Companies consolidated

The consolidated financial statements of the LANXESS Group include the parent company LANXESS AG and all domestic and foreign affiliates.

<table>
<thead>
<tr>
<th>Fully consolidated companies</th>
<th>EMEA (excluding Germany)</th>
<th>Germany</th>
<th>North America</th>
<th>Latin America</th>
<th>Asia-Pacific</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1, 2012</td>
<td>20</td>
<td>13</td>
<td>7</td>
<td>6</td>
<td>17</td>
<td>63</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Subtractions</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Mergers</td>
<td></td>
<td>1</td>
<td>3</td>
<td>4</td>
<td>4</td>
<td>12</td>
</tr>
<tr>
<td>Changes in scope of consolidation</td>
<td></td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Dec. 31, 2012</td>
<td>22</td>
<td>13</td>
<td>5</td>
<td>6</td>
<td>18</td>
<td>64</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Companies accounted for using the equity method</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1, 2012</td>
<td>1</td>
</tr>
<tr>
<td>Dec. 31, 2012</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-consolidated companies</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 1, 2012</td>
<td>5</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
</tr>
<tr>
<td>Subtractions</td>
<td></td>
</tr>
<tr>
<td>Mergers</td>
<td></td>
</tr>
<tr>
<td>Changes in scope of consolidation</td>
<td></td>
</tr>
<tr>
<td>Dec. 31, 2012</td>
<td>2</td>
</tr>
</tbody>
</table>

| Total                        | 25    | 16    | 8     | 9     | 19    | 77    |
| Additions                    |       | 1     | 1     | 2     | 2     | 4     |
| Subtractions                 |       |       |       |       |       | (1)   |
| Mergers                      |       |       |       |       |       | (4)   |
| Changes in scope of consolidation |       |       |       |       |       | (4)   |
| Dec. 31, 2012                | 24    | 16    | 6     | 9     | 21    | 76    |

In addition, two special purpose entities in the EMEA region (excluding Germany) are included in the consolidated financial statements.

Non-consolidated companies are accounted for at cost. These companies are immaterial to the Group’s financial position and results of operations, since together they account for less than 0.1% of Group sales and less than 0.1% of equity.

On March 14, 2012, LANXESS acquired all of the shares of Tire Curing Bladders, LLC, of Little Rock, United States. The company was assigned to the Rhein Chemie business unit in the Performance Chemicals segment and has broadened the product portfolio.

On September 12, 2012, LANXESS acquired all of the shares of Bond-Laminates GmbH of Brilon, Germany. First-time inclusion in the consolidated interim financial statements was effected from that date. The company was assigned to the High Performance Materials business unit in the Performance Polymers segment. With the acquisition, LANXESS is strengthening, in particular, its innovative portfolio of lightweight materials for the automotive industry.

The acquisitions were funded from existing liquidity of the LANXESS Group and accounted for as business combinations in accordance with IFRS 3.

Thus, in allocating the purchase price, the acquiree’s identifiable assets, liabilities and contingent liabilities were included at fair value. The purchase price allocation is provisional and was carried out with the assistance of external experts in light of the information available at and immediately after the date of acquisition. According to IFRS, it can be adjusted within one year after the date of acquisition to reflect new information and findings.
The following table shows effects from the acquisitions discussed, neither of which, either individually or on aggregate, materially impacted the Group’s financial position.

**Additions from Acquisitions**

<table>
<thead>
<tr>
<th>€ million</th>
<th>IFRS carrying amounts prior to first-time consolidation</th>
<th>Purchase price allocation</th>
<th>Carrying amounts upon first-time consolidation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intangible assets</td>
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<td>23</td>
<td>23</td>
</tr>
<tr>
<td>Property, plant and equipment</td>
<td>6</td>
<td>1</td>
<td>7</td>
</tr>
<tr>
<td>Other assets</td>
<td>8</td>
<td>0</td>
<td>8</td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>14</strong></td>
<td><strong>24</strong></td>
<td><strong>38</strong></td>
</tr>
<tr>
<td>Non-current liabilities</td>
<td>2</td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>6</td>
<td>0</td>
<td>6</td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>8</strong></td>
<td><strong>7</strong></td>
<td><strong>15</strong></td>
</tr>
<tr>
<td><strong>Net acquired assets (excluding goodwill)</strong></td>
<td><strong>6</strong></td>
<td><strong>17</strong></td>
<td><strong>23</strong></td>
</tr>
<tr>
<td><strong>Acquisition costs</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Acquired goodwill (provisional)</strong></td>
<td></td>
<td></td>
<td><strong>18</strong></td>
</tr>
</tbody>
</table>

The goodwill arising from acquisitions is the result of various factors. In particular, it reflects the potential for utilizing the acquired technologies in further business units.

The acquired activities did not materially impact Group sales or earnings, nor would they have done so if the business had already been consolidated from January 2012.

First-time consolidation of the Darmex group, which was acquired in the previous year, was effected as of January 11, 2011. The material protection business acquired from Syngenta AG was consolidated effective April 13, 2011. First-time inclusion of the elastomers business acquired from Dutch company Royal DSM N.V. was effected as of May 2, 2011. First-time inclusion of Unitex Chemicals Corporation, Greensboro, United States, took place on October 12, 2011. All shares in Verichem Inc., Pittsburgh, United States, were acquired as of November 9, 2011. Owing to changes in the purchase price allocation, goodwill increased by €1 million. In the respective twelve-month periods since the date of these acquisitions, there were no new findings or information warranting adjustment of the provisional purchase price allocations. These allocations are therefore final.

Other information on companies consolidated

The following table lists the affiliated companies in accordance with Section 313 Paragraph 2 of the German Commercial Code:

**Company Name and Domicile**

<table>
<thead>
<tr>
<th>% Interest held</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fully consolidated companies</td>
</tr>
</tbody>
</table>

**Germany**

- LANXESS AG, Leverkusen
- Aliseca GmbH, Leverkusen 100
- Bond-Laminates GmbH, Brilon 100
- DuBay Polymer GmbH, Hamm 50
- IAB Ionen austauscher GmbH Bitterfeld, Greppin 100
- LANXESS Accounting GmbH, Leverkusen 100
- LANXESS Buna GmbH, Marl 100
- LANXESS Deutschland GmbH, Leverkusen 100
- LANXESS Distribution GmbH, Langenfeld 100
- LANXESS International Holding GmbH, Leverkusen 100
- Perlon-Monofil GmbH, Dormagen 100
- Rhein Chemie Rheinau GmbH, Mannheim 100
- Saltigo GmbH, Langenfeld 100

**EMEA (excluding Germany)**

- Europigments, S.L., Barcelona, Spain 52
- LANXESS (Pty.) Ltd., Modderfontein, South Africa 100
- LANXESS Central Eastern Europe s.r.o., Bratislava, Slovakia 100
- LANXESS Chemicals, S.L., Barcelona, Spain 100
- LANXESS CISA (Pty.) Ltd., Newcastle, South Africa 100
- LANXESS Elastoméres S.A.S., Lillebonne, France 100
- LANXESS Elastomers B.V., Heerlen, Netherlands 100
- LANXESS Emulsion Rubber S.A.S., La Wantzenau, France 100
- LANXESS Finance B.V., Amsterdam, Netherlands 100
- LANXESS Holding Hispania, S.L., Barcelona, Spain 100
- LANXESS International SA, Granges-Paccot, Switzerland 100
- LANXESS Kimya Ticaret Limited Şirketi, Istanbul, Turkey 100
- LANXESS Limited, Newbury, U.K. 100
- LANXESS Mining (Proprietary) Ltd., Modderfontein, South Africa 100
- LANXESS N.V., Antwerp, Belgium 100
- LANXESS Rubber N.V., Zweijndrecht, Belgium 100
- LANXESS S.A.S., Courbevoie, France 100
- LANXESS S.r.l., Milan, Italy 100
- OOO LANXESS, Ozerzhinsk, Russia 100
- Rustenburg Chrome Mine Holdings (Pty) Ltd., Modderfontein, South Africa 100
- Sybron Chemical Industries Nederland B.V., Ede, Netherlands 100
- Sybron Chemicals International Holdings Ltd., Newbury, U.K. 100
## Company Name and Domicile

<table>
<thead>
<tr>
<th>% Interest held</th>
<th>% Interest held</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fully consolidated companies</strong></td>
<td><strong>Associates accounted for using the equity method</strong></td>
</tr>
<tr>
<td><strong>North America</strong></td>
<td><strong>Germany</strong></td>
</tr>
<tr>
<td>LANXESS Corporation, Pittsburgh, U.S.A.</td>
<td>Currenta GmbH &amp; Co. OHG, Leverkusen</td>
</tr>
<tr>
<td>100</td>
<td>40</td>
</tr>
<tr>
<td>LANXESS Inc., Sarnia, Canada</td>
<td><strong>Asia-Pacific</strong></td>
</tr>
<tr>
<td>100</td>
<td><strong>LANXESS-TSRC (Nantong) Chemical Industrial Co., Ltd., Nantong, China</strong></td>
</tr>
<tr>
<td>100</td>
<td>50</td>
</tr>
<tr>
<td>LANXESS Sybron Chemicals Inc., Birmingham, U.S.A.</td>
<td><strong>Joint ventures accounted for using the equity method</strong></td>
</tr>
<tr>
<td>100</td>
<td><strong>Asia-Pacific</strong></td>
</tr>
<tr>
<td>Rhein Chemie Corporation, Chardon, U.S.A.</td>
<td>Aohui Tongfeng Shengda Chemical Co., Ltd., Tongling, China</td>
</tr>
<tr>
<td>100</td>
<td>25</td>
</tr>
<tr>
<td>Sybron Chemical Holdings Inc., Wilmington, U.S.A.</td>
<td><strong>Consolidated special purpose entities</strong></td>
</tr>
<tr>
<td>100</td>
<td>EMEA (excluding Germany)</td>
</tr>
<tr>
<td><strong>Latin America</strong></td>
<td>Dirlem (Pty) Ltd., Modderfontein, South Africa</td>
</tr>
<tr>
<td>LANXESS Elastômeros do Brasil S.A., Rio de Janeiro, Brazil</td>
<td>49</td>
</tr>
<tr>
<td>100</td>
<td>Rustenburg Chrome Employees Empowerment Trust, Modderfontein, South Africa</td>
</tr>
<tr>
<td>100</td>
<td>0</td>
</tr>
<tr>
<td>LANXESS Indústria de Produtos Químicos e Plásticos Ltda., São Paulo, Brazil</td>
<td><strong>Non-consolidated immaterial subsidiaries</strong></td>
</tr>
<tr>
<td>100</td>
<td>Germany</td>
</tr>
<tr>
<td>LANXESS S.A. de C.V., Mexico City, Mexico</td>
<td>LANXESS Middle East GmbH, Leverkusen</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>LANXESS S.A., Buenos Aires, Argentina</td>
<td>Vierte LXS GmbH, Leverkusen</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Rhein Chemie Argentina S.A., Buenos Aires, Argentina</td>
<td><strong>EMEA (excluding Germany)</strong></td>
</tr>
<tr>
<td>100</td>
<td>OOO LANXESS Lipetsk, Lipetsk, Russia</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>Rhein Chemie Uruguay S.A., Colonia, Uruguay</td>
<td>W. Hawley &amp; Son Ltd., Newbury, U.K.</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td><strong>Asia-Pacific</strong></td>
<td><strong>North America</strong></td>
</tr>
<tr>
<td>LANXESS Elastomers Trading (Shanghai) Co., Ltd., Shanghai, China</td>
<td>LANXESS Energy LLC, Wilmington, U.S.A.</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>LANXESS (Changzhou) Co., Ltd., Changzhou, China</td>
<td><strong>Latin America</strong></td>
</tr>
<tr>
<td>100</td>
<td>Comercial Andinas Ltda., Santiago de Chile, Chile</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>LANXESS (Ningbo) Pigments Co., Ltd., Ningbo City, China</td>
<td>Petroflex Trading S.A., Montevideo, Uruguay</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
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<tr>
<td>LANXESS Butyl Pte. Ltd., Singapore</td>
<td><strong>Asia-Pacific</strong></td>
</tr>
<tr>
<td>100</td>
<td>Bond-Laminates HK Limited, Hong Kong, China</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
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<tr>
<td>LANXESS Chemical (China) Co., Ltd., Shanghai, China</td>
<td><strong>Other non-consolidated immaterial companies</strong></td>
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<tr>
<td>100</td>
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<tr>
<td>LANXESS Hong Kong Limited, Hong Kong, China</td>
<td>Hidrax Ltda., Taboão da Serr, Brazil</td>
</tr>
<tr>
<td>100</td>
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<tr>
<td>LANXESS India Private Ltd., Thane, India</td>
<td><strong>EMEA (excluding Germany)</strong></td>
</tr>
<tr>
<td>100</td>
<td>OOO LANXESS Lipetsk, Lipetsk, Russia</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>LANXESS K.K., Tokyo, Japan</td>
<td>W. Hawley &amp; Son Ltd., Newbury, U.K.</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
</tr>
<tr>
<td>LANXESS Korea Limited, Seoul, South Korea</td>
<td><strong>North America</strong></td>
</tr>
<tr>
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<td>Comercial Andinas Ltda., Santiago de Chile, Chile</td>
</tr>
<tr>
<td>100</td>
<td>100</td>
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<tr>
<td>LANXESS Pte. Ltd., Singapore</td>
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<tr>
<td>LANXESS PTY Ltd., Homebush Bay, Australia</td>
<td><strong>Latin America</strong></td>
</tr>
<tr>
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<td>Hidrax Ltda., Taboão da Serr, Brazil</td>
</tr>
<tr>
<td>100</td>
<td>39</td>
</tr>
<tr>
<td>LANXESS Shanghai Pigments Co., Ltd., Shanghai, China</td>
<td><strong>EMEA (excluding Germany)</strong></td>
</tr>
<tr>
<td>100</td>
<td>Bond-Laminates HK Limited, Hong Kong, China</td>
</tr>
<tr>
<td>100</td>
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</tr>
<tr>
<td>LANXESS Specialty Chemicals Co., Ltd., Shanghai, China</td>
<td><strong>Other non-consolidated immaterial companies</strong></td>
</tr>
<tr>
<td>100</td>
<td>Latin America</td>
</tr>
<tr>
<td>LANXESS Xue Chemical Co., Ltd., Wuai, China</td>
<td>Hidrax Ltda., Taboão da Serr, Brazil</td>
</tr>
<tr>
<td>100</td>
<td>39</td>
</tr>
<tr>
<td>Nexchem Trading (Qingdao) Co., Ltd., Qingdao, China</td>
<td><strong>EMEA (excluding Germany)</strong></td>
</tr>
<tr>
<td>100</td>
<td>Bond-Laminates HK Limited, Hong Kong, China</td>
</tr>
<tr>
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<tr>
<td>Rhein Chemie Japan Ltd., Tokyo, Japan</td>
<td><strong>Other non-consolidated immaterial companies</strong></td>
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<td>100</td>
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<tr>
<td>Rhein Chemie (Qingdao) Co., Ltd., Qingdao, China</td>
<td>Hidrax Ltda., Taboão da Serr, Brazil</td>
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