



Fresenius SE & Co. KGaA

Bad Homburg v. d. H.

Dividend announcement

This translation is not legally binding and a working translation only. Legally binding relevant, particularly in case of any discrepancies, is solely the German text.

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On May 13, 2022, the Annual General Meeting of Fresenius SE & Co. KGaA has resolved on the dividend payment for fiscal year 2021:

Payment of a dividend of EUR 0.92 per ordinary share on 558,502,143 ordinary shares entitled to dividends.

The dividend will be paid, at the discretion of the shareholders, (i) exclusively in cash (the "**Cash Dividend**") or (ii) for a part of the dividend in cash to settle the tax liability and for the remaining part of the dividend in the form of shares of the Company (the "**Scrip Dividend**"). The details of the cash dividend and the shareholders' choice to choose the Scrip Dividend are explained in a document which will be made available to shareholders and which contains, in particular, information on the number and nature of shares and sets out the reasons for and details of the offer. This document is published on the website of Fresenius (<https://www.fresenius.com/annual-general-meeting>).

Details on the subscription of the new shares are described in the subscription offer, which will also be published today, on May 16, 2022, on the aforementioned website of the company and in the German Federal Gazette (*Bundesanzeiger*). Subscription of the new shares is only permitted if the shareholder is not in the United States of America, Canada, Australia or Japan at the time of the submission of the relevant subscription declaration or in any other jurisdiction in which the subscription to shares is subject to restrictions or would be not permissible.

Neither the subscription rights nor the new shares are or will be registered under the U.S. Securities Act of 1933, as amended (the "**Securities Act**"), or with the security regulators of individual states or other territories of the United States of America. The subscription rights and the new shares may not be offered or sold into the United States of America except to *qualified institutional buyers* (as defined in Rule 144A under the Securities Act, "**QIBs**") in reliance on Rule 144A of the Securities Act or another available exemption from, or in a transaction not subject to, the registration requirements of the Securities

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Act. The subscription rights may therefore not be exercised in the United States of America, except by QIBs.

The cash payment is expected to be paid on June 13, 2022 by the banks involved in the dividend settlement. The paying agent is Deutsche Bank AG. The Scrip Dividend and therefore, the delivery of the new shares to the custodian banks is also expected to take place on June 13, 2022.

As the dividend is paid out in full from taxable profit, it is generally subject to taxation, regardless of what the shareholder chooses. Therefore, even if the Scrip Dividend is chosen, a portion of the dividend in the amount of EUR 0.26 per ordinary share entitled to dividends will be paid in cash. Depending on the tax status of the respective shareholder, this partial amount serves to cover the withholding tax to be paid by the depositary bank to the tax authorities, including the solidarity surcharge and, if applicable, church tax. Any difference will be credited to the shareholder's account or the entire partial amount will be credited to the shareholder's account if the shareholders is not subject to capital gains taxation.

The withholding tax plus solidarity surcharge, and if applicable church tax, are not deducted for those domestic shareholders who have submitted to their custodian bank a "non-assessment certificate" (*Nichtveranlagungsbescheinigung*) obtained from their competent Tax Office. The same shall apply in whole or in part for domestic shareholders who have submitted an exemption order (*Freistellungsauftrag*) to their custodian bank, unless the exemption amount reported in such order is already credited towards other investment income. With the deduction of withholding tax, the German income tax from this private investment is deemed generally to have been paid. The dividend can be included in the income tax assessment together with the other investment income if this leads to a lower individual income tax burden.

For shareholders domiciled outside of Germany the withholding tax including solidarity surcharge may be reduced under double taxation agreements existing between the Federal Republic of Germany and the respective foreign state in which the shareholders reside, upon request and submission of the tax statement. The request for reimbursement of the before mentioned reduction has to be submitted to the Federal Central Tax Office (Bonn) in time.

Bad Homburg v.d.H.
in May 2022

Fresenius SE & Co. KGaA

The general partner
Fresenius Management SE
The Board

These materials are not an offer of securities for sale in the United States. The subscription rights and the shares referred to herein have not been and will not be registered under the U.S. Securities Act of 1933, as amended ("**Securities Act**"). The subscription rights may be exercised in the United States only by qualified institutional buyers, as defined in Rule 144A under the Securities Act. The subscription rights and the new shares may be offered or sold in the United States only pursuant to an exemption from, or in transactions not subject to, the registration requirement of the Securities Act. Fresenius SE & Co. KGaA has not registered and does not intend to register the subscription rights and/or the shares under the Securities Act or publicly offer the subscription rights and/or the shares in the United States of America.