

Annual Shareholders' Meeting of BASF SE, Ludwigshafen/Rhine,

on Friday, May 2, 2014 at 10.00 a.m.

in the Congress Center Rosengarten, Rosengartenplatz 2, 68161 Mannheim

Comment on Item 1 of the Agenda pursuant to § 124 a Sentence 1 No. 2 Stock Corporation Act

Item 1 of the Agenda (Presentation of the approved Financial Statements of BASF SE and the approved Consolidated Financial Statements of the BASF Group for the financial year 2013; presentation of the Management's Analyses of BASF SE and the BASF Group for the financial year 2013 including the explanatory reports on the data according to Section 289 (4) and Section 315 (4) of the German Commercial Code; presentation of the Report of the Supervisory Board), does not have to be approved by the Annual Shareholders' Meeting, as the Supervisory Board approved of the Financial Statements of BASF SE and the Consolidated Financial Statements of the BASF Group on February 20, 2014. According to § 172 Sentence 1 Stock Corporation Act, the Financial Statements have thus been approved. Therefore, the approval by the Annual Meeting pursuant to § 173 Section 1 Stock Corporation Act of the Financial Statements and the Consolidated Financial Statements is not necessary. Moreover, the approval by the Annual Meeting of the additional documents referred to under Item 1 which have to be presented at the Annual Shareholders' Meeting, is not required by law.