

## Restated 2021 Figures for the Chemicals Segment and Other and Restated ROCE for the BASF Group Reflecting the Reclassification of the Polyolefins and Styrenics Businesses

### Restated figures: Chemicals segment

Million €

|                               | Q1 2021  |          | Q2 2021  |          | Q3 2021  |          | Q4 2021  |          | 2021     |          |
|-------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|                               | Reported | Restated | Reported | Restated | Reported | Restated | Reported | Restated | Reported | Restated |
| EBITDA before special items   | 737      | 766      | 1,168    | 1,196    | 1,042    | 1,070    | 777      | 811      | 3,724    | 3,842    |
| EBITDA                        | 784      | 813      | 1,162    | 1,189    | 1,040    | 1,068    | 777      | 812      | 3,764    | 3,882    |
| Income from operations (EBIT) | 605      | 633      | 981      | 1,010    | 850      | 877      | 561      | 595      | 2,997    | 3,115    |
| EBIT before special items     | 558      | 586      | 990      | 1,018    | 850      | 878      | 576      | 610      | 2,974    | 3,092    |
| Assets                        | 8,400    | 8,476    | 8,971    | 9,051    | 9,646    | 9,738    | 10,369   | 10,482   | 10,369   | 10,482   |
| ROCE                          | -        | -        | -        | -        | -        | -        | -        | -        | 32.9%    | 33.9%    |

### Restated figures: Other

Million €

|                               | Q1 2021  |          | Q2 2021  |          | Q3 2021  |          | Q4 2021  |          | 2021     |          |
|-------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|                               | Reported | Restated | Reported | Restated | Reported | Restated | Reported | Restated | Reported | Restated |
| EBITDA before special items   | -526     | -556     | -201     | -229     | 25       | -2       | 213      | 179      | -489     | -607     |
| EBITDA                        | -541     | -570     | -253     | -280     | -4       | -31      | 314      | 280      | -484     | -602     |
| Income from operations (EBIT) | -576     | -604     | -285     | -315     | -42      | -68      | 262      | 228      | -641     | -759     |
| EBIT before special items     | -560     | -589     | -236     | -263     | -11      | -39      | 165      | 131      | -643     | -761     |
| Assets                        | 23,408   | 23,333   | 22,118   | 22,039   | 23,759   | 23,667   | 23,121   | 23,007   | 23,121   | 23,007   |

### Restated figures: BASF Group ROCE

Million €

|  | 2021          |               |
|--|---------------|---------------|
|  | Reported      | Restated      |
| EBIT of BASF Group   | 7,677         | 7,677         |
| - EBIT of Other  | -641          | -759          |
| EBIT of the segments   | 8,317         | 8,436         |
| <b>Cost of capital basis of segments, average of month-end figures</b> | <b>61,579</b> | <b>61,664</b> |
| <b>ROCE</b>  | <b>13.5%</b>  | <b>13.7%</b>  |

BASF's ethylene value chain was reorganized as of January 1, 2022. In this connection, the polyolefins and styrenics businesses of the joint venture BASF-YPC Company Ltd., Nanjing, China, which were previously reported under Other, were allocated to the Petrochemicals division. The prior-year figures have been adjusted. This reduced income from integral companies accounted for using the equity method, EBITDA before special items, EBITDA, EBIT and EBIT before special items in Other by €28 million in the first quarter of 2021 and increased these indicators in the Petrochemicals division accordingly (rounding differences are possible). The effect

was €28 million in both the second and third quarters of 2021 and €34 million in the fourth quarter of 2021. The effect in full-year 2021 was €118 million. The operating assets were also reallocated as part of the reorganization and increased the Chemicals segment's assets by €114 million as of December 31, 2021. Overall, the adjustments improved the BASF Group's ROCE for 2021 by 0.2 percentage points to 13.7%.