

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX 2025

Fresenius Group compiles and discloses data based on the metrics of the Sustainability Accounting Standards Board (SASB) in its Index 2025. Going forward, we assess further improvements and related disclosure of quantitative metrics for SASB reporting. With this process, we are acknowledging the relevance of the SASB standard among 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 2025 Group Annual Report (see: https://report.fresenius.com/2025/annual-report/_assets/downloads/entire-fresenius-ar25.pdf) and the Fresenius 2025 Sustainability Statement (see pages 156 ff. of the Group Annual Report 2025).

Unless otherwise stated, all reported data are as of December 31, 2025.

Topic	Code	Accounting metric	Comment and link 2025
Biotechnology & Pharmaceuticals			
Safety of Clinical Trial Participants	HC-BP-210a.1	Discussion, by region, of management process for ensuring quality and patient safety during clinical trials	<p>Fresenius Group reports on the management approach with regard to clinical trials and clinical study management as well as on its organization and relevant guidelines or policies. Information provided focuses on clinical studies in pharmaceutical approval processes and innovative treatment concepts in the hospital business. It is ensured that scientific, ethical and legal requirements are met. 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 Group Sustainability Report 2025: Social information > Innovation > Approach > Treatment concepts, health services research, and clinical studies (pg. 299 ff.)</p> <p>Caring for Human Rights: https://www.fresenius.com/human-rights</p>
	HC-BP-210a.2	Number of inspections related to clinical trial management and pharmacovigilance that resulted in: (1) entity voluntary remediation or (2) regulatory or administrative actions taken against the entity	<p>Fresenius Group reports on the management approach with regard to clinical trials and clinical study management as well as on its organization and relevant guidelines or policies. Information is provided for all Operating Companies with a focus on clinical study management in the hospitals business. It is ensured that scientific, ethical and legal requirements are met. 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. Inspections conducted by external bodies are not published separately. At Fresenius Kabi, the total number of inspections in the reporting year is provided.</p> <p>Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Metrics > Fresenius Kabi > Audits and inspections: Table "Audits and inspections" (pg. 288)</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 the Fresenius Group Annual Report 2025 - Note 33: Commitments and contingencies (pg. 390 f.)

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 Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Access to products and services > Approach (pg. 292) > Access to products and services > Approach > Access to healthcare and medicine > Patient support in crisis and emergency situations (pg. 294 f.) > Access to products and services > Actions (pg. 295)</p> <p>Social information > Innovation > Approach > Treatment concepts, health services research, and clinical studies (pg. 299 ff.)</p> <p>Cooperation and social activities 2025: https://www.fresenius.com/sites/default/files/2026-03/sustainability_factbook.pdf</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 Kabi has one entity mentioned as API manufacturing site for two listed products on the WHO List of Prequalified Medicinal Products as of the reporting year 2025. For more information, click here: https://extranet.who.int/prequal/medicines/ha479 https://extranet.who.int/prequal/medicines/ha480 https://extranet.who.int/prequal/vaccines/comirnaty</p>
Drug Safety	HC-BP-250a.1	Products listed in public medical product safety or adverse event alert databases	<p>Fresenius Group Sustainability Report 2025: Social Information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Early-warning systems in product risk management (pg. 279)</p> <p>Please refer to MedWatch: The FDA Safety Information and Adverse Event Reporting Program: https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program</p>
	HC-BP-250a.2/ HC-MS-250a.3	Number of fatalities associated with products	<p>Fresenius Group Sustainability Report 2025: Social Information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Early-warning systems in product risk management (pg. 279) > Metrics > Fresenius Kabi > Communication of new side effects (pg. 289)</p>
	HC-BP-250a.3/ HC-MS-250a.1	(1) Number of recalls issued, (2) total units recalled	<p>Fresenius Group does not report on the numbers of recalls or total units recalled, but aims to act fast and proactively concerning recall execution in order to minimize potential risks for patients. The recalls are discussed and agreed on beforehand in cooperation with the respective authority. For information on the approach towards recalls, see:</p> <p>Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Early-warning systems in product risk management (pg. 279)</p> <p>Example: Fresenius Kabi – Pharmaceutical Products https://www.fresenius-kabi.com/us/resource-center#par</p> <p>See: https://www.fda.gov/safety/recalls-market-withdrawals-safety-alerts?search_api_fulltext=Fresenius&field_regulated_product_field=All</p>
HC-BP-250a.5/ HC-MS-250a.4	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	<p>Fresenius reports on inspections and enforcement actions taken, if material for the operating business, in the quarterly and annual reports.</p> <p>Fresenius Group Annual Report 2025: Key characteristics of the Fresenius risk management system and internal control system (pg. 145 f.)</p> <p>Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Metrics > Fresenius Kabi > Audits and inspections: Table "Audits and inspections" (pg. 288)</p>	

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 Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Labeling and product information (pg. 279) > Digital transformation > Approach > Digitalization strategies > Digital processes and applications (pg. 305) Fresenius Kabi Drug Supply Chain Security Act (DSCSA): https://www.fresenius-kabi.com/us/resource-center#accordion-293a06a515-item-54dfa3d29d
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 the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390 f.)
	HC-BP-270a.2/ HC-MS-270a.2	Description of code of ethics governing promotion of off-label use of products	Fresenius Kabi: https://www.fresenius-kabi.com/content/dam/fresenius-kabi/global/documents/guidelines/Fresenius-Kabi-Code-of-Conduct.pdf Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Labeling and product information (pg. 279)
Employee Recruitment, Development & Retention	HC-BP-330a.1	Discussion of talent recruitment and retention efforts for scientists and research and development staff	Fresenius places special importance on those employees, who support the Group's ambitions on innovative treatment concepts and product innovations. For overarching measures, please see: Fresenius Group Sustainability Report 2025: Digital Transformation > Approach > Digitalization strategies (pg. 303 f.) Social information > S1 Own workforce > Approach > Policies related to working conditions > Recruitment (pg. 231) > Employee development (pg. 231 f.) > Employee retention (pg. 232 f.)
	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 not as a break-down for management levels. The Group aims to improve the reporting scope on recruitment data going forward and assess internally to add further metrics for this aspect. Fresenius Group Sustainability Report 2025: Social information > S1 Own workforce > Approach > Policies related to working conditions > Employee retention (pg. 232 f.) > Metrics > Characteristics of the employees > Table: " Employee termination " (pg. 250)
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 the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390 f.)
	HC-BP-510a.2/ HC-MS-510a.2	Description of code of ethics governing interactions with health care professionals	Fresenius Group Sustainability Report 2025: Governance information > G1 Business conduct > Approach > Business conduct policies and corporate culture (pg. 311 f.) Social information > S4 Consumers and end-users > Health and safety > Approach > Group-wide quality management for patient and product safety > Compliance with international requirements and internal guidelines (pg. 276 f.) > Quality Management at Fresenius Kabi > Labeling and product information (pg. 279) Fresenius Group Compliance: https://www.fresenius.com/compliance

Activity metrics	HC-BP-000.A	Number of patients treated	Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Access to products and services > Metrics > Number of patients Fresenius Helios > Table: "Number of patients" (pg. 296)
	HC-BP-000.B	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	Reference: Pgs 52-53 of the Analyst Full Year Presentation 2025: https://www.fresenius.com/sites/default/files/2026-02/fre-rslts-q425-prsnttn_web_0.pdf
Health Care Delivery			
Energy Management	HC-DY-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Fresenius Group Sustainability Report 2025: Environmental Information > E1 Climate change > Metrics > Energy consumption and energy mix > Table: "Energy consumption and mix" (pg. 208) (1) Fresenius Group reports the total energy consumption in MWh. Converted into GJ, Fresenius Group consumed 10,572,840 GJ (2,936,900 MWh) in 2025. (2) 38.2% grid electricity (3) 30.8% of total energy consumption (26.2% renewable electricity, 2.9% renewable fuels, 1.7% renewable heat and cooling)
	HC-DY-150a.2	Total amount of: (1) hazardous and (2) non-hazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated and (c) landfilled	Waste treatment types according to CSRD are reported in the Fresenius Group Sustainability Report 2025: Environmental information > E5 Resource use and circular economy > Metrics > Resource outflows > Table: "Waste generated: recovery operations and treatment types" (pg. 227) Additional information on waste in relation to hospital beds (Fresenius Helios) is provided in the Sustainability Factbook: https://www.fresenius.com/sites/default/files/2026-03/sustainability_factbook.pdf
Patient Privacy & Electronic Health Records	HC-DY-230a.2	Description of policies and practices to secure customers' personal health data records and other personal data	Fresenius Group Sustainability Report 2025: Social Information > S4 Consumers and end-users > Privacy > Approach (pg. 269 ff.) > Engaging with patients (pg. 272 f.)
	HC-DY-230a.3	(1) Number of data breaches, (2) percentage involving (a) personal data only and (b) personal health data, (3) number of customers affected in each category, (a) personal data only and (b) personal health data	Fresenius Group Sustainability Report 2025: > Governance Information > G1 Business conduct > Metrics > Compliance reports (pg. 322) > Social Information > S4 Consumers and end-users > Privacy > Engaging with patients > Reporting systems (pg. 273)
	HC-DY-230a.4	Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	All relevant legal proceedings and related financial affects are disclosed in the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390 f.)
Quality of Care & Patient Satisfaction	HC-DY-250a.2	Number of serious reportable events	Fresenius Group reports on serious reportable events with regard to treatments in hospitals and healthcare facilities (Fresenius Helios). Fresenius provides information both on serious events as well as critical incidents in the Fresenius Group Sustainability Report 2025. Fresenius Group Sustainability Report 2025: Social Information > S4 Consumers and end-users > Health and safety > Metrics > Fresenius Helios > Patient-relevant reports: Avoidable incidents (pg. 291)

	HC-DY-250a.3	Hospital-acquired condition rates per hospital	<p>The Hospital-Acquired Condition rate is not calculated for hospitals and healthcare facilities of Fresenius Helios. However, we report on indicators in the hospitals and healthcare facilities which are comparable to those of the HAC Score, please refer to: https://www.helios-gesundheit.de/qualitaet/erreger/ (available in German language only)</p> <p>Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Group approach to quality management for patient and product safety > Compliance with international requirements and internal guidelines (pg. 276)</p>
Management of Controlled Substances	HC-DY-260a.1	Description of policies and practices to manage the number of prescriptions issued for controlled substances	<p>In the area of hygiene management, Fresenius Helios focuses in Germany and Spain on the following aspects, among others: close monitoring of infections and pathogens, regular hygiene training for hospital staff (e.g. on correct hand disinfection) and monitoring antibiotic consumption. The implementation of and compliance with hospital hygiene measures in the German and Spanish clinics is accompanied and monitored by specially trained staff – e.g. specialist hygiene nurses, hospital hygienists, and hygiene officers.</p> <p>Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Treatment quality at Fresenius Helios > Hygiene management in hospitals (pg. 282)</p> <p>List of antibiotics and amount per antibiotic used in treatments overall and per clinic in Germany of Fresenius Helios: https://www.helios-gesundheit.de/qualitaet/antibiotika/ (available in German language only)</p>
Workforce Health & Safety	HC-DY-320a.1	Total recordable incident rate (TRIR) for (a) direct employees and (b) contract employees	<p>Fresenius discloses the lost time injury frequency rate (LTIFR) for Fresenius Kabi and Fresenius Helios in Spain. Fresenius Helios in Germany collects LTIFR annually as part of defined key performance indicators that measure progress in the areas of environment, social, and governance (ESG KPI), but it is not applied for control purposes, e.g., in the context of compensation.</p> <p>Fresenius Group Sustainability Report 2025: Social information > S1 Own workforce > Metrics > Health and safety metrics (pg. 255 f.)</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>Fresenius does not provide a split for physicians, non-physician healthcare practitioners but only for all employees in an Operating Company. However, the majority of employees are nurses and medical staff.</p> <p>Fresenius Group Sustainability Report 2025: Social information > S1 Own workforce > Approach > Policies related to working conditions > Employee retention (pg. 232 f.) > Metrics > Characteristics of the employees > Table: "Employee termination" (pg. 250)</p>
	HC-DY-330a.2	Description of talent recruitment and retention efforts for health care practitioners	<p>Fresenius Group Sustainability Report 2025: Social information > S1 Own workforce > Approach > Policies related to working conditions > Employee development (pg. 231 f.) > Employee retention (pg. 232 f.)</p>

Climate Change Impacts on Human Health & Infrastructure	HC-DY-450a.1	Description of policies and practices to address: (1) the physical risks because of an increased frequency and intensity of extreme weather events, (2) changes in the morbidity and mortality rates of illnesses and diseases associated with climate change and (3) emergency preparedness and response	Fresenius Group continuously assesses the impacts of climate change on the operating business. In the future, Fresenius will assess the impact of Scope 3 emissions to include them in the targets as well. The Group will provide updates on these assessments in its sustainability reporting going forward. Fresenius Group Sustainability Report 2025: General information > ESRS 2 General disclosures > Strategy and management > The business model and value chain > Sustainability goals and programs (pg. 167 f.) > Impact, risk, and opportunity management > Climate-related scenario analysis (pg. 177 f.) > Impact, risk and opportunity management > Resilience analysis (pg. 179 f.) Environmental information > Disclosures pursuant to Article 8 of Regulation (EU) 2020/852 (EU Taxonomy Regulation) (pg. 191 ff.) > E1 Climate Change (pg. 200 ff.) Social information > S4 Consumers and end-users > Access to products and services > Approach > Access to healthcare and medicine > Patient support in crisis and emergency situations (pg. 294)
Fraud & Unnecessary Procedures	HC-DY-510a.1	Total amount of monetary losses as a result of legal proceedings associated with medical fraud	All relevant legal proceedings and related financial affects are disclosed in the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390)
Activity metrics	HC-DY-000.A	Number of (1) facilities and (2) beds, by type	Fresenius Group Annual Report 2025: Group Management Report > Economic Report > The hospital market (pg. 112) Sustainability Factbook: https://www.fresenius.com/sites/default/files/2026-03/sustainability_factbook.pdf
	HC-DY-000.B	Number of (1) inpatient admissions and (2) outpatient visits	Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Access to products and services > Metrics > Number of patients at Fresenius Helios > Table: "Number of patients" (pg. 296)
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 the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390 f.)
	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 Group Annual Report 2025: Opportunities and risk report > Key characteristics of the Fresenius risk management system and entire internal control system (pg. 145 f.) Fresenius Group Sustainability Report 2025: Governance information > ESRS G1 Business conduct > Approach > Business conduct policies and corporate culture > Risk management and internal control system (pg. 313) Social information > S4 Consumers and end-users > Health and safety > Approach > Group approach to quality management for patient and product safety (pg. 275 ff.)
Counterfeit Drugs	HC-DI-260a.1/ HC-BP-260a.1	Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting	see HC-BP-260a.1

	HC-DI-260a.2	Discussion of due diligence process to qualify suppliers of drug products and medical equipment and devices	Suppliers related to product manufacturing are subject to qualification processes based on the relevance of the delivered material or service. In the healthcare products market segment, the supplier's qualification and their recertification is regularly audited. Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Quality management at Fresenius Kabi (pg. 278 f.) Social information> S2 Workers in the value chain > Approach (pg. 262 ff.) > Actions > Risk analysis and priority areas & stakeholder engagement project (pg. 267 f.)
	HC-DI-260a.3	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Early-warning systems in product risk management (pg. 279) Fresenius Kabi - Pharmaceutical Products: https://www.fresenius-kabi.com/us/pharmaceutical-products
Business Ethics	HC-DI-510a.1	Description of efforts to minimize conflicts of interest and unethical business practices	Fresenius Group Sustainability Report 2025: Governance information > G1 Business conduct > Approach > Business conduct policies and corporate culture (pg. 311 ff.) Fresenius Group Annual Report 2025: Corporate Governance > Corporate Governance Declaration > Working methods of the Supervisory Board > Independence and conflicts of interest (pg. 31)
	HC-DI-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption, or other unethical business practices	All relevant legal proceedings and related financial affects are disclosed in the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390 f.)
Activity metrics	HC-DI-000.A	Number of pharmaceutical units sold by product category	Fresenius does not disclose the number of pharmaceutical units sold by product category, only sales by product segment. https://www.fresenius.com/sites/default/files/2026-02/fre-rslts-q425-prsntrn_web_0.pdf
	HC-DI-000.B	Number of medical devices sold by product category	Fresenius does not disclose the number of medical devices sold by product category, only sales by product segment. https://www.fresenius.com/sites/default/files/2026-02/fre-rslts-q425-prsntrn_web_0.pdf
Medical Equipment & Supplies			
Product Safety	HC-MS-250a.1	(1) Number of recalls issued, (2) total units recalled	see HC-BP-250a.3
	HC-MS-250a.2	Products listed in any public medical product safety or adverse event alert database	Please refer to the FDA Adverse Event Reporting: https://www.fda.gov/safety/medwatch-fda-safety-information-and-adverse-event-reporting-program Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Quality Management at Fresenius Kabi > Early-warning systems in product risk management (pg. 279)
	HC-MS-250a.3	Number of fatalities associated with products	see HC-BP-250a.2

	HC-MS-250a.4	Number of enforcement actions taken in response to violations of good manufacturing practices (GMP) or equivalent standards, by type	<p>In the reporting year, there were no actions taken that stand against our quality goals. Guidelines of Good Manufacturing Practice (GMP) and current Good Manufacturing Practice (cGMP) guidelines are taken into account, see:</p> <p>Fresenius Group Sustainability Report 2025: Social information > S4 Consumers and end-users > Health and safety > Approach > Group approach to quality management for patient and product safety > Compliance with international requirements and internal guidelines (pg. 276) > Quality Management at Fresenius Kabi (pg. 278)</p>
Ethical Marketing	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 the Fresenius 2025 Group Annual Report - Note 33: Commitments and contingencies (pg. 390 f.)
	HC-MS-270a.2	Description of code of ethics governing promotion of off-label use of products	<p>Fresenius provides information in the codes of ethics and conduct of the Operating Companies governing promotion of off-label use of products, if applicable.</p> <p>Example: https://www.fresenius-kabi.com/content/dam/fresenius-kabi/at/documents/20250220_Code_of_Conduct_DE_final.pdf.coredownload.inline.pdf</p> <p>https://www.fresenius-kabi.com/content/dam/fresenius-kabi/global/documents/guidelines/Fresenius-Kabi-Third-Party-Code-of-Conduct.pdf.coredownload.inline.pdf</p>
Product Design & Lifecycle Management	HC-MS-410a.2	Total amount of products accepted for takeback and reused, recycled, or donated, broken down by: (1) devices and equipment and (2) supplies	<p>In the health sector, the takeback, reuse and recycling of products and materials is regulated on national level. Fresenius Group does not report on the total amount of products accepted for takeback and reused, recycled, or donated.</p> <p>Fresenius reports on resource inflows and outflows: Fresenius Group Sustainability Report 2025: Environmental information > E5 Resource use and circular economy > Metrics (pg. 226)</p>
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	<p>Fresenius Group aims to improve the reporting scope on supply chain going forward.</p> <p>Fresenius Group Sustainability Report 2025: Social Information > S2 Workers in the value chain (pg. 261 ff.)</p>
	HC-MS-430a.2	Description of efforts to maintain traceability within the distribution chain	<p>Fresenius Kabi - Drug supply chain security act: https://www.fresenius-kabi.com/us/drug-supply-chain-security-act-dsca</p> <p>Fresenius Group Sustainability Report 2025: Social Information > S2 Workers in the value chain (pg. 261 ff.)</p>
	HC-MS-430a.3	Description of the management of risks associated with the use of critical materials	<p>Before the EU Conflict Minerals Regulation came into force, Fresenius SE & Co. KGaA and its Operating Companies already addressed this sensitive issue. Fresenius does not purchase conflict minerals directly. However, it cannot be completely ruled out that such materials have been processed in purchased components, semifinished products and finished products, that the company sources and further processes or use in its own products. In this case, the relevant Group and Operating Companies' Codes of Conduct for dealing with suppliers and other business partners apply.</p> <p>Fresenius Group Sustainability Report 2025: Social Information > S2 Workers in the value chain (pg. 261 ff.)</p>

Business Ethics	HC-MS-510a.1/ HC-BP-510a.1/ HC-DI-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Fresenius Group reports on impacts from legal proceedings in the 2025 Group Annual Report, see Note 33: Commitments and Contingencies (pg. 390 f.)
	HC-MS-510a.2	Description of code of ethics governing interactions with health care professionals	<p>Fresenius Group Sustainability Report 2025:</p> <p>General information > ESRS 2 General disclosures > Strategy and management > Stakeholder and partnerships (pg. 170 f.)</p> <p>Governance information > G1 Business conduct > Approach > Business conduct policies and corporate culture (pg. 311 f.)</p> <p>Fresenius Code of Conduct: https://www.fresenius.com/sites/default/files/2026-02/code_of_conduct_en_v1.1.2.pdf</p>