



Declaration by the Board of Management and Supervisory Board concerning the German Corporate Governance Code (February 7, 2017 version) pursuant to Section 161 of the German Stock Corporation Act

Convenience Translation

Since the last Declaration of Conformity as of December 2016, Covestro AG has complied with all recommendations of the German Corporate Governance Code in the version of February 7, 2017 and will comply with them in the future.

Leverkusen, December 2017

For the Board of Management:

A handwritten signature in blue ink, appearing to read "Thomas", with a horizontal line extending to the right.

Thomas

For the Supervisory Board:

A handwritten signature in blue ink, appearing to read "Pott", with a vertical line extending upwards to the left.

Pott