

2.4 Sustainability Information (Combined Non-Financial Declaration)

2.4.1 General Information

Overview of the status of implementation of our sustainability goals

Environmental Aspects	Target in 2030	Section	2024/2025	2023/2024
Climate Change		2.4.2		
Scope 1 and Scope 2 emissions ¹	50% reduction (2050: net zero) compared with the baseline year 2020/2021 (47,587 t CO ₂ e)		52,044 t CO ₂ e	49,213 t CO ₂ e ²
Use of scorecards to measure local environmental performance	Use of scorecards at all production sites, including processing plants and our own seed multiplication areas		53 out of 63 locations	49 out of 62 locations ³
Biodiversity and Ecosystems		2.4.2		
Crops in breeding programs	27		22	23
Share of R&D expenditures on reducing the use of resources	> 30% of annual R&D expenditure		22.5%	21.9%
Share of low-input varieties ⁴	Suitability of > 25% of KWS' varieties for low-input farming		22.6%	18.9%
Innovations for Agriculture		2.4.2		
Annual yield gain ⁵	1.5% on average		1.0%	1.1%
Use of digital solutions on customers' fields	Use of digital solutions on > 6 million hectares		3.2 million hectares	2.9 million hectares
Share of varieties for direct human nutrition ⁶	Suitability of > 40% of KWS' varieties for direct human nutrition		39.7%	35.9%
Social Aspects	Target in 2030	Section	2024/2025	2023/2024
Social Engagement		2.4.3		
Share of expenditures as part of our social engagement	1% of operating income (EBIT) p.a.		0.9%	0.7%
Own Workforce		2.4.3		
OSHA incident rate at the KWS Group ⁷	< 5.0		7.99	8.04
Governance	Target in 2030	Section	2024/2025	2023/2024
Business Conduct		2.4.4		
Access to the Compliance Portal	95%		95%	92%

¹ The Scope 1 and Scope 2 emissions relate to the past calendar year in each case.

² The previous year's figure for Scope 1 and Scope 2 emissions was adjusted due to a correction in natural gas consumption at one location.

³ The previous year's figures were adjusted to reflect the sales of the commercial corn and sorghum business in South America in the first quarter of 2024/2025 to enhance comparability.

⁴ Recorded for the German and UK markets, excluding vegetable varieties.

⁵ Recorded for the German and UK markets. This key figure is determined based on the crops corn, wheat, barley, oilseed rape, rye and sugar beet.

⁶ Recorded for the German and UK markets.

⁷ Rate of occupational health and safety incidents involving lost time in relation to hours worked (based on 1 million working hours) according to the Occupational Safety and Health Administration (OSHA).

Voluntary audit with limited audit assurance

In addition to the legally required external audit of the Consolidated Financial Statements and the Combined Management Report with reasonable assurance, our Combined Non-Financial Declaration was subject to a voluntary audit with limited assurance by our auditor EY GmbH & Co. KG Wirtschaftsprüfungsgesellschaft.

Our understanding of sustainability

It is our understanding of sustainability that sustainable corporate success requires – in addition to stringent implementation of our financial objectives – a socially, ecologically and economically balanced business culture. Our corporate vision, mission and values form the basis for this and are a major decisive factor in our activity and in ensuring KWS' long-term economic success.

“Our passion for plants sustains farming, food and planet”

The KWS Group's mission

We set ourselves long-term and concrete objectives under our sustainability strategy, for which the Executive Board is jointly responsible. Their appropriateness is regularly reviewed as part of our global strategic planning process. In this spirit, KWS adopted sustainability goals in 2021 as part of the Sustainability Ambition 2030, and the status of their implementation is reported on in the Non-Financial Declaration. A central Sustainability Team operates as a staff unit under the responsibility of our Chief Financial Officer and coordinates the main sustainability activities within the KWS Group.

Material sustainability issues

We derive the issues we report on in the Non-Financial Declaration from a materiality analysis based on the Corporate Sustainability Reporting Directive (CSRD). It was conducted in financial year 2023/2024 and follows the concept of double materiality.

We involved our relevant stakeholder groups in the materiality analysis process. The key stakeholder groups include not only our direct customers, i.e. farmers, but also our shareholders, suppliers and employees. We also included various stakeholders throughout the agricultural value chain in our analysis, such as policymakers, public authorities, non-governmental organizations, science, academia and the media.

We first identified our impacts, risks and opportunities related to sustainability issues along our value chain. This also took into account company-specific issues, for example in connection with our strategy and business model. We then assessed the identified impacts, risks and opportunities in terms of the materiality of the impacts and financial materiality.

In financial year 2024/2025, we reviewed the results of our last full materiality analysis. As part of that, we assessed microplastics to be an additional material issue in the context of environmental pollution. We consequently expanded our previous reporting to include this topic.

Overall, the following material sustainability issues for the KWS Group were identified:

Environmental aspects

- Climate Change
- Environmental Pollution
- Water
- Biodiversity and Ecosystems
- Innovations for Agriculture

Social aspects

- Own Workforce
- Workers in the Value Chain
- Social Engagement

Governance aspects

- Business Conduct

Our material sustainability aspects are presented in the Non-Financial Declaration.

Legal disclosures

In accordance with Sections 289b et seq. and Sections 315b et seq. of the German Commercial Code (HGB), KWS is obliged to prepare a Non-Financial Declaration for the parent company KWS SAAT SE & Co. KGaA and the KWS Group disclosing details of the business model and related material corporate social responsibility (CSR) aspects (environmental matters, social matters, employee-related matters, human rights, and combating corruption and bribery), where these are necessary for an understanding of the course of business, business results, the situation of KWS SAAT SE & Co. KGaA and the KWS Group, and the effects on said aspects. The disclosures in the Combined Non-Financial Declaration

relate to both KWS SAAT SE & Co. KGaA and the KWS Group (including its subsidiaries), unless otherwise specified, but not to our joint arrangements or associated companies.

The table below gives an overview of the CSR report aspects stipulated by law in accordance with Section 289c of the German Commercial Code (HGB) and other associated issues that require reporting, as well as references to the sections in which the required disclosures on concepts, results, risks and key performance indicators are made. We did not identify any risks that exceeded the statutory materiality threshold defined in Section 289c (3) of the German Commercial Code (HGB). In addition, the KWS Group has not defined any non-financial performance indicators relating to controlling at present.

Index for the Non-Financial Declaration

Required HGB disclosures	Material sustainability topic	Reference to sections
Business model		2.4.1 General Information
Environmental matters	Climate Change Pollution Water Biodiversity and Ecosystems Innovations for Agriculture	2.4.2 Environmental Aspects 2.4.2 Environmental Aspects 2.4.2 Environmental Aspects 2.4.2 Environmental Aspects 2.4.2 Environmental Aspects
Employee-related matters	Own Workforce	2.4.3 Social Aspects
Anti-corruption and anti-bribery	Business Conduct	2.4.4 Governance
Human rights	Own Workforce	2.4.3 Social Aspects
Social matters	Own Workforce Workers in the Value Chain Social Engagement	2.4.3 Social Aspects 2.4.3 Social Aspects 2.4.3 Social Aspects
EU Taxonomy		2.4.2 Environmental Aspects

Sustainable Development Goals

KWS supports achievement of the Sustainable Development Goals (SDGs) under the UN’s Agenda 2030 (<https://www.un.org/sustainabledevelopment/sustainable-development-goals/>). KWS feels it has a commitment to achieving these goals and makes concrete contributions to the following SDGs through its business activities:

We will be guided by the SDGs in the future development of our company and intend to continue integrating them into the Group.

KWS’ focal issues from the 17 Sustainable Development Goals (SDGs)

Economical		Ecological			Social	
8 DECENT WORK AND ECONOMIC GROWTH	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	15 LIFE ON LAND	2 ZERO HUNGER	17 PARTNERSHIPS FOR THE GOALS

2.4.2 Environmental Aspects

2.4.2.1 Climate Change

Improve operational footprint (Sustainability Ambition 2030)

Objective	Target in 2030	2024/2025	2023/2024
Scope 1 and Scope 2 emissions ¹	50% reduction (2050: net zero) compared with the baseline year 2020/2021 (47,587 t CO ₂ e)	52,044 t CO ₂ e	49,213 t CO ₂ e ²
Use of scorecards to measure local environmental performance	Use of scorecards at all production sites, including processing plants and our own seed multiplication areas	53 out of 63 locations	49 out of 62 locations ³

¹ The Scope 1 and Scope 2 emissions relate to the past calendar year in each case.

² The previous year's figure for Scope 1 and Scope 2 emissions was adjusted due to a subsequent correction in natural gas consumption at one location.

³ The previous year's figures were adjusted to reflect the sales of the commercial corn and sorghum business in South America in the first quarter of 2024/2025 to enhance comparability.

Energy and emissions

KWS has set itself the goal of reducing Scope 1 and Scope 2 emissions by 50% by 2030 compared with the baseline year 2020/2021 (47,587 t CO₂e). KWS therefore surpasses the 42% reduction required by the Science Based Targets initiative (SBTi) for this period. Our aim is to reduce our Scope 1 and Scope 2 emissions to net zero by 2050. Both targets are geared toward meeting the 1.5-degree target defined in the Paris Agreement. Our energy consumption and CO₂ emissions in this section relate to the past calendar year in each case, as this is the period for which we have the highest data availability.

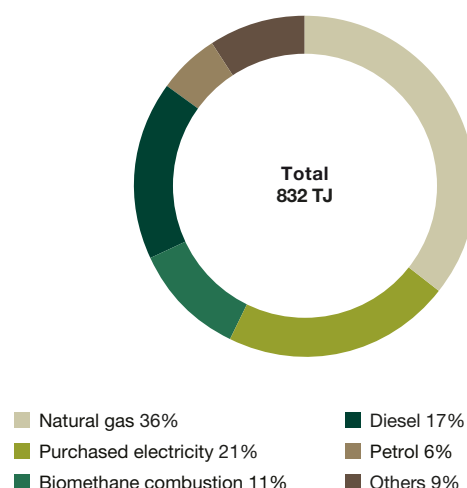
Energy

As a plant breeding company, KWS is part of the agricultural value chain. We mainly require heat for drying seed, and cold and heat for breeding work in greenhouses or climatic chambers, and for operating agricultural machinery. Weather conditions, such as the prevailing humidity, can significantly influence our energy requirements and result in fluctuations. We currently cover these energy requirements predominantly with natural gas, by purchasing electricity from national power grids, and with diesel, but also by using energy obtained from biomass¹. The company also has its own photovoltaic systems at various locations and they help reduce the amount of energy that has to be purchased externally.

The previous year's energy consumption figure was adjusted retrospectively. The reason for this is the subsequent correction to natural gas consumption at one location in calendar year 2023. Our global energy consumption totaled 832 (794)² TJ in calendar year 2024, of which 15% (13%) was covered by renewable energies.³ The increased energy consumption was covered in particular by higher diesel consumption and a greater combustion of corn cobs and biomethane. The energy intensity was 0.50 (0.47)⁴ GJ per €1,000 of net sales.

Energy consumption by energy type

in calendar year 2024
in % of total



^{2, 4} The previous year's figure was adjusted due to a subsequent correction in natural gas consumption at one location.

³ This includes energy obtained from the combustion of biomethane, corn cobs and wood chips and from in-house power generation using photovoltaic systems. We do not have any information to enable the data on electricity we buy in to be broken down by renewable energies.

¹ Biomethane, wood chips, corn cobs and bioethanol.

Energy consumption at the KWS Group

in TJ	2024	2023
Natural gas	297	305 ¹
Electricity	179	184
Diesel	145	125
Biomethane combustion	90	81
Petrol	48	53
Others	73	47
Total	832	794¹

¹ The previous year's figure was adjusted due to a subsequent correction in natural gas consumption at one location.

Emissions

In order to achieve our emissions targets, we adjust our use of energy. We examine among other things increasing the use of biomass-based energy generation, expanding our own photovoltaic systems and purchasing green electricity under power purchase agreements, as well as energy efficiency measures. As part of that, we take into account both the potential of such projects to reduce emissions and their cost-effectiveness. In financial year 2023/2024, the Executive Board decided to replace our use of natural gas in Germany with biomethane by 2027. A supply agreement to this effect was concluded. The heat exchange concept with the municipal water treatment plant in Einbeck was implemented in the year under review. In addition, photovoltaic systems were purchased to generate electricity in-house and their registration was initiated. Further measures for German locations are being examined or planned. These include the use of wind power and district heating, the purchase of low-emission electricity, the use of heat pumps and heat exchangers, and other energy efficiency measures to reduce our energy requirements. In the coming years, the focus of further energy reduction measures will be on our foreign locations.

Methodology

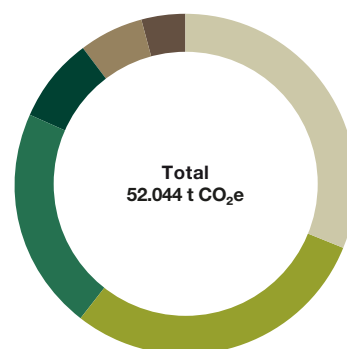
We are guided by the requirements of the GHG Protocol in determining our greenhouse gas emissions. As part of that, our energy and fertilizer consumption is recorded worldwide, consolidated centrally and converted into CO₂ equivalents using emissions factors. We use factors from the UK

Department for Environment, Food and Rural Affairs (DEFRA) for Scope 1 emissions and factors from the International Energy Agency (IEA) for Scope 2 emissions as part of that. Emissions from fertilizers are calculated based on the source "Metodologia do GHG Protocol da agricultura".⁵ Our Scope 2 emissions are reported in accordance with the location-based method. We report our emissions resulting from the use of biomass⁶ mainly outside the GHG Scopes, as they are not to be assigned to any Scope according to the GHG Protocol.

The correction of our natural gas consumption in the previous year also affects our Scope 1 emissions and has been taken into account accordingly in the following paragraphs. In calendar year 2024, the KWS Group's Scope 1 and Scope 2 emissions were 52,044 (49,213)⁷ t CO₂e. The 6% increase is attributable in particular to higher emissions from diesel and Scope 1 fertilizer consumption at our production and breeding stations. That results in an emission intensity of 31.0 (29.3)⁷ kg CO₂e per €1,000 of net sales. The Scope 1 and Scope 2 emissions of the parent company KWS SAAT SE & Co. KGaA were 14,106 (12,387) t CO₂e.

Scope 1 and Scope 2 emissions by source

in calendar year 2024
in % of the total Scope 1 and Scope 2 emissions



⁵ See https://ghgprotocol.org/sites/default/files/standards_supporting/Metodologia.pdf.

⁶ Biomethane, corn cobs, wood chips, bioethanol and organic fertilizer

⁷ The previous year's figure for Scope 1 and Scope 2 emissions was adjusted due to a subsequent correction in natural gas consumption at one location.

The out-of-scope emissions in calendar year 2024 were 9,020 (7,793) t CO₂e for the KWS Group and 4,948 (4,483) t CO₂e for KWS SAAT SE & Co. KGaA.

Scope 1 and Scope 2 emissions of the KWS Group

in t CO ₂ e	2024	2023
Electricity	16,322	17,074
Natural gas	15,084	15,461 ¹
Diesel	10,692	8,295
Scope 1 fertilizer	4,181	3,382
Petrol	3,246	3,258
Others	2,519	1,742
Total	52,044	49,213¹

¹ The previous year's figure for Scope 1 and Scope 2 emissions was adjusted due to a subsequent correction in natural gas consumption at one location.

The KWS Group's greenhouse gas emissions in accordance with the GHG Scopes

Type of emissions	2024 (t CO ₂ e)	2023 (t CO ₂ e)	Delta (%)
Direct emissions (Scope 1)	35,639	32,044 ¹	11
Indirect emissions (Scope 2)	16,405	17,169	-4
Total	52,044	49,213¹	6
Biomass emissions (out-of-scope)	9,020	7,793	16

¹ The previous year's figure for Scope 1 emissions was adjusted due to a subsequent correction in natural gas consumption at one location.

We are currently refining our defined methods and established processes and plan to determine our Scope 3 emissions for the financial year 2025/2026 and report them in our sustainability statement next year in accordance with the CSRD.

Environmental scorecards

In order to minimize the ecological impacts of our locations and operations, we strive to continuously improve our internal processes, technologies and standards. The locations themselves are responsible for the implementation of resource-conserving measures. We aim to ensure that all KWS locations are governed by comparable regulations by means of global minimum requirements in our HSE (health, safety and environment) management activities.

We use environmental scorecards to measure the environmental performance of locations within the KWS Group. In financial year 2024/2025, scorecards were used to record environmental data relating to biodiversity, water and energy worldwide for 53 (49) out of 63 (62) production and multiplication sites. The previous year's figures were adjusted to reflect the sales of the commercial corn and sorghum business in South America in the first quarter of 2024/2025 so as to enhance comparability.

Starting in financial year 2025/2026, we will record extensive environmental data throughout the Group in accordance with the Corporate Sustainability Reporting Directive (CSRD), which will eliminate the need for separate data capture using environmental scorecards.

2.4.2.2 Environmental Pollution

Microplastics

Pesticides are used in conventional crop farming to protect seed against harmful environmental influences. Some important and widespread pesticides are currently not available on the market in plastic-free form. Alternative plastic-free products

currently do not offer comparable and sufficient effectiveness. This means KWS will continue to use pesticides containing plastic for the time being until suitable alternatives are found. Our long-term goal is to reduce our environmental impact and use plastic-free pesticides. That is why we are engaged in a dialogue with pesticide suppliers in this regard.

We assessed microplastics to be a material issue for the first time in financial year 2024/2025. We consequently expanded our previous reporting to include this topic. We are currently establishing the necessary reporting processes so that we can address the issue of microplastics transparently in our sustainability reporting in the future.

2.4.2.3 Water

Water is an important resource for KWS as a breeding company. As part of our seed production and breeding processes, a water supply suitable for the needs of our plants is vital so that we can harvest healthy seed and ensure a high yield from multiplication. As part of its global HSE management, KWS has committed itself to a resource-conserving operation of its processes. KWS strives to reduce water withdrawal and use the resource water as efficiently as possible. To enable that, we record and monitor our global water withdrawal and have implemented internal stipulations on using water and handling sewage. Our water withdrawal figures in this section relate to the past calendar year in each case, as this is the period for which we have the highest data availability.

The KWS Group's water withdrawal

in m³	2024	2023
Total	5,440,240	5,214,125 ¹

1 The previous year's figure for water withdrawal was adjusted due to subsequent estimates of water withdrawal by locations and subsequent correction to the water withdrawal data of two locations.

In the reporting for financial year 2023/2024, water withdrawal was reported solely on the basis of existing measurement data. In the year under review, we included for the first time application areas for which we currently have no measurement data in determining water withdrawal. Consequently, we estimated water withdrawal for field irrigation using surface water and groundwater at significant locations.

In calendar year 2024, the KWS Group's water withdrawal was 5,440,240 (5,214,125)⁸ m³. Ten locations accounted for 93% of our total water withdrawal in calendar year 2024. Much of that is attributable to field irrigation using surface water and is currently determined based on estimates. Part of the water we withdraw seeps away during field irrigation, thereby contributing to groundwater recharge. Consequently, our water consumption is lower than our water withdrawal.

In order to enable comparability of this year's water withdrawal figure with that of the previous year, we also estimated the water withdrawal data for the locations for which estimates were made for the first time for the previous year and adjusted the figure reported for the previous year. In addition, the water withdrawal data reported in the previous year for two locations was subsequently corrected, which also resulted in a revision to the water withdrawal figure reported in the previous year. By expanding our internal controls, we continue to work on improving the accuracy of data on our water withdrawal. In addition, we plan to continuously reduce the proportion of estimated water withdrawal by installing water meters in the coming years.

8 The previous year's figure for water withdrawal was adjusted due to subsequent estimates of water withdrawal by locations and subsequent correction to the water withdrawal data of two locations.

Use of fresh water and water stress

Our internal HSE management system defines a globally applicable standard specifying that we aim to work in a way that conserves resources and to avoid process-related effluents as far as possible.

Alongside water withdrawal in offices and research buildings, the highest levels of fresh water are used in watering the plants at our in-house trial and multiplication locations. “Smart” drip irrigation that controls watering based on the plants’ needs is used in some of our greenhouses and on some of our fields. We prescribe that the use of regenerative resources must be examined for new construction projects so that the use of groundwater can be reduced further. Our scorecards include questions

on the subject of water stress. This captures qualitative data about whether production sites rely on renewable water sources (currently 10 out of 53 production and multiplication sites for which data is recorded) and whether locations are situated near or within areas of water stress (currently 23 out of 53 production and multiplication sites for which data is recorded).

We plan to review our approach to water withdrawal in financial year 2025/2026 and adjust it if necessary. We do not currently see an absolute reduction in our water withdrawal as reasonable due to the impact of the weather on our business model and the associated fluctuations in water requirements.

2.4.2.4 Biodiversity and Ecosystems

Enhance crop diversity (Sustainability Ambition 2030)

Objective	Target in 2030	2024/2025	2023/2024
Crops in breeding programs	27	22	23

Flexible and sustainable crop rotation in agriculture is part of our sustainable product strategy. We therefore offer our customers a broad portfolio of varieties for different crops. We plan to increase the number of our breeding programs from 22 (23) at present to 27 by 2030. The decline compared to the previous year is attributable to the fact that, since this financial year, the focus for one catch crop has been on preservation breeding. A plant breeding program for agricultural crops is a systematic and science-based method of developing plants with improved traits and properties. It comprises the pinpointed crossing and selection of plants over multiple generations to enhance desirable traits

such as yield, resistance to diseases and pests, drought tolerance, nutrient efficiency and adaptability to different environmental conditions. The goal is to develop varieties that meet farmers’ needs, increase yields, improve food security and promote sustainable agricultural practices. Modern plant breeding programs use innovative technologies such as genomics, marker-assisted selection, digital phenotyping and genome editing to speed up and optimize the breeding process. Crop-specific development objectives are agreed annually between the Research, Breeding, Production and Sales departments, submitted to the Executive Board for approval and reported to the Supervisory Board.

We support both conventional and organic farming with our varieties, catch crops and mixed cropping solutions from breeding programs. Compared to traditional agriculture, organic farming has a more positive influence on biodiversity, since no chemical pesticides are used in it and near-natural areas are fostered to a greater extent. We already have one of the most diverse product portfolios in plant breeding, enabling us to provide extensive support for multiyear crop rotation strategies and conventional and organic market segments with our own products.

Another indicator of the success of our breeding programs is the number of official variety approvals awarded per year. Only varieties of agricultural plant species that enable a clear improvement in cultivation or further processing over already approved ones, and thus have “value for cultivation and use,” can be marketed in the EU. We obtained 584 variety approvals worldwide in financial year 2024/2025 compared to 559 in the previous year.

Minimize required inputs (Sustainability Ambition 2030)

Objective	Target in 2030	2024/2025	2023/2024
Share of R&D expenditures on reducing the use of resources	> 30% of annual R&D expenditure	22.5%	21.9%
Share of low-input varieties ¹	Suitability of > 25% of KWS' varieties for low-input farming	22.6%	18.9%

¹ Recorded for the German and UK markets, excluding vegetable varieties.

KWS has set itself the goal of minimizing the use of natural and chemical resources in agriculture. To achieve this, we have phrased two targets in our Sustainability Ambition 2030:

More than 30% of our annual R&D expenditure is going toward reducing the use of resources.

In the future, we intend to use more than 30% of our annual R&D expenditures specifically on reducing the use of resources (water, fertilizer and pesticides) in arable farming. To enable this, we are planning to develop varieties that, for example, are resistant to diseases or pathogens or have greater tolerance to climatic stress factors and therefore require less pesticide and work by the farmer. In financial year 2024/2025, 22.5% (21.9%) of our R&D expenditure⁹ went toward breeding and developing resource-conserving varieties.

More than 25% of our portfolio of varieties are to be suitable for low-input farming.

We develop resource-saving traits as part of our breeding activities. They include varieties that deliver yields that are customary for the market with little use of fertilizer, limited water availability

or reduced use of chemical pesticides. At least one trait of a variety must enable lower resource use in cultivation and, at the same time, offer a yield potential that is market standard, in which case the variety is classified as low-input. Very high yields may also result in varieties being awarded this classification, as such varieties can achieve the same yield level as customary varieties with fewer resources. We have to prove the performance of these low-input varieties under cultivation conditions, either in our internal trials or as part of official approval processes. We intend to further expand the breeding of low-input varieties in the future.

Resource-conserving traits in sugar beet are, for example, disease resistance, which may entail the use of less pesticide and reduce the number of times machines have to cross the field. In the case of oilseed rape, they are traits where there is demonstrably lower infestation by pests. We currently offer our customers a total of 337 (312) varieties of sugar beet, silage corn, winter oilseed rape, wheat, barley and rye in Germany and the UK. Of these, 76 (59) varieties, or 22.6% (18.9%), were classified by us as low-input in financial year 2024/2025.

⁹ In R&D controlling, not all research and breeding activities that contribute to reducing the use of resources can be clearly separated from other breeding activities such as increasing yield. Consequently, the key figure includes the actual costs for individual R&D projects and a pro-rata share of the total costs

for the breeding programs for corn, cereals and vegetables. This share is based on the ratio reported for sugar beet, which was approximately 24% (21%) for financial year 2024/2025.

2.4.2.5 Innovations for Agriculture

Securing food production and supporting sustainable nutrition (Sustainability Ambition 2030)

Objective	Target in 2030	2024/2025	2023/2024
Annual yield gain ¹	1.5% on average	1.0%	1.1%
Use of digital solutions on customers' fields	Use of digital solutions on > 6 million hectares	3.2 million hectares	2.9 million hectares
Share of varieties for direct human nutrition ²	Suitability of > 40% of KWS' varieties for direct human nutrition	39.7%	35.9%

¹ Recorded for the German and UK markets. The key figure is determined based on the crops corn, wheat, barley, oilseed rape, rye and sugar beet.

² Recorded for the German and UK markets.

KWS keeps on developing innovative plant varieties that have to meet the differing requirements of farmers and consumers. We breed sugar beet, corn, various cereals and vegetables, oilseed rape and catch crops and thus offer a broad range of products for conventional and organic farming. Innovative plant breeding can help reduce the consumption of limited resources such as water, land and energy. Plant breeding is therefore an important factor in making agricultural cultivation more resource-efficient.

Product innovations made by KWS

We continuously develop varieties for agriculture further in our breeding programs. A particular focus of that – apart from the development of resistances, tolerances as well as nutrient efficiencies – is to increase yields. Among other things, high-yielding varieties help to alleviate pressures on land use in food production resulting from the rising world population.

Based on the test results of all varieties in official trials over the past ten years, corn, wheat, barley, oilseed rape, rye and sugar beet achieved an average yield gain of 1.0% (1.1%) p.a. for the German and UK markets. This result was derived from data from approval authorities.

In addition to the genetic configuration of the plant varieties, digital services also contribute to yield gain. KWS supported farmers on around 3.2 (2.9) million hectares with digital solutions by the end of financial year 2024/2025. These solutions can be used to calculate the seed rate for specific subplots or to determine the time of harvest, for example. As part of our Sustainability Ambition 2030, we aim to expand that figure to more than six million hectares.

In addition, our goal is for more than 40% of KWS' varieties to be suitable and intended for direct human consumption or use in a plant-based diet. Since more and more people are adopting a mainly vegetarian diet, we intend to cater for this growing demand for plant-based foods. Our goal, in addition to our existing vegetable portfolio, is to develop nutrient-rich varieties for the global market that, when harvested, can be used for human nutrition directly or with little processing. The share of varieties intended by KWS for direct human nutrition in financial year 2024/2025 was 39.7% (35.9%) for the German and UK markets.

For more resilient cultivation systems, so as to promote sustainable agriculture, we offer European farmers tailor-made solutions with our KWS Fit4NEXT range of catch crop mixtures. They allow typical crop rotations to be supplemented usefully and optimized. The diverse functions of a catch crop mixture as a means of conserving the soil and storing nutrients, as well as a habitat for numerous species, are just as important as its role in suppressing unwanted weeds and reducing harmful nematodes. The use of additional nitrogen can be reduced with catch crop mixtures that contain legumes. This, together with the conservation of nitrogen from the soil, contributes significantly to the preservation of valuable resources and reduces the use of fertilizers. Catch crops use CO₂ to generate valuable humus for improving and maintaining soil fertility.

We have worked for years on developing biologicals as an alternative or complement to a chemical seed treatment. They include microorganisms such as fungi and bacteria, as well as substances obtained from plants or microorganisms. We have treated sugar beet, oilseed rape, corn, rye and sorghum seed with biologicals since financial year 2019/2020. Biological treatments for further crops, such as sunflowers, barley, spinach, fodder beet and beans, are being developed. In financial year 2024/2025, we submitted further applications for approval so that biological seed treatments developed by us can be offered in further countries, such as Türkiye, Switzerland, Italy and Moldova. We are also striving to establish biologicals in the treatment of sugar beet seed in North America.

2.4.2.6 EU Taxonomy

Under Article 8 of the EU Taxonomy Regulation (EU) 2020/852 and the supplementary delegated acts, KWS is required to disclose the proportions of Taxonomy-eligible and Taxonomy-aligned turnover, capital expenditures (CapEx) and operating expenditures (OpEx) in relation to the following environmental objectives for financial year 2024/2025:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems.

The European Commission publishes delegated acts that specify criteria for assessing the sustainable pursuit of economic activities in relation to various environmental objectives. Firstly, an economic activity is Taxonomy-eligible if it is described in one of these delegated acts. In this case, criteria for assessing the sustainability of this economic activity are laid down in the relevant delegated act. If an economic activity is Taxonomy-eligible, the second step is to assess whether it is pursued in an environmentally sustainable manner, i.e. whether it is Taxonomy-aligned.

A Taxonomy-eligible economic activity is deemed to be Taxonomy-aligned if it

- contributes substantially to at least one environmental objective,
- does not significantly harm other environmental objectives and
- is carried out in compliance with the minimum safeguards.

The requirements regarding the substantial contribution and the avoidance of significant harm are activity-specific, whereas compliance with the minimum safeguards applies in principle across all activities. The minimum safeguards comprise existing procedures that ensure compliance with the following frameworks:

- the OECD Guidelines for Multinational Enterprises,
- the UN Guiding Principles on Business and Human Rights,
- the Declaration of the International Labour Organisation (ILO) on Fundamental Principles and Rights at Work and
- the International Bill of Human Rights.

The requirements for compliance with the minimum safeguards are concretized by the Final Report on Minimum Safeguards by the Platform on Sustainable Finance (PSF). Accordingly, the minimum safeguards relate to four core topics: human rights (including labour and consumer rights), corruption and bribery, taxation, and fair competition. Our analysis has shown that we ensure compliance with the minimum safeguards.

In order to avoid double counting in determining the Taxonomy-eligible and Taxonomy-aligned proportions, economic activities are only considered under one environmental objective. As part of this, Taxonomy-eligible activities that account for a total proportion of less than 1% of KWS' respective KPI are not considered material and are therefore classified as Taxonomy-non-eligible. The Taxonomy-eligible economic activities classified as non-material totaled less than 3% (3%) of capital expenditures (CapEx) and less than 1% (1%) of operating expenditures (OpEx) in financial year 2024/2025.

Turnover

Turnover corresponds to consolidated net revenue in accordance with IAS 1.82(a) as presented in the Consolidated Statement of Comprehensive Income. The relevant accounting policies are presented in the Consolidated Financial Statements in the section "3.6 Recognition of income and expenses"

of the Notes. Our total turnover (we use the term "net sales" in our Financial Statements) in financial year 2024/2025 was €1,676.6 (1,678.1) million.

As a plant breeding company, our core business activities are currently not covered by the European Commission's delegated acts on the six environmental objectives and are therefore not Taxonomy-eligible. That means there are at present no activity-specific criteria that we can use to assess the environmental sustainability of our turnover. Consequently, the proportions of our Taxonomy-eligible and Taxonomy-aligned turnover in financial year 2024/2025 are 0% (0%) in each case.

Operating expenditures (OpEx)

The EU Taxonomy defines operating expenditures (OpEx) as direct, non-capitalized costs relating to research and development, building renovation measures, short-term lease, maintenance and repairs and other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment. Our total operating expenditures in financial year 2024/2025 were €370.0 (348.5) million.

In order to generate innovations, we invest a significant amount in research and development every year. Accordingly, our operating expenditures (OpEx) consist largely of research and development expenses. As the EU taxonomy does not yet include any economic activities in the field of plant breeding, the proportion of our Taxonomy-eligible and Taxonomy-aligned operating expenditures (OpEx) in financial year 2024/2025 is 0% (0%) in each case.

Capital expenditures (CapEx)

Capital expenditures comprise gross additions to property, plant and equipment (IAS 16), intangible assets (IAS 38) and right-of-use assets (IFRS 16). The relevant accounting policies are presented in the Consolidated Financial Statements in the sections "3.7 Intangible assets," "3.8 Property, plant and equipment" and "3.9 Leases" of the Notes. Our total capital expenditures in financial year 2024/2025 were €134.9 (156.5) million. This total value comprises additions to intangible

assets (section “7.1 Intangible assets” of the Notes), property, plant and equipment (section “7.2 Property, plant and equipment” of the Notes) and right-of-use assets (section “7.15 Leases” of the Notes) in the period under review.

Taxonomy-eligible and Taxonomy-aligned capital expenditures were identified in financial year 2024/2025 and are summarized in the following table:

Taxonomy-eligible and Taxonomy-aligned capital expenditures (CapEx)

Economic activity (environmental objective)	Taxonomy-aligned capital expenditures in 2024/2025 in € million	Taxonomy-eligible capital expenditures in 2024/2025 in € million
6.5 Transport by motorbikes, passenger cars and light commercial vehicles (climate change mitigation)	0	12.2
7.1 Construction of new buildings (climate change mitigation)	13.5	31.9
7.6 Installation, maintenance and repair of renewable energy technologies (climate change mitigation)	3.0	3.2
7.7 Acquisition and ownership of buildings (climate change mitigation)	0	3.2
Total	16.5	50.5

In financial year 2024/2025, there were Taxonomy-aligned capital expenditures (CapEx) of €13.5 million related to the economic activity “7.1 Construction of new buildings” in connection with the environmental objective of “climate change mitigation.” They accounted for 10% of the KWS Group’s total capital expenditures (CapEx). These Taxonomy-aligned capital expenditures (CapEx) referred entirely to the construction project “Elitespeicher”, a new building complex for seed production that was completed in the year under review. Total capital expenditure on the “Elitespeicher” amounted to approximately €56.7 million. Compliance with the technical screening criteria for substantial contribution to climate change mitigation as well as the avoidance of significant harm to other environmental objectives is ensured for the “Elitespeicher” through the targeted certification by the German Sustainable Building Council (DGNB). To enable that, an extensive certification process is currently underway.

In addition, Taxonomy-aligned capital expenditures (CapEx) of €3.0 million relating to the economic activity “7.6 Installation, maintenance and repair of renewable energy technologies” were identified in the past financial year under the environmental objective “climate change mitigation.” They accounted for 2% of total capital expenditures (CapEx). These Taxonomy-aligned capital expenditures (CapEx) primarily related to photovoltaic systems and a project for waste heat utilization from the municipal water treatment plant in Einbeck.

The templates to be published in accordance with the EU Taxonomy Regulation are presented below. Since we do not have any Taxonomy-eligible economic activities related to gas and nuclear energy, the corresponding sector-specific tables are not shown.

EU Taxonomy Template: Turnover

Financial year 2024/2025	2024/2025			Substantial contribution criteria				
Economic activities	Code	Turnover	Proportion of turnover 2024/2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy
		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities								
A.1. Environmentally sustainable activities (Taxonomy-aligned)								
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0					
Of which enabling		0	0.0					
Of which transitional		0	0.0					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)								
		in € thousand	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0.0					
A. Turnover of Taxonomy-eligible activities (A.1 + A.2)		0	0.0					
B. Taxonomy-non-eligible activities								
B. Turnover of taxonomy-non-eligible activities		1,676,628	100.0					
Total		1,676,628	100.0					

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.
EL – Eligible, Taxonomy-eligible activity for the relevant environmental objective.
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Proportion of Turnover per Environmental Objective

in %	Proportion of turnover / Total turnover	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation (CCM)	0	0
Climate change adaptation (CCA)	0	0
Water and marine resources (WTR)	0	0
Circular economy (CE)	0	0
Pollution prevention and control (PPC)	0	0
Biodiversity and ecosystems (BIO)	0	0

Bio-diversity	DNSH- criteria ('Does Not Significantly Harm')						Minimum safe-gurards	Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) turnover 2023/2024	Category enabling activity	Category transitional activity
	Climate change mitigation	Climate change adaptiaon	Water	Pollution	Circular economy	Bio-diversity				
Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
								0.0		
								0.0		
								0.0		
EL; N/EL								%		
								0.0		
								0.0		

EU Taxonomy Template: Operating expenditures (OpEx)

Financial year 2024/2025	2024/2025			Substantial contribution criteria				
Economic activities	Code	OpEx	Proportion of OpEx 2024/2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy
		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities								
A.1. Environmentally sustainable activities (Taxonomy-aligned)								
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0	0.0					
Of which enabling		0	0.0					
Of which transitional		0	0.0					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)								
		in € thousand	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		0	0.0					
A. OpEx of Taxonomy-eligible activities (A.1 + A.2)		0	0.0					
B. Taxonomy-non-eligible activities								
OpEx of taxonomy-non-eligible activities		370,006	100.0					
Total		370,006	100.0					

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.
EL – Eligible, Taxonomy-eligible activity for the relevant environmental objective.
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Proportion of OpEx per Environmental Objective

in %	Proportion of OpEx / Total OpEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation (CCM)	0	0
Climate change adaptation (CCA)	0	0
Water and marine resources (WTR)	0	0
Circular economy (CE)	0	0
Pollution prevention and control (PPC)	0	0
Biodiversity and ecosystems (BIO)	0	0

Bio-diversity	DNSH- criteria ('Does Not Significantly Harm')						Minimum safe-gurards	Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) turnover 2023/2024	Category enabling activity	Category transitional activity
	Climate change mitigation	Climate change adaptiaon	Water	Pollution	Circular economy	Bio-diversity				
Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
								0.0		
								0.0		
								0.0		
EL; N/EL								%		
								0.0		
								0.0		

EU Taxonomy Template: Capital expenditures (CapEx)

Financial year 2024/2025	2024/2025			Substantial contribution criteria				
Economic activities	Code	CapEx	Proportion of CapEx 2024/2025	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy
		in € thousand	%	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
A. Taxonomy-eligible activities								
A.1. Environmentally sustainable activities (Taxonomy-aligned)								
Construction of new buildings	CCM 7.1	13,541	10.0	Y	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	3,041	2.3	Y	N/EL	N/EL	N/EL	N/EL
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		16,582	12.3	100.0%	0.0%	0.0%	0.0%	0.0%
Of which enabling		3,041	2.3	100.0%	0.0%	0.0%	0.0%	0.0%
Of which transitional		0	0.0	0.0%				
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)								
		in € thousand	%	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	12,153	9.0	EL	N/EL	N/EL	N/EL	N/EL
Construction of new buildings	CCM 7.1	18,335	13.6	EL	N/EL	N/EL	N/EL	N/EL
Renovation of existing buildings	CCM 7.2	0	0.0	EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	185	0.1	EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7	3,226	2.4	EL	N/EL	N/EL	N/EL	N/EL
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		33,901	25.1	100.0%	0.0%	0.0%	0.0%	0.0%
A. CapEx of Taxonomy-eligible activities (A.1 + A.2)		50,482	37.4	100.0%	0.0%	0.0%	0.0%	0.0%
B. Taxonomy-non-eligible activities								
CapEx of taxonomy-non-eligible activities		84,378	62.5					
Total		134,861	100.0					

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective.
N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective.
EL – Eligible, Taxonomy-eligible activity for the relevant environmental objective.
N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

Proportion of CapEx per Environmental Objective

in %	Proportion of CapEx / Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation (CCM)	12.3	37.4
Climate change adaptation (CCA)	0	0
Water and marine resources (WTR)	0	0
Circular economy (CE)	0	0
Pollution prevention and control (PPC)	0	0
Biodiversity and ecosystems (BIO)	0	0

Bio-diversity	DNSH- criteria ('Does Not Significantly Harm')						Minimum safe-gurards	Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) turnover 2023/2024	Category enabling activity	Category transitional activity
	Climate change mitigation	Climate change adaptiaon	Water	Pollution	Circular economy	Bio-diversity				
Y; N; N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
N/EL		Y	Y	Y	Y	Y	Y	17.1		
N/EL		Y					Y	0.0	E	
0.0%								17.1		
0.0%								0.0		
								0.0		
EL; N/EL								%		
N/EL								0.0		
N/EL								5.1		
N/EL								1.6		
N/EL								0.0		
N/EL								0.0		
0.0%								6.7		
0.0%								23.8		

2.4.3 Social Aspects

2.4.3.1 Social Engagement

Foster social engagement (Sustainability Ambition 2030)

Objective	Target in 2030	2024/2025	2023/2024
Ratio of expenditures as part of our social engagement	1% of operating income (EBIT) p.a.	0.9%	0.7%

KWS sees itself as an active member of society and thus wants to put its corporate values into practice through external engagement. As a forward-looking company, KWS therefore assumes responsibility in society. In general, our social engagement is organized locally. Our internal “Social Commitment” guideline provides the framework for that. The content of our activity in this area is also geared toward the United Nations’ Sustainable Development Goals.¹⁰

Regionally, KWS assumes responsibility in towns, cities and communities where it has locations by supporting cultural, social and socioeconomic projects. The objective is to increase the overall attractiveness of the predominantly rural surrounding area. This is achieved through long-term involvement in private-public partnerships, but also through long-term cultural commitments, e.g. in the form of the KWS Art Lounge or the annual cultural festival “Kulturkrafttage” (“Culture Power Days”).

KWS focuses its supraregional social engagement on promoting education in the field of natural and agricultural sciences. In the past financial year, a clear objective was formulated in the form of a “social purpose.” It reads as follows:

“Provide expertise, resources and inspiration to generate a social impact from science to farm to fork.”

To achieve this objective, with a focus on science, agriculture and nutrition, KWS pursues various types of support in a targeted manner. Non-profit organizations are supported through donations,

scholarships are awarded or cooperation ventures with international partners in long-term development programs are initiated. Non-profit organizations are also supported through sponsorship activities if the projects in question are consistent with our social engagement objectives.

Education in the field of natural sciences

KWS is a long-standing sponsor of the “Jugend forscht junior” (“Youth Researches Junior”) state contest, with the goal of lastingly inspiring children and young people for STEM subjects (science, technology, engineering and mathematics). In addition, KWS supports young scientists with diverse long-term scholarship programs in cooperation with various universities. In the financial year 2024/2025, we awarded university scholarships in the field of research and development, the German public-private scholarship “Deutschlandstipendium” in the field of human resources, and the Ferdinand von Lochow Scholarship to particularly committed students of agricultural sciences.

Education in the field of agriculture

Development partnerships in Africa are one focal aspect of KWS’ activities here. In Zambia, the company is currently working with the local partner Good Nature Agro to improve access to agricultural resources and market connections for smallholder farms, as well as to identify corn, bean, sorghum and sunflower varieties that are best suited to the local context. A training project was also launched in Zambia in the financial year 2024/2025 in cooperation with Good Hope Zambia e.V. to professionalize young farmers in regenerative agriculture practices. KWS is also collaborating with the local

¹⁰ “No. 2 Zero Hunger and no. 17 Partnerships for the Goals”

partner Agventure in Kenya to contribute to the diversification of cultivation systems and improve farmers' access to more robust varieties. The focus here is on corn, sorghum, sunflower, oilseed rape and peas.

In addition, we support various formats to encourage young talents and foster dialogue in the field of agricultural sciences. The goal of that is to promote dialogue and knowledge-sharing on resource-conserving agriculture at various levels. However, support is also given to projects that bring the topic of agriculture directly closer to wider society, such as a local farm working group or the network "Forum Moderne Landwirtschaft" which covers all areas of agriculture.

Education in the field of nutrition

In cooperation with STÄDTE OHNE HUNGER e.V., the company has established 10 school gardens in Brazil to give socially disadvantaged children access to fresh vegetables. Salads, peppers, cabbage, red beet, tomatoes, onions, parsley and coriander are grown by the children over an area of 100 to 3,000 square meters and harvested in teamwork. The aim is to spark the children's interest in agriculture and get them excited about plants and nutrition. KWS also supports school garden projects in Berlin in collaboration with Acker e.V.

The company also continued its engagement for Ukraine in financial year 2024/2025, as part of which various projects initiated by KWS employees were supported through donations.

The importance of social engagement is underscored by the target set by KWS' Executive Board of spending around 1% of annual operating profit (EBIT) on social engagement.

Expenditures as part of our social engagement

in € millions	2024/2025	2023/2024
Expenditures as part of our social engagement ¹	2.1	1.9
of which for donations and development programs in Kenya and Zambia	1.4	1.3
of which for sponsorship activities	0.7	0.6
As a % of operating income (EBIT)	0.9	0.7

¹ Does not include all holding companies.

2.4.3.2 Own Workforce

Reduction in the number of occupational health and safety incidents (Sustainability Ambition 2030)

Objective	Target in 2030	2024/2025	2023/2024
OSHA incident rate at the KWS Group ¹	< 5.0	7.99	8.04

¹ Rate of occupational health and safety incidents involving lost time in relation to hours worked (based on 1 million working hours) according to the Occupational Safety and Health Administration (OSHA).

Labor and social standards

KWS regards compliance with acknowledged human rights, labor and social standards and responsible conduct toward one another as a fundamental element of its commercial activity. The basis for that is the respective labor and social standards specified by law and, where applicable, by collective bargaining agreements.

KWS' main labor standards are:

- KWS ensures that regulations under labor and social insurance law are observed in all employment relationships.
- Worldwide, KWS implements the local statutory regulations in relation to the principle of "equal pay for equal work, taking into account individual expertise, professional experience and local market conditions."
- Our labor standards also include technical, organizational and occupational health measures to prevent accidents and diseases at work.
- In order to ensure we observe human rights when recruiting, hiring and employing staff, we are guided by prevailing anti-discrimination laws and the standards of the International Labour Organization (ILO) relating to child, forced and compulsory labor.

Human rights

KWS is committed to internationally recognized human rights standards, such as those of the UN's Universal Declaration of Human Rights and the ILO proscribing child, forced and compulsory labor. We have enshrined the principles of the Universal Declaration of Human Rights in our Human Rights Policy.

Labor standards

The working conditions of employees of the KWS Group are governed by country-specific legislation and defined contractually. Our compensation structure is in line with standard market practices. Depending on the country and company, a KWS employee's compensation package consists of a basic salary and various social benefits.

In addition, depending on the country and company, we offer employees the opportunity to share in the company's success, for example through performance-related and variable compensation models and an Employee Share Program.

A key objective of our compensation policy is to ensure that employees are paid appropriately for their work, taking into account their individual expertise, professional experience and, where applicable, their individual performance and the local market situation. This implies that employees with comparable qualifications and experience must be paid the same for the same work at the respective location.

The principle of equal pay is reflected in laws, collective bargaining agreements and company regulations, where they exist. The same applies, for example, to regulations on working hours, vacation, business travel and partial retirement.

More than half of our employees worldwide are covered by regulations under collective bargaining agreements. The figure in Germany is more than 97% (97%)¹¹.

¹¹ Excluding seasonal workers and non-integrated companies, but including trainees and interns.

Employment relationships of our own workforce

95% (95%) of our employees throughout the Group and 94% (94%) in Germany had a permanent employment contract in financial year 2024/2025.¹² KWS also employed an average of 971 (920) seasonal workers in harvesting in financial year 2024/2025.

Employees¹ by type of contract

Ratio of women/ men/ non-binary persons (in %)	2024/ 2025 Perma- nent	2024/ 2025 Tem- porary	2023/ 2024 Perma- nent	2023/ 2024 Tem- porary
Full-time	33/67/0	45/55/0	33/67/0	45/55/0
Part-time	77/23/0	42/58/0	79/21/0	52/48/0
Seasonal workers ²	49/51/0		50/50/0	

¹ Including trainees and interns.

² No distinction is made between permanent and temporary seasonal workers.

Occupational health and safety

The health and safety of our employees at all locations has a high priority for us. The organization of occupational health and safety is a core management task. KWS has therefore set itself the goal of recording occupational accidents globally and reducing them in the long term. In this context, an OSHA (Occupational Safety and Health Administration) incident rate was determined and published for the first time in financial year 2021/2022. It reflects the occupational health and safety incidents involving lost time in relation to hours worked and enables a comparison of incident rates between individual locations and companies.

KWS has a globally oriented HSE (Health, Safety, Environment) management system. Our internal occupational safety standards comprise technical, organizational and occupational health measures to prevent accidents and work-related diseases. We review the implementation of these standards

annually by means of internal audits. The HSE Guideline is a key tool in this regard and defines global framework conditions. Among other things, it states that the respective manager must ensure occupational accidents are recorded.

To date, global accident figures have been recorded and consolidated over four financial years and the accident frequency rate has been determined over the last three financial years. Most accidents occur at our breeding and production sites. The OSHA incident rate for the KWS Group is 7.99% (8.04%) and for KWS SAAT SE & Co. KGaA 11.01% (11.13%) per 1 million working hours.

Our goal under the Sustainability Ambition 2030 of reducing occupational accidents by 2030 is reflected in our target of achieving an accident frequency rate of < 5.0. To achieve that, the focal areas of accidents are assessed, after which targeted measures are taken in the form of training or, if necessary, decisions to change work processes. In financial year 2024/2025, a campaign to raise awareness for the issue of occupational health and safety was launched at the company as a supporting measure.

Work safety incidents and days lost at the KWS Group were as follows in 2024/2025:

Work safety incidents and days lost¹

	2024/2025	2023/2024
Work safety incidents	188	191
of which lost time incidents	83	79
of which fatalities	0	0
Total days lost	1,045	1,318
Average number of days lost per incident	13	17
Countries where accidents are documented	10	11

¹ Including trainees, interns and seasonal workers.

¹² Excluding seasonal workers, trainees and interns.

Internal dialogue and collective representation of interests

We are committed to upholding the ILO conventions no. 87 “Freedom of Association and Protection of the Right to Organise” and no. 98 “Right to Organise and Collective Bargaining.” Employees’ interests are represented collectively to their respective management by the locally elected Works Councils and the persons entrusted with representing young people and trainees and disabled employees.

There are employee codetermination bodies in Germany, France and the Netherlands, among other countries. They work closely and in a trusting manner with the respective management and nurture open and constructive dialogue.

In countries where there is no collective employee representative body, we enhance the importance of mutual respect and open dialogue with employees. If the workforce wishes to have a collective representative body or such a body is prescribed by law, we support our employees in establishing it.

The European Employees’ Committee (EEC) has been in existence as a European employee representative body since 2015 and has worked successfully and in a trusting manner with the company’s management on cross-border matters in the EU in all that time.

Diversity in the workforce

Demographic data

The KWS Group employed an average of 5,091 (4,937) people¹³ in the financial year. 2,662 (2,558), or around 52% (52%) of the workforce, were employed in Germany.

61% (61%) of employees were male, 39% (39%) female and 0% (0%) non-binary¹⁴. The average age of our workforce¹⁵ at June 30, 2025, was approximately 41 (41) years.

¹³ Excluding seasonal workers, trainees and interns.

¹⁴ Excluding seasonal workers, but including trainees and interns.

¹⁵ The age-related figures exclude seasonal workers and non-integrated companies, but include trainees and interns.

Employees by age group in %

KWS Group	2024/2025	2023/2024
Below the age of 30	18	18
30 to 50	60	60
Aged 50 and above	22	22

Germany	2024/2025	2023/2024
Below the age of 30	17	17
30 to 50	60	59
Aged 50 and above	23	23

Anti-discrimination

KWS strongly opposes any form of discrimination and is committed to equal opportunities and rights for all its employees, regardless of religion or belief, ethnic origin, age, handicap, skin color, language or sexual orientation. We have anchored this in our Code of Business Ethics, which is binding for all employees.

Diversity

The diversity of our employees is reflected in their individual educational background, training, skills, knowledge, experience, convictions, personalities and ideas, for instance, and is a key competitive advantage for us.

In financial year 2022/2023, a five-year diversity concept was developed with the aim of promoting diversity among employees and managers and an inclusive work culture. The resultant measures are intended to foster all diversity dimensions, with a particular focus on age, gender and nationality. In relation to the dimension of gender, KWS is particularly committed to increasing the ratio of female managers. Specific measures to achieve that are planned as part of the diversity concept.

An integrative leadership culture also plays a vital role here, as is reflected in our management training courses and in our Leadership Capability Model, in which “promoting diversity and developing talents”

constitutes one of six key competencies. This model is also a core component of our Assessment, Orientation and Development Center and has been a firm part of the annual performance and career development reviews since the year under review.

Ratio of female managers at the KWS Group¹

Target	Target value 2026/2027	2024/2025	2023/2024
First management tier	25%	15%	15%
Second management tier	30%	27%	28%

¹ Excluding non-integrated companies.

At KWS SAAT SE & Co. KGaA, the ratio of women in the first management level is 17% (17%) and the target is 25%, while the ratio in the second management level is 28% (30%) and the target is 30% by financial year 2026/2027.

Family friendliness

KWS is committed to family-friendly work. The life situations of our employees are diverse and highly individual. That means they also have different needs regarding when and where they work.

One of the factors that helps our employees achieve a good work-life balance is our wide range of working time models, which are open to just about all employees. There is also a global policy that generally permits mobile working for our employees, where it is compatible with their specific activity and in compliance with local legislation.

At our Berlin location, where we employ employees from more than 60 nations, our employees have the option of temporary remote working from abroad under a pilot project since financial year 2023/2024. In this way, we enable our employees to spend additional time with their families abroad.

Apart from working models that are highly flexible in terms of where and when employees can work, various part-time models are also used. Around 13% (13%) of our employees¹⁶ worldwide and around 20% (20%) in Germany worked part-time in financial year 2024/2025.

Attraction and employee retention

The core aspect of our HR work is our ambition to be acknowledged as the Employer of Choice in the seed industry in the long term. Given our planned growth, demographic change and the growing shortage of skilled labor, we therefore attach particular importance to creating an attractive working environment for our employees and potential new talents – also in comparison with other companies in the industry. An important foundation for that is our Employer Value Proposition, which defines KWS' unique selling points as an employer and is currently being revised.

To make recruitment at KWS more applicant-friendly, we launched a multiyear project in the financial year 2022/2023 to analyze the steps taken by an applicant from his or her first contact with KWS to hiring. In the financial year 2024/2025, the focus was on analyzing all touchpoints between candidates and the KWS employer brand. The analysis identified potential for improvement in relation to the career website, social media communication and events, and that is now being addressed through specific measures.

KWS is particularly committed to encouraging young talents. That is the reason we award scholarships to universities and offer a global program for university graduates who mainly come from the fields of agricultural sciences and interdisciplinary courses such as international business administration with an agricultural orientation.

¹⁶ Excluding seasonal workers, but including trainees and interns.

We also believe it is important to offer good training opportunities. That is reflected in the quality of our training. For example, KWS SAAT SE & Co. KGaA has been awarded the “TOP AUSBILDUNG” certificate of quality from Hanover Chamber of Industry and Commerce.

In Germany, we employed an average of 103 (95) trainees and students on dual students and 28 (24) interns in the reporting period, once again supporting many young people on their way to gaining their professional qualifications and starting their careers.

Participants in training programs in Germany

Annual average across all quarters	2024/2025	2023/2024
Trainees and students on dual study courses	103	95
Interns	28	24

The average length of service of employees¹⁷ at the Group level was 9 (9) years in financial year 2024/2025.

Employment details for our workforce

Average for the year		2024/2025	2023/2024
Rate of new employee hires (in %) ¹	Globally	13.7	15.5
Rate of employee turnover (in %) ²	Globally (Germany)	8.4 (5.1)	9.5 (7.0)
Length of service (in years) ³	Globally (Germany)	9.2 (10.8)	9.2 (10.9)

¹ Ratio of employees who joined the company during the period under review relative to the total workforce. Excluding seasonal workers and non-integrated companies, but including trainees and interns.

² Ratio of employees who left the company during the period under review relative to the total workforce. Excluding seasonal workers, trainees, interns and non-integrated companies.

³ Excluding non-integrated companies. Relative to the number of permanent contracts.

Our employees have been the key to our success for generations. The strong commitment of each individual and the will to give their best every day

make the difference and are an expression of our unique culture.

The continuous integration of employee feedback is a fundamental factor in our corporate culture in a future-oriented working environment. That is why we launched our first Group-wide Employee Engagement Survey in financial year 2023/2024. The key result of this survey is the Employee Engagement Index, which is calculated from the average of the positive responses to three key questions. With a participation rate of two-thirds of employees and a high Employee Engagement Index of 74%, the Employee Engagement Survey provided us with valuable insights into both the strengths and potential for improvement in our working environment in financial year 2023/2024. Based on the results, teams from all areas of the KWS Group planned and implemented numerous measures and played an active part in shaping the work environment at KWS.

The follow-up survey in financial year 2024/2025 resulted in a slight increase in the Employee Engagement Index to 75%. The participation rate also increased and was 75% in the reporting period. This year, the post-survey process also includes an analysis and discussion of the results as well as the planning and implementation of measures.

The Employee Engagement Survey enables us to continuously receive feedback from our employees, respond to this feedback with concrete measures and review the success of the measures we have implemented. Even though the Employee Engagement Index may vary from year to year, our long-term goal is to maintain consistently high employee engagement.

Qualification, further training and development

Individual performance and career development reviews between employees and their managers are held once a year with the aim of supporting our employees advance further. KWS has also implemented an annual Talent and Succession

¹⁷ Excluding non-integrated companies. Relative to the number of permanent contracts.

Management Cycle covering the critical positions for the company up to at least the third level and all employees up to at least the fourth level below the Executive Board. In this way, we aim to ensure qualified staffing of key positions at KWS in the medium and long term, while offering our employees attractive development opportunities at the company. The Orientation Center (OC), a concept involving an intensive evaluation of potential talents to take over advanced management positions, is staged twice a year with six high potentials each time, as was again the case in financial year 2024/2025.

We are particularly committed to having our employees receive qualified and values-based leadership, encouragement and support in their development from their managers. Since it was introduced in financial year 2023/2024, the Leadership Capability Model (LCM) has been integrated into the ongoing development offers under our leadership development program, the annual performance and career development review and other HR processes. In financial year 2024/2025, we also offered all managers on the first two management levels 360° feedback to give them the opportunity to reflect on their own leadership behavior based on KWS' Leadership Capability Model and to identify and implement measures for their professional development. This offer will be extended to the entire third management level next financial year. There will also be tailored 270° feedback for potential future managers.

Our international management development program was also continuously expanded and continued in financial year 2024/2025. The "Leadership Essentials" module we introduced in 2023/2024 was rolled out to further countries in their respective national languages in 2024/2025. 402 (227) employees from various KWS locations started or completed one or more modules of the management development program in financial year 2024/2025.

For our high potentials starting out on their management career, the new "Seed2Lead" program was launched in financial year 2023/2024 with an initial group of 16 participants, who successfully completed the program by the end of the reporting period. The aim of the program is to familiarize these high potentials with the basics of self-management and leadership, as well as with KWS' business processes across all functions and countries. The next group in the "Seed2Lead" program, again with 16 participants, is due to start in September 2025.

A special program for two different expert levels was formulated in financial year 2023/2024 to provide our experts with even more intensive support in further developing their soft skills. The Knowledge Expert Programs Level I and Level II are each three-day intensive training courses aimed at both generalists and experts in specific disciplines. The program provides our specialists with the necessary skills and knowledge to perform effectively in their respective roles – even without formal leadership responsibilities. Participants learn to apply their knowledge strategically, build relationships with managers, and drive innovation in their own field. In addition, they are encouraged to give professional support to their colleagues, further develop personal excellence and contribute to company-wide performance. The first pilot group completed the program's first level in September of financial year 2024/2025. The start of the second training level is planned for the coming financial year.

KWS' learning management system makes our international training and development offers transparent and easy to access for our employees worldwide. This also comprises our internal subject-specific academies, such as the International Sugarbeet Academy, the Sales and Farming Academy, and the various self-learning offerings that extend beyond specialist training. Our self-learning offerings include, for example, LinkedIn Learning and Bookboon.

According to KWS' essence "Make yourself grow," we will continue to focus on supporting and encouraging our employees and managers in the future as well as on expanding our training portfolio both nationally and internationally.

2.4.3.3 Workers in the Value Chain

KWS expects its suppliers and service providers (hereinafter referred to as "suppliers") to comply with all internationally recognized standards relating to human rights, working conditions, ethical business practices and other relevant social and environmental requirements.¹⁸ The framework for this is our Code of Business Ethics for Suppliers (hereinafter referred to as the "Supplier Code"). The Supplier Code reflects the underlying principles of the KWS Group's Code of Conduct and our Human Rights Policy. It was updated last year in line with the requirements of the German Supply Chain Due Diligence Act (LkSG) and published on our homepage in German, English, French and Spanish in financial year 2024/2025.

The Code includes requirements for our suppliers, such as combating child and forced labor, which is considered particularly relevant in our industry. Suppliers are also to comply with provisions on occupational safety, product safety, environmental protection, the prevention of corruption, fair competition as well as the protection of personal data and third-party know-how. We have also been a member of the United Nations Global Compact (UNGC) network since financial year 2023/2024 and are thus officially committed to complying with the UN Guiding Principles on Business and Human Rights.

Our central sourcing concept aims at supporting both standardized and cost-efficient cooperation with external partners and observance of specific social and environmental standards. We also take into account requirements from the German Supply Chain Due Diligence Act (LkSG), which has been mandatory for KWS from January 1, 2024, or the expansion of our emissions management to cover Scope 3 emissions in our sourcing concept and related purchasing processes.

Our aim is to strengthen sustainability in the supply chain through a centralized system that increases efficiency and productivity and minimizes the ecological footprint and negative social impacts of our supply chain. Our Procurement Guideline, which defines the fundamental principles in the procurement process, and a largely centralized process landscape form the basis of ensuring that our purchasing transactions worldwide can be conducted in accordance with uniform rules. Purchase agreements relating to the supply of goods and services are concluded based on standardized templates and specify the general conditions, including the importance of the Code of Business Ethics for Suppliers. A central Seed Purchasing Policy stipulates that these standards are also to be applied to agreements concluded with external seed multiplication partners.

KWS has centralized its supplier data management over the past years. In the 2023/2024 financial year, compliance with LkSG-relevant issues was checked during on-site visits to 13 suppliers. In 2024/2025, we conducted further risk-oriented audits at our suppliers and obtained self-disclosures from suppliers based on questionnaires. In addition, we are continuously working to expand our automated management of procurement risks.

¹⁸ In this section, we use the term "value chain" as a synonym for our supply chains, which we define in accordance with Section 2 (5) of the German Supply Chain Due Diligence Act (LkSG) and only covers the upstream value chain.

2.4.4 Governance

2.4.4.1 Business Conduct

Adhering to fundamental principles of business ethics is part of our license to operate. Accordingly, the compliance rules apply to all employees in the KWS Group. This forms the foundation for KWS' understanding of compliance: to gain and maintain the trust of customers through ethical conduct and to protect the company's employees, reputation and assets. Information, training and ongoing intensive consultation promote the integration of compliance into business processes and support management in making business decisions in line with the corporate culture.

Code of Business Ethics

Our Code of Business Ethics and accompanying guidelines are crucial in guiding our employees in their daily work. They set out the basic rules for compliance with laws on fair competition, the prevention of corruption and money laundering, safety in the workplace, environmental protection and respectful interaction with each other as well as with customers, business partners, other third parties and authorities. Upon joining the company, each employee undertakes to comply with the Code by signing it and is provided with general compliance information as well as information that is particularly relevant to their specific role.

Our Code of Business Ethics also covers the issue of international anti-corruption management as an integral part of our compliance system. Based on the regulations in the Code, there is a policy of zero tolerance toward any form of corruption within the KWS Group. This is laid down as a Group-wide standard in the Anti-Corruption Guideline and the Anti-Corruption Policy. This standard applies regardless of whether bribery is prohibited, tolerated or permitted by law in the respective country. The Group-wide Anti-Corruption Guideline regulates the corresponding responsibilities, processes and regulations in relation to preventing corruption and bribery at the KWS Group.

Compliance training

Access to the Compliance Portal

Objective	Target in 2030	2024/2025	2023/2024
Proportion of employees with access to the Compliance Portal	95%	95%	92%

Compliance officers regularly provide information about the compliance system and its principles, as well as frequently asked questions and current developments, in training courses, information events and workshops. In addition to this information, our employees also have access to a wide range of tools. Checklists, toolkits, leaflets and other guides provide practical advice on implementing compliance rules in everyday work. Compliance information and rules of conduct are accessible to employees worldwide via the Compliance Portal on the KWS intranet. In 2024/2025, 95% (92%) of the total workforce had access to the Compliance Portal. In addition, all supervisors are obliged to inform the employees assigned to them about compliance issues.

The e-learning courses offered continued to be used in the financial year 2024/2025. Of the invited employees,

- 58% (60%) completed the online training on anti-corruption and antitrust law,
- 50% (61%) the data protection training and
- 53% (60%) the training in prevention of money laundering.

Reporting of violations/whistleblower hotline

If an examination or report reveals indications of a compliance violation, the investigation is conducted in accordance with KWS' regulations "Procedures of Internal Compliance Notification." KWS' employees are obliged to report suspected cases. The open-door principle applies here: Employees

can supply information on suspected violations to their supervisor, to the Compliance department or via the Compliance Reporting Platform. The Compliance Reporting Platform is available 24/7 to both employees and external third parties in over 50 languages via our homepage. Reports of suspected cases can also be submitted anonymously. The reported cases are investigated by KWS. The most important information for both KWS employees and external third parties, such as how violations can be reported and what happens to the reports, is summarized in a document on our website. Whistleblowers do not suffer any disadvantages as a result of their report - unless they have obviously abused their right to report violations. Whistleblowers receive confirmation of receipt of their report has been received and may be contacted via the portal with a request for further information. Finally, they will be informed of the conclusion of the investigation.

If suspected cases prove to be violations, the system of sanctions is applied. In general, it can be applied to all types of compliance violations. The system of sanctions defines various criteria that determine the measures to be taken, such as the severity of the violation, the extent of the breach of duty by the person concerned, their level of responsibility, their behavior after the act – cooperation in the investigation or attempts to cover up – and the consequences of the violation, such as imminent or actual damage. The sanctions range from cautions or warnings to immediate dismissal and filing of charges.

Violations in the financial year 2024/2025

In 2024/2025, two potential violations of antitrust law were reported in Türkiye. The corresponding

proceedings are pending and not yet complete, which is why these pending proceedings will not be discussed in detail here. No further significant violations of international anti-corruption or anti-money laundering guidelines were reported to the Compliance function. In addition, there were two reportable data protection violations.

Adequacy of the Compliance Management System

The implementation of and compliance with individual compliance aspects are reviewed as part of audits. The Executive Board and the Supervisory Board's Audit Committee are informed once a year about the status and current developments of the Compliance Management System.

Diversity of the Executive Board and the Supervisory Board

The Executive Board of KWS SE, the personally liable partner of KWS SAAT SE & Co. KGaA, consisted of four men as of June 30, 2025.

As of 30 June 2025, the six-member Supervisory Board of KWS SAAT SE & Co. KGaA consisted of two women and four men. Pursuant to Section 111 (5) of the German Stock Corporation Act (AktG), the Supervisory Board is required to define a target for the proportions of women and men on the Supervisory Board and a deadline for achieving this target. Accordingly, the Supervisory Board of KWS SAAT SE & Co. KGaA decided at its meeting on June 23, 2022, that the proportions of women and men among the shareholder representatives on the Supervisory Board should not be less than 25% by June 30, 2027. The proportion of shareholder representatives on the Supervisory Board as of June 30, 2025, was 67%. Of these, 25% were female.

Distribution of responsibilities among the members of the Executive Board

Dr. Felix Büchting (Spokesperson) (Jörn Andreas) ¹	Dr. Peter Hofmann (Nicolás Wielandt) ¹	Dr. Jörn Andreas (Felix Büchting) ¹	Nicolás Wielandt (Peter Hofmann) ¹
<ul style="list-style-type: none"> Research & Breeding Global Human Resources Farming Group Strategy Corporate Office & Services 	<ul style="list-style-type: none"> Sugarbeet Vegetables Cereals Global Marketing & Communications 	<ul style="list-style-type: none"> Global Finance & Controlling Global Information Technology Global Legal & Intellectual Property Global Business Operations Group Governance, Compliance, Risk & Internal Audit 	<ul style="list-style-type: none"> Corn Europe / Asia Corn North America

¹ Including substitution arrangements.

Executive Board and Supervisory Board by gender

	Proportion in the Executive Board	Proportion in the Super- visory Board
Female	0%	33%
Male	100%	67%

Executive Board and Supervisory Board by age group

	Proportion in the Executive Board	Proportion in the Super- visory Board
Under 30 years old	0%	0%
30 to 50 years old	75%	17%
Over 50 years old	25%	83%

Remuneration of the Executive Board and the Supervisory Board

The remuneration system for the Executive Board is designed to promote the company's sustainable development and comply with the objectives of the German Act Implementing the Second Shareholder Rights Directive (SRD II) and the German

Corporate Governance Code. In addition to a basic salary, total remuneration also includes performance-based components linked to the company's success, as well as fringe benefits. The compensation of the Executive Board is set by the company's general partner and approved by the Annual Shareholders' Meeting. The remuneration of the Supervisory Board is governed by the Articles of Association and is based on the size of the company and their responsibilities. The company believes that a fixed remuneration structure means that the Supervisory Board can better exercise its control function. The composition and level of the total remuneration are disclosed in the Remuneration Report for 2024/2025.

Manager to worker pay ratio

The manager to worker pay ratio indicates the ratio of the total remuneration of the highest-paid employee to the median total remuneration of all employees, excluding the highest-paid employee. In order to enable a comparison of the annual salaries of various employees, this key figure is calculated taking into account those employees who are employed full-time and who had an active employment relationship throughout the entire financial year. The manager to worker pay ratio for all German subsidiaries in the financial year 2024/2025 was 17.8 (19.8).