Remuneration Report
2025/2026

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KWS

Remuneration Report

This Remuneration Report outlines the principles and salient features of the compensation systems for the Executive Board of KWS SE, the managing partner of KWS SAAT SE & Co. KGaA, and the Supervisory Board of KWS SAAT SE & Co. KGaA. The report takes into account the requirements stipulated in Section 162 of the German Stock Corporation Act (AktG) and provides information on the compensation granted and owed to current and former members of the Executive Board and Supervisory Board in the year under review, along with individualized disclosures where necessary. The Remuneration Report also reflects the provisions of the German Commercial Code (HGB), including the disclosures and explanations required in accordance with the relevant principles of German Accounting Standard No. 17 (GAS 17). It has also been prepared on the basis of the recommendations of the German Corporate Governance Code in the version dated April 28, 2022. This Remuneration Report is prepared as a document outside the Annual Report and undergoes a formal audit by EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft. The Remuneration Report and the audit opinion on it are published separately on our website.

The current Executive Board compensation system was submitted to the Annual Shareholders' Meeting on December 13, 2023, and approved by a majority of 94.57%. It has applied to all contracts since July 1, 2024. The compensation system was supplemented with non-financial performance criteria for the Executive Board. The Supervisory Board addressed environmental, social and governance (ESG) targets and defined additional non-financial performance criteria (ESG targets) for the short- and long-term variable compensation components (see the Notice of Annual Shareholders' Meeting on December 13, 2023, on our website).

Salient features of the compensation system for members of the Executive Board of KWS SE, the managing partner of KWS SAAT SE & Co. KGaA

The compensation system for members of the Executive Board is geared toward the KWS Group's strategic planning and aims to promote the company's successful and sustainable development. The system also takes into account the fact that the Executive Board has overall responsibility for managing the company's business. To ascertain whether remuneration is in line with usual levels within the company itself, the Supervisory Board took into account the relationship between the Executive Board's compensation and the compensation of senior managers and the workforce in Germany as a whole, and how compensation has developed over time. In order to assess whether the specific total compensation of Executive Board members is in line with usual levels, a peer group of other third-party entities was used as a benchmark. An independent external expert reviews whether the Executive Board's compensation is appropriate both within the company itself and outside it.

The system currently used comprises the following components:

- A basic fixed annual salary, payable in 12 monthly amounts
- One-year variable payments
- A one-year variable ESG compensation component
- A multi-year variable payment in the form of an incentive based on the stock price
- Fringe benefits (in particular pension benefits and benefits in kind)

The gross **basic annual salary** is €375,000. The Spokesperson of the Executive Board receives an extra "spokesperson bonus" of 25% on top of the basic annual salary.

The **one-year variable payment** is dependent on the KWS Group's sustained earnings performance ("sustained net income"; this is corrected by the costs in the fiscal year for the variable components). The assessment period for that is the last three fiscal years before payment of the component. The one-year variable payment is 0.5% of the KWS Group's average sustained net income (average of the respective earnings after taxes in the past three fiscal years, i.e. the fiscal year just ended and the two preceding fiscal years) in the assessment period, but at most €650,000. This one-year variable payment is made after submission of the consolidated financial statements of KWS SAAT SE & Co. KGaA to the Annual Shareholders' Meeting, i.e. usually in December. An individually determined amount for creating the basis for assessment (share acquisition) for the multi-year

variable compensation is deducted from the determined total gross amount of the one-year variable payment; the remainder is paid out.

The one-year variable ESG compensation component can be a maximum of €100,000, with payment of the ESG compensation component being linked to an amount of 50% to the proportion of net sales attributable to KWS varieties whose market launch was no more than five years ago (“innovation barometer”). A target figure is agreed annually on the basis of the corresponding ratio for the reference year 2024/2025. 50% of the payment for the ESG compensation component is reduced in each case by 10% for each 5% by which the target is not achieved. However, this ESG component is not increased if that target is exceeded.

An annual CO_2 target relative to the seed production volume is agreed as a measure of the ESG goal (reduction of CO_2 emissions) to which payment of the remaining 50% of the ESG compensation component is linked. An annual target figure is agreed on the basis of the corresponding ratio for the reference year 2024/2025. 50% of this ESG payment is also reduced in each case by 10% for each 5% by which that target is not achieved. This ESG component is likewise not increased if this target is exceeded. If less than 10% of the agreed ESG targets are achieved, no ESG component is paid.

However, in order to create a clear incentive to pursue a sustainability strategy, compensation-dependent ESG components should have an appropriate level of significance and be geared to the long term. In view of that, it was defined that in addition to the ESG compensation component, the multi-year variable compensation of the Executive Board should also be dependent on the achievement of the ESG objectives. As a result, 28% to 34% of the maximum compensation of each Executive Board member and 31% to 38% of the maximum compensation of the Spokesperson of the Executive Board is dependent on the achievement of the ESG objectives.

Members of the Executive Board are obligated to define a freely selectable amount ranging from 35% to 50% of the gross one-year variable payment for acquiring shares in KWS SAAT SE & Co. KGaA (reinvestment). The acquired shares are subject to a mandatory holding period of five years as of when they are acquired (usually on the first stock market trading days after the one-year variable payment has been made).

These share acquisitions by the Executive Board members as part of the one-year variable payment form the basis for the **multi-year variable payment**. When the holding period ends, the members of the Executive Board receive a one-off payment calculated on the basis of the performance of KWS SAAT SE & Co. KGaA’s stock and the KWS Group’s return on sales over the five-year holding period.

The following formula is used to calculate the multi-year variable payment:

- Applicable share price of KWS SAAT SE & Co. KGaA
- Multiplied by the number of acquired shares,
- Minus any markdowns based on the trend for average return on sales (ROS) of the KWS Group
- Multiplied by the average degree of target achievement of the ESG compensation component.

The goal of that is in particular to gear compensation toward strategic planning and to support the company’s successful and sustainable development.

The share price to be applied is determined on the basis of the average closing prices of KWS SAAT SE & Co. KGaA’s share in electronic trading on the Frankfurt Stock Exchange (Xetra) at the end of each quarter during the holding period.

There is a markdown on the multi-year variable payment if the average return on sales (ROS), i.e. the KWS Group’s operating income divided by net sales, falls below 10% in the holding period. The segment reporting of the KWS Group (including the equity-accounted companies) is the basis for determining that. The markdown is 25% if the average ROS is less than 10%, 50% if the average ROS is less than 9%, and 100% if the average ROS is less than 8%. In the event of extraordinary burdens on the average ROS, such as due to strategic projects to tap new markets or new products, the Supervisory Board may adjust the ROS markdown appropriately at its discretion.

The multi-year variable payment is at most 150% of the reinvestment made by each Executive Board member and at most 200% in the case of the reinvestment made by the Spokesperson of the Executive Board (multi-year variable payment cap). KWS SE can claim back the one-year variable payment and/or multi-year variable payment (clawback option). The Supervisory Board can also take exceptional developments into account to a reasonable extent.

In order to structure the ESG compensation components with regard to long-term objectives, too, the percentage for target achievement of the ESG compensation component averaged over five years is also used as the percentage for payment of the multi-year variable payment (after any ROS markdowns). If the targets for the ESG compensation component have been exceeded on average, the multi-year variable payment (also in the case of ROS markdowns) is multiplied by this percentage (if applicable also above 100%). Nevertheless, the agreed multi-year variable payment caps still apply.

Assuming maximum target achievement for the variable compensation components, the share of performance-related elements (one-year variable payment, ESG compensation component and multi-year variable payment) for a member of the Executive Board is between 69% and 72% of his or her respective maximum compensation. The figure for the Spokesperson of the Executive Board is between 67% and 70%. The respective percentage depends on the amount of the reinvestment made by the individual Executive Board member; it should be noted in this regard that the Executive Board members make the reinvestment from their taxed income. The acquisition of shares by the Executive Board members is reported every December as part of the relevant directors' dealings notifications issued by KWS SAAT SE & Co. KGaA.

Fringe benefits comprise means of transport and communication, premiums for accident and D&O insurance, payments to discharge the employer's contribution to social insurance as well as various pension commitments.

Applying the compensation system currently in force, a **maximum annual compensation** is set for members of the Executive Board (given a one-year variable payment cap of €650,000). Apart from the basic salary and any spokesperson bonus, it consists of the one-year variable payment, the ESG compensation component, the multi-year variable payment, fringe benefits and pension costs. If Executive Board members also serve on Supervisory

Maximum compensation for each Executive Board member

in €	Dr. Felix Büchting (Spokesperson)	Dr. Jörn Andreas	Dr. Peter Hofmann (until 09/30/2025)	Sebastian Talg (from 09/01/2025)	Nicolás Wielandt
Fixed payment	468,750.00	375,000.00	93,750.00	312,500.00	375,000.00
Fringe benefits	35,000.00	36,941.49	8,750.00	29,166.67	35,000.00
Subtotal	**503,750.00**	**411,941.49**	**102,500.00**	**341,666.67**	**410,000.00**
One-year variable payment (performance-related bonus)	650,000.00	650,000.00	162,500.00	541,666.67	650,000.00
Total annual compensation	**1,153,750.00**	**1,061,941.49**	**265,000.00**	**883,333.33**	**1,060,000.00**
Multi-year variable payment	650,000.00	487,500.00	487,500.00	406,250.00	487,500.00
Environment, Social & Governance compensation component	100,000.00	100,000.00	25,000.00	83,333.33	100,000.00
Total cash compensation	**1,903,750.00**	**1,649,441.49**	**777,500.00**	**1,372,916.66**	**1,647,500.00**
Pension costs	90,000.00	72,000.00	18,000.00	60,000.00	72,000.00
Max. total compensation[1]	**1,993,750.00**	**1,720,000.00**	**795,500.00**	**1,432,916.66**	**1,719,500.00**

1 The maximum remuneration, as approved by the Annual General Meeting in 2023, is capped at a total of €2.0 million for the Spokesperson of the Executive Board and €1.72 million for a regular member of the Executive Board

Boards within the Group, their payment for that is offset. If they serve on Supervisory Boards outside the Group, their payment for that is not offset.

If the **contract with an Executive Board member is terminated**, outstanding variable compensation components attributable to the period up to contract termination are paid out in accordance with the originally agreed targets and comparison parameters and in accordance with the due dates or holding periods specified in the contract.

The Supervisory Board may agree a post-contractual non-compete clause with members of the Executive Board in return for a compensation payment. Any payments made to an Executive Board member due to early termination of their Executive Board activity will not exceed twice the annual compensation (severance cap) and shall not constitute remuneration for more than the remaining term of the employment contract. If post-contractual non-compete clauses apply, the severance payment will not be taken into account in the calculation of any compensation payments.

The company has agreed a comprehensive non-compete clause with Dr. Peter Hofmann for the period from October 1, 2025, to September 30, 2027. It obligates him to refrain from entering into competition with the company, either directly or indirectly. In particular, Peter Hofmann is prohibited for the duration of the non-compete clause from working for or participating in an enterprise that competes with the company (rival enterprise) as part of an employment or consulting relationship. During the term of the post-contractual non-compete clause, the company will award Peter Hofmann a compensation payment equal to 50% of his last fixed compensation and of his last one-year variable payment. This amounts to monthly remuneration of €42,708.33 (for a maximum of 24 months). In the 2025/2026 financial year, a provision of €640,625.00 was recognized for the remaining non-compete compensation. Significant agreements subject to the condition of a change in control pursuant to a takeover bid have not been concluded. The compensation agreements between the company and members of the Executive Board of the personally liable partner and governing the case of a change in control stipulate that any such compensation will be limited to the applicable maximum amounts specified by the German Corporate Governance Code. An Executive Board member is not entitled to severance payment if his or her activity on the Executive Board ends by mutual agreement at the request of the Executive Board or there are special grounds for the company to terminate the employment relationship.

Compensation granted and owed in accordance with Section 162 AktG

Pursuant to the provisions of Section 162 (1) Sentence 1 of the German Stock Corporation Act (AktG), the Remuneration Report must contain information on the compensation granted and owed to each individual current or former member of the Executive Board and Supervisory Board in the last fiscal year. It is our understanding that a compensation component is granted and owed at the time the activity on which the compensation is based has been performed in full, and thus has to be reported in the fiscal year in which the activity was performed.

The table below provides an overview of the compensation components (basic compensation, variable payments, fringe benefits and, where applicable, pension allocations) granted and owed to the active members of the Executive Board in the year under review. The figures for the direct insurance contributions (pension commitments) granted to members of the Executive Board in the year under review are shown as supplementary information. In addition, the maximum compensation within the meaning of Section 87a of the German Stock Corporation Act (AktG) is disclosed:

Compensation granted and owed to former Executive Board members in fiscal 2025/2026

	Fixed non-performance-related compensation		Variable performance-related compensation							
in €	Basic compensation	Fringe benefits	One-year variable payment	ESG compensation	Total	Multi-year variable payment	Total compensation in acc. With Section 162 AktG	Pension costs	Total compensation (incl. pension costs)	Maximum compensation in acc. with Section 87a AktG
Dr. Felix Büchting (Spokesperson)	468,750.00	26,846.08	650,000.00	100,000.00	1,245,596.08	224,665.45	**1,470,261.53**	90,000.00	**1,560,261.53**	1,993,750.00
	32%	2%	44%	7%	85%	15%	**100%**			
Dr. Jörn Andreas	375,000.00	36,941.49	650,000.00	100,000.00	1,161,941.49	0.00	**1,161,941.49**	72,000.00	**1,233,941.49**	1,720,000.00
	32%	3%	56%	9%	100%	0%	**100%**			
Dr. Peter Hofmann (until 09/30/2025)	93,750.00	6,994.86	162,500.00	25,000.00	288,244.86	179,625.19	**467,870.05**	18,000.00	**485,870.05**	795,500.00
	20%	1%	35%	5%	62%	38%	**100%**			
Sebastian Talg (from 09/01/2025)	312,500.00	21,497.71	541,666.67	83,333.33	958,997.71	0.00	**958,997.71**	60,000.00	**1,018,997.71**	1,432,916.66
	33%	2%	56%	9%	100%	0%	**100%**			
Nicolás Wielandt	375,000.00	22,229.56	650,000.00	100,000.00	1,147,229.56	0.00	**1,147,229.56**	72,000.00	**1,219,229.56**	1,719,500.00
	33%	2%	57%	9%	100%	0%	**100%**			
Total	**1,625,000.00**	**114,509.70**	**2,654,166.67**	**408,333.33**	**4,802,009.70**	**404,290.64**	**5,206,300.34**	**312,000.00**	**5,518,300.34**	**7,661,666.66**

Compensation granted and owed to active Executive Board members in fiscal 2024/2025

	Fixed non-performance-related compensation		Variable performance-related compensation							
in €	Basic compensation	Fringe benefits	One-year variable payment	ESG compensation	Total	Multi-year variable payment	Total compensation in acc. With Section 162 AktG	Pension costs	Total compensation (incl. pension costs)	Maximum compensation in acc. with Section 87a AktG
Dr. Hagen Duenbostel (cooling-off period from 12/31/2022 to 12/31/2024)	234,375.00	7,915.20	325,000.00	22,500.00	589,790.20	255,945.15	**845,735.35**	112,709.00	**958,444.35**	1,064,597.00
	28%	1%	38%	3%	70%	30%	**100%**			
Dr. Felix Büchting (Spokesperson)	468,750.00	24,296.03	650,000.00	45,000.00	1,188,046.03	51,807.26	**1,239,853.29**	90,000.00	**1,329,853.29**	1,993,750.00
	38%	2%	52%	4%	96%	4%	**100%**			
Dr. Jörn Andreas (from 01/01/2025)	187,500.00	16,981.93	325,000.00	22,500.00	551,981.93	0.00	**551,981.93**	36,000.00	**587,981.93**	859,750.00
	34%	3%	59%	4%	100%	0%	**100%**			
Dr. Peter Hofmann	375,000.00	28,062.38	650,000.00	45,000.00	1,098,062.38	183,303.71	**1,281,366.09**	82,408.00	**1,363,774.09**	1,729,908.00
	29%	2%	51%	4%	86%	14%	**100%**			
Eva Kienle (until 01/31/2025)	218,750.00	15,510.40	379,166.67	58,333.33	671,760.40	176,132.30	**847,892.70**	42,000.00	**889,892.70**	1,003,041.67
	26%	2%	45%	7%	79%	21%	**100%**			
Nicolás Wielandt	375,000.00	22,662.18	650,000.00	45,000.00	1,092,662.18	0.00	**1,092,662.18**	72,000.00	**1,164,662.18**	1,719,500.00
	34%	2%	59%	4%	100%	0%	**100%**			
Total	**1,859,375.00**	**115,428.12**	**2,979,166.67**	**238,333.33**	**5,192,303.12**	**667,188.42**	**5,859,491.54**	**435,117.00**	**6,294,608.54**	**8,370,546.67**

The table below shows the compensation granted and owed to the former members of the Executive Board.

Compensation granted and owed to former Executive Board members in fiscal 2025/2026

	Fixed non-performance-related compensation		Variable performance-related compensation					
in €	Basic compensation	Fringe benefits	One-year variable payment	Total	Multi-year variable payment	Total compensation in acc. with Section 162 AktG	Pension costs	Total compensation (incl. pension costs)
Dr. Hagen Duenbostel (until 12/31/2024)	0.00	0.00	0.00	0.00	224,665.45	**224,665.45**	0.00	**224,665.45**
Eva Kienle (until 01/31/2025)	0.00	0.00	0.00	0.00	224,665.45	**224,665.45**	0.00	**224,665.45**
Dr. Léon Broers (until 12/31/2021)	0.00	0.00	0.00	0.00	224,665.45	**224,665.45**	0.00	**224,665.45**
Total	**0.00**	**0.00**	**0.00**	**0.00**	**673,996.35**	**673,996.35**	**0.00**	**673,996.35**

Sample calculation for the one-year variable payment:

Calculation for the one-year variable payment

	in €
Sustained net income for FY 2023/2024	130,830,000
Sustained net income for FY 2024/2025	236,346,109
Sustained net income for FY 2025/2026	160,835,310
Average sustained net income	**176,003,806**
Averaged imputation of the Executive Board performance-related bonus and LTI payment, taking into account tax deductibility	2,793,481
Basis for assessment of the one-year variable payment	**178,797,287**
Calculation of the one-year variable payment	
Executive Board member ×0.5%	650,000

The maximum compensation within the meaning of Section 87a of the German Stock Corporation Act (AktG) was complied with. There were no circumstances in the past fiscal year that would have necessitated any claw-back of compensation components.

In the past fiscal year, the payment of an agreed ESG compensation component is owed for the full fiscal year 2025/2026 to the amount of €100,000 out of a maximum possible €100,000 (45,000). The targeted CO_2 reduction, which was not reached last year due to weather-related factors, was achieved in the year under review, among other things due to increased use of carbon-neutral biomethane.

A further two (previous year: two) former Executive Board members or their family members received payments totaling €0.3 (0.3) million in the year under review. There are obligations for pensions for these persons totaling €3.7 (3.9) million as measured in accordance with IAS 19.

Compensation of the Supervisory Board of KWS SAAT SE & Co. KGaA

The compensation for members of the Supervisory Board is governed by the Articles of Association and is based on the size of the company and their duties and responsibilities. The company believes that the fixed compensation structure, which is therefore no longer linked to the company's business performance, means that the Supervisory Board can better exercise its control function. The compensation system for the Supervisory Board complies with the recommendations of the German Corporate Governance Code. The members of the Supervisory Board receive a fixed annual payment of €80,000 for their work. The Chairperson receives three times and the Deputy Chairperson one-and-a-half times said amount. Members of the Supervisory Board receive separate payment for their work on committees; the Chairperson of the Supervisory Board does not receive additional compensation for his or her work on committees. Members of the Supervisory Board who are members of a committee receive an additional payment of €10,000 therefor.

The Chairperson of a committee receives two times said amount. The additional compensation for members of the Audit Committee is €20,000. The Chairperson of the Audit Committee receives three times said amount. Additional compensation is owed only for participation in one committee, namely at the amount that is the highest to which the member in question is entitled for his or her work on a committee. If a person is a member of the Supervisory Board or a committee or holds the office of Chairperson or Deputy Chairperson of the Supervisory Board or Chairperson of a committee for only part of the fiscal year or if a fiscal year is shorter than the calendar year, the payment is granted only on a pro rata temporis basis. Members of the Supervisory Board also receive reimbursement of their expenses incurred in connection with exercise of their office.

The total compensation for members of the Supervisory Board of KWS SAAT SE & Co. KGaA in the year under review was €790 (745) thousand.

There was no compensation granted or owed to former members of the Supervisory Board of KWS SAAT SE & Co. KGaA in the year under review.

Compensation granted and owed to the Supervisory Board of KWS SAAT SE & Co. KGaA

in €	Fixed	Work on committees	Total 2025/2026	Total 2024/2025
Dr. Hagen Duenbostel [1]	240,000.00	0.00	240,000.00	120,000.00
Dr. Marie Theres Schnell [2]	120,000.00	20,000.00	140,000.00	190,000.00
Victor W. Balli [3]	80,000.00	60,000.00	140,000.00	160,000.00
Eric Gombert	80,000.00	0.00	80,000.00	80,000.00
Prof. Dr. Stefan Hell	80,000.00	10,000.00	90,000.00	95,000.00
Christine Coenen	80,000.00	20,000.00	100,000.00	100,000.00
	680,000.00	**110,000.00**	**790,000.00**	**745,000.00**

1 Chairman
2 Deputy Chairwoman
3 Chairman of the Audir Committee

Comparative presentation of changes in compensation and earnings

The table below shows a vertical comparison of the change in total compensation granted and owed to members of the Executive and Supervisory Boards relative to the net retained profits of KWS SAAT SE & Co. KGaA and the earnings after taxes of the KWS Group and to average employee compensation in Germany (on a full-time equivalent basis).

Comparative presentation of changes in compensation and earnings

in €	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
COMPENSATION FOR THE EXECUTIVE BOARD OF KWS SE[1]						
Dr. Felix Büchting	**926,187**	**931,653**	**1,030,227**	**1,092,248**	**1,239,853**	**1,470,262**
Change from the previous year in %		1%	11%	6%	14%	19%
Dr. Jörn Andreas (from 01/01/2025)					**551,982**	**1,161,941**
Change from the previous year in %						111%
Dr. Peter Hofmann (until 09/30/2025)	**1,005,232**	**1,034,979**	**1,148,213**	**1,193,888**	**1,281,366**	**467,870**
Change from the previous year in %		3%	11%	4%	7%	–63%
Sebastian Talg (from 09/01/2025)						**958,998**
Change from the previous year in %						
Nicolás Wielandt (from 01/01/2022)		**310,032**	**621,092**	**693,465**	**1,092,662**	**1,147,230**
Change from the previous year in %			100%	12%	58%	5%

1 Pursuant to application of Section 162 AktG starting in fiscal 2021/2022, the previous year's figures for Executive Board compensation were not adjusted, but still correspond to the receipts disclosed in accordance with the German Corporate Governance Code (excluding pension costs).

in €	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
COMPENSATION FOR THE SUPERVISORY BOARD OF KWS SAAT SE & Co. KGaA						
Dr. Hagen Duenbostel (from 01/01/2025)					**120,000**	**240,000**
Change from the previous year in %						100%
Marie Theres Schnell	**110,000**	**110,000**	**110,000**	**108,750**	**190,000**	**140,000**
Change from the previous year in %		0%	0%	–1%	75%	–26%
Victor W. Balli	**120,000**	**120,000**	**125,000**	**126,250**	**160,000**	**140,000**
Change from the previous year in %		0%	4%	1%	27%	–13%
Christine Coenen	**60,000**	**60,000**	**70,000**	**80,000**	**100,000**	**100,000**
Change from the previous year in %		0%	17%	14%	25%	0%
Eric Gombert (from 12/06/2022)			**30,000**	**60,000**	**80,000**	**80,000**
Change from the previous year in %				100%	33%	0%
Prof. Dr. Stefan Hell (from 12/06/2022)			**30,000**	**64,167**	**95,000**	**90,000**
Change from the previous year in %				114%	48%	–5%
Net income for the year of KWS SAAT SE & Co. KGaA in € millions	**321**	**–13**	**–4**	**72**	**23**	**56**
Change from the previous year in %		–104%	–	–	–68%	140%
Earnings after taxes of the KWS Group in € millions	**111**	**108**	**124**	**131**	**236**	**161**
Change from the previous year in %		–2%	14%	6%	81%	–32%
Average employee compensation per FTE (Germany)	**74,636**	**74,903**	**78,317**	**78,798**	**83,192**	**87,736**
Change from the previous year in %		0%	5%	1%	6%	5%

Einbeck, September 7, 2026

On behalf of the Supervisory Board

Dr. Hagen Duenbostel

On behalf of the Executive Board

Dr. Felix Büchting

Dr. Jörn Andreas

Sebastian Talg

Nicolás Wielandt

Report of the independent auditor on the audit of the Remuneration Report pursuant to Sec. 162 (3) AktG

To KWS SAAT SE & Co. KGaA

Opinion

We have audited the formal aspects of the Remuneration Report of KWS SAAT SE & CO. KGaA, for the fiscal year from 1 July 2025 to 30 June 2026 to determine whether the disclosures required by Sec. 162 (1) and (2) AktG [“Aktiengesetz”: German Stock Corporation Act] have been made therein. In accordance with Sec. 162 (3) AktG, we have not audited the content of the Remuneration Report.

In our opinion, the disclosures required by Sec. 162 (1) and (2) have been made in the accompanying Remuneration Report in all material respects. Our opinion does not cover the content of the Remuneration Report.

Basis for the opinion

We conducted our audit of the Remuneration Report in accordance with Sec. 162 (3) AktG and in compliance with the IDW Auditing Standard: Audit of the Remuneration Report in Accordance with Sec. 162 (3) AktG (IDW AuS 870 (09.2023)). Our responsibilities under this provision and standard are further described in the “Responsibilities of the auditor” section of our report. As an audit firm, we applied the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)). We complied with the professional obligations pursuant to the WPO [“Wirtschaftsprüferordnung”: German Law Regulating the Profession of Wirtschaftsprüfer (German Public Auditor)] and the BS WP/vBP [“Berufssatzung für Wirtschaftsprüfer/vereidigte Buchprüfer”: Professional Charter for German Public Accountants/German Sworn Auditors] including the requirements regarding independence.

Responsibilities of the management board and supervisory board

The management board and supervisory board are responsible for the preparation of the Remuneration Report and the related disclosures in compliance with the requirements of Sec. 162 AktG. In addition, they are responsible for such internal control as they determine is necessary to enable the preparation of a Remuneration Report and the related disclosures that are free from material misstatement, whether due to fraud (i.e., fraudulent financial reporting and misappropriation of assets) or error.

Responsibilities of the auditor

Our objectives are to obtain reasonable assurance about whether the disclosures required by Sec. 162 (1) and (2) AktG are made in the Remuneration Report in all material respects and to express an opinion thereon in a report.

We planned and performed our audit so as to determine the formal completeness of the Remuneration Report by comparing the disclosures made in the Remuneration Report with the disclosures required by Sec. 162 (1) and (2) AktG. In accordance with Sec. 162 (3) AktG, we have not audited the accuracy of the disclosures, the completeness of the individual disclosures or the fair presentation of the Remuneration Report.

Consideration of misrepresentations

In connection with our audit, our responsibility is to read the Remuneration Report considering the knowledge obtained in the audit of the financial statements and, in doing so, remain alert for indications of whether the Remuneration Report contains misrepresentations in relation to the accuracy of the disclosures, the completeness of the individual disclosures or the fair presentation of the Remuneration Report.

If, based on the work we have performed, we conclude that there is a misrepresentation, we are required to report that fact. We have nothing to report in this regard.

Berlin, September 7, 2026

EY GmbH & Co. KG
Wirtschaftsprüfungsgesellschaft

von Michaelis	Lichtblau
Wirtschaftsprüfer	Wirtschaftsprüferin
[German Public Auditor]	[German Public Auditor]

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