

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

This Sustainability Accounting Standards Board (SASB) Index 2020 marks the first time Fresenius SE & Co. KGaA has compiled and disclosed data based on the metrics of the SASB standards. Going forward, we continuously strive to improve our disclosure of quantitative metrics and further enhance our SASB reporting. With this process, we are acknowledging the growing importance of the SASB standard among our investors.

Our disclosures are based on the Sustainable Industry Classification System (SICS) industries within the health industry sector, with a focus on those sectors that best reflect our different business fields: Biotechnology & Pharmaceuticals (BP), Health Care Delivery (DY), Health Care Distributors (DI), and Medical Equipment & Supplies (MS). Due to the diversified business model of Fresenius SE & Co. KGaA and its subsidiaries, only those indicators of the identified industry standards which are relevant for our operations are included in the index provided.

The majority of references within this index refer to the Fresenius 2020 Group Annual Report (see: <https://annualreport.fresenius.com/2020>), including the Fresenius 2020 Separate Group Non-financial Report (see pages 106 ff. of the Group Annual Report 2020), as well as the Fresenius 2020 Sustainability Report (see: <https://annualreport.fresenius.com/2020/sustainability-report/>), and the 2020 SASB Index of our business segment Fresenius Medical Care (see: <https://www.freseniusmedicalcare.com/en/sasb/>). Unless otherwise stated, all reported data are as of December 31, 2020.

Topic	Code	Accounting metric	Comment and Link
Biotechnology & Pharmaceuticals			
Safety of Clinical Trial Participants	HC-BP-210a.1	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	<p>Fresenius Group will report on the management approach with regard to clinical trials as well as the organization and related policies in the report 2021 with the aim to provide more information and transparency on this relevant topic. We will focus initially on our hospital operations in which the share of clinical trials is higher than in the other business segments, as our hospitals act as partner for clinical trials. At selected hospitals, we offer participation in phase 2, 3 and 4 studies. Only studies with an existing ethical vote and in compliance with all patients' rights are carried out. Detailed information is provided to a patient who decides to participate in a study by specially trained and dedicated staff. Patients are free to decide whether or not to participate.</p> <p>Fresenius 2020 Separate Group Non-financial Report - Patient and Product Safety (pages 115 ff.) Fresenius 2020 Sustainability Report - Digital transformation and innovation - Evaluation (Online report) Fresenius 2020 Sustainability Report - Digital transformation and innovation - Progress and measures 2020 - Innovation through clinical research - Safety in research project (Online report) Fresenius Medical Care: 2020 Global Annual Medical Report (see: https://www.freseniusmedicalcare.com/en/about-us/sustainability/medical-responsibility/) Quirónsalud Sustainability Report 2019: https://www.quironsalud.es/en/group/corporate-social-responsability-report Caring for Human Rights: https://www.fresenius.com/human-rights</p>
	HC-BP-210a.2	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) Voluntary Action Indicated (VAI) and (2) Official Action Indicated (OAI)	<p>Fresenius Group does not report the number of FDA sponsor inspections related to clinical trial management and pharmacovigilance in the Annual Report 2020 in the requested depth. For example, our business segment Fresenius Kabi publishes the total amount of inspections, but does not provide a split with regard to clinical trials.</p> <p>Fresenius Group will report on the management approach with regard to clinical trials as well as the organization and related policies in the report 2021 with the aim to provide more information and transparency on this relevant topic. We will focus initially on our hospital operations in which the share of clinical trials is higher than in the other business segments, as our hospitals act as partner for clinical trials. At selected hospitals, we offer participation in phase 2, 3 and 4 studies. Only studies with an existing ethical vote and in compliance with all patients' rights are carried out. Detailed information is provided to a patient who decides to participate in a study by specially trained and dedicated staff. Patients are free to decide whether or not to participate.</p> <p>Fresenius 2020 Separate Group Non-financial Report - Audits and inspections at Fresenius Kabi (page 125) Quirónsalud Sustainability Report 2019: https://www.quironsalud.es/en/group/corporate-social-responsability-report</p>
	HC-BP-210a.3	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	All relevant legal proceedings and related financial affects are disclosed in our Fresenius 2020 Group Annual Report - Note 30: Commitments and contingencies (pages 279 ff.)
Access to Medicines	HC-BP-240a.1	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	<p>Fresenius 2020 Separate Group Non-financial Report – Access to health care and medicine (pages 111 ff.) Fresenius 2020 Separate Group Non-financial Report – Health care delivery during the COVID-19 pandemic (pages 114-115)</p>
	HC-BP-240a.2	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	<p>Fresenius has no product on the WHO List of Prequalified Medicinal Products as of the reporting year 2020. WHO - Prequalification of Medical Products: https://extranet.who.int/pqweb/search?search_api_views_fulltext=Fresenius</p>

Drug Safety	HC-BP-250a.1	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	FDA Adverse Event Reporting: https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program
	HC-BP-250a.2	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	FDA Adverse Event Reporting: https://fis.fda.gov/sense/app/d10be6bb-494e-4cd2-82e4-0135608ddc13/sheet/7a47a261-d58b-4203-a8aa-6d3021737452/state/analysis
	HC-BP-250a.3	Number of recalls issued, total units recalled	We do not report the total number of recalls issued. For information on our approach towards recalls, see: Fresenius 2020 Group Non-financial Report - Product complaints and recalls (page 121)
	HC-BP-250a.5/ HC-MS-250a.4	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	We report on inspections and enforcement actions taken, if material for the operating business, in our quarterly and annual reports. Fresenius 2020 Group Annual Report - Risk Management Report - Operating Risks (page 95 f.) Fresenius 2020 Separate Group Non-financial Report - Patient and product safety (pages 115 ff.)
Counterfeit Drugs	HC-BP-260a.1/ HC-DI-260a.1	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	Fresenius Medical Care: https://fmcna.com/company/corporate-responsibility/compliance/ Fresenius Kabi: Fresenius Kabi Drug Supply Chain Security Act (DSCSA): https://www.fresenius-kabi.com/us/drug-supply-chain-security-act-dscsa Fresenius Kabi launches its first RFID smart-labeled product in the U.S.: https://www.fresenius.com/8591
Ethical Marketing	HC-BP-270a.1/ HC-MS-270a.1	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	All relevant legal proceedings and related financial affects are disclosed in our Fresenius 2020 Group Annual Report - Note 30: Commitments and contingencies (pages 279 ff.)
	HC-BP-270a.2/ HC-MS-270a.2	Description of code of ethics governing promotion of off-label use of products	We provide information in the codes of ethics and conduct of our business segments governing promotion of off-label use of products, if applicable. Examples: Fresenius Kabi USA: https://www.fresenius-kabi.com/us/documents/Code-of-Conduct-Fresenius-Kabi-USA.pdf Fresenius Medial Care Code of Ethics and Business Conduct: https://www.freseniusmedicalcare.com/fileadmin/data/com/pdf/About_us/Compliance/CoC/FME_CoC_English.pdf
Employee Recruitment, Development & Retention	HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	Only 1% of the Group employees are engaged in Research and Development, because we do not conduct basic research. Thus, there are no additional efforts to recruit or retent scientist and research development personnel. For overarching measures, please see: Fresenus 2020 Group Management Report - Research and Development (page 48) Fresenius 2020 Separate Group Non-financial Report - Employees (pages 133 ff.) Fresenius 2020 Separate Group Non-financial Report - Working conditions, recruitment and employee participation
	HC-BP-330a.2	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) midlevel managers, (c) professionals, and (d) all others	Fresenius discloses the voluntary turnover, but does not by employee type. We aim to improve the reporting scope on recruitment data going forward. Fresenius 2020 Separate Group Non-financial Report - Employees - Working Conditions, Recruitment, and Employee Participation (page 140)
Supply Chain Management	HC-BP-430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent thirdparty audit programs for integrity of supply chain and ingredients	Fresenius Group aims to improve the reporting and transparency provided on supply chain management in the report 2021, i.e. if there are audit programs of relevance for Fresenius Group. Fresenius 2020 Separate Group Non-financial Report - Supply chain - Supplier evaluation (page 168)
Business Ethics	HC-BP-510a.1/ HC-DI-510a.2/ HC-MS-510a.1	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	All relevant legal proceedings and related financial affects are disclosed in our Fresenius 2020 Group Annual Report - Note 30: Commitments and contingencies (pages 279 ff.)

	HC-BP-510a.2/ HC-MS-510a.2	Description of code of ethics governing interactions with health care professionals	<p>Fresenius 2020 Separate Group Non-financial Report - Compliance and integrity - Guidelines and regulations Fresenius Group Compliance: https://www.fresenius.com/compliance</p> <p>Fresenius Helios Compliance in Germany: https://www.helios-gesundheit.de/fileadmin/UWS_Unternehmen/Nachhaltigkeit/Helios_For_A_healthy_Future_CSR_Report_2019_EN.pdf</p> <p>Fresenius Helios Compliance in Spain: https://digitalcentral.es/QUIRONSALUD2019/assets/pdf/QUIRON_SALUD_MEMORIA_ANUAL_2019_en_en.pdf</p> <p>Fresenius Kabi Code of Business Ethics: https://www.fresenius-kabi.com/us/documents/Code-of-Conduct-Fresenius-Kabi-USA.pdf Fresenius Kabi Code of Conduct: https://www.fresenius-kabi.com/documents/Fresenius-Kabi-Code-of-Conduct-MLiIU57VvK2TR6ayA9BlxOGtO7GWYDCRsMzdfK64.pdf</p> <p>Fresenius Medical Care Code of Business Conduct: https://www.freseniusmedicalcare.com/fileadmin/data/com/pdf/About_us/Compliance/CoC/FME_CoC_English.pdf</p> <p>Fresenius Vamed Clinical Code of Conduct: https://www.vamed.com/media/5774/vamed-clinical-code-of-conduct_dt_2019.pdf Fresenius Vamed Code of Conduct: https://www.vamed.com/media/5658/vamed-verhaltenskodex.pdf</p>
Activity metrics	HC-BP-000.A	Number of patients treated	<p>Fresenius Helios discloses the number of patients treated in hospitals and as outpatients: Fresenius 2020 Group Annual Report - Business segments - Fresenius Helios (page 14)</p> <p>Fresenius Medical Care treats more than 346,000 patients in their various dialysis clinics: Fresenius 2020 Group Management Report - Economic report - Dialysis care</p>
Health Care Delivery			
Energy Management	HC-DY-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	<p>Fresenius 2020 Separate Group Non-financial Report - Energy consumption and emissions (pages 175 ff.)</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
Waste Management	HC-DY-150a.1	Total amount of medical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	<p>Fresenius Group aims to improve the reporting scope on waste management going forward.</p> <p>Fresenius 2020 Separate Group Non-financial Report - Waste and Recycling Management - Fresenius Kabi</p>
	HC-DY-150a.2	Total amount of: (1) hazardous and (2) nonhazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	<p>Fresenius Group aims to improve the reporting scope on waste management going forward.</p> <p>Fresenius 2020 Separate Group Non-financial Report - Waste and Recycling Management - Fresenius Kabi Fresenius Helios: Sustainability Report Helios Kliniken Germany: (see: https://www.helios-gesundheit.de/fileadmin/UWS_Unternehmen/Nachhaltigkeit/Helios_For_A_healthy_Future_CSR_Report_2019_EN.pdf)</p>
Patient Privacy & Electronic Health Records	HC-DY-230a.2	Description of policies and practices to secure customers' protected health information (PHI) records and other personally identifiable information (PII)	<p>Fresenius 2020 Separate Group Non-financial Report - Compliance and integrity - Data protection (pages 160 ff.) Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
	HC-DY-230a.3	(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health information (PHI), (3) number of customers affected in each category, (a) PII only and (b) PHI2	<p>In 2020, Fresenius received 368 reports on data protection via compliance reporting channels. However, we do not publish the total number of data breaches.</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
	HC-DY-230a.4	Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	<p>All relevant legal proceedings and related financial affects are disclosed in our Fresenius 2020 Annual Report - Note 30: Commitments and contingencies (see pages 279 ff.)</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
Access for Low-Income Patients	HC-DY-240a.2	Amount of Medicare Disproportionate Share Hospital (DSH) adjustment payments received	<p>Fresenius 2020 Annual Report - Risks in health care sector - Financing of health care and reimbursement systems (pages 91 ff.) Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>

Quality of Care & Patient Satisfaction	HC-DY-250a.1	Average Hospital Value-Based Purchasing Total Performance Score and domain score, across all facilities	We do not operate hospitals in the United States, only dialysis clinics. Consequently, this hospital specific indicator is not relevant for us. General information on patient satisfaction can be found in the Fresenius 2020 Separate Group Non-financial Report - Wellbeing of the patient - Patient satisfaction surveys (page 124)
	HC-DY-250a.2	Number of Serious Reportable Events (SREs) as defined by the National Quality Forum (NQF)	Fresenius Group reports on serious reportable events with regard to treatments in hospitals or in relation to our products. However, the definition of the NQF is not relevant as we have to adhere to the respective local regulatory requirements in the countries we operate.
	HC-DY-250a.3	Hospital-Acquired Condition (HAC) Score per hospital	Hospital-Acquired Condition Score is not a relevant indicator for our hospitals. What is important for us at Fresenius is the quality of our treatment. For more information on service quality, please see: Fresenius 2020 Separate Group Non-financial Report - Well-being of the patient - Evaluation - Quality evaluation parameters (pages 121 ff.)
	HC-DY-250a.4	Excess readmission ratio per hospital	Excess readmission ratio is not a relevant indicator for our hospitals. What is important for us at Fresenius is the quality of the first treatment. For more information on service quality, please see: Fresenius 2020 Separate Group Non-financial Report - Wellbeing of the patient (see pages 121 ff.)
Management of Controlled Substances	HC-DY-260a.1	Description of policies and practices to manage the number of prescriptions issued for controlled substances	<p>At Fresenius Helios, we implemented measures to make antibiotic use transparent and safe. This is of high importance, because if for instance an antibiotic is administered in insufficient doses or for too long, a resistance can develop. This makes it all the more important to provide medical staff with comprehensive training and to take all safety precautions that contribute to successful treatment. Helios is establishing a comprehensive training programme for its doctors to combat multi-resistant pathogens: since 2019, one doctor will be trained as an antibiotics advisor for each bed-managing department of our 86 hospitals. In the coming years, a total of more than 600 doctors will be trained at Helios. The trained antibiotics advisors will then be able to advise their colleagues on the prescription of antibiotics. Another aim of the measures is to review the use of antibiotics in the clinics. Anomalies in consumption are recorded in targeted reviews. In this way, developments can be closely observed and analysed.</p> <p>Use of antibiotics in our German hospitals policy: https://www.helios-gesundheit.de/qualitaet/antibiotika/ (available in German language only)</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
	HC-DY-320a.1	(1) Total recordable incident rate (TRIR) and (2) days away, restricted, or transferred (DART) rate	<p>We disclose the lost time injury frequency rate (LTIRF) for Fresenius Kabi. It was 2.3 in 2020, a decrease from 2.6 in 2019.</p> <p>Fresenius 2020 Separate Group Non-financial Report - Work-related injuries and diseases - Fresenius Kabi (page 150 f.)</p> <p>Fresenius Medical Care EH&S KPI: https://www.freseniusmedicalcare.com/en/sasb/</p>
Employee Recruitment, Development & Retention	HC-DY-330a.1	(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-physician health care practitioners, and (c) all other employees	<p>The voluntary turnover rate at our German and Spanish clinics is provided. As these related mainly to medical staff, we have not provided a further split.</p> <p>Fresenius 2020 Separate Group Non-financial Report - Working conditions, recruitment and employee participation (page 140)</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
	HC-DY-330a.2	Description of talent recruitment and retention efforts for health care practitioners	<p>Fresenius 2020 Separate Group Non-financial Report - Employees - Working conditions, recruitment and employee participation (pages 133 ff.)</p> <p>Fresenius 2020 Separate Group Non-financial Report - Employees - Employee development (pages 140 ff.)</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
Climate Change Impacts on Human Health & Infrastructure	HC-DY-450a.1	Description of policies and practices to address: (1) the physical risks due to an increased frequency and intensity of extreme weather events and (2) changes in the morbidity and mortality rates of illnesses and diseases, associated with climate change	<p>Fresenius Group is currently assessing the impacts of climate change on our operating business. We will provide updates on these assessments in our nonfinancial reporting going forward.</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>
Fraud & Unnecessary Procedures	HC-DY-510a.1	Total amount of monetary losses as a result of legal proceedings associated with Medicare and Medicaid fraud under the False Claims Act	<p>All relevant legal proceedings and related financial affects are disclosed in our Fresenius 2020 Group Annual report - Note 30: Commitments and contingencies (pages 279 ff.)</p> <p>Fresenius Medical Care 2020 SASB Index: https://www.freseniusmedicalcare.com/en/sasb/</p>

Activity metrics	HC-DY-000.A	Number of (1) facilities and (2) beds, by type	<p>Fresenius Helios:</p> <ul style="list-style-type: none"> - 86 clinics, including seven maximum care hospitals in Germany ; 130 outpatient clinics and 6 prevention centers - 29,451 acute care beds in Germany, including up to 2,300 intensive care beds <p>Fresenius Quirónsalud:</p> <ul style="list-style-type: none"> - 46 hospitals in Spain, 70 outpatient centers and some 300 Occupational Risk Centers in Spain - an additional 6 hospitals in Latin America - 7,936 beds in Spain <p>Fresenius Medical Care:</p> <ul style="list-style-type: none"> - 4,092 dialysis clinics in about 50 countries. <p>Fresenius 2020 Group Management Report -The hospital market Fresenius 2020 Group Annual Report - Business segments - Fresenius Helios Helios Kliniken Sustainability Report: https://www.helios-gesundheit.de/fileadmin/UWS_Unternehmen/Nachhaltigkeit/Helios_For_A_healthy_Future_CSR_Report_2019_EN.pdf Quirónsalud Sustainability Report 2019 - https://digitalcentral.es/QUIRONALUD2019/eng.html Fresenius Group Fields of work: https://www.fresenius.com/hospitals</p>
	HC-DY-000.B	Number of (1) inpatient admissions and (2) outpatient visits	Fresenius 2020 Group Annual Report - Business segments - Fresenius Helios - Key hospital indicators (page 14)
Health Care Distributors			
Product Safety	HC-DI-250a.1	Total amount of monetary losses as a result of legal proceedings associated with product safety	All relevant legal proceedings and related financial affects are disclosed in our Fresenius 2020 Annual Report - Note 30: Commitments and contingencies (see pages 279 ff.)
	HC-DI-250a.2	Description of efforts to minimize health and safety risks of products sold associated with toxicity/chemical safety, high abuse potential, or delivery	Fresenius 2020 Separate Group Non-financial Report - Patient and product safety (pages 115 ff.)
	HC-DI-260a.2	Discussion of due diligence process to qualify suppliers of drug products and medical equipment and devices	Fresenius 2020 Separate Group Non-financial Report - Supply chain (pages 167 ff.)
	HC-DI-260a.3	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Fresenius 2020 Separate Group Non-financial Report - Product complaints and recalls (page 120 f.) Example: Fresenius Kabi - Pharmaceutical Products: https://www.fresenius-kabi.com/us/pharmaceutical-products
Product Lifecycle Management	HC-DI-410a.1	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Fresenius Group aims to improve the reporting scope on waste management going forward. Fresenius 2020 Separate Group Non-financial Report - Waste and Recycling Management (pages 173 ff.)
Business Ethics	HC-DI-510a.1	Description of efforts to minimize conflicts of interest and unethical business practices	Fresenius 2020 Separate Group Non-financial Report - Compliance and integrity (pages 154 ff.)
Activity metrics	HC-DI-000.A	Number of pharmaceutical units sold by product category	We do not disclose the number of products sold by category, only sales by product or business segment: Fresenius 2020 Group Annual Report - Business segments (pages 7 ff.)
	HC-DI-000.B	Number of medical devices sold by product category	We do not disclose the number of products sold by category, only sales by product or business segment: Fresenius 2020 Group Annual Report - Business segments (pages 7 ff.)
Medical Equipment & Supplies			
Product Safety	HC-MS-250a.2	List of products listed in the FDA's MedWatch Safety Alerts for Human Medical Products database	FDA Adverse Event Reporting: https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program

Supply Chain Management	HC-MS-430a.1	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in third-party audit programs for manufacturing and product quality	Fresenius Group aims to improve the reporting scope on supply chain going forward. Fresenius 2020 Separate Group Non-financial Report - Supply chain - Supplier evaluation (page 168)
	HC-MS-430a.2	Description of efforts to maintain traceability within the distribution chain	Fresenius Medical Care: https://www.freseniusmedicalcare.com/en/medical-device-regulation/ Fresenius Kabi Drug Supply Chain Security Act (DSCSA): https://www.fresenius-kabi.com/us/drug-supply-chain-security-act-dscsa Fresenius Kabi launches its first RFID smart-labeled product in the U.S.: https://www.fresenius.com/8591
Activity metrics	HC-MS-000.A	Number of units sold by product category	We do not disclose the number of products sold by category, only sales by product or business segment: Fresenius 2020 Annual Report - Business segments (pages 7 ff.)