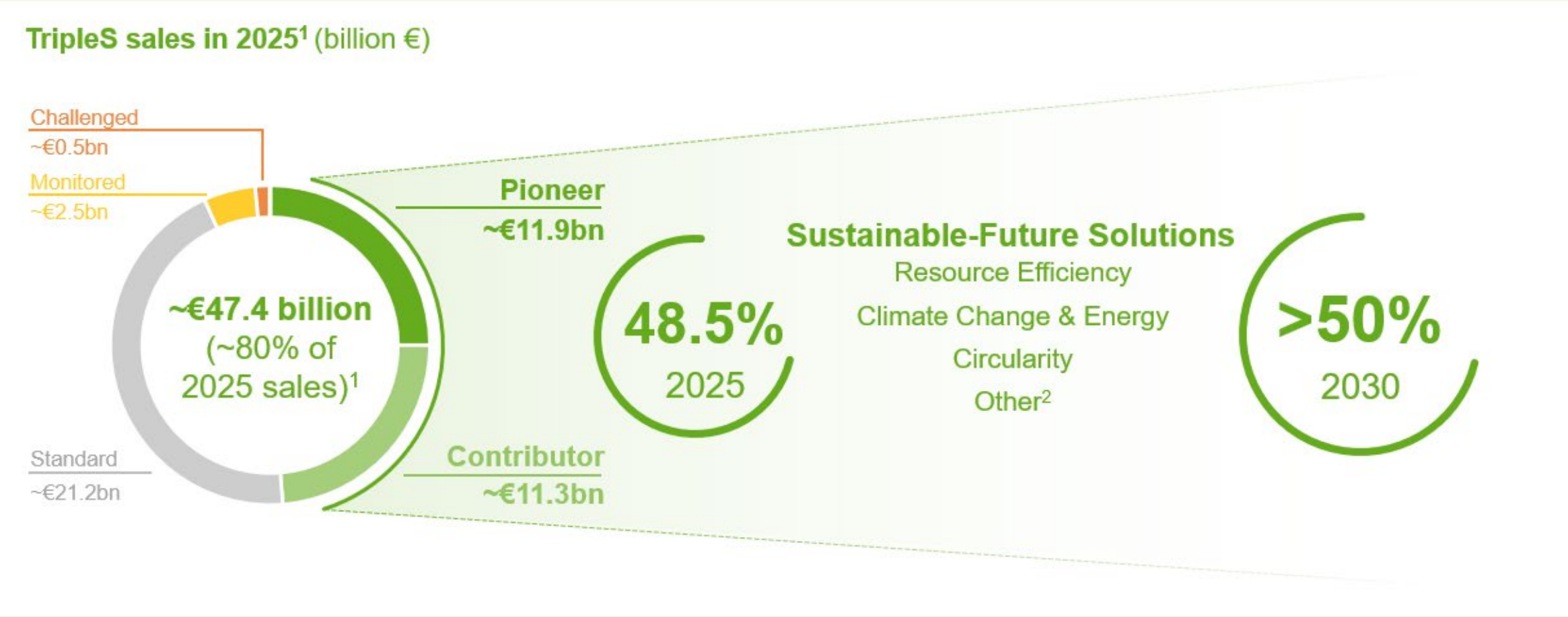
Standard: Products performing on market standard without a dedicated contribution to the topics of Climate Change & Energy, Circularity or Resource Efficiency

Monitored: Products with specific identified regulatory or customer concerns arising mid-term (2-5 years) or posing a regional reputational risk for BASF

Challenged: Products with identified strong regulatory or customer concerns arising short-term (≤2 years), with Substances of Very High Concern in applications with an intended consumer use, violating BASF's Code of Conduct or posing a strong global reputational risk

KPI: "Sustainable-Future Solutions"

We aim to increase the sales share of Sustainable-Future Solutions to more than 50% by 2030



[1] Not included: platinum group metals within ECMS, strategically non-relevant businesses such as IT services, licenses, etc.
[2] "Other" comprises Health & Safety, Pollution Reduction, Biodiversity, Water Protection and Zero Hunger.

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Protecting biodiversity is a key element of BASF's commitment to sustainability

BASF is taking action by applying the mitigation hierarchy:

Transform
Contribute to system-wide change

We contribute to system-wide change by transforming our business models:
We are increasing the share of sustainably sourced raw materials, renewable energy, and circular solutions

Restore & Regenerate
Recover the state of nature

We strive to restore or regenerate nature, e.g., through local projects like Mata Viva in Brazil

Avoid & Reduce
When prevention is not possible, minimize impacts

We avoid and reduce negative impacts on nature, e.g., by reducing GHG emissions, applying water stewardship, integrating Responsible Care®

- BASF is **committed to contributing to a nature-positive future** guided by the mission of the Global Biodiversity Framework[1] (GBF) to halt and reverse biodiversity loss
- BASF interacts with nature and biodiversity in **three key areas**:
  - Procurement of raw materials
  - Operation of production sites
  - Product attributes
- To assess our impact, we consider the **key drivers of biodiversity loss**[2]: land-use change, climate change, overexploitation, pollution and invasive species

[1] Kunming-Montreal Global Biodiversity Framework (GBF) adopted at COP15, December 2022
[2] IPBES models of drivers of biodiversity and ecosystem change

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Taking action to protect nature and biodiversity across the value chain

Supply chain

- Supplier Code of Conduct
- Responsible sourcing, e.g., Palm Sourcing Policy[1]
- Forest protection position[2]

Sites and production

- Measures to increase resource efficiency and reduce emissions
- Water stewardship
- Site-specific biodiversity projects
- Remediation

Products

- Commitment to the Responsible Care® charter
- Product innovation through TripleS
- Product stewardship

Initiatives

We are engaging in dialogs with a variety of stakeholders, for example:

- BASF Nature Advisory Council
- Forum of the Taskforce on Nature-related Financial Disclosures (TNFD)
- Roundtable on Sustainable Palm Oil (RSPO)
- Alliance to End Plastic Waste (AEPW)

[1] basf.com/palm-sourcing-policy
[2] basf.com/forest-protection-position

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We source responsibly and strive to improve sustainability performance in the supply chain

- Supplier Code of Conduct rooted in internationally recognized standards such as the principles of the UN Global Compact and the International Labor Organization
- Focus on improving sustainability performance of suppliers that generated inadequate results in evaluations:
  - 2030 target: Annually, 80% of suppliers who underwent a sustainability evaluation during the reporting period, and who had inadequate results in a prior comparable evaluation, improve their sustainability performance (2025: 77%)
  - Risk-based supplier evaluations through online assessments and online audits
- Engaged in numerous supply-chain initiatives, e.g., Roundtable on Sustainable Palm Oil (RSPO), Global Battery Alliance (GBA), Cobalt for Development

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Global water stewardship – strong commitment to local water management

- Further increase of water stress areas expected worldwide (climate change, population growth and economic development)
- Growing competition among water users expected (e.g., households, agriculture, industry)
- Global target: Introduction of sustainable water management at our Verbund sites and at all production sites in water stress areas by 2030, covering ~90% of BASF's total water abstraction
  - Water stress areas are regions where more than 40% of available water is used by industry, households and agriculture
  - Status 2025: 73%
- Based on its disclosures for the business year 2024, BASF again achieved an A- rating (Leadership status) in CDP's water security assessment

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Respect for human rights at BASF – longstanding self-commitment led to solid structures, proven processes and experience

Overall setup

CEO / Board of Directors

Human Rights Advisory Council

General Counsel & CCO
Chief Human Rights Officer

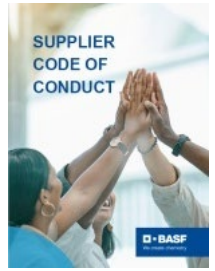
Overall Risk Monitoring, Annual Report to BoD

Human Rights Expert Working Group
Compliance, Procurement, Human Resources, EHS, Sustainability, Site Security, Legal, Communications, Investor Relations, Operating Divisions

WE SUPPORT UN GLOBAL COMPACT

GBI

Important building blocks



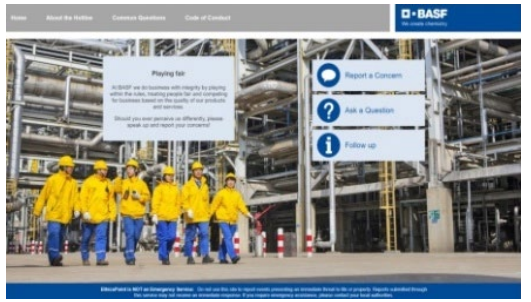
Backbone

TOGETHER FOR SUSTAINABILITY

ILO

Responsible Care®
OUR COMMITMENT TO SUSTAINABILITY

Grievance mechanism



Corporate Governance – two-tier management system of BASF SE

Board of Executive Directors

7 members
appointed by the Supervisory Board

Chair
appointed by the Supervisory Board

appoints the Board of Executive Directors

monitors the Board of Executive Directors

advises the Board of Executive Directors

reports to the Supervisory Board

Supervisory Board

12 members
6 shareholder representatives elected by the Annual Shareholders' Meeting and 6 employee representatives

Chair
elected by the Supervisory Board

- Transparent and effective separation of company management and supervision
- Reasonable level of diversity, e.g., with respect to gender:
  - Board of Executive Directors: 29% female members
  - Supervisory Board: 33% female members

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Overview of sustainability-related targets[1] (1/2)

Effective climate protection	Target	2025 status
Reduce our absolute CO_2 emissions[2] by **25%** by 2030 (baseline 2018)	≤ 16.4 million metric tons	16.1 million metric tons
Reduce our specific CO_2 emissions[3] by 15% by 2030 (baseline 2022)	1.39 kg CO_2 per kg raw materials	1.62 kg CO_2 per kg raw materials

More sustainable products	Target	2025 status
Increase the **sales share of Sustainable-Future Solutions** to **more than 50%** by 2030	> 50%	48.5%
Increase **sales of Loop Solutions** to **€10 billion** by 2030	€10bn	€5.8bn

Achieve **net zero CO_2 emissions**[2] by 2050

[1] Targets as presented in the BASF Report 2022
[2] Scope 1 and Scope 2 (excluding the sale of energy to third parties). The emissions account for 96% of total Scope 1 and Scope 2 emissions in relation to the 2018 base year. The target includes greenhouse gases according to the Greenhouse Gas Protocol, which are converted into CO_2 equivalents (CO_2e).
[3] Scope 3.1, raw materials excluding battery materials, excluding services and technical goods, excluding greenhouse gas emissions from BASF trading business. Future adjustment of the baseline in line with the Together for Sustainability guideline (TfS) possible depending on the availability of further primary data. In 2025, we adjusted the calculation of Scope 3 emissions in category 3.1 due to increased availability of primary and secondary data.

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Overview of sustainability-related targets[1] (2/2)

Resource-efficient and safe production	Target	2025 status
Reduce worldwide **high-severity process safety incidents** per 200,000 working hours to **≤ 0.10** by 2030[2]	≤ 0.10	0.04
Reduce worldwide **high-severity work process-related injuries** per 200,000 working hours to **≤ 0.05** by 2030[2]	≤ 0.05	0.01
Introduce **sustainable water management** at our **production sites in water stress areas** and at our **Verbund sites** by 2030	100%	73%

Responsible procurement	Target	2025 status
Improved sustainability performance at suppliers who had a sustainability evaluation in the reporting period and who had inadequate results in the previous, comparable evaluation	80%	77%

Employee engagement and women in leadership positions	Target	2025 status
Increase the proportion of **women in leadership positions** with disciplinary responsibility to **30%** by 2030[3]	30%	29.9%
More than **80%** of our **employees** feel that at BASF, they can **thrive** and **perform at their best**	> 80%	77%

[1] Targets as presented in the BASF Report 2024
[2] Includes BASF employees, agency workers and contractors
[3] In doing so, we act in accordance with applicable local laws.

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BASF in sustainability ratings and rankings

CDP Disclosure Leadership

CDP awarded BASF Leadership status in the categories of climate protection (A), water management (A-) and forest protection (A) based on the company's disclosures for the 2024 business year.

ISS ESG

In 2025, BASF held its Prime Status (B-), being among the top decile rank of the companies assessed.

Morningstar Sustainalytics

BASF belongs to the best category for "diversified chemicals" with a medium ESG risk and was recognized for its strong risk management, e.g., in the areas of CO_2 emissions, corporate governance as well as occupational health and safety.

MSCI ESG Research

In March 2026, BASF was rated BBB. The analysts highlighted BASF's performance in terms of governance and its decarbonization strategy.

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