

Financial Statements as of December 31, 2013

Fresenius Kabi Aktiengesellschaft
Bad Homburg v. d. Höhe

- Convenience Translation -

The German version of these Financial Statements is legally binding.

Fresenius Kabi Aktiengesellschaft
Bad Homburg v. d. Höhe

Balance sheet as of December 31, 2013

Assets

	Note	Dec. 31, 2013		Dec. 31, 2012	
		'000 EUR	'000 EUR	'000 EUR	'000 EUR
A. Fixed assets					
I. Intangible assets			866		5,884
II. Property, plant and equipment			257		319
III. Financial assets	4		2,037,699		1,778,041
			2,038,822		1,784,244
B. Current assets					
I. Accounts receivable and other assets	5				
1. Accounts receivable from affiliated companies		578,111		416,411	
2. Other assets		14,703	592,814	4,487	420,898
II. Cash and cash equivalents			48		17
			592,862		420,915
C. Deferred expenses			62		45
			2,631,746		2,205,204

Liabilities and shareholders' equity

	Note	Dec. 31, 2013	Dec. 31, 2012
		'000 EUR	'000 EUR
A. Shareholders' equity			
I. Subscribed capital	6		
Ordinary shares		66,000	66,000
II. Capital reserve	7	1,373,951	1,373,951
III. Unappropriated retained earnings carried forward	8	217,401	217,401
		1,657,352	1,657,352
B. Accrued expenses	9		
1. Pension obligation		7,555	5,994
2. Other accruals		20,536	18,820
		28,091	24,814
C. Liabilities	10		
1. Bank loans		1,200	0
2. Trade accounts payable		1,448	1,029
3. Accounts payable to affiliated companies		943,309	521,232
4. Other liabilities		346	777
		946,303	523,038
		2,631,746	2,205,204

Fresenius Kabi Aktiengesellschaft
Bad Homburg v. d. Höhe

Income statement
for the period from January 1 to December 31, 2013

	Note	2013	2012
		'000 EUR	'000 EUR
1. Income from participations	13	224,091	232,168
2. Other operating income	14	110,587	99,943
3. Personnel expenses	15	-22,325	-24,013
4. Depreciation and amortization of intangible assets and property, plant and equipment	16	-5,142	-5,153
5. Other operating expenses	17	-151,073	-147,571
6. Income from other securities and long-term loans	18	9,212	568
7. Other interest and similar income	18	17,194	17,277
8. Write-downs on financial assets	19	0	-2,500
9. Interest and similar expenses	18	-33,441	-38,495
10. Result from ordinary operations	20	149,103	132,224
11. Income taxes		0	-238
12. Other taxes		-35	-21
13. Net income transferred under a profit and loss transfer agreement	21	-149,068	-131,965
14. Net income for the year		0	0
15. Unappropriated retained earnings brought forward		217,401	217,401
16. Unappropriated retained earnings carried forward	8	217,401	217,401

Notes to the financial statements of Fresenius Kabi AG

(1) General

Fresenius Kabi Aktiengesellschaft, Bad Homburg v.d. Höhe, hereinafter referred to as "Fresenius Kabi AG", was founded on August 21, 1998 and originally entered on October 2, 1998 in the Commercial Register at the Local Court in Frankfurt am Main. With effect from May 10, 2010, the Annual General Meeting of Fresenius Kabi AG resolved the change in the Statutes in § 1 (domicile) and, with this, the transfer of its registered office from Frankfurt am Main to Bad Homburg v. d. Höhe. The entry in the Commercial Register of the Local Court of Bad Homburg v. d. Höhe (previously the Frankfurt am Main Local Court) was made on June 22, 2010.

Fresenius Kabi AG acts as the holding company for the worldwide business of supplying products and services for enteral and parenteral nutrition, infusion therapies, medical and transfusion devices, and intravenously administered drugs.

A profit and loss transfer agreement has existed since January 1, 2001 between Fresenius Kabi AG and its 100 per cent shareholder, Fresenius SE & Co. KGaA, Bad Homburg v. d. Höhe.

Fresenius Kabi AG is exempted from preparing consolidated financial statements and a group management report, as Fresenius SE & Co. KGaA, Bad Homburg v. d. Höhe, as the parent company, prepares exempting consolidated financial statements under Section 291 HGB [German Commercial Code] and a Group Management Report in accordance with Section 315a HGB under International Financial Reporting Standards (IFRS), as adopted by the EU, for the smallest number of companies that have to be included. The consolidated financial statements of Fresenius SE & Co. KGaA are published in the electronic Federal Gazette. The consolidated financial statements for the largest number of companies that have to be included are prepared by Fresenius Management S.E., Bad Homburg v. d. Höhe and similarly published in the electronic Federal Gazette. Fresenius Kabi AG and its

(2) Accounting and valuation principles

subsidiaries are included in the aforementioned consolidated financial statements.

The accounting policies have very largely been retained compared with the previous year.

Intangible assets acquired for a consideration are valued at their acquisition cost less systematic straight-line amortization. The estimated useful life is normally between two and five years. The useful life of PC utility programs is two years, and that of the know-how is up to five years. The valuation of the utilization right for the Company name "Kabi" is based on a useful life of 15 years.

Property, plant and equipment are valued at their acquisition cost less standard straight-line or declining balance depreciation.

The following useful lives mainly apply for calculating the depreciation charge:

Office and factory buildings	10 - 25 years
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Other fixtures and fittings, tools and equipment	3 - 10 years
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Depreciable moveable fixed assets with a value of more than € 150 and less than € 1,000 are grouped into a collective item that is dissolved through profit and loss by one-fifth in the year of capitalization and the following four years.

Impairment losses are recorded when a lower value can be attributed to the fixed assets as of the balance sheet date on account of sustained impairment. A lower carrying amount is not retained if the reasons for the earlier impairment loss no longer exist.

Financial assets are recognized at cost or, if the assets are other than temporarily impaired, at their lower market value.

Accounts receivable and other assets are recognized at their nominal value less any necessary specific bad debt provisions.

Securities are recognized at their nominal amount or at their lower attributable value.

The employee credit balances on **partial retirement agreements** are secured against insolvency in compliance with the relevant legal regulations. To fulfil this purpose, the Company buys shares of an investment fund similar to a money market fund in the amount of the accumulated credit balances. Securitization is accomplished by pledging the investment fund shares to a trustee. The sole purpose of the securities is therefore to secure the obligations under the partial retirement agreements in the event of insolvency and they are not available to any other creditors. In accordance with Section 246 (2) sentence 2 HGB, they were netted in the past financial year with the underlying obligations. The fair value of these securities was derived from the stock market price as of the balance sheet date.

Amount to be paid for partial retirement agreements	€ 101 thousand
-----------------------------------------------------	----------------

Fair value of the securities	€ 67 thousand
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Surplus of the obligations over the assets	€ 34 thousand
--------------------------------------------	---------------

Acquisition cost of the securities	€ 67 thousand
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In the income statement, expenses and income from the valuation of the securities and the accrual in the net amount of € 395 are offset in the interest result.

The **pension obligation** is determined actuarially based on the biometrical probabilities (Heubeck 2005 G Mortality Tables) by the projected unit credit method. Salary and pension increases expected in the future are taken into account in the calculation of the obligation. At present, annual adjustments of 3 % to 4 % depending on the individual age are expected for

the remuneration and of 1.75 % for the pensions. The staff fluctuation rate specific to the Company that has also been taken into account was between 0 % and 18 % for the various age groups. The interest rate used to discount the pension obligations amounts to 4.90 %; this is the average market interest rate for the past seven years determined and published by the Deutsche Bundesbank for an assumed residual term of 15 years (as of October 31, 2013).

The value of **accruals in connection with employee-financed working life time accounts** (demographic funds) is determined on the basis of the development of the asset value of the congruent recourse insurance in accordance with Section 253 (1) Sentence 3 HGB (security-linked pensions).

The asset values offset against the accruals are recognized at fair values.

On the basis of a Works Council Agreement from November 2009 and starting on January 1, 2010, employees can participate in a demography fund by contributing part of their compensation or working hours to an account maintained by the Company in exchange for time off in the future. The credit balances of the employees are invested in an insurance product via a trust agreement, so that the Company and its creditors have no access to the funds. This construction is therefore a security-based pension obligation in the sense of Section 253 (1) sentence 3 HGB. The accrual for the time balances of the employees corresponds with the fair value of the insurance product. This fair value results from the forecasted actuarial reserves of the insurance company plus the present profit sharing on the surplus.

Amount to be paid for obligations from the demography fund € 66 thousand

Fair value of the insurance policy € 66 thousand

Surplus of the assets over the obligations € 0

Acquisition cost of the insurance policy € 66 thousand

Expenses and income of € 3,337 on the valuation of the insurance policy and the accrual are reported net in the income statement.

Other accruals are set up for recognizable risks and uncertain liabilities at the amounts to be paid, calculated on the basis of a reasonable commercial assessment. Long-term accruals are accounted for taking into account future price and cost increases and discounted with the latest seven year average discounting rate that corresponds to the remaining life of the accrual.

Liabilities are recognized at their settlement amounts.

Foreign currency items are translated with the average foreign currency spot rate at the time of origin or the hedging rate for hedging transactions.

In accordance with Section 256a HGB, assets and liabilities denominated in foreign currency with residual terms of up to a year are translated at the average closing spot rate as of the reporting date.

Assets and liabilities with remaining lives exceeding a year that are denominated in foreign currencies are fundamentally translated at the foreign currency rate at inception, while, at the balance sheet date, the lower average foreign currency spot rate is used to translate assets and the higher average foreign currency spot rate is used to translate liabilities. If the criteria for hedge accounting are fulfilled, the hedging instruments and the underlying hedged items are combined in a hedge and valued applying

the translation rate at inception. Changes in the value of the hedged risks are not recognized in the balance sheet or income statement.

Gains and losses on the translation of foreign currency items to euros are recognized in profit or loss and recorded in the income statement under the captions "other operating income" or "other operating expenses".

Derivatives are only used in order to hedge risks. Interest rate and foreign currency derivatives are concluded for hedging purposes.

In addition to hedging transactions for foreign currency loans which group companies have taken up from the Company or which the Company has taken up at group companies and banks, the Company concludes hedging transactions with banks, which are matched by contracts in the opposite direction between Fresenius Kabi AG and its subsidiaries with more or less the same conditions. The subsidiaries use the contracts to hedge their operating business against foreign currency risks.

Furthermore, the Company concludes hedges in the form of foreign currency forward contracts for future foreign currency risks (from purchase and/or sales transactions in foreign currency) that represent anticipatory valuation units.

Derivatives are valued at their fair value on the balance sheet date. In accordance with the valuation principles under German commercial law, a negative valuation result is recorded in income for the year. Positive valuation results are by contrast ignored. If the criteria for hedge accounting are fulfilled, the hedges and the hedged items are combined, so that the impact on profit or loss both of the hedge and the hedged item is only recognized in profit or loss jointly on settlement of the hedged item.

In accordance with the Company's holding function, the caption "income from participations" is reported in the **income statement** instead of the caption in accordance with Section 275 (2) No. 1 HGB

(sales). This comprises income from profit and loss transfer agreements, income from participations and expenses in connection with the absorption of losses.

(3) Derivatives

Fresenius Kabi AG employs derivatives, generally in the form of micro-hedges, in order to hedge interest rate and currency risks or risks that already exist or which can be expected with sufficient probability. Derivatives are used exclusively for hedging purposes. As the critical terms of the underlying transactions basically match those of the derivative financial instruments, it can be assumed that the hedges are highly effective. The Company has defined guidelines for the assessment of the risks and the control of the use of financial instruments. They include a clear segregation of responsibilities with regard to execution on the one hand and settlement, accounting and control on the other hand. The objective of the utilization of derivatives is to reduce fluctuations in earnings and cash flows resulting from changes in exchange and interest rates. The high effectiveness of the hedge relationships leads to the expectation that, in general, the underlying transaction and the corresponding derivative will offset each other.

Exchange rate risks

Fresenius Kabi AG entered into foreign exchange forward contracts with external contractual partners to hedge the foreign currency risks on accounts receivable and liabilities and transactions of the Company and its group companies that are expected with a high degree of probability. As of the balance sheet date, the Company mainly had US-\$ and € currency derivatives with a nominal volume of € 479,755 thousand, a fair value of € 8,534 thousand and a maximum term of 11 months in its portfolio.

For foreign exchange forward contracts concluded with banks to hedge the foreign currency risks of Fresenius Kabi AG group companies that were passed down to the group companies affected via intragroup transactions, hedges were set up for the forward contracts and the underlying transactions with an offsetting fair value. The Company does not revalue these hedges for

financial accounting purposes until maturity (net hedge presentation method). The net negative fair value of internal and external hedges amounted to € -31 thousand as of the balance sheet date. This net balance results from the prolongation of currency contracts, which were carried out externally on the basis of the current exchange rate and internally on the basis of the exchange rate of the original initial transaction. As of December 31, 2013, the notional amount of these transactions totaled € 293,180 thousand. A provision for contingent losses of € 121 thousand was recorded under the other accruals.

Further hedges were set up for loans in foreign currency that group companies have borrowed from the Company or that the Company has borrowed from group companies and banks, and their offsetting foreign exchange forward contracts closed for hedging purposes. The loan receivables and obligations hedged against currency risk had a net fair value at the reporting date of € 193,585 thousand. The external currency contracts to hedge individual loan receivables and liabilities have a net fair value of € 3,859 thousand. The changes in value of both the loan receivables and payment obligations and also of the foreign currency hedging transactions have been recognized as income (gross hedge presentation method). The offsetting cash flows will be almost fully compensated at the latest in twelve months.

Contingent loss accruals of € 299 thousand were set up as of the balance sheet date for the remaining currency derivatives with a net positive fair value of € 36 thousand.

The Company had no interest rate derivatives on the balance sheet date.

Valuation methods

The fair values of the derivatives are determined applying customary market valuation methods, taking into account the market information (market values). The following basic principles apply:

The fair value is based on the market value at which a derivative could be traded in a voluntary transaction between independent parties, whereby compulsory sales or liquidation sales have to be disregarded. To determine the market values of foreign exchange forward contracts, the contracted forward rate is compared with the forward rate as of the balance sheet date for the residual term of the respective contract. The resultant amount is discounted to the balance sheet date, taking into account current market interest rates. In the case of interest rate swaps, the valuation is carried out by discounting the future cash flows on the basis of the market interest rates on the balance sheet date applicable for the residual term of the contracts.

The effectiveness of hedging relationships is measured with the critical terms match method and the dollar offset method and with the dollar offset method for interest rate swaps.

Notes to the balance sheet

(4) Financial assets

The increase in the financial assets is mainly due, in addition to the purchase of PT Ethica Industrie Farmasi, Jakarta (Indonesia), to contributions to equity at the following companies: Fresenius Kabi Deutschland GmbH, Bad Homburg (Germany), Fresenius Kabi S.A., Buenos Aires (Argentina) and Fresenius Kabi Hellas AEE, Athens (Greece).

The loans of € 175,720 thousand (Dec. 31, 2012: € 20,267 thousand) comprise long-term loans to affiliated companies.

The disclosures in accordance with Section 285 No. 11 HGB follow separately as Appendix 2 to the notes to the financial statements "Participations in affiliated and associated companies".

(5) Accounts receivable and other assets

	Dec. 31, 2012	Dec. 31, 2013
€ in thousands		
Accounts receivable from affiliated companies	416,411	578,111
(thereof with a residual term of more than 1 year)	(-)	(-)
Other assets	4,487	14,703
(thereof with a residual term of more than 1 year)	(-)	(-)
	<u>420,898</u>	<u>592,814</u>

Accounts receivable from affiliated companies include short-term loans of € 451,682 thousand (Dec. 31, 2012: € 236,315 thousand) and otherwise mainly current accounts.

(6) Subscribed capital

The nominal capital amounts to € 66,000,000 and consists of 25,781,250 bearer shares.

Fresenius SE & Co. KGaA has notified Fresenius Kabi AG that it holds 100 % of the voting rights and 100 % of the ordinary shares.

(7) Capital reserve The capital reserve amounts unchanged to € 1,373,951 thousand.

(8) Unappropriated retained earnings carried forward On account of the transfer of the net income of € 149,068 thousand (Dec. 31, 2012: € 131,965 thousand) to the sole shareholder, Fresenius SE & Co. KGaA, the unappropriated retained earnings carried forward were unchanged in the past business year at € 217,401 thousand; the unappropriated retained earnings carried forward as of December 31, 2013 consist entirely, as in prior years, of the retained earnings brought forward before conclusion of the profit and loss transfer agreement.

(9) Accrued expenses The **pension obligation** has been set up in accordance with the procedures described in Note (2) "Accounting and valuation principles", and amounts to € 7,555 thousand (Dec. 31, 2012: € 5,994 thousand).

(10) Liabilities

	Dec. 31,2012		Dec. 31,2013	
	Total	Thereof with a residual term of less than 1 year	Total	Thereof with a residual term of less than 1 year
€ in thousands				
Bank loans	0	0	1,200	1,200
Trade accounts payable	1,029	1,029	1,448	1,448
Accounts payable to affiliated companies	521,232	448,175	943,309	905,525
Other liabilities	777	777	346	346
	523,038	449,981	946,303	908,519

Accounts payable to affiliated companies mainly relate with € 706,697 thousand (Dec. 31, 2012: € 121,697 thousand) to Fresenius SE & Co. KGaA.

In addition to trade accounts payable and liabilities from the transfer of the profits, this item primarily comprises loan liabilities.

The other liabilities mainly comprise wage tax liabilities (€ 316 thousand; Dec. 31, 2012: € 438 thousand).

(11) Contingent liabilities

Fresenius Kabi AG together with Fresenius ProServe GmbH and Fresenius SE & Co. KGaA is guaranteeing jointly and severally the obligations under senior ranking bonds issued by 100% subsidiaries of Fresenius SE & Co. KGaA in 2009, 2012 and 2013. The following table shows these liabilities as of December 31, 2013.

Issuer / transaction	Nominal value	Maturity date	Interest rate
Fresenius Finance B.V. 2012/2019	€ 500 million	Apr. 15, 2019	4.25%
Fresenius Finance B.V. 2013/2020	€ 500 million	July 15, 2020	2.875%
Fresenius US Finance II, Inc. 2009/2015	€ 275 million	July 15, 2015	8.75%
Fresenius US Finance II, Inc. 2009/2015	US\$ 500 million	July 15, 2015	9.00%

The following senior notes, which are similarly guaranteed jointly and severally by Fresenius Kabi AG together with Fresenius ProServe GmbH and Fresenius SE & Co. KGaA, were furthermore issued in January and February 2014:

Issuer / transaction	Nominal value	Maturity date	Interest rate
Fresenius Finance B.V. 2014/2019	€ 300 million	Feb. 1, 2019	2.375%
Fresenius Finance B.V. 2014/2021	€ 450 million	Feb. 1, 2021	3.00%
Fresenius Finance B.V. 2014/2024	€ 450 million	Feb. 1, 2024	4.00%
Fresenius US Finance II, Inc. 2014/2021	US\$ 300 million	Feb. 1, 2021	4.25%

Further guarantee declarations of Fresenius Kabi AG exist jointly with Fresenius SE & Co. KGaA, Fresenius ProServe GmbH and selected subsidiaries of Fresenius Kabi AG regarding the repayment of the tranches of Fresenius SE & Co. KGaA's syndicated credit agreement, which was concluded in December 2012 (2013 Senior Credit Agreement) and replaced the 2008 Senior Credit Agreement. Obligations under the 2013 Senior Credit Agreement are secured by pledges of capital stock of certain material subsidiaries

of Fresenius Kabi AG to the creditors and, upon funding of the incremental facilities, are additionally secured by a pledge of the capital stock of HELIOS Kliniken GmbH. As of December 31, 2013, credit facilities and loans of € 3,727 million existed under these, of which € 1,709 million was being used.

Similarly together with Fresenius SE & Co. KGaA and Fresenius Kabi AG, Fresenius ProServe GmbH is guaranteeing the repayment, included accumulated interest, of a short-term Bridge Financing Facility of € 1,800 million concluded in 2013. The Bridge Financing Facility had been drawn in an amount of € 1,500 million as of December 31, 2013. It has to be mandatorily reduced by the net proceeds of any capital market transactions. In line with these provisions, the Bridge Financing Facility was partly reduced by the net proceeds of note issuances in January and February 2014.

Moreover, Fresenius Kabi AG together with Fresenius ProServe GmbH is guaranteeing the repayment of several borrowers' note loans issued by Fresenius SE & Co. KGaA of altogether € 525 million plus accumulated interest thereon.

In addition, Fresenius SE & Co. KGaA together with Fresenius Kabi AG is guaranteeing a loan of € 24.1 million taken up by Fresenius Immobilien-Verwaltungs-GmbH & Co. Objekt Friedberg KG in 2010, of which € 18.1 million was outstanding as of December 31, 2013.

With a letter dated January 29, 2008 the Company issued a declaration to its subsidiary, Fresenius Kabi AB, Sweden, that the equity of that company corresponds at least with the registered share capital.

With a letter dated December 22, 2011, the Company issued a guarantee declaration to Fresenius Kabi Austria GmbH, Austria, in which it promised, subject to a condition precedent, for a period initially limited to the next five years, to pay Fresenius Kabi Austria GmbH a compensating subsidy, by which possible sales proceeds remain below the cost or an adapted purchase price, in the

event that investment in Fresenius Kabi (Singapore) Pte. Ltd., Singapore, that is held directly by Fresenius Kabi Austria GmbH or Fresenius Kabi Oncology Ltd., India, that was acquired by the former, is sold.

The adaption of the purchase price will be necessary to the extent that capital measures (increases in capital) or subsidies increase the cost or reductions in capital, repayments of capital contributions or dividends in excess of the annual earnings could have decreased it.

Similarly with a letter dated December 22, 2011, the Company issued a guarantee declaration to Fresenius Kabi Austria GmbH, Austria, in which it promised, subject to a condition precedent, for a period initially limited to the next five years, that on a possible sale of FHC (Holdings) Ltd., Runcorn (U.K.), which is owned by it, to pay a compensating subsidy, if the sales proceeds remain below the cost or an adapted purchase price.

The adaption of the purchase price will be necessary to the extent that capital measures (increases in capital) or subsidies increase the cost or reductions in capital, repayments of capital contributions or dividends in excess of the annual earnings could have decreased it.

Furthermore, Fresenius Kabi AG is guaranteeing loans taken up by or existing credit facilities at various group companies with a total volume of € 310 million, of which € 90 million was outstanding as of December 31, 2013.

According to our judgment, the affected companies can meet the underlying obligations in all cases; a claim on us is not currently expected.

Notes to the income statement

(13) Income from participations

	2012	2013
€ in thousands		
Income from profit and loss transfer agreements	159,631	139,111
Income from participations	81,998	84,980
(thereof from affiliated companies)	(81,998)	(84,980)
Expenses from loss transfer agreements	-9,461	0
	<u>232,168</u>	<u>224,091</u>

Profit and loss transfer agreements have been concluded with Fresenius Kabi Deutschland GmbH, Bad Homburg v. d. Höhe, V. Krütten Medizinische Einmalgeräte GmbH, Idstein, and HOSPED GmbH Lieferservice für Klinik, Handel und Patienten, Friedberg. The profit and loss transfer agreement with Fresenius HemoCare Beteiligungs GmbH, Bad Homburg v. d. Höhe was terminated during the past financial year.

(14) Other operating income

Other operating income mainly includes exchange gains of € 95,209 thousand (2012: € 84,910 thousand), cost reimbursements of € 7,300 thousand (2012: € 10,666 thousand) from affiliated companies based on service agreements and proceeds of € 6,829 thousand (2012: € 4,289 thousand) from the reversal of other accruals.

(15) Personnel expenses

	2012	2013
€ in thousands		
Wages and salaries	22,594	20,516
Social security, pension and other benefit expenses	1,419	1,809
(thereof for pensions)	(923)	(1,292)
	<u>24,013</u>	<u>22,325</u>

(16) Depreciation and amortization of intangible assets and property, plant and equipment

The depreciation and amortization of € 5,142 thousand (2012: € 5,153 thousand) mainly comprise systematic amortization on the rights to use the name "Kabi" acquired in 1999 (€ 5,000 thousand).

(17) Other operating expenses

The other operating expenses mainly comprise exchange losses (€ 107,005 thousand; 2012: € 90,769 thousand), expenses for services by affiliated companies (€ 15,874 thousand; 2012: € 13,041 thousand); insurance and consultancy expenses (€ 16,130 thousand; 2012: € 21,911 thousand), IT-related expenses (€ 5,272 thousand; 2012: € 7,977 thousand) and travelling expenses (€ 2,074 thousand; 2012: € 2,245 thousand).

(18) Interest result

	2012	2013
€ in thousands		
Income from other securities and long-term loans (thereof from affiliated companies)	568 (567)	9,212 (9,211)
Other interest and similar income (thereof from affiliated companies) (thereof from the discounting of accruals)	17,277 (16,520) (8)	17,194 (14,113) (0)
Interest and similar expenses (thereof to affiliated companies) (thereof from winding back the discounting of accruals)	-38,495 (-31,622) (-250)	-33,441 (-23,754) (-300)
	<u>-20,650</u>	<u>-7,035</u>

(19) Write-downs on financial assets

In the previous year, write-downs on financial assets amounted to € 2,500 thousand.

(20) Result from ordinary operations

The result from ordinary operations amounts to € 149,103 thousand (2012: € 132,224 thousand).

(21) Appropriation of the earnings

The net income earned in the past financial year has been transferred to Fresenius SE & Co. KGaA.

Please refer with regard to the disclosures in accordance with Section 285 No. 10 HGB to Appendix 1 to the notes to the financial statements.

Bad Homburg v. d. Höhe, February 26, 2014

M. Henriksson

M. Crouton

J. Ducker

Dr. C. Hauer

M. Köhler

Dr. M. Schönhofen

G. Steen

Appendix 1

to the notes to the financial statements

Fresenius Kabi AG

Disclosures in accordance with Section 285 No. 10 HGB

Supervisory Board

Dr. Ulf M. Schneider
Chairman of the Supervisory Board
Chairman of the Management Board of Fresenius Management SE
(personally liable partner in Fresenius SE & Co. KGaA)

Stephan Sturm
Chief Financial Officer of Fresenius Management SE
(personally liable partner in Fresenius SE & Co. KGaA)

Christian Fischer
Divisional Manager Group Controlling at Fresenius SE & Co. KGaA

Management Board

Mats Henriksson
Member of the Management Board of Fresenius SE & Co. KGaA Kabi Division
Chairman of the Management Board of Fresenius Kabi AG

Marc Crouton
Member of the Management Board of Fresenius Kabi AG Western and Southern Europe,
Latin America, Africa Region

John Ducker
Member of the Management Board of Fresenius Kabi AG North America Region

Manfred Köhler
Member of the Management Board of Fresenius Kabi AG Central Europe, Eastern and
Northern Europe, Middle East Region

Thomas Mechtersheimer (until August 31, 2013)
Member of the Management Board of Fresenius Kabi AG Asia-Pacific Region

Dr. Michael Schönhofen
Member of the Management Board of Fresenius Kabi AG Pharmaceuticals Division

Dr. Christian Hauer
Member of the Management Board of Fresenius Kabi AG Medical Devices Division

Gerrit Steen
Chief Financial Officer of Fresenius Kabi AG

Appendix 2

to the notes to the financial statements



Participations in affiliated and associated companies

of

**Fresenius Kabi AG
Bad Homburg v.d.Höhe**

**according to Section 285 No. 11 HGB
as of December 31, 2013**

Fresenius SE & Co. KGaA
Else-Kröner-Straße 1
61352 Bad Homburg

- Convenience Translation -

The German version of these Financial Statements is legally binding.

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Agenda

- a = No annual financial statement available
- b = Companies applying the exemption rule available under Section 264 (3) HGB
- c = Consolidated value for Fresenius Kabi Pharmaceuticals Holding, Inc. Sub-group
- d = No actual data of equity or net profit/loss for the reporting period, but consolidated financial statements at the level of the Fresenius Kabi Pharmaceuticals Holding, Inc.

FRESENIUS KABI AG, Bad Homburg v. d. H.

List of affiliated and associated companies as of December 31st, 2013

Domestic affiliated companies of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
<u>Consolidated financial statements - with profit & loss transfer agreement</u>					
1	CFL GmbH Frankfurt-on-Main Germany (indirect interest through no.	(b) CFL 3)	100	19,425	0
2	Fresenius HemoCare GmbH Bad Homburg v. d. H. Germany (indirect interest through no.	HemoCare GmbH 12)	100	9,219	0
3	Fresenius Kabi Deutschland GmbH Bad Homburg v. d. H. Germany	(b) Kabi Deutschland	100	442,692	0
4	HOSPED GmbH - Lieferservice für Klinik, Handel und Patienten Friedberg Germany	(b) Hosped	100	303	0
5	MC Medizintechnik GmbH Alzenau Germany (indirect interest through no.	MCM 12)	100	4,491	0
6	Rheinische Compounding GmbH Bonn Germany (indirect interest through no.	(b) Rheinische Compounding 1)	100	1,494	0
7	V. Krütten Medizinische Einmalgeräte GmbH Idstein Germany	(b) V. Krütten GmbH	100	3,125	0
<u>Consolidated financial statements - without profit & loss transfer agreement</u>					
8	cas central compounding baden- württemberg GmbH Magstadt Germany (indirect interest through no.	cas GmbH 1)	51	3,155	924
9	Clinico Betriebsverpachtungs- GmbH Bad Hersfeld Germany	Clinico BV	100	9,550	720
10	Clinico GmbH Bad Hersfeld Germany	Clinico GmbH	100	3,439	-10
11	Fortuna Herstellung GmbH Mannheim Germany (indirect interest through no.	Fortuna 1)	51	2,031	969
12	Fresenius HemoCare Beteiligungs GmbH Bad Homburg v. d. H. Germany	HemoCare Bet. GmbH	100	68,136	2,900
13	Fresenius Kabi Asiaco GmbH Bad Homburg v. d. H. Germany	Kabi Asiaco	100	5,597	58
14	Fresenius Kabi R&D Clayton GmbH Bad Homburg v. d. H. Germany	Kabi R&D Clayton	100	4	0

Domestic affiliated companies of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
15	Onko Service Beteiligungs GmbH Osnabrück Germany (indirect interest through no.	Onko Service Bet.	100	35	2
	1)				
16	Onko Service GmbH & Co. KG Osnabrück Germany (indirect interest through no.	Onko Service	100	835	609
	15)				
17	SUPRAMOL - Parenteral Colloids GmbH Rosbach v. d. H. Germany (indirect interest through no.	Supramol	49	-70	28
	3)				
<u>Not consolidated financial statements - with profit & loss transfer agreement</u>					
18	SAN Logistics GmbH Alzenau-Hörstein Germany (indirect interest through no.	SAN Logistics	100	2,747	0
	5)				
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
19	Homecare Partner GmbH Ratekau Germany (indirect interest through no.	HCP	58	(a)	(a)
	18 + 21)				
20	Mediclean HomeCareService GmbH Rötha Germany (indirect interest through no.	Mediclean	15	(a)	(a)
	18)				
21	Unizell Medicare GmbH Ratekau Germany (indirect interest through no.	Unizell	15	(a)	(a)
	18)				

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
Consolidated financial statements - without profit & loss transfer agreement					
22	Fresenius Kabi S.A. Buenos Aires Argentina	Fresenius Kabi S.A.	100	16,555	-2,337
23	IG Center S.R.L. Buenos Aires Argentina (indirect interest through no. 115)	IG Center	100	528	74
24	Laboratorios Filaxis S.A. Buenos Aires Argentina (indirect interest through no. 22)	Laboratorios Filaxis S.A.	100	(a)	(a)
25	Nutri Home S.A. Buenos Aires Argentina (indirect interest through no. 22)	Nutri Home	100	8,253	4,662
26	Fresenius Kabi Australia Pty Ltd. Sydney Australia (indirect interest through no. 3)	FK AU	100	10,066	-4,835
27	WH McCarthy Pty Ltd. Sydney Australia (indirect interest through no. 26)	WH McCarthy	100	666	-149
28	Fresenius HemoCare Austria GmbH Salzburg-Eugendorf Austria (indirect interest through no. 12)	FHC Austria	95	6,333	-41
29	Fresenius Kabi Austria GmbH Graz Austria (indirect interest through no. 3)	FK Austria	100	223,794	44,501
30	Fenwal Europe SPRL Mont-Saint-Guibert Belgium (indirect interest through no. 131)	Fenwal Europe	100	44,328	15,841
31	Fresenius Kabi N.V. Schelle Belgium (indirect interest through no. 115)	Kabi Belgium	100	3,723	277
32	Fresenius HemoCare Brasil Ltda. São Paulo Brazil (indirect interest through no. 94)	FHC Brasil	100	16,727	2,282
33	Fresenius Kabi Brasil Ltda. São Paulo Brazil (indirect interest through no. 3)	FK Brasil	100	64,754	-8,669
34	Gan Rio Apoio Nutricional - Ganutre Ltda. Rio de Janeiro Brazil (indirect interest through no. 33)	Gan Rio	100	6,735	537
35	HospPharma Manipulação e Suprimentos Ltda.	HospPharma	100	2,021	631

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
	São Paulo Brazil (indirect interest through no.				
	115)				
36	Calea Ltd. Toronto/Ontario Canada	Calea Ltd.	100	-4,430	-1,483
37	Calea Pharmacy Ltd. Toronto/Ontario Canada (indirect interest through no.	Calea Pharmacy Ltd.	100	16,379	2,766
	36)				
38	Calea Pharmacy Services Inc. Toronto/Ontario Canada (indirect interest through no.	Calea Pharmacy Services	49	122	0
	36)				
39	Calea Vancouver Inc. Vancouver Canada (indirect interest through no.	Calea Vancouver	100	755	156
	36)				
40	Fenwal Canada Holdings, Inc. Wilmington/Delaware Canada (indirect interest through no.	Fenwal Canada Holdings	100	0	0
	131)				
41	Fenwal Canada ULC Wilmington/Delaware Canada	Fenwal Canada	100	191	55
42	Pharmaceutical Partners of Canada, Inc. Toronto/Ontario Canada (indirect interest through no.	PPC	100	(d)	(d)
	135)				
43	Fenwal International, Inc. Cayman Islands Cayman Islands (indirect interest through no.	Fenwal International	100	54,633	1,212
	131)				
44	Fresenius Kabi Chile Ltda. Santiago de Chile Chile (indirect interest through no.	FK Chile	100	-14,353	-4,335
	3)				
45	Inversiones FK Chile Ltda. Santiago de Chile Chile (indirect interest through no.	Inversiones Chile	100	10,736	0
	44)				
46	Laboratorio Sanderson S.A. Santiago de Chile Chile (indirect interest through no.	LSC	100	6,100	-2,022
	45)				
47	Recetario Magistral Endovenoso S.A. Santiago de Chile Chile (indirect interest through no.	Therapia IV	100	3,992	301
	115)				
48	Beijing Fresenius Kabi Pharmaceutical Co., Ltd. Beijing China	BFP	100	89,561	29,037

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
49	Changsha Jian Yuan Medical & Technology Co., Ltd. Changsha China (indirect interest through no. 53)	China	100	1,882	-172
50	Clinico (Nanchang) Co., Ltd. Nanchang China (indirect interest through no. 10)	Clinico Nanchang	100	9,942	2,880
51	Fenwal Medical Technologies Ltd. Shanghai China (indirect interest through no. 110)	Fenwal China	100	4,038	253
52	Fresenius Kabi (Beijing) Pharmaceutical Distribution Co. Ltd. Beijing China (indirect interest through no. 53)	FKD	100	-2,133	-1,231
53	Fresenius Kabi (China) Co. Ltd. Beijing China	FK China	100	123,789	55,545
54	Fresenius Kabi (Guangzhou) Co., Ltd. Guangzhou China (indirect interest through no. 53)	FK Guangzhou	100	657	-448
55	Fresenius Kabi (Wuhan) Pharmaceutical Co., Ltd. Wuhan China (indirect interest through no. 53)	FKWH	100	3,020	-3,600
56	Sino-Swed Pharmaceutical Corp. Ltd. Wuxi China (indirect interest through no. 53)	SSPC	51	117,605	54,294
57	Fenwal Colombia Ltda. Cali Colombia (indirect interest through no. 58)	Fenwal Colombia	100	2,822	216
58	Fresenius Kabi Colombia S.A.S. Bogota Colombia (indirect interest through no. 115)	FK Colombia	100	8,533	-1,491
59	Fresenius HemoCare CZ s.r.o. Horatev Czech Republic	FHC CZ	100	13,961	1,813
60	Fresenius Kabi s.r.o. Prague Czech Republic	FK Prague	100	5,244	-675
61	Fenwal Denmark ApS Greve Denmark (indirect interest through no. 30)	Fenwal Denmark	100	106	13
62	Fenwal Finland OY Vantaa	Fenwal Finland	100	65	9

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
	Finland (indirect interest through no.	30)			
63	Fenwal France S.A.S. Lacs France (indirect interest through no.	Fenwal France SAS 131)	100	10,304	557
64	Fresenius Kabi France S.A.S. Sèvres France (indirect interest through no.	Kabi France 65)	100	25,816	-339
65	Fresenius Kabi Groupe France S.A. Sèvres France	Kabi Groupe France	100	141,047	31,091
66	Fresenius Vial S.A.S. Brézins France (indirect interest through no.	Fresenius Vial S.A.S. 65)	100	7,636	-13,418
67	Fresenius Kabi Hellas AEE Athens Greece	Kabi Hellas	100	674	10
68	Fresenius Kabi Asia Pacific Ltd. Hongkong Hongkong	Kabi Asia Pacific	100	74,843	63,607
69	Fresenius Kabi Hongkong Ltd. Hongkong Hongkong	Kabi Hongkong	100	1,685	247
70	Fresenius Kabi Hungary Kft. Budapest Hungary (indirect interest through no.	Kabi Hungary 29)	100	2,967	738
71	Fenwal India Pvt. Ltd. Gurgaon India (indirect interest through no.	Fenwal India 43)	100	-1,651	-583
72	Fresenius Kabi India Private Ltd. Pune India	Fresenius Kabi India	100	4,255	-6,380
73	Fresenius Kabi Oncology Ltd. New Delhi India (indirect interest through no.	Onco India 111)	92	67,297	-16,442
74	PT Ethica Industri Farmasi Jakarta Indonesia	EIF	51	24,885	-500
75	PT. Fresenius Kabi Combiphar Jakarta Indonesia (indirect interest through no.	FKCP 76)	75	143	-90
76	PT. Fresenius Kabi Indonesia Jakarta Indonesia	FK Indonesia	100	1,350	110
77	Fenwal Italy S.r.L. Milan Italy (indirect interest through no.	Fenwal Italy 30)	100	0	-26

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
78	Fresenius HemoCare Italia S.r.l. Modena Italy (indirect interest through no. 80)	FHC Italia	100	9,304	1,902
79	Fresenius Kabi Anti-Infectives S.r.l. Cernusco sul Naviglio Italy (indirect interest through no. 80)	FKAI	100	44,982	22,226
80	Fresenius Kabi Italia S.p.A. Verona Italy (indirect interest through no. 3)	Kabi Italia S.p.A.	100	91,340	14,055
81	Fresenius Kabi Italia S.r.l. Verona Italy (indirect interest through no. 80)	Kabi Italia S.r.l.	100	18,405	-4,694
82	S.C.M. Società Chimica Mugello S.r.l. Florence Italy (indirect interest through no. 80)	SCM	100	5,062	8
83	Fresenius Kabi Japan K.K. Tokyo Japan	FK Japan	100	-7,670	-2,095
84	Fresenius Kabi Korea Ltd. Seoul Korea (indirect interest through no. 13 + 3)	Kabi Korea	100	17,647	1,767
85	Fresenius Kabi Baltics UAB Vilnius Lithuania	FK Balitcs	100	486	86
86	Fresenius Kabi Finance I S.A. Luxembourg Luxembourg	FK Finance I	100	93	0
87	Fresenius Kabi Malaysia Sdn. Bhd. Kuala Lumpur Malaysia (indirect interest through no. 3)	Kabi Malaysia	100	540	532
88	Fenwal Mexico SRL de C.V. Mexico City Mexico (indirect interest through no. 91)	Fenwal Mexico	100	-1,230	290
89	Fenwal Services Mexico SRL, de C.V. Mexico City Mexico (indirect interest through no. 43)	Fenwal Services Mexico	100	491	344
90	Fresenius Kabi Mexico, S.A. de C.V. Guadalajara Mexico (indirect interest through no. 91)	Kabi Mexico	100	20,091	1,700
91	Grupo Fresenius Mexico, S.A. de C.V. Guadalajara	Grupo Mexico	100	24,374	4

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
	Mexico				
92	Kabi Guadalajara, S.A. de C.V. Guadalajara Mexico (indirect interest through no. 91)	Kabi Guadalajara	100	2,678	1,010
93	Fresenius HemoCare Netherlands B.V. Emmen Netherlands	FHC Netherlands	100	4,743	-1,757
94	Fresenius Holding B.V. Amsterdam Netherlands	Fresenius Holding B.V.	100	17,537	0
95	Fresenius Kabi Nederland B.V. 's - Hertogenbosch Netherlands (indirect interest through no. 115)	FK B.V.	100	2,427	1,754
96	Medical Dispension Systems B.V. Enschede Netherlands (indirect interest through no. 3)	MDS	100	-1,777	-325
97	Fresenius Kabi NZ Ltd. Auckland New Zealand (indirect interest through no. 26)	FK NZ	100	532	228
98	Fresenius Kabi Norge A/S Halden Norway (indirect interest through no. 116)	Kabi Norge	100	30,361	15,660
99	Fresenius Kabi S.A.C. Lima Peru (indirect interest through no. 45)	FK Peru	100	77	-1
100	Sanderson S.A. (Perú) Lima Peru (indirect interest through no. 46)	LSP	100	863	-363
101	Fresenius Kabi Philippines Inc. Makati City Philippines (indirect interest through no. 3)	FKPI	100	3,402	772
102	Clinico Medical Sp. z o.o. Blonie Poland	Clinico Poland	100	14,372	3,110
103	DOM Medica Sp. z o.o. Warsaw Poland (indirect interest through no. 104)	DOM Medica Sp. z o.o.	100	235	-19
104	Fresenius Kabi Polska Sp. z o.o. Warsaw Poland	Kabi Polska	100	36,091	5,751
105	Hemosystems Sp. z o.o. Warsaw Poland (indirect interest through no. 104)	Hemosystems	100	351	-6

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
106	Fresenius Kabi Pharma Portugal Lda. Lisbon Portugal (indirect interest through no. 29)	Kabi Pharma Portugal	100	45,084	9,709
107	Labesfal - Laboratórios Almiro, S.A. Campo de Besteiros Portugal (indirect interest through no. 106)	Labesfal	100	63,327	14,103
108	Fresenius Kabi Romania S.R.L. Brasow Romania (indirect interest through no. 3)	Kabi Romania	100	3,280	1,339
109	Fresenius Kabi o.o.o. Moscow Russia (indirect interest through no. 3)	FK Russia	100	-7	-88
110	Fenwal Sales Asia-Pacific Pte. Ltd. Co. Singapore Singapore (indirect interest through no. 131)	Fenwal Singapore	100	620	1,158
111	Fresenius Kabi (Singapore) Pte. Ltd. Singapore Singapore (indirect interest through no. 29)	Kabi Singapore	100	228,947	-159
112	Fresenius Kabi Manufacturing SA (Pty) Ltd. Port Elizabeth South Africa (indirect interest through no. 113)	FKMSA	100	21,835	200
113	Fresenius Kabi South Africa (Pty) Ltd. Midrand South Africa (indirect interest through no. 3)	Kabi South Africa	100	19,733	4,039
114	Fresenius Kabi España S.A.U. Barcelona Spain (indirect interest through no. 115)	Kabi España	100	40,037	4,100
115	Fresenius Kabi Grupo España S.L. Barcelona Spain (indirect interest through no. 3)	Grupo España	100	137,750	-1,294
116	Fresenius Kabi AB Stockholm Sweden	Kabi AB Sweden	100	247,278	57,220
117	Fresenius Kabi (Schweiz) AG Oberndorf NW Switzerland	Kabi Schweiz	100	4,190	2,346
118	Sitex SA Plan-les-Ouates Switzerland (indirect interest through no. 117)	Sitex	100	1,016	32
119	Fresenius Kabi Taiwan Ltd.	Kabi Taiwan	100	2,641	626

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
	Taipei Taiwan (indirect interest through no.	3)			
120	Fresenius Kabi (Thailand) Ltd. Bangkok Thailand	Kabi Thailand	100	7,459	43
121	Fenwal Tunisia SARL Beni Khalled - Nabeul Tunisia	Fenwal Tunisia	100	4,206	967
122	Fresenius Kabi Ilac Sanayi ve Ticaret Limited Sirketi Istanbul Turkey (indirect interest through no.	FK Turkey	100	4,761	-379
		3)			
123	Calea U.K. Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no.	Calea U.K.	100	4,059	2,457
		125)			
124	Fenwal UK Limited Runcorn United Kingdom (indirect interest through no.	Fenwal UK	100	229	33
		126)			
125	FHC (Holdings) Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no.	FHC Ltd.	100	6,993	-159
		29)			
126	Fresenius Kabi Ltd. Runcorn/Cheshire United Kingdom (indirect interest through no.	FK Ltd.	100	7,617	800
		125)			
127	Fresenius Kabi Oncology Plc. Bordon United Kingdom	Onco GB	100	8,219	40
128	Filaxis International S.A. Montevideo Uruguay (indirect interest through no.	FISA	100	5,057	-234
		115)			
129	Fenwal Global Holdings, LLC Wilmington/Delaware USA (indirect interest through no.	Fenwal Global Holdings	100	(a)	(a)
		131)			
130	Fenwal Holdings, Inc. Wilmington/Delaware USA (indirect interest through no.	Fenwal Holdings	100	166,048	0
		133)			
131	Fenwal, Inc. Delaware USA (indirect interest through no.	Fenwal, Inc.	100	135,473	-16,336
		130)			
132	Fresenius Kabi Holding, Inc. Wilmington/Delaware USA	FK Holding, Inc.	100	5	0
133	Fresenius Kabi Pharmaceuticals Holding, Inc. Wilmington/Delaware USA	FKP Holdings	100	1,095,701	201,134
	(c)				

Foreign affiliated companies (consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
134	Fresenius Kabi USA, Inc. Wilmington/Delaware USA (indirect interest through no. 133)	FKP Holdings	100	(d)	(d)
135	Fresenius Kabi USA, LLC Wilmington/Delaware USA (indirect interest through no. 134)	FKP Holdings	100	(d)	(d)
136	Fresenius Kabi Bidiphar JSC Quy Nhon Vietnam	FK Bidiphar	73	13,611	1,845

Foreign affiliated companies (non-consolidated) of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest %	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
<u>Not consolidated financial statements - without profit & loss transfer agreement</u>					
137	Fresenius Kabi Bulgaria EOOD Sofia Bulgaria (indirect interest through no. 29)	FK Bulgaria	100	158	18
138	Fresenius Kabi d.o.o. Zagreb Croatia	FK Croatia	100	137	20
139	Pharma-Kuhlman Inc. Woodinville / Washington USA (indirect interest through no. 132)	Kuhlman	70	(a)	(a)

Associates of business segment Fresenius Kabi AG

No.	Company	Abbreviation	Direct and indirect interest	Equity 31.12.2013 converted at spot rate at bal. sheet date KEUR	Net profit/loss 2013 converted at spot rate at bal. sheet date KEUR
			%		
140	E-Wha Fresenius Kabi Inc. Seoul Korea Included in financial statements according to Equity-Method	E-Wha Fresenius Kabi	25	-2,158	39
141	Zhejiang Anglital Pharmaceutical Manufacturing Co., Ltd. Shengzhou China Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 53)	Anglital	19	(a)	(a)
142	Taurus hsa LLC Wilmington/Delaware USA Not included in financial statements according to § 311 (2) HGB due to negligible importance (indirect interest through no. 132)	Taurus hsa LLC	46	(a)	(a)