

Condensed Consolidated Interim Financial Statements of the Bayer Group as of September 30, 2009

Bayer Group Consolidated Statements of Financial Position

	Sept. 30, 2008	Sept. 30, 2009	Dec. 31, 2008
	€ million	€ million	€ million
Noncurrent assets			
Goodwill	8,646	8,505	8,647
Other intangible assets	14,234	12,920	13,951
Property, plant and equipment	9,200	9,249	9,492
Investments in associates	475	402	450
Other financial assets	1,049	1,326	1,197
Other receivables	1,190	572	458
Deferred taxes	295	1,526	1,156
	35,089	34,500	35,351
Current assets			
Inventories	6,696	6,301	6,681
Trade accounts receivable	6,586	6,355	5,953
Other financial assets	327	431	634
Other receivables	1,325	1,284	1,284
Claims for income tax refunds	362	257	506
Cash and cash equivalents	2,281	2,595	2,094
Assets held for sale and discontinued operations	0	0	8
	17,577	17,223	17,160
Total assets	52,666	51,723	52,511
Equity			
Capital stock of Bayer AG	1,957	2,117	1,957
Capital reserves of Bayer AG	4,028	6,167	4,028
Other reserves	12,245	9,918	10,278
	18,230	18,202	16,263
Equity attributable to non-controlling interest	80	50	77
	18,310	18,252	16,340
Noncurrent liabilities			
Provisions for pensions and other post-employment benefits	4,442	7,101	6,347
Other provisions	1,503	1,469	1,351
Financial liabilities	9,661	11,725	10,614
Other liabilities	392	451	432
Deferred taxes	3,638	3,530	3,592
	19,636	24,276	22,336
Current liabilities			
Other provisions	3,717	3,480	3,163
Financial liabilities	6,033	2,105	6,256
Trade accounts payable	2,266	2,133	2,377
Income tax liabilities	242	63	65
Other liabilities	2,449	1,414	1,961
Liabilities directly related to assets held for sale and discontinued operations	13	0	13
	14,720	9,195	13,835
Total equity and liabilities	52,666	51,723	52,511

2008 figures restated